Unified Government

Of Wyandotte County and Kansas City, Kansas

Operating Budgets:
2025 Amended
2026 Budget

Capital Improvement Program:
2026-2030

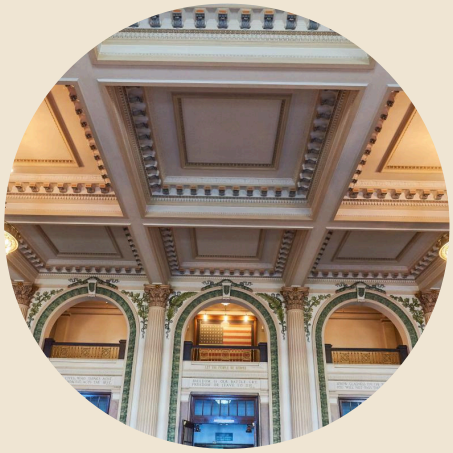


Memorial Hall Centennial:
Honoring 100 years of history. Embracing the future.



OPERATING BUDGET

2025 Amended-2026



CAPITAL BUDGET

Five year program 2026-2030



Photos: Thank you to Memorial Hall for offering 100 years of service to our community.

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 - UGTV

Memorial Hall Centennial:
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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



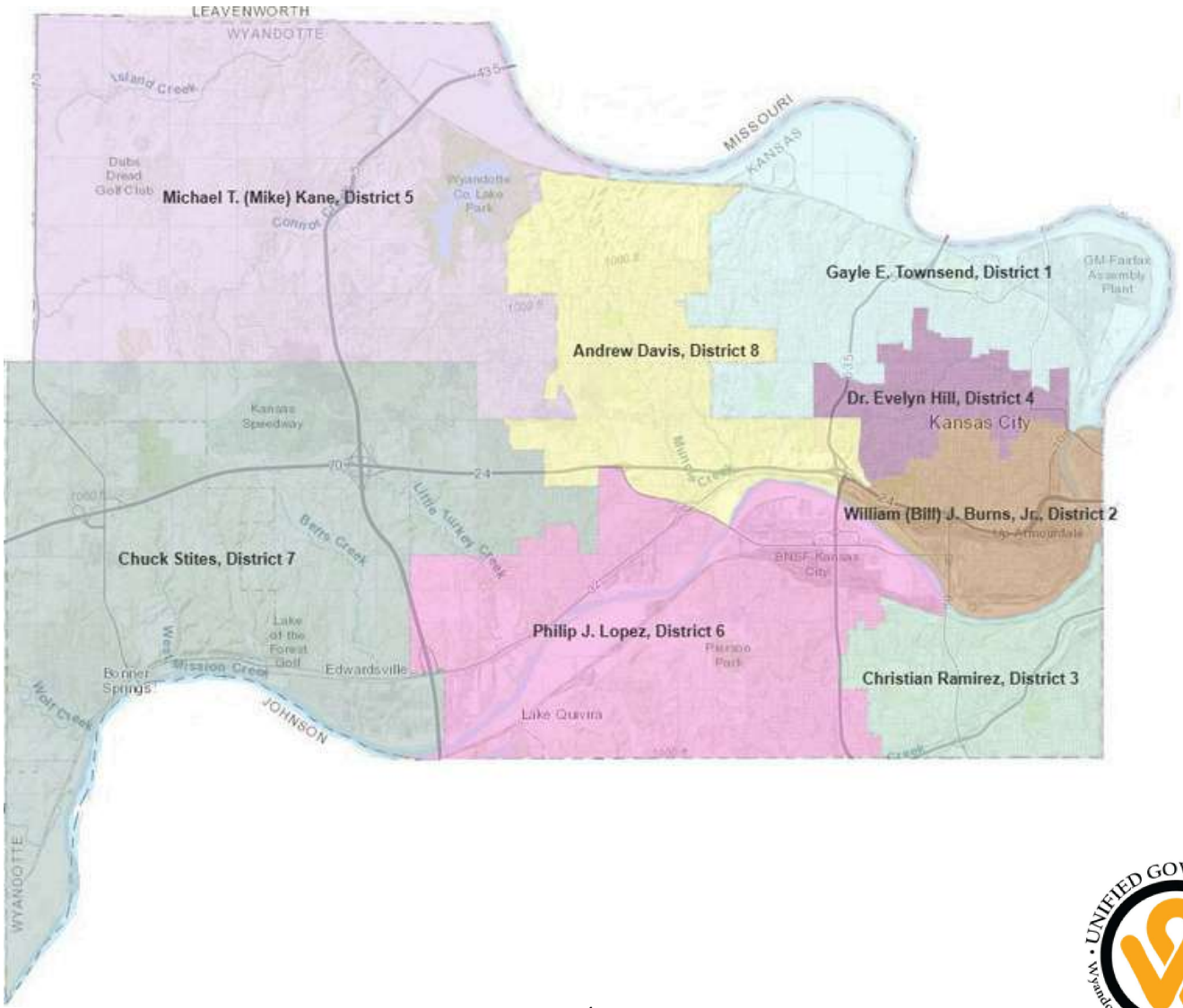
Honorable Andrew Davis District 8

Unified Government Commissioner Districts

Wyandotte County, KCK

The Board of Commissioners has policy-making authority over Wyandotte County and the City of Kansas City, Kansas.

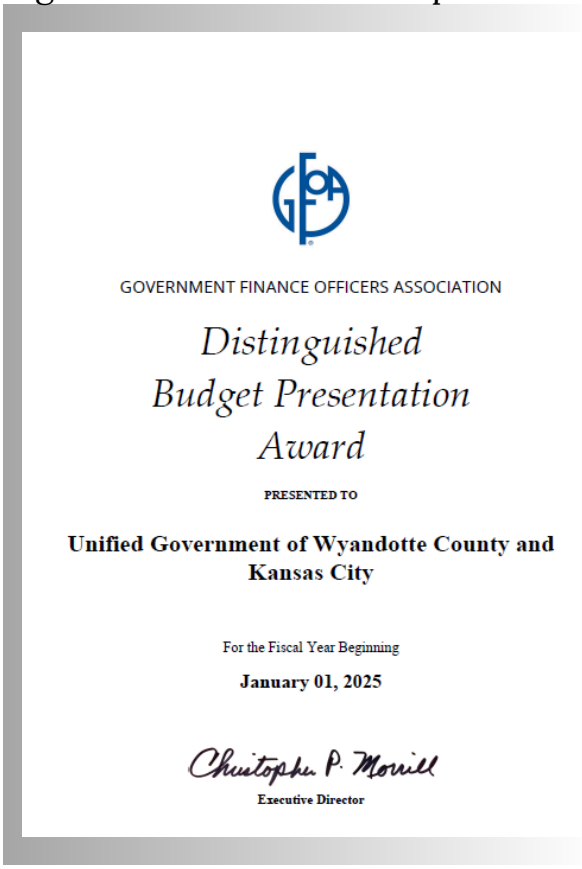
- Sets County policies.
- Adopts ordinances.
- Appropriates funds.
- Approves land re-zonings and special exceptions to the zoning ordinance.
- Carries out responsibilities set forth by the State Code.
- Sets priorities for the budget preparation.
- Adopts the annual budget of the Unified Government.



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, 2025

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.....Fiscal Officer
Roman Cosentino.....AmeriCorps VISTA

Finance Department

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

A special thanks to

Renee Ramirez.....Human Resources Director

And the entire UG department staff

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Unified Government Budget



Memorial Hall Centennial:
Honoring 100 years of history. Embracing the future.

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COUNTY ADMINISTRATOR'S MESSAGE

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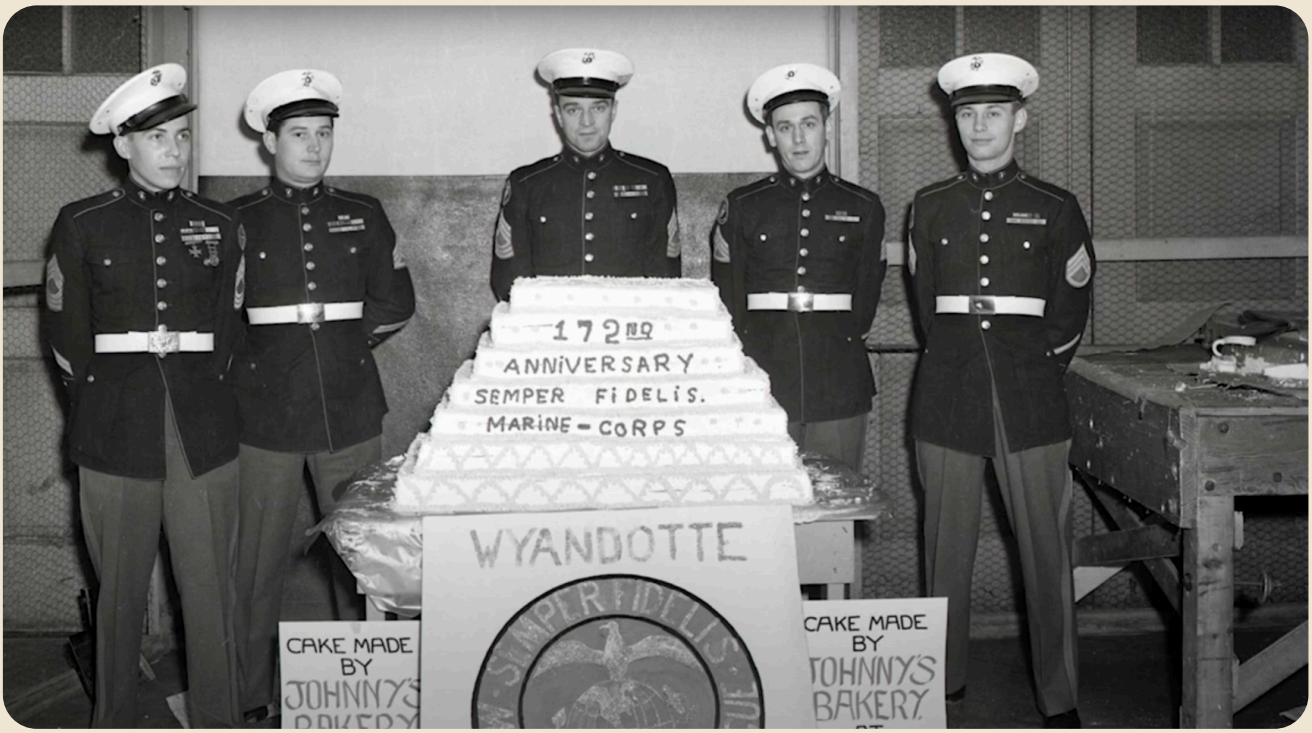
Unified Government Budget



Memorial Hall Centennial:
Honoring 100 years of history. Embracing the future.

CAO Message



2026 Annual Budget

When we kicked off the FY2026 annual budget process this March, as County Administrator, I knew that my recommended balanced budget would have to take into account the many needs, wants, and obligations to our citizens.

The FY2026 budget comes on the heels of an adopted revenue-neutral budget for FY2025. After last year's deep dive into our operational and debt expenses, we found many growth and improvement opportunities. Although we made challenging cuts to specific departments' costs and services, we continued to strive for excellence by providing the best service we could with limited resources and staff. We also made a commitment to have no employee layoffs during this time.

Understanding the Budget Process

This year, in addition to a Commission retreat that helped shape commission priorities, we also factored in community needs from the community survey results. During this process, we also convened seven budget workshops, two public hearings, and hosted one in-person DotteTalk community conversation. We learned from our engagement that residents wanted their tax dollars invested in the community, focusing on things such as infrastructure, parks, and increased overall services.

To better understand the needs and challenges of Unified Government departments, we had each department present to the Commission. During this time, we also took a deeper look at our personnel model and shifted this structure.



County Administrator

David Johnston

David W. Johnston, ICMA-CM, joins the Unified Government of Wyandotte County/Kansas City, Kansas as its third County Administrator.
David comes from Covington, KY where he served as City Manager from 2017 to 2021. During that time, he raised the city's Moody Bond rating to A2 status, effectively addressed blighted properties and poverty, successfully guided a major redevelopment effort and renewed focus on customer service within city government that improved staff morale.

wycokck.org

Changing the way we budget personnel...

In the past, the UG has not budgeted funds for every single spot on the position inventory. Instead, it has used previous employment levels or "trends" to only budget funding that was needed in the previous year. This was partially due to typical staff turnover, because it is rare for a large department to be fully staffed at any given time. However, the practice will end with the 2026 budget and all positions on the personnel rolls will be funded.

Ending the practice required the UG to do a personnel deep dive and freeze any unfunded positions from previous years. The budget office worked with HR and department heads to identify staffing levels for the first half of 2024, which is what the 2025 personnel budget is based on. They identified positions that were not funded in the 2025 budget and froze any positions that existed on the inventory, but were not funded.



Ending the practice of the personnel trend prevents the UG from going over budget because any positions on the inventory will be funded. It is also a more transparent, easier way to follow our personnel costs for departments and the public. If departments do not fill all positions in the first few quarters of the year, they could use savings to fund emergency needs or projects.

Commission Priorities

During this year, our Budget and Finance departments worked closely with UG department directors to complete a deep dive into department expenses and personnel costs.

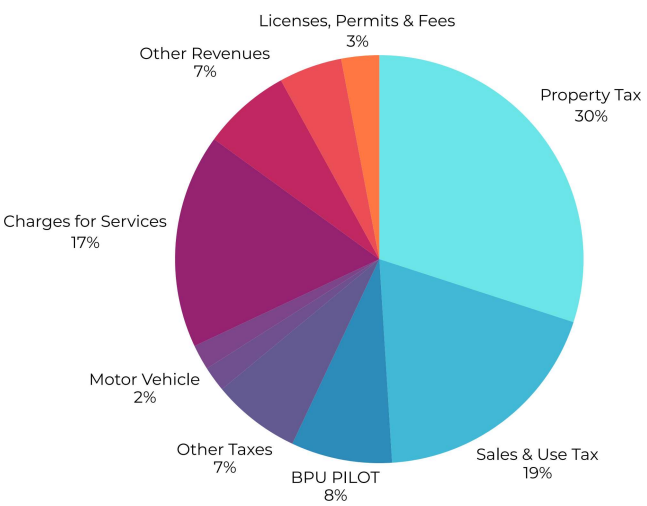
tax rate following the recent property revaluation. While the revaluation increased assessed property values, we honored our commitment to fairness by adjusting the tax rate to ensure that the county did not collect more revenue solely due to rising valuations.

While this year's budget is conservative, it lays a stable foundation for future years. As we look forward, we will continue engaging the public and departments in long-range planning.

We will monitor revenues closely to determine if strategic opportunities arise mid-year. We will continue to monitor our needs through community and commission-driven prioritization. This budget reflects our values: fiscal responsibility, building community trust, and a commitment to service. It is balanced. It is responsible, and it positions us to adapt and respond thoughtfully to our communities' needs in the future.

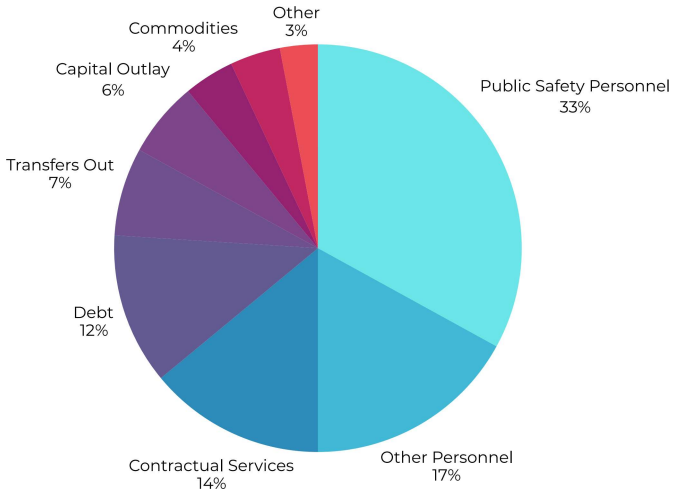


2026 Revenue Budget | $509M



The 2026 Revenue budget for the entire UG is $509 million. 68% of the UG's revenue comes from taxes, and 32% from other sources. The largest single revenue type that the UG has is property tax, which is projected to make up 30% of UG revenues in 2026.

2026 Expense Budget | $509M



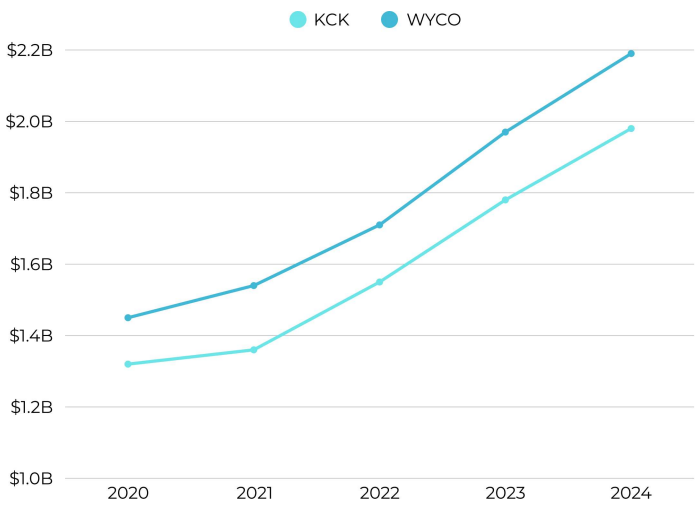
The 2026 Expense budget for the entire UG is $509 million. 50% of the UG's expenses are personnel, and 50% are other expenses. The largest single expense type that the UG has is public safety personnel, which is projected to make up 33% of UG revenues in 2026.

Revenue Trends

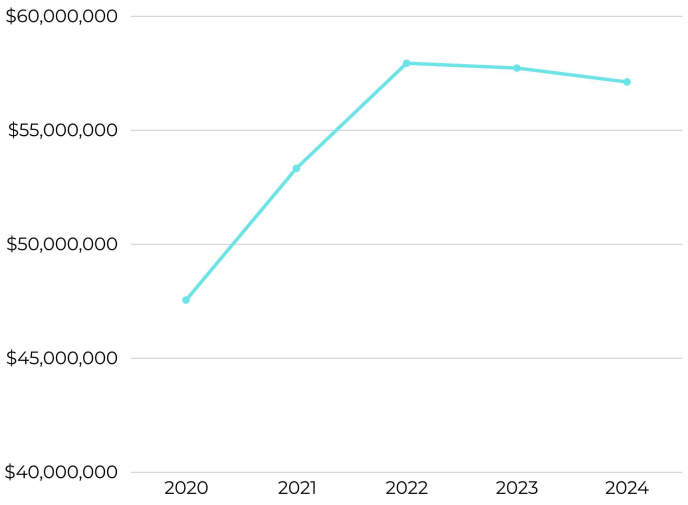
The two largest sources of UG revenue are Property and Sales & Use Taxes. Property taxes are based on the Tangible Assessed Valuation of the city/county, which has been steadily increasing over the last five years.

Sales Tax Revenues steadily increased from 2020-2022, and then they have plateaued. Sales taxes are sensitive to changes in the economy, which explain recent trends.

KCK and WYCO Assessed Tangible Valuation, 2020-2024



Sales Tax Revenues, 2020-2024



What's in the 2026 Budget?

PARKS
- Futsal Court Maintenance
- Solar Lighting at Kaw Point
- Playground Equipment Replacement
- Neighborhood Park Improvements



FACILITIES
- Fire Station - Architecture and Engineering Fees and Land Acquisition
- KCKPD West Patrol - Architecture and Engineering Fees and Land Aquisition



INFRASTRUCTURE
- Parallel Parkway Pavement Preservation
- Annual Infrastructure programs
- Bridges



ECONOMIC DEVELOPMENT
- Rock Island Bridge Projects
- Expanded Small Business Program
- Pre-Approved Plans Establishment
- Expanded Redevelopment Program



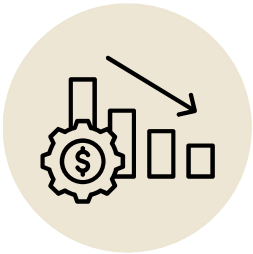
TECHNOLOGY
- Body camera support
- Jail Management System
- Tax Management System
- Broadcast System Replacement
- Enhanced Parking System



Communitywide Benefits







- 1% PILOT Decrease
- Restored Livable Neighborhoods Program
- Continued Combined Sewage Overflow program
- From the Community Survey, DotteTalk, and Commissioners, Infrastructure is a priority. A one-time TIF revenue from Plaza at the Speedway funding over $7M is going towards infrastructure projects.
  - Emergency street repairs post-storms
  - Parallel Parkway Pavement preservation

Major Development Initiatives

Economic development efforts focus on retaining and strengthening the traditional manufacturing and distribution base while diversifying the economy in the office, service, and tourism and entertainment sectors, and promoting housing development and redevelopment.

In 2024, $863 million in new investments were announced across Wyandotte County and 2,724 new or retained jobs.

Major 2024 projects announced and/or construction started:

- Owens Corning Expansion, $219 million for 10,5000 square feet in Fairfax.
- Marvin Windows, $90 million, 406,950 square feet, 600 new jobs with room for a future second facility in the 435 Logistics Center.
- Margaritaville Hotel, $120 million investment for 130,000 square feet.
- Atlas 9 Museum, $26.7 million, 30,000 square feet, 30 new jobs, as a part of the Homefield development.
- KCK Community College Downtown Education Campus, $71.4 million, 95,500 square feet, 66 new jobs; the largest downtown investment in history and will focus on bringing technical education and skills training to the urban core.
- General Motors, $391 million reinvestment, to convert from producing Chevrolet Malibu to the Chevrolet Bolt electric vehicle and continue production of Cadillac XT4. Production will cease in November 2024 with ramp up beginning July 2025.
- Mies Wholesale Food, $17 million, 75,000 square feet, 51 jobs, new facility to help this family-owned company meet growth
- plans, adding to the existing food industry sector that exists in the County.
- Marshalltown, $28 million, 207,792 square feet, 40 jobs, supplier of construction tools and equipment, family-owned, located to 435 Logistics Center.
- Buc-ee's Family Travel Center – 74,000 square feet, 5,000 daily visitors, and over 100 new jobs.

- Farmers Insurance to occupy 144,000 square feet of the Cerner Campus relocating from Johnson County.
- Rock Island Bridge Entertainment Venue, $15 million and 14,000 square feet.
- America Royal, 780,000 square feet (up from 425,000 square feet) with an investment of $375 million (up from $165 million).

Numerous multi-family developments:

- Residences at Victor Hills, $43 million, 152- unit apartment project, utilizes Low Income Housing Tax Credits as a financing tool to help meet housing needs across the County.
- City Hall Place, $32.5 million, 60-unit apartment project in downtown Kansas City, Kansas.
- The Helm Apartments, $41 million investment with 224 units.
- Boulevard Lofts, $10.5 million 92 units.
- Woodside Rosedale Apartments, $53 million, 149 units (2026).
- 404 Central Apartments, $39 million, 129 units.
- Criterion Development, $62 million, 232 units.

Tourism

- The Unified Government has been committed to the successful development of a 1,600-acre tract of land, located directly northwest of the intersection of Interstate Highways 70 and 435 known as The Legends. This effort has resulted in attracting the Kansas Speedway (NASCAR) as the economic catalyst for development of this area using STAR Bond tax increment financing incentive, which opened in 2001. The speedway project, totaling more than $280 million, is a 1.5-mile tri-oval on approximately 1,100 acres of land, with 72 luxury hospitality suites and grandstand seating for 82,000. The Speedway has two major race events per year and is in use approximately 200 days per year for various events, including driving schools, charity events, and track tours. The track has an economic impact of $100 million in the Kansas City metropolitan area annually.



- The Unified Government and the Kansas Unified Development, LLC entered into a Multi-Sport Stadium Venture Agreement for the construction of an 18,000- seat multi-sport stadium complex that is the permanent home to Sporting KC, a Major League Soccer team. The stadium, branded as Children's Mercy Park (known as Sporting Park prior to 2016), completed its thirtieth successful season in 2024. The stadium held 21 home games during the season. This venue will be the practice site for the FIFA World Cup Soccer in 2026.



- Legends Field at CommunityAmerica Ballpark is an open-air stadium that proudly serves as the home of the Kansas City Monarchs as part of American Association of Professional Baseball, an MLB Partner League. The ballpark boasts an approximate capacity of 5,000 fixed seats, in addition to a grass berm and standing room areas.

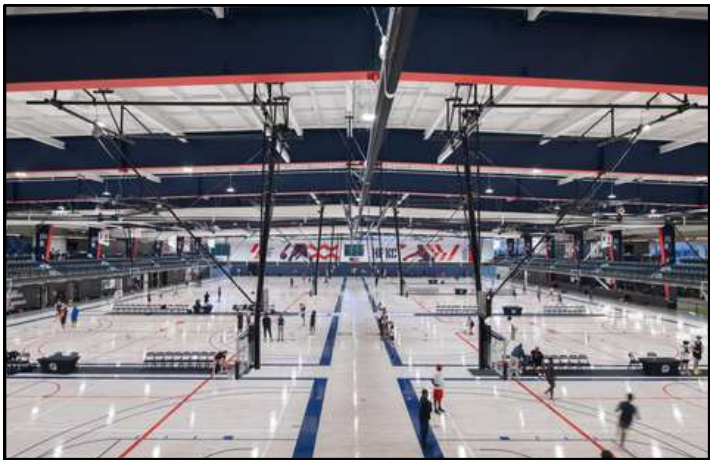


- Just east of the Village West/Legends tourism district, an $80 million Compass Minerals Soccer National Training and Coaching Development Center was constructed and opened in early 2018. The development houses the elite athlete training and performance analytics campus and national youth soccer development programs. The facility includes approximately 100,000 square feet for an indoor facility with a practice field, eight lighted professional fields, and a new medical clinic from the soccer club's stadium naming-right sponsor Children's Mercy.



- A Fairfield Inn & Suites by Marriott was completed near Compass Minerals Soccer Training Facility. The hotel has 108 rooms representing an approximate $10,700,000 investment along with meeting space with conferencing services at the Compass Minerals training facility. The hotel opened in early 2025.

- Homefield In 2020, Homefield LLC, proposed a development of a first-class sporting and entertainment destination located to the east of I-435 between State Avenue and Parallel Parkway, that would include attractions including a major multi-sport athletic complex and performance center known as Homefield and Homefield Outdoor, along with a Homefield youth baseball complex. The $60 million, 150,000 square foot Homefield building is a multi-sport venue, including food and beverage, medical services, fitness, retail, office, and entertainment spaces, and was officially opened in 2024. Homefield provides facilities for training and sports programs for football, baseball, softball, volleyball, basketball, soccer, and pickleball.



- The $40 million youth baseball complex includes eight lighted fields (originally ten), a scouting view tower, batting and pitching tunnels, concessions and restrooms, and Homefield Academy club offices. The youth baseball complex is a premier showcase baseball complex in the Midwest and caters to regional and national markets.



- Margaritaville Hotel, $120 million investment for 130,000 square feet and 228 rooms has been completed. It provides a unique resort experience to the entire metropolitan area.



- In October 2016, the American Royal announced their relocation to a new, proposed $160 million complex to be developed to the west of the Village West retail district. Project planning was put on hold during 2020 and much of 2021 due to the COVID-19 pandemic. Grading of land began in March of 2023 and foundation work commenced in August of 2023. A barn raising ceremony was held in November 2023 which commenced vertical construction of the barn. The scope of the project has grown, and the American Royal Association is developing a 120+ acre development at 118th Street and State Avenue consists of approximately 780,000 square feet of indoor and outdoor arena space, barn, education center, office, shop and storage space. As envisioned now, the “Core Royal” shall include a first-class main show arena with approximately 5,000 permanent seats, a multipurpose indoor arena with 90,000 square feet, and an outdoor arena with approximately 75,000 square feet, a first-class livestock exhibition hall / barns with approximately 390,000 square feet; approximately 20,000 square feet of administrative offices; approximately 70,0000 square feet of storage facilities; and related parking improvements.

- A second phase of the project will include an Agricultural Education Center and ultimately a 120- acre festival grounds on adjacent property. The estimated opening date is 2026. The projected draw in the first year is over 390,000 people with over 1 million visitors in the first 5 years of operations.



- In 2021, the Unified Government and Flying Truss, LLC began discussing a new development on the historic Rock Island Railroad Bridge, originally constructed in 1905 in the Stockyards District. The project would synergize with the Unified Government’s efforts to provide public access and trails along the river. The concept is to create a regional destination by transforming the bridge into a multi-purpose development consisting of an upper/lower deck structure that contains a food hall, open-air bar and coffee shops, event space, catering facility, and multi-purpose space. The bridge will become a part of the public trail system which is planned to connect the Kaw Valley Trail along the Kansas River’s western levee with the Riverfront Heritage Trail. The bridge was acquired from Kansas City, Missouri and is owned by the UG. Bridge construction commenced in 2023, and in June 2023, efforts were underway to elevate the bridge by 3 feet as a preventative measure against the potential occurrence of a catastrophic flood event. The project was awarded a $4 million grant in 2023 by the Department of Commerce. As part of the grant, it was agreed that $480,000 could be applied to public utility infrastructure incurred by the Unified

Government. Completion of this unique and innovative project is planned for fall of 2025.



Wyandotte County and the City of Kansas City, Kansas is a community with well-established and historic neighborhoods, as well as newer infill development, multifamily development, and single-family neighborhoods providing a diverse housing options. The community has a strong tourism industry as home to both a NASCAR track and professional soccer team stadium, and a thriving commercial base including manufacturing parks, industrial, retail, and office development throughout the community.

Sincerely,

David Johnston
County Administrator
Unified Government of WYCO/KCK

COMMISSION VISION, VALUES, AND STRATEGIC GOALS

2025 Amended-2026

Unified Government Budget



Memorial Hall Centennial:
Honoring 100 years of history. Embracing the future.

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.

COMMISSION PRIORITIES

2025 Amended-2026

Unified Government Budget



PRIORITY 1

UPHOLD FISCAL SUSTAINABILITY



PRIORITY 2

FOSTER ECONOMIC DEVELOPMENT



PRIORITY 3

FOCUS ON SERVICE & COMMUNICATION



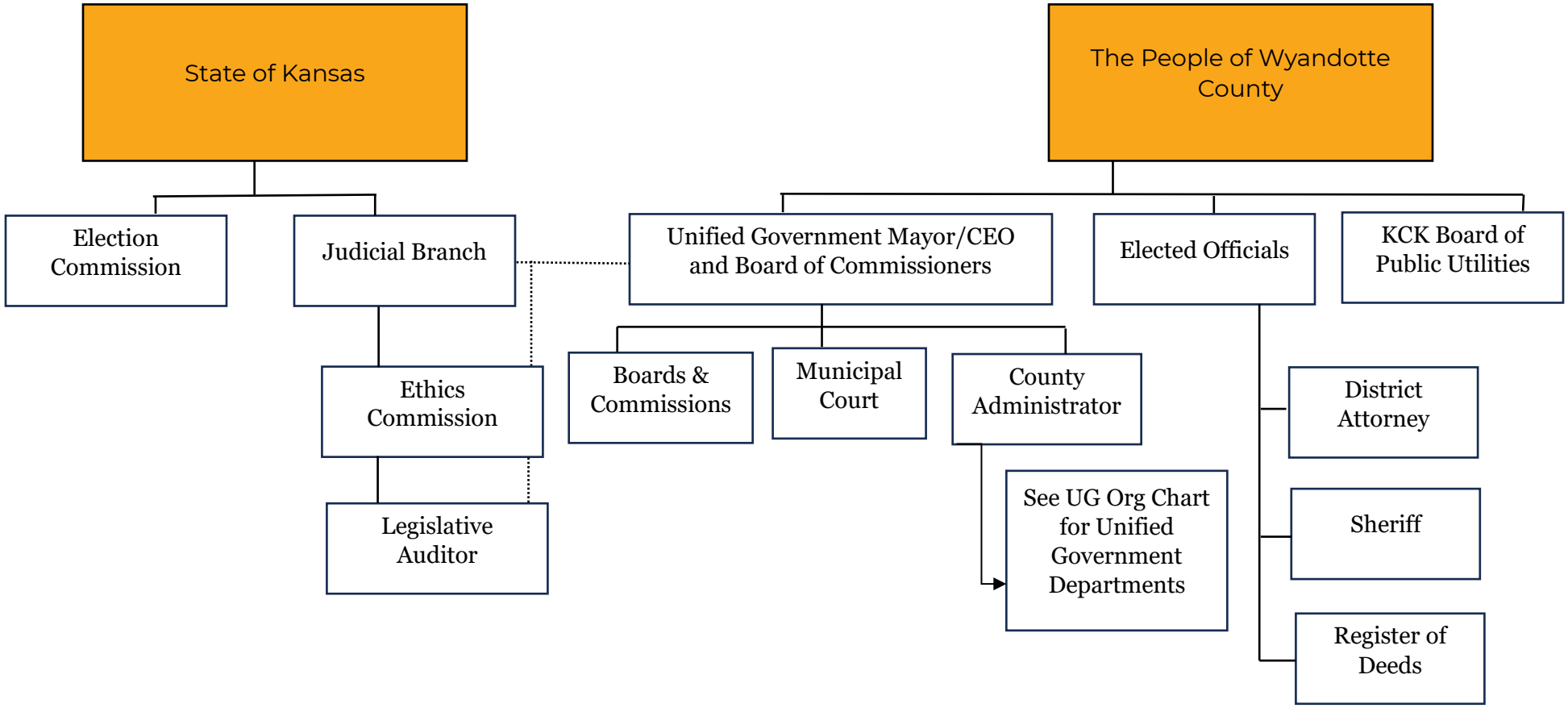
PRIORITY 4

IMPROVE INFRASTRUCTURE

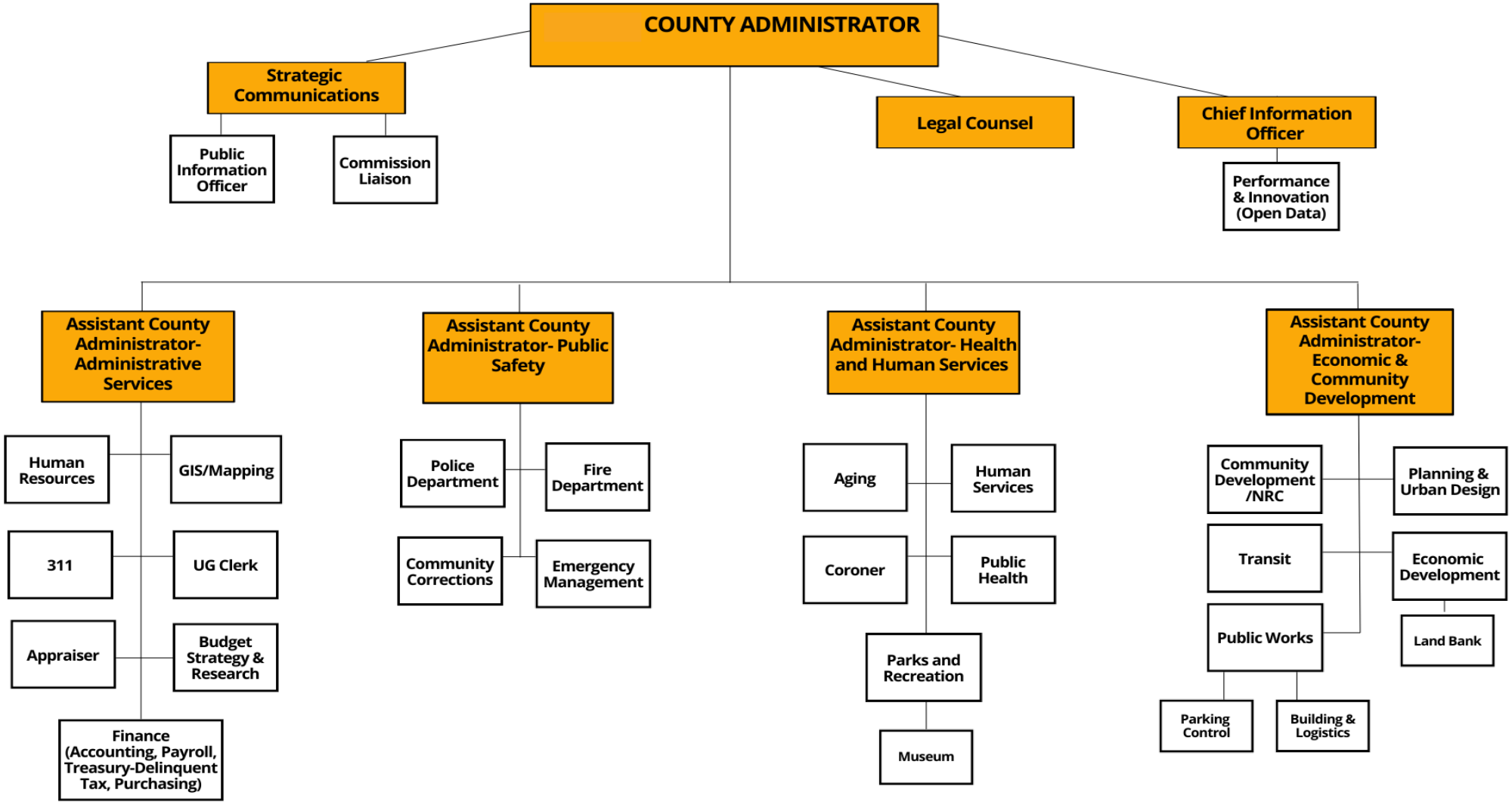
Unified Government of Wyandotte County and Kansas City, Kansas

Organizational Chart

Elected and Appointed Officials



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



COMMUNITY PROFILE

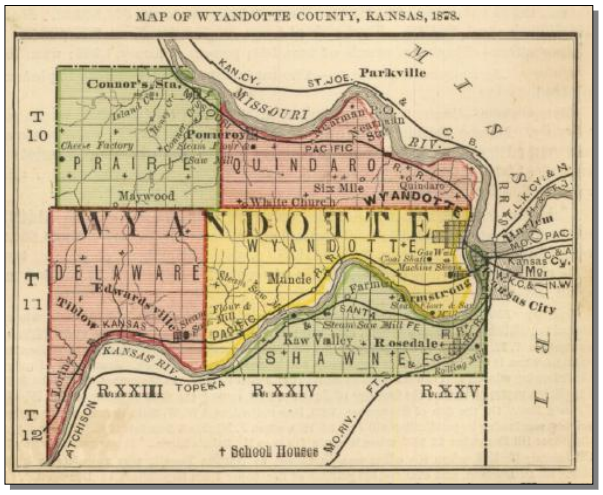
2025 Amended-2026

Unified Government Budget



Memorial Hall Centennial:
Honoring 100 years of history. Embracing the future.

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 County, 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

1,090 Persons per Square Mile

Income

Per Capita Personal Income 2023 ..... $ 41,273
(Source: Bureau of Economic Analysis)

Median Household Income ..... $ 61,766
(Source: 2023 American Community Survey,
1-year estimate, US Census Bureau)

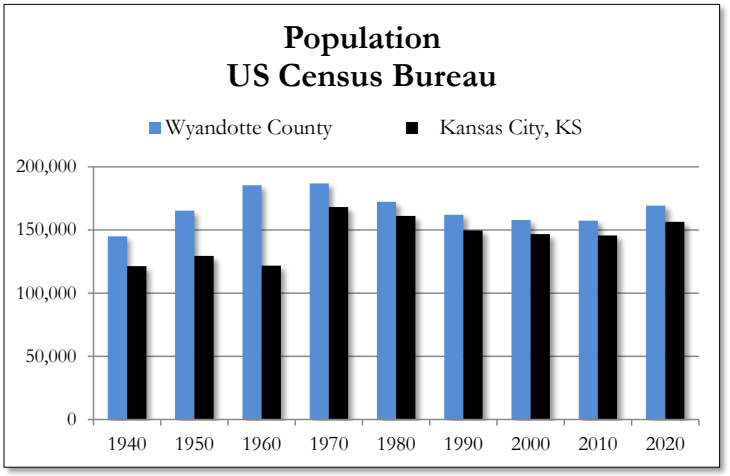
Educational Institutions in Wyandotte County

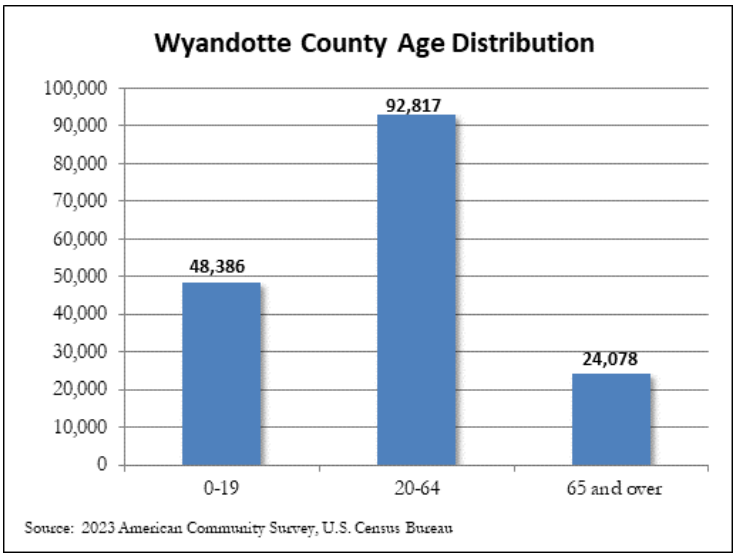
Kansas City has several school districts that provide services to the public and private students living in Wyandotte County:

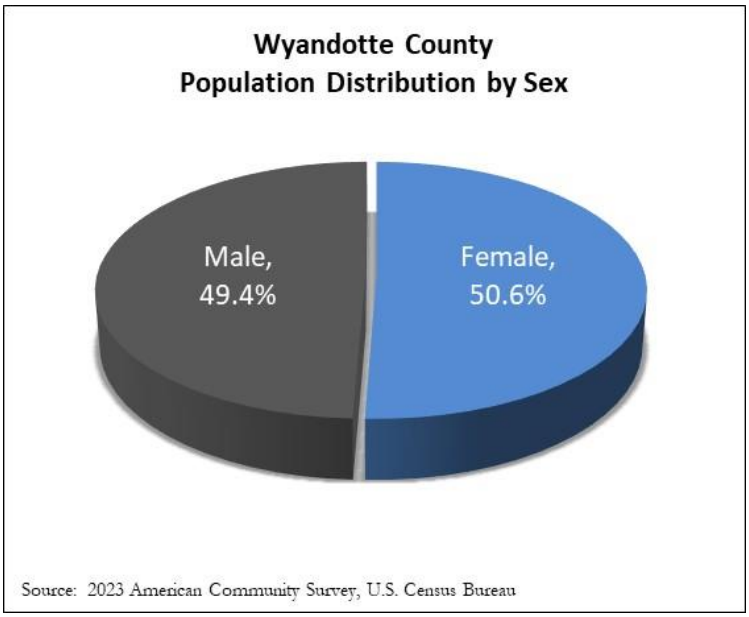
- Bonner Springs School District (USD #204)
- Kansas City Kansas School District (USD #500)
- Piper School District (USD #203)
- Turner School District (USD #202)
- The Archdiocese of KC in Kansas Catholic Schools

Additional Schools

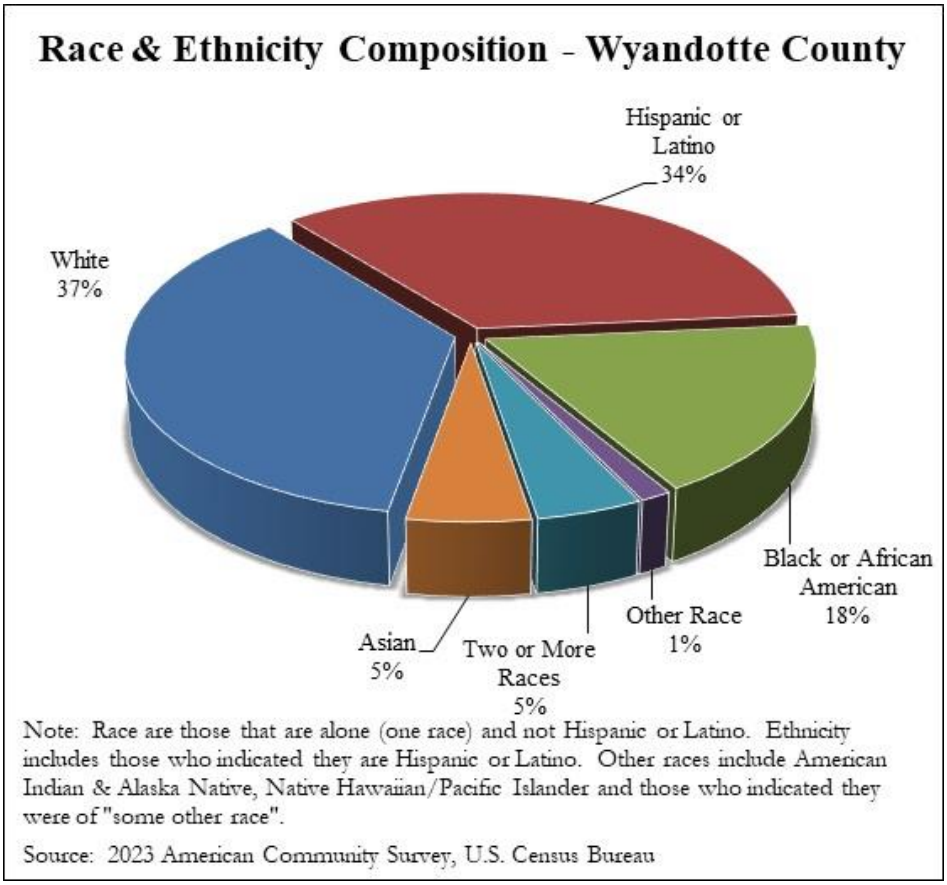
- Area Educational Institutions
- Six Colleges, Universities and Professional Schools

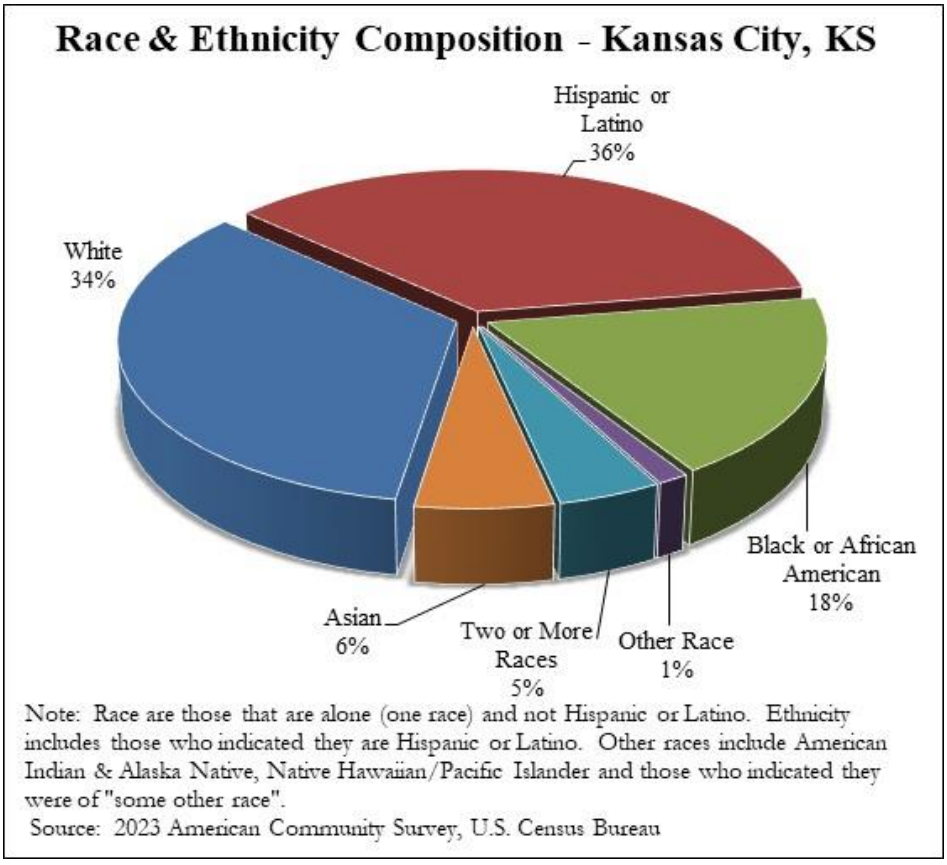






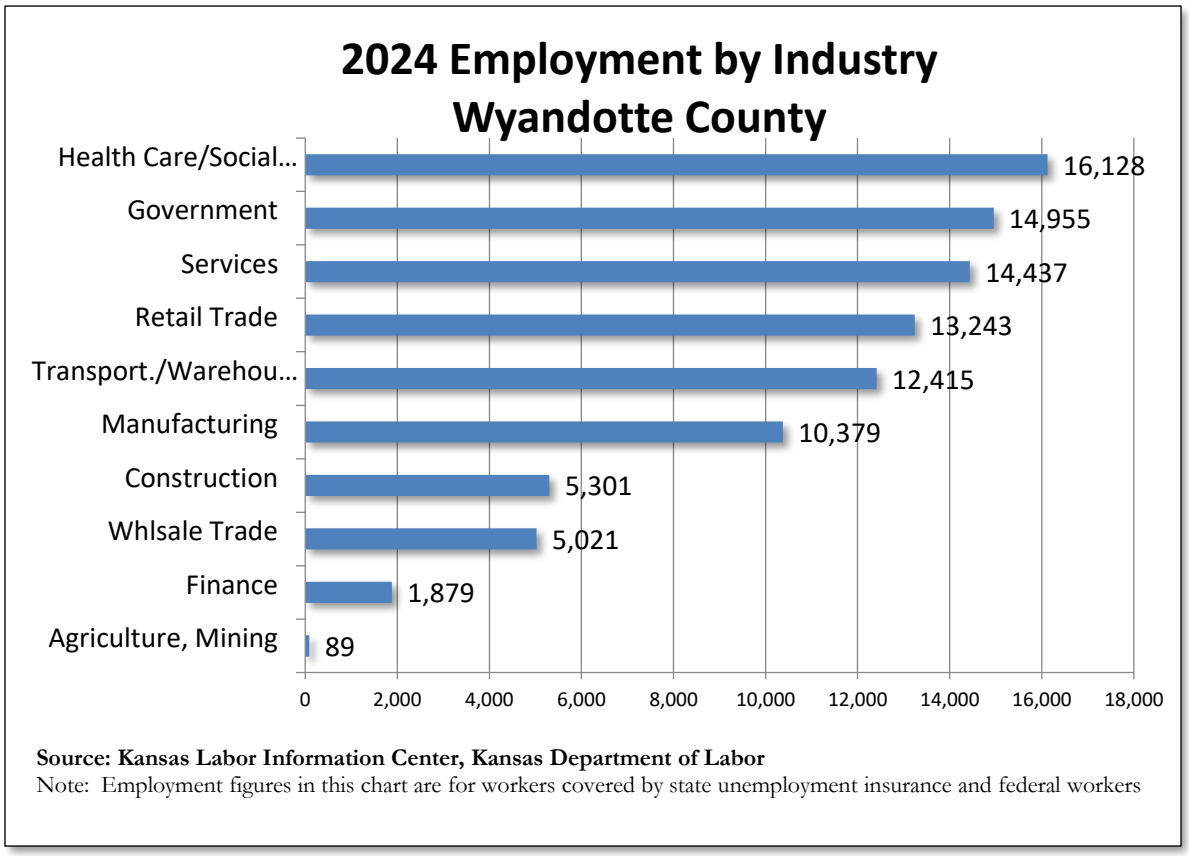
DISTRIBUTION OF POPULATION BY RACE





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

Industry	2020	2021	2022	2023	2024
Health Care/Social Assist.	14,280	14,170	14,024	14,492	16,128
Government	14,665	14,579	14,447	14,818	14,955
Services	13,590	12,466	14,242	14,219	14,437
Retail Trade	11,649	12,027	12,636	13,052	13,243
Transport./Warehousing	12,240	12,329	12,967	12,696	12,415
Manufacturing	9,918	10,129	10,632	10,310	10,379
Construction	3,808	4,155	4,173	4,863	5,301
Whlsale Trade	5,071	5,031	5,092	5,227	5,021
Finance	1,814	1,795	1,956	1,848	1,879
Agriculture, Mining	82	93	89	96	89
TOTAL	**87,117**	**86,774**	**90,258**	**91,621**	**93,847**

LABOR FORCE AND UNEMPLOYMENT

Wyandotte County Labor Force

	Labor Force	Employed	Unemployed	Unemployment Rate
2020	82,310	76,150	6,160	7.5%
2021	81,292	77,492	3,800	4.7%
2022	80,697	77,902	2,795	3.5%
2023	81,290	78,387	2,903	3.6%
2024	82,455	78,948	3,507	4.3%
2025 (thru May)	82,649	78,468	4,181	5.1%

Source: Kansas Department of Labor

UNEMPLOYMENT RATE

	2022	2023	2024	2025 (thru May)
Wyandotte County	3.5%	3.6%	4.3%	5.1%
Kansas City, KS	3.5%	3.6%	4.3%	5.1%

Source: Kansas Department of Labor

TOP EMPLOYERS

Employer	Product/Service	Approximate Number of Employees
Kansas University Health Systems	Hospital	8,500+
University of Kansas Medical Center	Medical teaching / Research Center	3,500-3,999
Kansas City, KS School District #500	Public education (K-12)	3,000-3,499
United Parcel Service	Transportation / Delivery	2,500-2,999
Amazon Fulfillment Center	Distribution	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
Burlington Northern Santa Fe	Railroad	2,000-2,499
URBN Outfitters	Distribution	1,000-1,499

Tax Rates & Assessed Valuation

Kansas City, KS Sales Tax Rates (July 1, 2025 rates; excludes special districts)

State of Kansas*	6.500%
Kansas City, KS	1.625%
General	1.000%
EMS	0.250%
Public Safety/ Infrastructure	0.375%
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:	
Residential	10.9%
All Other Classes	11.9%

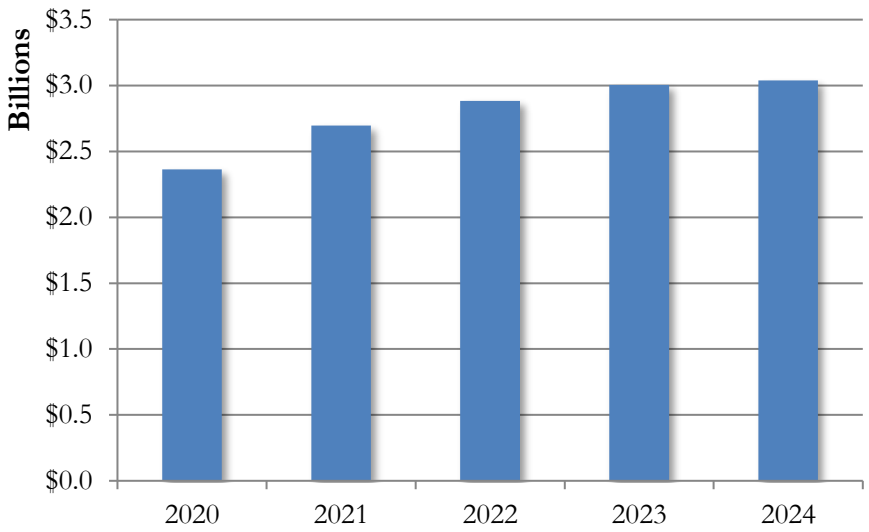
*PILOT (Payment-in-lieu of taxes); fee for 2025; percent applied to gross revenues.

Assessed Valuation* (July 1, 2025 Estimated Valuation)

Kansas City, KS	$2,085,949,482
Wyandotte County	$2,354,293,305

*Does not include motor vehicle.

Retail Sales – Wyandotte County



Note: Total retail sales based on State of Kansas sales tax (currently 6.5%) revenues within Wyandotte County. Includes sales in all areas of the Councy including STAR bond districts.

Source: Kansas Department of Revenue

Property Tax Rates

Taxing Entity	2024 Certified Mill Levy for 2025 Budget	2025 Proposed Mill Levy for 2026 Proposed Budget
Kansas City, KS	34.462	36.462
Wyandotte County	33.459	35.459
USD 500 (KCK)*	61.819	Not Applicable
USD 202 (Turner)	53.767	Not Applicable
USD 203 (Piper)	66.275	Not Applicable
USD 204 (Bonner Springs)	52.695	Not Applicable
County Library	4.880	4.880
State of Kansas	1.500	1.500
Community College	23.642	23.624
Bonner Springs	38.834	Not Applicable
Edwardsville	40.057	Not Applicable

Includes USD 500 library levy of 11.509 mills.

2025 Amended and 2026 Proposed Property Taxes Paid on a Home* in USD 500

Taxing Entity	2025 Budget (2024 Tax Rate)	2026 Budget (2025 Tax Rate) Proposed
Kansas City, Kansas	$ 793	$ 839
Wyandotte County	$ 769	$ 816
KCK Community College	$ 544	$ 544
USD 500 (KCK)**	$ 984	$ 984
USD 500 Library**	$ 265	$264
State of Kansas	$ 34	$ 34
Total Property Tax Bill	***$ 3,389***	***$ 3,481***

*Estimated market value of $200,000 for a home in USD 500.
**USD 500 and KCK Community College mill levies have not yet been determined for 2025. Mill levies from 2024 used. General state school levy exemption of $172.50 has been deducted from the USD #500 total.

Kansas City, KS Mill Levies	2024 Mill Levy for 2025 Certified Budget	2025 Proposed Mill Levy for 2026 Proposed Budget
KCK General Fund	19.195	21.728
KCK Bond and Interest	15.267	14.734
TOTAL KANSAS CITY, KS LEVY	*34.462*	*36.462*
Wyandotte County Mill Levy		
General Fund	26.508	29.001
Elections	0.695	0.667
General Fund-Consolidated Parks	1.347	1.292
Aging	0.804	0.771
Mental Health	0.359	0.344
Health Department	1.410	1.353
Developmental Disabilities	0.280	0.269
Bond and Interest	2.056	1.762
TOTAL WYAN. COUNTY MILL LEVY	*33.459*	*35.459*

SERVICES PROVIDED BY OTHER GOVERNMENTAL UNITS



BUDGET OVERVIEW

2025 Amended-2026

Unified Government Budget



Memorial Hall Centennial:
Honoring 100 years of history. Embracing the future.

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.

Unified Government of Wyandotte County/Kansas City Kansas

2021 Amended - 2022 Budget

Department: 0420 - Aging

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.

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	$876,405	$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	$495,928	$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	$3,545,922	$5,255,182

Expenditure By Division

	2020 Actual	2021 Original	2021 Amended	2022 Budget
192 - Service Program Elderly	$316,939	$440,580	$495,928	$540,131
422 - Area Plan Administration	$132,712	$88,744	$93,837	$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	$16,676	$37,752
433 - Grant Amendments	$1,604	$34,000	0	0
436 - Senior Health Insurance Couns	$11,344	$5,633	$41,431	$67,366
437 - Family Caregiver Grant	$62,662	$127,692	$127,167	$246,486
439 - Aging Special Projects	$3,400	$7,700	$36,366	$36,366
441 - Aging & Disability RessourceCtr	$306,360	$466,614	$666,660	$677,322
Total	$2,824,022	$3,114,877	$3,545,922	$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

2025-2026 Budget Calendar

March

March 13, 2025
1st Budget Workshop
Budget Recap

April

April 3, 2025: 2nd Budget Workshop: Debt Strategy

April 16, 2025: 3rd Budget Workshop: County Mandates/Historical Review

Community Dotte Talk
April 31, 2025: KCKCC TEC Center

Internal: 2026-2030 Proposed CIP Core Group Meetings

May

May 15, 2025
4th Budget Workshop
Revenues

Internal: Operating Budget Requests

June

June 5, 2025
Public Hearing & 5th Budget Workshop

June 12, 2025
6th Budget Workshop: Personnel

June 26, 2025
7th Budget Workshop: World Cup

Internal: Personnel Deep Dive

2025-2026 Budget Calendar

July

July 16, 2025
Vote on Revenue Neutral

Internal: Preparation of 2026 Proposed Budget

August

August 7, 2025: CAO presents 2026 Proposed Budget

August 26, 2025: Public Hearing

August 28, 2025: Budget Adoption Vote

September

Internal: 2025 Amended Budget load

GLOSSARY OF TERMS

2025 Amended-2026

Unified Government Budget



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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.

SUMMARY: BUDGETARY AND FINANCIAL POLICIES

For detailed policies, refer to the financial policies tab

2025 Amended-2026

Unified Government Budget



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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.

FINANCIAL OVERVIEW

2025 Amended-2026

Unified Government Budget



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NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

City of Kansas City

will meet on August 26, 2025 at 7:00pm at 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, the amount of ad valorem tax, and the Revenue Neutral Rate.

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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	170,966,457	21.421	192,635,991	19.195	227,131,677	45,323,532	21.728
Debt Service	44,962,124	17.038	48,144,401	15.267	66,837,581	30,734,379	14.734
Special Highway	8,510,847		9,068,025		8,768,308		
Sewer System Enterprise Fund	48,201,547		64,296,889		61,417,293		
Public Levee Enterprise Fund	360,882		409,600		152,600		
Sunflower Hills Golf Course	1,241,957		1,916,210		1,428,893		
Special Parks & Recreation	657,733		690,000		741,055		
Special Alcohol	766,946		955,120		996,962		
Tourism	5,038,779		8,151,376		7,271,714		
Wyandotte County 911	827,083		1,041,100		1,041,100		
Environmental Trust	12,635		450,000		1,550,000		
EMS Enterprise Fund	14,904,420		18,693,620		17,539,948		
Stormwater Enterprise	8,403,070		7,755,854		7,685,074		
Dedicated Sales Tax	16,053,678		17,454,629		18,220,844		
Stadium	856,672		867,100		1,371,807		
Special Assets	147,631		550,000		550,000		
Solid Waste	10,754,589		12,425,467		11,932,346		
Non-Budgeted Funds-A	36,952,596						
Totals	369,619,646	38.459	385,505,382	34.462	434,637,203	76,057,911	36.462
						*Revenue Neutral Rate***	*32.175*
Less: Transfers	23,991,536		30,154,724		30,824,595		
Net Expenditure	345,628,110		355,350,658		403,812,608		
Total Tax Levied	67,134,272		67,133,383		xxxxxxxxxxxxxxxx		
Assessed Valuation	1,745,582,158		1,948,012,728		2,085,949,482		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	384,990,000	396,870,000	401,250,000
Revenue Bonds	15,637,382	11,781,066	10,896,602
Other	247,438,000	430,334,180	431,251,041
Lease Purchase Principal	17,406,833	16,764,507	14,938,365
Total	665,472,215	855,749,753	858,336,008

*Tax rates are expressed in mills

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

Shelley Kneuvean

City Official Title: Chief Financial Officer

Wyandotte County 2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Wyandotte County

will meet on August 26, 2025 at 7:00pm at 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 and Revenue Neutral Rate.

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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	87,161,936	28.180	89,531,701	26.508	94,089,066	68,276,859	29.001
Debt Service	5,789,409	2.219	6,589,548	2.056	10,246,515	4,148,264	1.762
County Elections	1,745,620	0.880	1,868,856	0.695	2,355,670	1,570,314	0.667
Aging	1,890,674	1.035	2,959,329	0.804	1,927,220	1,815,161	0.771
Mental Health	750,148	0.428	844,148	0.359	1,024,695	809,877	0.344
Developmental Disabilities	634,061	0.347	1,197,816	0.280	1,118,925	633,305	0.269
County Health	4,020,675	1.572	4,050,825	1.410	5,228,937	3,185,360	1.353
County Initiative for Funding Infrastructure	929,107	1.000	1,129,239				
Consolidated Parks General Fund	9,415,400	1.652	9,133,513	1.347	11,766,200	3,041,748	1.292
Court Trustee	537,533		581,090		593,863		
Jail Commissary	378,801		100,000		100,000		
Register of Deeds Technology	379,930		160,170		160,170		
Clerk Technology	75,761		71,000		71,000		
Treasury Technology	16,852		85,000		85,000		
Non-Budgeted Funds-A	16,319,363						
Non-Budgeted Funds-B	2,428,796						
Totals	132,474,066	37.313	118,302,235	33.459	128,767,261	83,480,888	35.459
						*Revenue Neutral Rate ** *	*31.156*
Less: Transfers	2,183,000		3,814,037		1,750,000		
Net Expenditure	130,291,066		114,488,198		127,017,261		
Total Tax Levied	73,382,559		73,381,083		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,966,666,777		2,193,146,842		2,354,293,305		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	8,710,000	7,545,000	12,095,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	45,625,102	42,724,313	481,226
Total	54,335,102	50,269,313	12,576,226

*Tax rates are expressed in mills

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

Shelley Kneuvean

Chief Financial Officer

NOTICE OF BUDGET HEARING

2026

The governing body of

Self-Supporting Municipal Improvement District

Wyandotte County

will meet on August 26, 2025 at 7:00pm at 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 tax to levied.

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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	383,836	10.707	509,528	8.822	693,723	227,621	8.954
Totals	383,836	10.707	509,528	8.822	693,723	227,621	8.954
						*Revenue Neutral Rate***	*8.954*
Less: Transfers	0		0		0		
Net Expenditures	383,836		509,528		693,723		
Total Tax Levied	228,623		227,885		xxxxxxxxxxxxxxx		
Assessed Valuation	21,353,111		25,831,389		25,421,250		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
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 HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of
Wyandotte County Library
Wyandotte County
will meet on September 16, 2025 at 4:00pm at Kansas City, KS Public Library (Main Library), 625 Minnesota Ave., Kansas City, KS 66101 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate.
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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	4,056,955	5.444	5,822,617	4.880	4,836,165	4,178,204	4.880
Totals	4,056,955	5.444	5,822,617	4.880	4,836,165	4,178,204	4.880
						*Revenue Neutral Rate***	*4.489*
Less: Transfers	0		0		0		
Net Expenditures	4,056,955		5,822,617		4,836,165		
Total Tax Levied	3,845,619		3,845,493		xxxxxxxxxxxxxxx		
Assessed Valuation	706,415,368		787,855,852		856,189,171		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
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

Revenue by Fund

	2024 ACTUAL	2025 AMENDED BUDGET	% Change 2024-2025	2026 PROPOSED BUDGET	% Change 2025-2026
Kansas City, KS Funds					
Tax Levy Funds					
General Fund - City	176,026,277	188,784,798	7.2%	191,631,066	1.5%
Bond and Interest - City	48,509,193	48,977,156	1.0%	51,164,609	4.5%
City Levy Funds Sub-total	**224,535,470**	**237,761,954**	**5.9%**	**242,795,675**	**2.1%**
Other Funds					
Dedicated Sales Tax	15,555,771	14,660,100	-5.8%	14,953,102	2.0%
Emergency Medical Services	16,360,734	16,375,000	0.1%	16,704,000	2.0%
Environmental Trust	250,000	950,000	280.0%	250,000	-73.7%
Public Levee	336,350	341,675	1.6%	342,862	0.3%
Sewer System	55,742,089	56,052,744	0.6%	58,213,609	3.9%
Solid Waste	10,536,992	12,637,948	19.9%	12,786,007	1.2%
Special Alcohol	726,307	690,000	-5.0%	750,000	8.7%
Special Assets	0	0	0.0%	0	0.0%
Special Parks and Recreation	725,562	690,000	-4.9%	750,000	8.7%
Stadium	429,825	265,000	-38.3%	265,450	0.2%
Stormwater	8,524,407	10,794,947	26.6%	11,813,682	9.4%
Street and Highway	7,562,462	7,150,000	-5.5%	7,300,000	2.1%
Sunflower Hills Golf Course	1,526,500	1,591,500	4.3%	1,741,500	9.4%
Travel and Tourism	4,707,674	4,700,000	-0.2%	6,250,000	33.0%
Wyandotte Co. 911 Tax	1,015,470	1,030,000	1.4%	1,060,900	3.0%
Total City Funds	**348,535,613**	**365,690,868**	**4.9%**	**375,976,787**	**2.8%**
Wyandotte County Funds					
Tax Levy Funds					
General Fund - County	83,788,701	85,954,100	2.6%	93,255,585	8.5%
Bond and Interest - County	6,758,333	6,916,166	2.3%	6,433,800	-7.0%
Aging	2,164,684	1,928,191	-10.9%	1,937,815	0.5%
Consolidated Parks	9,498,730	9,134,759	-3.8%	9,289,276	1.7%
County Initiative Funding Infrast. (CIFI)	1,908,346	150,000	-92.1%	0	-100.0%
Developmental Disabilities	751,417	717,283	-4.5%	721,062	0.5%
Elections	2,075,642	1,693,963	-18.4%	1,747,879	3.2%
Health	3,887,575	4,179,690	7.5%	4,156,227	-0.6%
Mental Health	895,903	845,648	-5.6%	848,531	0.3%
County Levy Funds Sub-total	**111,729,331**	**111,519,800**	**-0.2%**	**118,390,175**	**6.2%**
Other Funds					
County Clerk Technology	40,353	41,631	3.2%	42,880	3.0%
County Treasurer Technology	40,353	41,631	3.2%	42,880	3.0%
Court Trustee	397,144	485,000	22.1%	499,550	3.0%
Jail Commissary	73,696	75,000	1.8%	77,250	3.0%
Register of Deeds Technology	161,412	166,524	3.2%	171,520	3.0%
County Other Funds Sub-total	**712,958**	**809,786**	13.6%	**834,080**	3.0%
Total County Funds	**112,442,289**	**112,329,586**	-0.1%	**119,224,255**	6.1%
TOTAL UG OPERATING BUDGET	**460,977,902**	**478,020,454**	3.7%	**495,201,042**	3.6%
County Library Fund*	4,284,295	4,245,804	-0.9%	4,470,830	5.3%
Total All Funds	**465,262,197**	**482,266,258**	**3.7%**	**499,671,872**	**3.6%**

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Expenditure by Fund & Mill Levies

	2025 AMENDED BUDGET	CERTIFIED MILL LEVY, 2025 BUDGET	2026 PROPOSED BUDGET	PROPOSED MILL LEVY, 2026 BUDGET	CHANGE IN MILL LEVY RATE FROM 2025	EXPENDITURES % CHANGE 2025-2026
Kansas City, KS Funds						
Tax Levy Funds						
General Fund - City	192,820,545	19.195	192,753,297	21.420	2.225	-0.03%
Bond and Interest - City	48,144,401	15.267	53,541,030	14.542	-0.725	11.21%
City Levy Funds Sub-total	**240,964,946**	**34.462**	**246,294,327**	**35.962**	**1.500**	**2.21%**
Other Funds						
Dedicated Sales Tax	17,454,629		18,220,844			4.39%
Emergency Medical Services	18,693,620		17,539,948			-6.17%
Environmental Trust	450,000		1,550,000			244.44%
Public Levee	409,600		152,600			-62.74%
Sewer System	64,296,889		61,417,293			-4.48%
Solid Waste	12,425,467		11,932,346			-3.97%
Special Alcohol	955,120		996,962			4.38%
Special Assets	550,000		550,000			0.00%
Special Parks and Recreation	690,000		741,055			7.40%
Stadium	867,100		1,371,807			58.21%
Stormwater	7,755,854		7,685,074			-0.91%
Street and Highway	9,068,025		8,768,308			-3.31%
Sunflower Hills Golf Course	1,916,210		1,428,893			-25.43%
Travel and Tourism	8,151,376		7,271,714			-10.79%
Wyandotte Co. 911	1,041,100		1,041,100			0.00%
City Other Funds Sub-total	**144,724,990**		**140,667,945**			-2.80%
Total City Funds	**385,689,936**		**386,962,272**			0.33%
Wyandotte County Funds						
Tax Levy Funds						
General Fund - County	89,531,701	26.508	94,173,066	29.001	2.493	5.18%
Bond and Interest - County	6,589,548	2.056	6,433,157	1.762	-0.294	-2.37%
Aging	2,959,329	0.804	1,927,220	0.771	-0.033	-34.88%
Consolidated Parks	9,133,513	1.347	9,635,171	1.292	-0.055	5.49%
County Initiative Funding Infrast. (CIFI)	1,129,239	0.000		0.000		
Developmental Disabilities	1,197,816	0.280	723,397	0.269	-0.011	-39.61%
Elections	1,868,856	0.695	2,355,670	0.667	-0.028	26.05%
Health	4,050,825	1.410	4,203,953	1.353	-0.057	3.78%
Mental Health	844,148	0.359	834,148	0.344	-0.015	-1.18%
County Levy Funds Sub-total	**117,304,975**	**33.459**	**120,285,782**	**35.459**	**2.000**	**2.54%**
Other Funds						
County Clerk Technology	71,000		71,000			0.00%
County Treasurer Technology	85,000		85,000			0.00%
Court Trustee	581,090		593,863			2.20%
Jail Commissary	100,000		100,000			0.00%
Register of Deeds Technology	160,170		160,170			0.00%
County Other Funds Sub-total	**997,260**		**1,010,033**			1.28%
Total County Funds	**118,302,235**		**121,295,815**			2.53%
TOTAL UG OPERATING BUDGET	**503,992,171**		**508,258,087**			**0.85%**
County Library Fund*	4,422,079		4,836,165			9.36%
Total All Funds	***508,414,250***		***513,094,252***			0.92%

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Functional Area 2026 Budgets for City or County Funds by Fund Type and Source

	Mayor and Commission		General Government		Public Safety		Judicial Services		Community Services		Public Works		Internal Service		Total 2026 Budget
	Budget	% of Budget	Budget	% of Budget	Budget	% of Budget	Budget	% of Budget	Budget	% of Budget	Budget	% of Budget	Budget	% of Budget	
Kansas City, Kansas	$ 887,420	0.23%	$ 16,268,385	4.20%	$ 156,493,485	40.44%	$ 2,897,004	0.75%	$ 33,606,279	8.68%	$ 105,915,510	27.37%	$ 70,894,188	18.32%	$ 386,962,272
General Fund	**$ 887,420**	**0.46%**	**$ 15,712,124**	**8.15%**	**$ 124,821,013**	**64.76%**	**$ 2,897,004**	**1.50%**	**$ 24,021,129**	**12.46%**	**$ 10,143,705**	**5.26%**	**$ 14,270,901**	**7.40%**	**$ 192,753,297**
FND110 - City - General	$ 887,420	0.46%	$ 15,712,124	8.15%	$ 124,821,013	64.76%	$ 2,897,004	1.50%	$ 24,021,129	12.46%	$ 10,143,705	5.26%	$ 14,270,901	7.40%	$ 192,753,297
Other Tax Levy	**$ -**	**0.00%**	**$ -**	**0.00%**	**$ -**	**0.00%**	**$ -**	**0.00%**	**$ 1,154,000**	**2.16%**	**$ -**	**0.00%**	**$ 52,387,030**	**97.84%**	**$ 53,541,030**
FND410 - Bond and Interest	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ 1,154,000	2.16%	$ -	0.00%	$ 52,387,030	97.84%	$ 53,541,030
Special Revenue Funds	**$ -**	**0.00%**	**$ -**	**0.00%**	**$ 14,148,024**	**36.15%**	**$ -**	**0.00%**	**$ 5,479,429**	**14.00%**	**$ 18,942,848**	**48.40%**	**$ 569,682**	**1.46%**	**$ 39,139,983**
FND209 - Wyandotte County 911 Fund	$ -	0.00%	$ -	0.00%	$ 1,041,100	100.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ 1,041,100
FND212 - Dedicated Sales Tax	$ -	0.00%	$ -	0.00%	$ 12,159,962	66.74%	$ -	0.00%	$ 300,000	1.65%	$ 5,686,200	31.21%	$ 74,682	0.41%	$ 18,220,844
FND220 - Special Street & Hiway-City	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ 8,753,308	99.83%	$ 15,000	0.17%	$ 8,768,308
FND221 - Special Parks and Recreation	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ 741,055	100.00%	$ -	0.00%	$ -	0.00%	$ 741,055
FND222 - Special Alcohol Program	$ -	0.00%	$ -	0.00%	$ 946,962	94.98%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ 50,000	5.02%	$ 996,962
FND223 - Tourism & Convention Prom	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ 3,888,374	53.47%	$ 3,033,341	41.71%	$ 350,000	4.81%	$ 7,271,714
FND226 - Specials Assets	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ 550,000	100.00%	$ -	0.00%	$ -	0.00%	$ 550,000
FND701 - Environment Trust	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ 1,470,000	94.84%	$ 80,000	5.16%	$ 1,550,000
Proprietary (Enterprise)	**$ -**	**0.00%**	**$ 556,261**	**0.55%**	**$ 17,524,448**	**17.26%**	**$ -**	**0.00%**	**$ 2,951,721**	**2.91%**	**$ 76,828,956**	**75.67%**	**$ 3,666,575**	**3.61%**	**$ 101,527,962**
FND560 - Sewer System	$ -	0.00%	$ 555,585	0.90%	$ -	0.00%	$ -	0.00%	$ 12,000	0.02%	$ 57,798,134	94.11%	$ 3,051,575	4.97%	$ 61,417,293
FND562 - Public Levee	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ 27,000	17.69%	$ 125,600	82.31%	$ -	0.00%	$ 152,600
FND563 - Stormwater Enterprise	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ 110,698	1.44%	$ 6,974,376	90.75%	$ 600,000	7.81%	$ 7,685,074
FND564 - Emergency Medical Services	$ -	0.00%	$ -	0.00%	$ 17,524,448	99.91%	$ -	0.00%	$ 500	0.00%	$ -	0.00%	$ 15,000	0.09%	$ 17,539,948
FND565 - Sunflower Hills Golf Fund	$ -	0.00%	$ 676	0.05%	$ -	0.00%	$ -	0.00%	$ 1,428,217	99.95%	$ -	0.00%	$ -	0.00%	$ 1,428,893
FND566 - Stadium (Monarchs)	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ 1,371,807	100.00%	$ -	0.00%	$ -	0.00%	$ 1,371,807
FND567 - Solid Waste	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ 1,500	0.01%	$ 11,930,846	99.99%	$ -	0.00%	$ 11,932,346
Wyandotte County, Kansas	**$ 361,967**	**0.30%**	**$ 16,293,036**	**13.43%**	**$ 53,385,065**	**44.01%**	**$ 12,243,299**	**10.09%**	**$ 25,782,784**	**21.26%**	**$ 6,542,790**	**5.39%**	**$ 6,686,873**	**5.51%**	**$ 121,295,814**
General Fund	**$ 361,967**	**0.38%**	**$ 16,112,560**	**17.11%**	**$ 53,285,065**	**56.58%**	**$ 11,650,764**	**12.37%**	**$ 5,979,645**	**6.35%**	**$ 6,542,790**	**6.95%**	**$ 240,275**	**0.26%**	**$ 94,173,066**
FND160 - County - General	$ 361,967	0.38%	$ 16,112,560	17.11%	$ 53,285,065	56.58%	$ 11,650,764	12.37%	$ 5,979,645	6.35%	$ 6,542,790	6.95%	$ 240,275	0.26%	$ 94,173,066
Other Tax Levy	**$ -**	**0.00%**	**$ 23,148**	**0.09%**	**$ -**	**0.00%**	**$ -**	**0.00%**	**$ 19,642,969**	**75.22%**	**$ -**	**0.00%**	**$ 6,446,598**	**24.69%**	**$ 26,112,715**
FND113 - Parks and Recreation	$ -	0.00%	$ 3,064	0.03%	$ -	0.00%	$ -	0.00%	$ 9,607,875	99.72%	$ -	0.00%	$ 24,232	0.25%	$ 9,635,171
FND162 - County - Elections	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ 2,355,670	100.00%	$ -	0.00%	$ -	0.00%	$ 2,355,670
FND165 - County - Aging	$ -	0.00%	$ 3,457	0.18%	$ -	0.00%	$ -	0.00%	$ 1,933,554	100.33%	$ -	0.00%	$ (9,791)	-0.51%	$ 1,927,220
FND170 - County - Mental Health	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ 834,148	100.00%	$ -	0.00%	$ -	0.00%	$ 834,148
FND171 - Developmental Disability	$ -	0.00%	$ 1,379	0.19%	$ -	0.00%	$ -	0.00%	$ 722,018	99.81%	$ -	0.00%	$ -	0.00%	$ 723,397
FND172 - County - Health Department	$ -	0.00%	$ 15,248	0.36%	$ -	0.00%	$ -	0.00%	$ 4,188,705	99.64%	$ -	0.00%	$ -	0.00%	$ 4,203,953
FND460 - County Bond and Interest Fund	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ 1,000	0.02%	$ -	0.00%	$ 6,432,157	99.98%	$ 6,433,157
Special Revenue Funds	**$ -**	**0.00%**	**$ 156,000**	**37.48%**	**$ 100,000**	**24.03%**	**$ -**	**0.00%**	**$ 160,170**	**38.49%**	**$ -**	**0.00%**	**$ -**	**0.00%**	**$ 416,170**
FND181 - County - Jail Commissary Fund	$ -	0.00%	$ -	0.00%	$ 100,000	100.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ 100,000
FND206 - Register of Deeds Tech Fund	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ 160,170	100.00%	$ -	0.00%	$ -	0.00%	$ 160,170
FND207 - Clerk's Technology Fund	$ -	0.00%	$ 71,000	100.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ 71,000
FND208 - Treasurer's Technology Fund	$ -	0.00%	$ 85,000	100.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ 85,000
Proprietary (Enterprise)	**$ -**	**0.00%**	**$ 1,328**	**0.22%**	**$ -**	**0.00%**	**$ 592,535**	**99.78%**	**$ -**	**0.00%**	**$ -**	**0.00%**	**$ -**	**0.00%**	**$ 593,863**
FND570 - Court Trustee Fund	$ -	0.00%	$ 1,328	0.22%	$ -	0.00%	$ 592,535	99.78%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ 593,863
Library	**$ -**	**0.00%**	**$ -**	**0.00%**	**$ -**	**0.00%**	**$ -**	**0.00%**	**$ 4,836,165**	**100.00%**	**$ -**	**0.00%**	**$ -**	**0.00%**	**$ 4,836,165**
Other Tax Levy	**$ -**	**0.00%**	**$ -**	**0.00%**	**$ -**	**0.00%**	**$ -**	**0.00%**	**$ 4,836,165**	**100.00%**	**$ -**	**0.00%**	**$ -**	**0.00%**	**$ 4,836,165**
FND175 - County - Library	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ 4,836,165	100.00%	$ -	0.00%	$ -	0.00%	$ 4,836,165
Grand Total	**$ 1,249,387**	**0.24%**	**$ 32,561,421**	**6.35%**	**$ 209,878,550**	**40.90%**	**$ 15,140,304**	**2.95%**	**$ 64,225,229**	**12.52%**	**$ 112,458,300**	**21.92%**	**$ 77,581,061**	**15.12%**	**$ 513,094,251**

Unified Government Departments by Funding Source
(2026 Budget)

Unified Government Departments by Functional Area	Funding Source						Total 2026 Budget
	Kansas City		Wyandotte County		County Library		
	2025 Budget	% of Dept	2025 Budget	% of Dept	2025 Budget	% of Dept	
Mayor and Commission	$ 887,420	71.0%	$ 361,967	29.0%		0.0%	$ 1,249,387
Commissioners	$ 442,358	70.1%	$ 188,343	29.9%		0.0%	$ 630,701
Office of the Mayor/CEO	$ 445,063	71.9%	$ 173,623	28.1%		0.0%	$ 618,686
General Government / Administration	$ 16,268,385	50.0%	$ 16,293,036	50.0%		0.0%	$ 32,561,421
Appraiser		0.0%	$ 2,978,197	100.0%		0.0%	$ 2,978,197
Budget	$ 937,770	70.1%	$ 399,504	29.9%		0.0%	$ 1,337,275
County Administration	$ 960,915	74.2%	$ 333,954	25.8%		0.0%	$ 1,294,870
Finance	$ 2,623,203	35.9%	$ 4,677,867	64.1%		0.0%	$ 7,301,070
Human Resources	$ 1,495,214	60.6%	$ 973,664	39.4%		0.0%	$ 2,468,878
Legislative Auditor	$ 551,657	70.0%	$ 236,424	30.0%		0.0%	$ 788,082
Operations Business Office	$ 73,216	79.5%	$ 18,901	20.5%		0.0%	$ 92,117
Strategic Communications	$ 486,186	59.1%	$ 337,036	40.9%		0.0%	$ 823,223
Unified Clerk	$ 615,738	39.7%	$ 933,947	60.3%		0.0%	$ 1,549,685
Unified Legal	$ 2,078,522	78.9%	$ 556,756	21.1%		0.0%	$ 2,635,278
Technology	$ 6,445,964	57.1%	$ 4,846,783	42.9%		0.0%	$ 11,292,747
Public Safety	$ 156,493,485	74.6%	$ 53,385,065	25.4%		0.0%	$ 209,878,550
Community Corrections	$ 946,962	46.6%	$ 1,086,451	53.4%		0.0%	$ 2,033,413
Emergency Management	$ 1,700	0.1%	$ 2,046,468	99.9%		0.0%	$ 2,048,168
Fire	$ 87,582,226	98.1%	$ 1,660,967	1.9%		0.0%	$ 89,243,193
Police	$ 67,962,597	92.7%	$ 5,320,314	7.3%		0.0%	$ 73,282,912
Sheriff		0.0%	$ 43,270,865	100.0%		0.0%	$ 43,270,865
Judicial Services	$ 2,897,004	19.1%	$ 12,243,299	80.9%		0.0%	$ 15,140,304
Court Trustees		0.0%	$ 592,535	100.0%		0.0%	$ 592,535
District Attorney		0.0%	$ 8,815,402	100.0%		0.0%	$ 8,815,402
District Courts		0.0%	$ 2,835,362	100.0%		0.0%	$ 2,835,362
Municipal Court	$ 2,897,004	100.0%		0.0%		0.0%	$ 2,897,004
Community Services	$ 33,606,279	52.3%	$ 25,782,784	40.1%	$ 4,836,165	7.5%	$ 64,225,229
Aging		0.0%	$ 679,281	100.0%		0.0%	$ 679,281
Community Development	$ 124,651	100.0%		0.0%		0.0%	$ 124,651
Communitywide	$ 12,348,483	57.6%	$ 4,247,966	19.8%	$ 4,836,165	22.6%	$ 21,432,614
Economic Development	$ 1,407,855	74.4%	$ 483,223	25.6%		0.0%	$ 1,891,079
Election		0.0%	$ 2,354,670	100.0%		0.0%	$ 2,354,670
Health		0.0%	$ 5,169,097	100.0%		0.0%	$ 5,169,097
Human Services	$ 94,842	11.6%	$ 722,018	88.4%		0.0%	$ 816,859
Neighborhood Resource Center	$ 6,110,476	99.2%	$ 50,000	0.8%		0.0%	$ 6,160,476
Parks & Recreation	$ 4,282,345	30.2%	$ 9,919,157	69.8%		0.0%	$ 14,201,502
Register of Deeds		0.0%	$ 903,099	100.0%		0.0%	$ 903,099
Transit	$ 7,762,959	86.1%	$ 1,254,273	13.9%		0.0%	$ 9,017,232
Urban Planning & Land Use	$ 1,474,668	100.0%		0.0%		0.0%	$ 1,474,668
Public Works	$ 105,915,510	94.2%	$ 6,542,790	5.8%		0.0%	$ 112,458,300
Public Works	$ 99,610,216	99.0%	$ 1,031,818	1.0%		0.0%	$ 100,642,034
Buildings & Logistics	$ 6,305,294	53.4%	$ 5,510,972	46.6%		0.0%	$ 11,816,266
Internal Service	$ 70,894,188	91.4%	$ 6,686,873	8.6%		0.0%	$ 77,581,061
NonDepartmental	$ 70,894,188	91.4%	$ 6,686,873	8.6%		0.0%	$ 77,581,061
Internal Service Accounts	$ 495,739	84.1%	$ 93,893	15.9%		0.0%	$ 589,632
Long-Term Debt	$ 66,799,544	91.2%	$ 6,432,157	8.8%		0.0%	$ 73,231,701
Personnel Adjustments	$ 265,338	-40.3%	$ (924,418)	140.3%		0.0%	$ (659,081)
Reserves & Contingencies	$ 2,453,429	80.1%	$ 610,081	19.9%		0.0%	$ 3,063,510
Special Judgement & Liability	$ 880,138	64.9%	$ 475,160	35.1%		0.0%	$ 1,355,298
Grand Total	$ 386,962,272	75.4%	$ 121,295,814	23.6%	$ 4,836,165	0.9%	$ 513,094,251

Basis of Budgeting

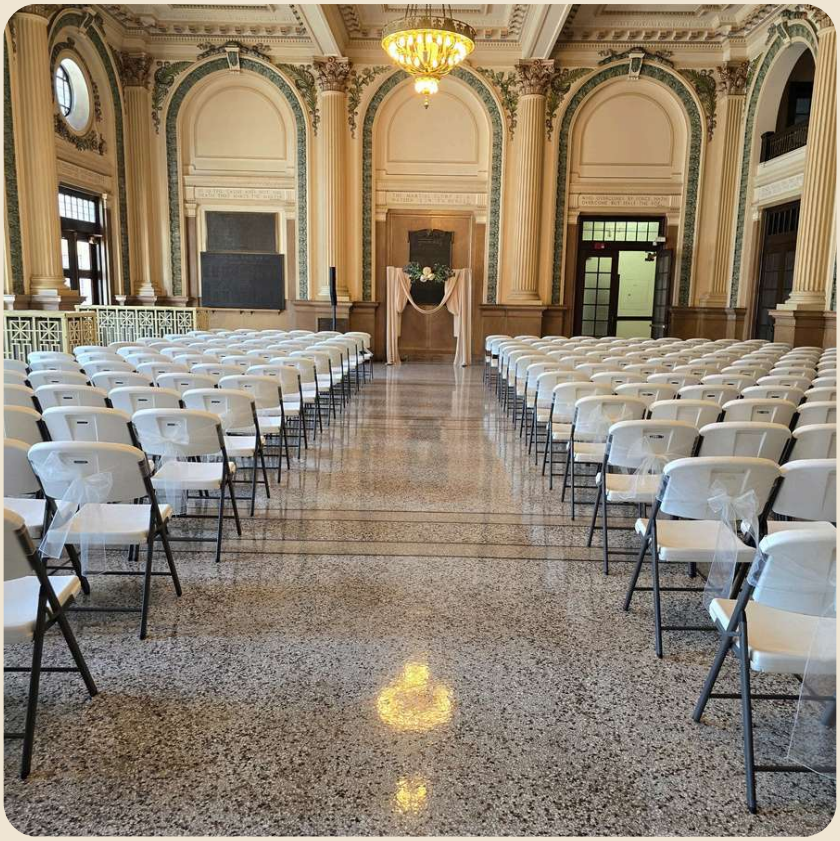
The following fund summary schedules are consistent with the 2024 Unified Government Annual Comprehensive Financial Report. The 2025 and 2026 schedules reflect audited statements prepared on a budgetary basis (non-GAAP). The ending-year 2024 fund balances are the 2025 beginning-year fund balances.

The Government's 2024 Annual Comprehensive Financial Report presents fund schedules on both a GAAP and budget-basis. However, the basis for the budget submission is the budget-basis statements.

KANSAS CITY, KANSAS FINANCIAL OVERVIEW

2025 Amended-2026

Unified Government Budget



Memorial Hall Centennial:
Honoring 100 years of history. Embracing the future.

Unified Government of Wyandotte County/Kansas City, Kansas

2025 Amended – 2026 Budget

Revenue by Fund

	2024 ACTUAL	2025 AMENDED BUDGET	% Change 2024-2025	2026 PROPOSED BUDGET	% Change 2025-2026
Kansas City, KS Funds					
General Fund					
General Fund - City	176,026,277	188,784,798	7.2%	191,631,066	1.5%
General Fund Sub-total	**176,026,277**	**188,784,798**	**7.2%**	**191,631,066**	**1.5%**
Other Tax Levy Funds					
Bond and Interest - City	48,509,193	48,977,156	1.0%	51,164,609	4.5%
Other Tax Levy Funds Sub-total	**48,509,193**	**48,977,156**	**1.0%**	**51,164,609**	**4.5%**
Total City Tax Levy Funds	**224,535,470**	**237,761,954**	**5.9%**	**242,795,675**	**2.1%**
Other Funds					
Special Revenue Funds					
Dedicated Sales Tax	15,555,771	14,660,100	-5.8%	14,953,102	2.0%
Environmental Trust	250,000	950,000	280.0%	250,000	-73.7%
Special Alcohol	726,307	690,000	-5.0%	750,000	8.7%
Special Assets	0	0	0.0%	0	0.0%
Special Parks and Recreation	725,562	690,000	-4.9%	750,000	8.7%
Street and Highway	7,562,462	7,150,000	-5.5%	7,300,000	2.1%
Travel and Tourism	4,707,674	4,700,000	-0.2%	6,250,000	33.0%
Wyandotte Co. 911 Tax	1,015,470	1,030,000	1.4%	1,060,900	3.0%
Special Revenue Funds Sub-total	**30,543,246**	**29,870,100**	**-2.2%**	**31,314,002**	**4.8%**
Enterprise Funds					
Public Levee	336,350	341,675	1.6%	342,862	0.3%
Sewer System	55,742,089	56,052,744	0.6%	58,213,609	3.9%
Solid Waste	10,536,992	12,637,948	19.9%	12,786,007	1.2%
Emergency Medical Services	16,360,734	16,375,000	0.1%	16,704,000	2.0%
Stadium	429,825	265,000	-38.3%	265,450	0.2%
Stormwater	8,524,407	10,794,947	26.6%	11,813,682	9.4%
Sunflower Hills Golf Course	1,526,500	1,591,500	4.3%	1,741,500	9.4%
Enterprise Funds Sub-total	**93,456,897**	**98,058,814**	**4.9%**	**101,867,110**	**3.9%**
Total City Other Funds	**124,000,143**	**127,928,914**	**3.2%**	**133,181,112**	**4.1%**
TOTAL KANSAS CITY, KS OPERATING BUDGET	**348,535,613**	**365,690,868**	**4.9%**	**375,976,787**	**2.8%**

Expenditure by Fund & Mill Levies

	2025 AMENDED BUDGET	CERTIFIED MILL LEVY, 2025 BUDGET	2026 PROPOSED BUDGET	PROPOSED MILL LEVY, 2026 BUDGET	CHANGE IN MILL LEVY RATE FROM 2025	EXPENDITURES % CHANGE 2025-2026
Kansas City, KS Funds						
General Fund						
General Fund - City	192,820,545	19.195	192,753,297	21.420	2.225	-0.03%
General Fund Sub-total	**192,820,545**	**19.195**	**192,753,297**	**21.420**	**2.225**	**-0.03%**
Other Tax Levy Funds						
Bond and Interest - City	48,144,401	15.267	53,541,030	14.542	-0.725	11.21%
Other Tax Levy Funds Sub-total	**48,144,401**	**15.267**	**53,541,030**	**14.542**	**-0.725**	**11.21%**
Total City Tax Levy Funds	**240,964,946**	34.462	**246,294,327**	35.962	**1.500**	2.21%
Other Funds						
Special Revenue Funds						
Dedicated Sales Tax	17,454,629		18,220,844			4.39%
Environmental Trust	450,000		1,550,000			244.44%
Special Alcohol	955,120		996,962			4.38%
Special Assets	550,000		550,000			0.00%
Special Parks and Recreation	690,000		741,055			7.40%
Street and Highway	9,068,025		8,768,308			-3.31%
Travel and Tourism	8,151,376		7,271,714			-10.79%
Wyandotte Co. 911	1,041,100		1,041,100			0.00%
Special Revenue Funds Sub-total	**38,360,250**		**39,139,983**			**2.03%**
Enterprise Funds						
Emergency Medical Services	18,693,620		17,539,948			-6.17%
Public Levee	409,600		152,600			-62.74%
Sewer System	64,296,889		61,417,293			-4.48%
Solid Waste	12,425,467		11,932,346			-3.97%
Stadium	867,100		1,371,807			58.21%
Stormwater	7,755,854		7,685,074			-0.91%
Sunflower Hills Golf Course	1,916,210		1,428,893			-25.43%
Enterprise Funds Sub-total	**106,364,740**		**101,527,961**			-4.55%
Total City Other Funds	**144,724,990**		**140,667,945**			-2.80%
TOTAL KANSAS CITY, KS OPERATING BUDGET	**385,689,936**		**386,962,272**			**0.33%**

Kansas City Department by Funding Source Type
(2026 Budget)

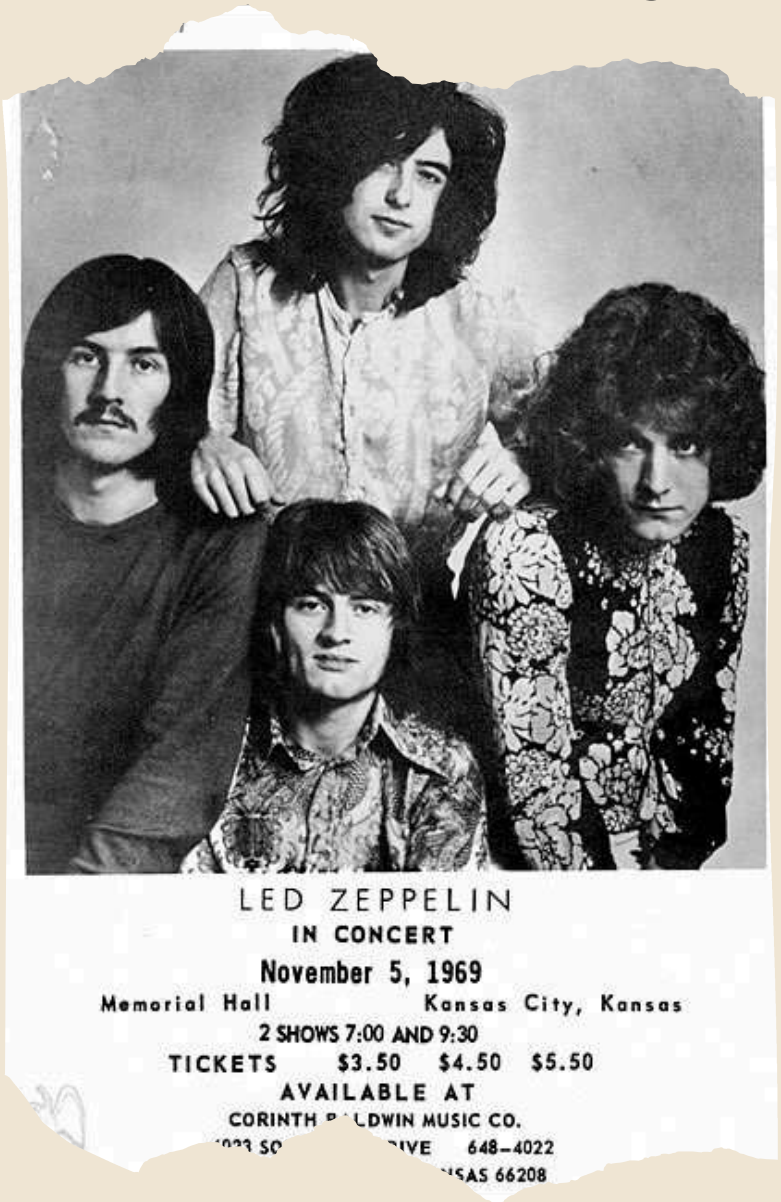
Kansas City Departments by Functional Area	Funding Source (by Fund Type)								Total 2025 Budget
	General Fund		Other Tax Levy		Special Revenue		Enterprise		
	2025 Budget	% of Dept	2025 Budget	% of Dept	2025 Budget	% of Dept	2025 Budget	% of Dept	
Mayor and Commission	$ 887,420	100.00%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 887,420
Commissioners	$ 442,358	100.00%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 442,358
Office of the Mayor/CEO	$ 445,063	100.00%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 445,063
General Government / Administration	$ 15,712,124	96.58%	$ -	0.0%	$ -	0.0%	$ 556,261	3.4%	$ 16,268,385
Budget	$ 839,318	89.50%	$ -	0.0%	$ -	0.0%	$ 98,452	10.5%	$ 937,770
County Administration	$ 960,915	100.00%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 960,915
Finance	$ 2,457,101	93.67%	$ -	0.0%	$ -	0.0%	$ 166,102	6.3%	$ 2,623,203
Human Resources	$ 1,430,779	95.69%	$ -	0.0%	$ -	0.0%	$ 64,435	4.3%	$ 1,495,214
Legislative Auditor	$ 551,657	100.00%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 551,657
Operations Business Office	$ 490	0.67%	$ -	0.0%	$ -	0.0%	$ 72,726	99.3%	$ 73,216
Strategic Communications	$ 486,186	100.00%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 486,186
Unified Clerk	$ 615,738	100.00%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 615,738
Unified Legal	$ 1,923,976	92.56%	$ -	0.0%	$ -	0.0%	$ 154,546	7.4%	$ 2,078,522
Technology	$ 6,445,964	100.00%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 6,445,964
Public Safety	$ 124,821,013	79.76%	$ -	0.0%	$ 14,148,024	9.0%	$ 17,524,448	11.2%	$ 156,493,485
Community Corrections	$ -	0.00%	$ -	0.0%	$ 946,962	100.0%	$ -	0.0%	$ 946,962
Emergency Management	$ 1,700	100.00%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 1,700
Fire	$ 63,796,475	72.84%	$ -	0.0%	$ 6,261,303	7.1%	$ 17,524,448	20.0%	$ 87,582,226
Police	$ 61,022,838	89.79%	$ -	0.0%	$ 6,939,759	10.2%	$ -	0.0%	$ 67,962,597
Judicial Services	$ 2,897,004	100.00%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 2,897,004
Municipal Court	$ 2,897,004	100.00%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 2,897,004
Community Services	$ 24,021,129	71.48%	$ 1,154,000	3.4%	$ 5,479,429	16.3%	$ 2,951,721	8.8%	$ 33,606,279
Community Development	$ 124,651	100.00%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 124,651
Communitywide	$ 7,155,678	57.95%	$ 1,154,000	9.3%	$ 2,575,300	20.9%	$ 1,463,505	11.9%	$ 12,348,483
Economic Development	$ 1,407,855	100.00%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 1,407,855
Human Services	$ 94,842	100.00%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 94,842
Neighborhood Resource Center	$ 6,110,476	100.00%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 6,110,476
Parks & Recreation	$ -	0.00%	$ -	0.0%	$ 2,844,129	66.4%	$ 1,438,217	33.6%	$ 4,282,345
Transit	$ 7,702,959	99.23%	$ -	0.0%	$ 60,000	0.8%	$ -	0.0%	$ 7,762,959
Urban Planning & Land Use	$ 1,424,668	96.61%	$ -	0.0%	$ -	0.0%	$ 50,000	3.4%	$ 1,474,668
Infrastructure	$ 10,143,705	9.58%	$ -	0.0%	$ 17,472,848	16.5%	$ 76,828,956	72.5%	$ 105,915,510
Public Works	$ 4,925,276	4.94%	$ -	0.0%	$ 16,544,284	16.6%	$ 76,670,656	77.0%	$ 99,610,216
Buildings & Logistics	$ 5,218,429	82.76%	$ -	0.0%	$ 928,565	14.7%	$ 158,300	2.5%	$ 6,305,294
Internal Service	$ 14,270,901	20.13%	$ 52,387,030	73.9%	$ 489,682	0.7%	$ 3,666,575	5.2%	$ 70,894,188
NonDepartmental	$ 14,270,901	20.13%	$ 52,387,030	73.9%	$ 489,682	0.7%	$ 3,666,575	5.2%	$ 70,894,188
Internal Service Accounts	$ 480,739	96.97%	$ -	0.0%	$ 15,000	3.0%	$ -	0.0%	$ 495,739
Long-Term Debt	$ 11,610,939	17.38%	$ 52,387,030	78.4%	$ -	0.0%	$ 2,801,575	4.2%	$ 66,799,544
Personnel Adjustments	$ 190,656	71.85%	$ -	0.0%	$ 74,682	28.1%	$ -	0.0%	$ 265,338
Reserves & Contingencies	$ 1,108,429	45.18%	$ -	0.0%	$ 400,000	16.3%	$ 865,000	35.3%	$ 2,453,429
Special Judgement & Liability	$ 880,138	100.00%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 880,138
Grand Total	$ 192,753,297	49.8%	$ 53,541,030	13.8%	$ 37,589,983	9.7%	$ 101,527,962	26.2%	$ 386,962,272

GENERAL FUNDS

KANSAS CITY, KANSAS

2025 Amended-2026

Unified Government Budget



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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	2023 Actual	2024 Actual	2025 Original	2025 Amended	2026 Budget
Revenues					
Taxes	$146,653,525	$155,773,780	$163,042,624	$170,609,696	$173,483,282
Licenses, Permits and Fees	$1,141,096	$1,244,575	$1,267,179	$1,239,201	$1,266,544
Intergovernmental	$851,890	$943,085	$835,700	$841,720	$842,554
Charges for Services	$3,847,539	$4,609,180	$5,130,551	$3,152,369	$3,324,688
Fines, Forfeitures and Penalties	$2,567,998	$2,191,600	$2,044,390	$2,367,750	$2,099,167
Interest Income	$2,594,652	$1,897,564	$800,000	$2,300,000	$2,000,000
Transfers In	$5,626,028	$3,435,032	$3,680,000	$3,680,000	$3,920,000
Miscellaneous	$3,852,444	$5,931,461	$4,205,309	$4,594,062	$4,694,830
Total Revenues	**$167,135,172**	**$176,026,277**	**$181,005,753**	**$188,784,798**	**$191,631,066**
Expenses					
Personnel	$127,564,013	$135,093,101	$133,930,000	$138,153,300	$142,615,405
Contractual Services	$18,949,762	$20,258,532	$19,595,721	$20,178,498	$22,786,472
Commodities	$5,027,583	$3,789,328	$4,776,127	$4,665,727	$4,818,633
Capital Outlay	$3,920,555	$2,728,693	$2,254,568	$9,082,032	$1,762,532
Grants and Claims	$6,946,615	$5,462,235	$6,707,608	$6,817,608	$7,113,386
Debt	$638,227	$638,787	$10,972,296	$10,972,296	$11,235,339
Transfers Out	$250,000	$2,995,187	$2,152,050	$2,152,050	$1,807,050
Miscellaneous / Other	0	$594	$2,495	$2,495	$2,495
Reserves & Contingencies	0	0	$611,985	$611,985	$611,985
Total Expenses	**$163,296,755**	**$170,966,457**	**$181,002,850**	**$192,635,991**	**$192,753,297**
Net Change in Fund Balance	**$3,838,417**	**$5,059,820**	**$2,903**	**($3,851,193)**	**($1,122,232)**
Budgetary Basis Ending Fund Balance	**$33,686,593**	**$38,746,413**	**$30,389,095**	**$34,895,220**	**$33,772,989**

OTHER TAX LEVY FUNDS
KANSAS CITY, KANSAS

2025 Amended-2026

Unified Government Budget



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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	2023 Actual	2024 Actual	2025 Original	2025 Amended	2026 Budget
Revenues					
Taxes	$31,017,299	$34,776,316	$34,260,377	$33,996,726	$31,932,932
Interest Income	$292,816	$327,364	$170,000	$160,000	$170,000
Transfers In	$12,360,645	$13,161,536	$15,117,724	$14,617,724	$18,859,596
Miscellaneous	$181,998	$243,977	$202,228	$202,706	$202,081
Total Revenues	**$43,852,758**	**$48,509,193**	**$49,750,329**	**$48,977,156**	**$51,164,609**
Expenses					
Contractual Services	0	0	$30,000	$10,000	$10,000
Debt	$42,172,645	$44,632,050	$47,184,570	$47,184,569	$52,092,730
Transfers Out	$292,844	$330,074	$294,300	$949,832	$1,438,300
Reserves & Contingencies	0	0	$1,000,000	0	0
Total Expenses	**$42,465,489**	**$44,962,124**	**$48,508,870**	**$48,144,401**	**$53,541,030**
Net Change in Fund Balance	**$1,387,269**	**$3,547,069**	**$1,241,459**	**$832,755**	**($2,376,421)**
Budgetary Basis Ending Fund Balance	**$10,889,025**	**$14,436,094**	**$13,416,403**	**$15,268,849**	**$12,892,428**

SPECIAL REVENUE FUNDS

KANSAS CITY, KANSAS

2025 Amended-2026

Unified Government Budget



Memorial Hall Centennial:
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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	2023 Actual	2024 Actual	2025 Original	2025 Amended	2026 Budget
Revenues					
Taxes	$13,361,990	$14,668,670	$14,246,000	$14,650,000	$14,943,000
Fines, Forfeitures and Penalties	0	$104,178	0	0	0
Miscellaneous	$2,508	$782,923	$10,500	$10,100	$10,102
Total Revenues	**$13,364,498**	**$15,555,771**	**$14,256,500**	**$14,660,100**	**$14,953,102**
Expenses					
Personnel	$5,352,042	$5,755,818	$6,204,531	$6,506,372	$6,686,387
Contractual Services	$1,116,817	$1,183,223	$1,300,653	$1,235,653	$1,235,653
Commodities	$463,702	$1,110,695	$578,704	$578,704	$878,704
Capital Outlay	$2,552,894	$6,989,942	$7,419,900	$7,174,900	$7,951,100
Grants and Claims	0	0	0	$65,000	$65,000
Transfers Out	0	$1,014,000	$1,014,000	$1,894,000	$1,404,000
Total Expenses	**$9,485,455**	**$16,053,678**	**$16,517,788**	**$17,454,629**	**$18,220,844**
Net Change in Fund Balance	**$3,879,043**	**($497,907)**	**($2,261,288)**	**($2,794,529)**	**($3,267,742)**
Budgetary Basis Ending Fund Balance	**$7,003,306**	**$6,505,399**	**$2,279,991**	**$3,710,870**	**$443,128**

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	2023 Actual	2024 Actual	2025 Original	2025 Amended	2026 Budget
Revenues					
Transfers In	$250,000	$250,000	$250,000	$950,000	$250,000
Miscellaneous	$28,721	0	0	0	0
Total Revenues	**$278,721**	**$250,000**	**$250,000**	**$950,000**	**$250,000**
Expenses					
Contractual Services	$21,991	0	$20,000	$20,000	$20,000
Capital Outlay	$295,500	$12,635	$150,000	$350,000	$1,450,000
Reserves & Contingencies	0	0	$80,000	$80,000	$80,000
Total Expenses	**$317,491**	**$12,635**	**$250,000**	**$450,000**	**$1,550,000**
Net Change in Fund Balance	**($38,770)**	**$237,365**	**0**	**$500,000**	**($1,300,000)**
Budgetary Basis Ending Fund Balance	**$865,082**	**$1,102,447**	**$887,073**	**$1,602,447**	**$302,447**

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	2023 Actual	2024 Actual	2025 Original	2025 Amended	2026 Budget
Revenues					
Taxes	$681,195	$724,212	$772,000	$690,000	$750,000
Fines, Forfeitures and Penalties	$1,097	$2,095	0	0	0
Total Revenues	**$682,292**	**$726,307**	**$772,000**	**$690,000**	**$750,000**
Expenses					
Personnel	$442,058	$513,541	$669,480	$670,667	$690,227
Contractual Services	$307,151	$219,760	$216,261	$216,336	$238,618
Commodities	$11,958	$14,025	$18,117	$18,117	$18,117
Capital Outlay	0	$19,620	0	0	0
Reserves & Contingencies	0	0	$150,000	$50,000	$50,000
Total Expenses	**$761,167**	**$766,946**	**$1,053,858**	**$955,120**	**$996,962**
Net Change in Fund Balance	**($78,875)**	**($40,639)**	**($281,858)**	**($265,120)**	**($246,962)**
Budgetary Basis Ending Fund Balance	**$1,006,027**	**$965,388**	**$400,218**	**$700,268**	**$453,306**

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	2023 Actual	2024 Actual	2025 Original	2025 Amended	2026 Budget
Expenses					
Contractual Services	$121,558	$147,631	$250,000	$250,000	$250,000
Reserves & Contingencies	0	0	$300,000	$300,000	$300,000
Total Expenses	**$121,558**	**$147,631**	**$550,000**	**$550,000**	**$550,000**
Net Change in Fund Balance	**($121,558)**	**($147,631)**	**($550,000)**	**($550,000)**	**($550,000)**
Budgetary Basis Ending Fund Balance	**$1,466,770**	**$1,319,139**	**$488,257**	**$769,139**	**$219,139**

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	2023 Actual	2024 Actual	2025 Original	2025 Amended	2026 Budget
Revenues					
Taxes	$681,195	$724,212	$772,000	$690,000	$750,000
Intergovernmental	0	$1,350	0	0	0
Total Revenues	**$681,195**	**$725,562**	**$772,000**	**$690,000**	**$750,000**
Expenses					
Personnel	$198,492	$21	0	0	0
Contractual Services	$191,500	$13,948	0	0	$16,055
Capital Outlay	$548,295	$418,764	$225,000	$475,000	$440,000
Transfers Out	0	$225,000	$500,000	$165,000	$235,000
Reserves & Contingencies	0	0	$50,000	$50,000	$50,000
Total Expenses	**$938,287**	**$657,733**	**$775,000**	**$690,000**	**$741,055**
Net Change in Fund Balance	**($257,092)**	**$67,829**	**($3,000)**	**0**	**$8,945**
Budgetary Basis Ending Fund Balance	**$89,031**	**$156,860**	**$117,893**	**$156,860**	**$165,805**

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	2023 Actual	2024 Actual	2025 Original	2025 Amended	2026 Budget
Revenues					
Intergovernmental	$7,122,138	$7,189,232	$7,203,462	$7,100,000	$7,250,000
Miscellaneous	$451,357	$373,230	$50,000	$50,000	$50,000
Total Revenues	**$7,573,495**	**$7,562,462**	**$7,253,462**	**$7,150,000**	**$7,300,000**
Expenses					
Personnel	$2,992,776	$2,951,211	$2,929,181	$2,851,767	$2,923,085
Contractual Services	$1,229,214	$1,580,763	$1,719,225	$1,745,190	$1,771,155
Commodities	$805,722	$1,075,195	$1,250,318	$1,250,318	$1,250,318
Capital Outlay	$2,159,826	$2,269,678	$2,447,750	$2,471,750	$2,074,750
Grants and Claims	0	0	$15,000	$15,000	$15,000
Transfers Out	0	$634,000	$634,000	$634,000	$634,000
Reserves & Contingencies	0	0	$200,000	$100,000	$100,000
Total Expenses	**$7,187,538**	**$8,510,847**	**$9,195,474**	**$9,068,025**	**$8,768,308**
Net Change in Fund Balance	**$385,957**	**($948,385)**	**($1,942,012)**	**($1,918,025)**	**($1,468,308)**
Budgetary Basis Ending Fund Balance	**$4,899,187**	**$3,950,802**	**$1,376,126**	**$2,032,777**	**$564,469**

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	2023 Actual	2024 Actual	2025 Original	2025 Amended	2026 Budget
Revenues					
Taxes	$4,594,696	$4,681,044	$4,960,000	$4,700,000	$6,250,000
Miscellaneous	0	$26,630	0	0	0
Total Revenues	**$4,594,696**	**$4,707,674**	**$4,960,000**	**$4,700,000**	**$6,250,000**
Expenses					
Personnel	$66,774	$196,908	$383,513	$392,751	$403,909
Contractual Services	$208,330	$320,558	$725,475	$800,475	$739,655
Commodities	$41,728	$148,400	$157,850	$159,350	$159,350
Capital Outlay	$1,349,202	$2,498,870	$3,550,000	$4,700,000	$3,745,000
Grants and Claims	$1,503,391	$1,624,043	$1,523,800	$1,523,800	$1,523,800
Transfers Out	$250,000	$250,000	$250,000	$250,000	$250,000
Reserves & Contingencies	0	0	$650,000	$325,000	$450,000
Total Expenses	**$3,419,425**	**$5,038,779**	**$7,240,638**	**$8,151,376**	**$7,271,714**
Net Change in Fund Balance	**$1,175,271**	**($331,105)**	**($2,280,638)**	**($3,451,376)**	**($1,021,714)**
Budgetary Basis Ending Fund Balance	**$4,938,355**	**$4,607,250**	**$376,157**	**$1,155,874**	**$134,160**

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	2023 Actual	2024 Actual	2025 Original	2025 Amended	2026 Budget
Revenues					
Taxes	$965,773	$1,015,470	$1,030,000	$1,030,000	$1,060,900
Total Revenues	**$965,773**	**$1,015,470**	**$1,030,000**	**$1,030,000**	**$1,060,900**
Expenses					
Contractual Services	$1,018,816	$823,303	$964,100	$964,100	$964,100
Commodities	$2,219	$3,780	$52,000	$52,000	$52,000
Reserves & Contingencies	0	0	$25,000	$25,000	$25,000
Total Expenses	**$1,021,035**	**$827,083**	**$1,041,100**	**$1,041,100**	**$1,041,100**
Net Change in Fund Balance	**($55,262)**	**$188,387**	**($11,100)**	**($11,100)**	**$19,800**
Budgetary Basis Ending Fund Balance	**$302,767**	**$491,154**	**$312,110**	**$480,054**	**$499,854**

ENTERPRISE FUNDS

KANSAS CITY, KANSAS

2025 Amended-2026

Unified Government Budget



British Stylist

Elton John, a British folk-rock stylist in the current, low-key mode, will appear in concert tonight at the Kansas City, Kansas, Memorial building. With him in clock event: Doo Mur... John

Memorial Hall Centennial:
Honoring 100 years of history. Embracing the future.

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	2023 Actual	2024 Actual	2025 Original	2025 Amended	2026 Budget
Revenues					
Taxes	$8,907,991	$9,779,111	$9,598,000	$9,700,000	$9,894,000
Charges for Services	$6,200,741	$6,405,572	$6,345,000	$6,660,000	$6,795,000
Interest Income	$66,308	$170,832	$5,000	$5,000	$5,000
Miscellaneous	$161,616	$5,219	$10,000	$10,000	$10,000
Total Revenues	**$15,336,656**	**$16,360,734**	**$15,958,000**	**$16,375,000**	**$16,704,000**
Expenses					
Personnel	$6,517,417	$6,866,060	$7,339,540	$7,191,396	$7,885,024
Contractual Services	$1,084,170	$1,106,846	$1,024,713	$1,115,413	$1,261,113
Commodities	$951,169	$880,650	$853,572	$854,072	$854,072
Capital Outlay	$1,205,815	$748,125	$1,046,000	$1,034,000	$1,493,000
Grants and Claims	$532,739	$532,739	$532,739	$532,739	$532,739
Transfers Out	$2,800,000	$4,770,000	$5,170,000	$7,951,000	$5,499,000
Reserves & Contingencies	0	0	$15,000	$15,000	$15,000
Total Expenses	**$13,091,310**	**$14,904,420**	**$15,981,564**	**$18,693,620**	**$17,539,948**
Net Change in Fund Balance	**$2,245,346**	**$1,456,314**	**($23,564)**	**($2,318,620)**	**($835,948)**
Budgetary Basis Ending Fund Balance	**$3,372,267**	**$4,828,581**	**$4,050,566**	**$2,509,961**	**$1,674,012**

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	2023 Actual	2024 Actual	2025 Original	2025 Amended	2026 Budget
Revenues					
Interest Income	$12,435	$4,236	$8,000	$8,000	$8,000
Miscellaneous	$332,115	$332,114	$293,019	$333,675	$334,862
Total Revenues	**$344,550**	**$336,350**	**$301,019**	**$341,675**	**$342,862**
Expenses					
Contractual Services	$67,320	$77,195	$75,600	$75,600	$75,600
Commodities	0	0	0	$17,000	$17,000
Capital Outlay	0	0	$10,000	0	0
Transfers Out	$253,880	$283,687	$257,000	$267,000	$10,000
Reserves & Contingencies	0	0	$50,000	$50,000	$50,000
Total Expenses	**$321,200**	**$360,882**	**$392,600**	**$409,600**	**$152,600**
Net Change in Fund Balance	**$23,350**	**($24,532)**	**($91,581)**	**($67,925)**	**$190,262**
Budgetary Basis Ending Fund Balance	**$342,632**	**$318,100**	**$194,656**	**$250,175**	**$440,437**

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	2023 Actual	2024 Actual	2025 Original	2025 Amended	2026 Budget
Revenues					
Taxes	$5,946	$10,577	$13,500	$13,500	$13,500
Licenses, Permits and Fees	$541,585	$404,350	$322,289	$422,289	$422,289
Charges for Services	$51,065,272	$51,836,441	$55,264,060	$54,047,112	$56,207,977
Interest Income	$1,574,314	$1,489,598	$500,000	$1,500,000	$1,500,000
Miscellaneous	$21,071	$2,001,123	$69,843	$69,843	$69,843
Total Revenues	**$53,208,188**	**$55,742,089**	**$56,169,692**	**$56,052,744**	**$58,213,609**
Expenses					
Personnel	$11,297,228	$11,701,865	$12,328,509	$13,652,353	$14,013,686
Contractual Services	$3,863,381	$4,903,193	$5,322,617	$5,334,422	$5,525,319
Commodities	$3,988,245	$4,313,764	$6,041,661	$6,053,661	$6,053,661
Capital Outlay	$6,496,421	$7,448,362	$7,620,000	$16,025,000	$8,110,000
Grants and Claims	$6,273,599	$6,273,599	$6,449,999	$6,449,999	$6,449,999
Debt	$1,722,096	$1,201,248	$2,801,575	$2,801,575	$2,801,575
Transfers Out	$9,892,043	$12,359,516	$13,729,880	$13,729,880	$18,213,053
Reserves & Contingencies	0	0	$250,000	$250,000	$250,000
Total Expenses	**$43,533,013**	**$48,201,547**	**$54,544,241**	**$64,296,889**	**$61,417,293**
Net Change in Fund Balance	**$9,675,175**	**$7,540,542**	**$1,625,451**	**($8,244,145)**	**($3,203,685)**
Budgetary Basis Ending Fund Balance	**$31,373,126**	**$38,913,668**	**$33,883,788**	**$30,669,523**	**$27,465,838**

Fund: FND567 - Solid Waste

Account Type Description	2023 Actual	2024 Actual	2025 Original	2025 Amended	2026 Budget
Revenues					
Licenses, Permits and Fees	0	$285	0	0	0
Charges for Services	$10,459,706	$10,525,298	$11,517,117	$12,045,648	$12,768,007
Interest Income	$39,418	$3,990	0	0	0
Miscellaneous	$627	$7,419	$18,000	$592,300	$18,000
Total Revenues	**$10,499,751**	**$10,536,992**	**$11,535,117**	**$12,637,948**	**$12,786,007**
Expenses					
Personnel	$224,576	$562,283	$414,232	$454,722	$467,339
Contractual Services	$8,844,217	$9,898,513	$10,469,187	$10,860,310	$11,054,572
Commodities	$19,668	$20,793	$35,935	$37,435	$37,435
Grants and Claims	($309)	0	0	0	0
Transfers Out	$250,000	$273,000	$273,000	$973,000	$273,000
Reserves & Contingencies	0	0	0	$100,000	$100,000
Total Expenses	**$9,338,152**	**$10,754,589**	**$11,192,354**	**$12,425,467**	**$11,932,346**
Net Change in Fund Balance	**$1,161,599**	**($217,597)**	**$342,763**	**$212,481**	**$853,661**
Budgetary Basis Ending Fund Balance	**$1,161,599**	**$944,002**	**$2,305,093**	**$1,156,483**	**$2,010,144**

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	2023 Actual	2024 Actual	2025 Original	2025 Amended	2026 Budget
Revenues					
Taxes	0	$69,911	0	0	0
Interest Income	0	0	$15,000	$15,000	$15,450
Transfers In	$250,000	$250,000	$250,000	$250,000	$250,000
Miscellaneous	0	$109,914	0	0	0
Total Revenues	**$250,000**	**$429,825**	**$265,000**	**$265,000**	**$265,450**
Expenses					
Contractual Services	$408,092	$323,471	$484,600	$484,600	$489,307
Commodities	0	0	0	$8,500	$8,500
Capital Outlay	0	0	0	0	$500,000
Miscellaneous / Other	0	$533,201	0	0	0
Reserves & Contingencies	0	0	$374,000	$374,000	$374,000
Total Expenses	**$408,092**	**$856,672**	**$858,600**	**$867,100**	**$1,371,807**
Net Change in Fund Balance	**($158,092)**	**($426,847)**	**($593,600)**	**($602,100)**	**($1,106,357)**
Budgetary Basis Ending Fund Balance	**$2,208,122**	**$1,781,275**	**$1,037,174**	**$1,179,175**	**$72,818**

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	2023 Actual	2024 Actual	2025 Original	2025 Amended	2026 Budget
Revenues					
Licenses, Permits and Fees	$5,643,941	$8,318,350	$10,684,947	$10,684,947	$11,703,682
Interest Income	$111,403	$114,544	$30,000	$110,000	$110,000
Miscellaneous	0	$91,513	0	0	0
Total Revenues	**$5,755,344**	**$8,524,407**	**$10,714,947**	**$10,794,947**	**$11,813,682**
Expenses					
Personnel	$623,046	$1,616,514	$1,773,095	$2,256,427	$2,319,949
Contractual Services	$247,465	$276,836	$316,650	$316,650	$316,650
Commodities	$1,998	$1,530	$2,000	$2,000	$2,000
Capital Outlay	$2,093,384	$3,884,236	$4,250,000	$1,800,000	$1,650,000
Grants and Claims	$322,736	$657,226	$731,983	$731,983	$731,983
Transfers Out	$1,964,722	$1,966,728	$2,048,794	$2,048,794	$2,064,492
Reserves & Contingencies	0	0	$600,000	$600,000	$600,000
Total Expenses	**$5,253,351**	**$8,403,070**	**$9,722,522**	**$7,755,854**	**$7,685,074**
Net Change in Fund Balance	**$501,993**	**$121,337**	**$992,425**	**$3,039,093**	**$4,128,608**
Budgetary Basis Ending Fund Balance	**$1,491,360**	**$1,612,697**	**$2,958,990**	**$4,651,790**	**$8,780,398**

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	2023 Actual	2024 Actual	2025 Original	2025 Amended	2026 Budget
Revenues					
Charges for Services	$1,335,774	$1,492,262	$1,746,500	$1,571,500	$1,721,500
Interest Income	$17,411	$14,712	$5,000	$5,000	$5,000
Transfers In	$15,000	$15,000	$15,000	$15,000	$15,000
Miscellaneous	$5,445	$4,526	0	0	0
Total Revenues	**$1,373,630**	**$1,526,500**	**$1,766,500**	**$1,591,500**	**$1,741,500**
Expenses					
Personnel	$325,630	$337,107	$454,801	$379,562	$390,629
Contractual Services	$431,183	$466,284	$485,526	$485,748	$487,364
Commodities	$207,246	$207,678	$232,900	$232,900	$232,900
Capital Outlay	$311,202	$130,888	$341,500	$593,000	$93,000
Transfers Out	0	$100,000	$100,000	$100,000	$100,000
Reserves & Contingencies	0	0	$125,000	$125,000	$125,000
Total Expenses	**$1,275,261**	**$1,241,957**	**$1,739,727**	**$1,916,210**	**$1,428,893**
Net Change in Fund Balance	**$98,369**	**$284,543**	**$26,773**	**($324,710)**	**$312,607**
Budgetary Basis Ending Fund Balance	**$474,752**	**$759,295**	**$526,030**	**$434,585**	**$747,192**

WYANDOTTE COUNTY FINANCIAL OVERVIEW

2025 Amended-2026

Unified Government Budget



Memorial Hall Centennial:
Honoring 100 years of history. Embracing the future.

Unified Government of Wyandotte County/Kansas City, Kansas

2025 Amended – 2026 Budget

Revenue by Fund

	2024 ACTUAL	2025 AMENDED BUDGET	% Change 2024-2025	2026 PROPOSED BUDGET	% Change 2025-2026
Wyandotte County Funds					
General Fund					
General Fund - County	83,788,701	85,954,100	2.6%	93,255,585	8.5%
General Fund Sub-total	**83,788,701**	**85,954,100**	2.6%	**93,255,585**	8.5%
Other Tax Levy Funds					
Bond and Interest - County	6,758,333	6,916,166	2.3%	6,436,800	-6.9%
Aging	2,164,684	1,928,191	-10.9%	1,937,815	0.5%
Consolidated Parks	9,498,730	9,134,759	-3.8%	9,289,276	1.7%
County Initiative Funding Infrast. (CIFI)	1,908,346	150,000	-92.1%	0	-100.0%
Developmental Disabilities	751,417	717,283	-4.5%	721,062	0.5%
Elections	2,075,642	1,693,963	-18.4%	1,747,879	3.2%
Health	3,887,575	4,179,690	7.5%	4,156,227	-0.6%
Mental Health	895,903	845,648	-5.6%	848,531	0.3%
Other Tax Levy Funds Sub-total	**27,940,630**	**25,565,700**	-8.5%	**25,137,590**	-1.7%
Total County Tax Levy Funds	**111,729,331**	**111,519,800**	-0.2%	**118,393,175**	6.2%
Special Revenue Funds					
County Clerk Technology	40,353	41,631	3.2%	42,880	3.0%
County Treasurer Technology	40,353	41,631	3.2%	42,880	3.0%
Jail Commissary	73,696	75,000	1.8%	77,250	3.0%
Register of Deeds Technology	161,412	166,524	3.2%	171,520	3.0%
Special Revenue Funds Sub-total	**315,814**	**324,786**	2.8%	**334,530**	3.0%
Enterprise Funds					
Court Trustee	397,144	485,000	22.1%	499,550	3.0%
Enterprise Funds Sub-total	**397,144**	**485,000**	22.1%	**499,550**	3.0%
Total County Other Funds	**712,958**	**809,786**	13.6%	**834,080**	3.0%
TOTAL WYANDOTTE COUNTY OPERATING BUDGET	**112,442,289**	**112,329,586**	-0.1%	**119,227,255**	6.1%

Expenditure by Fund & Mill Levies

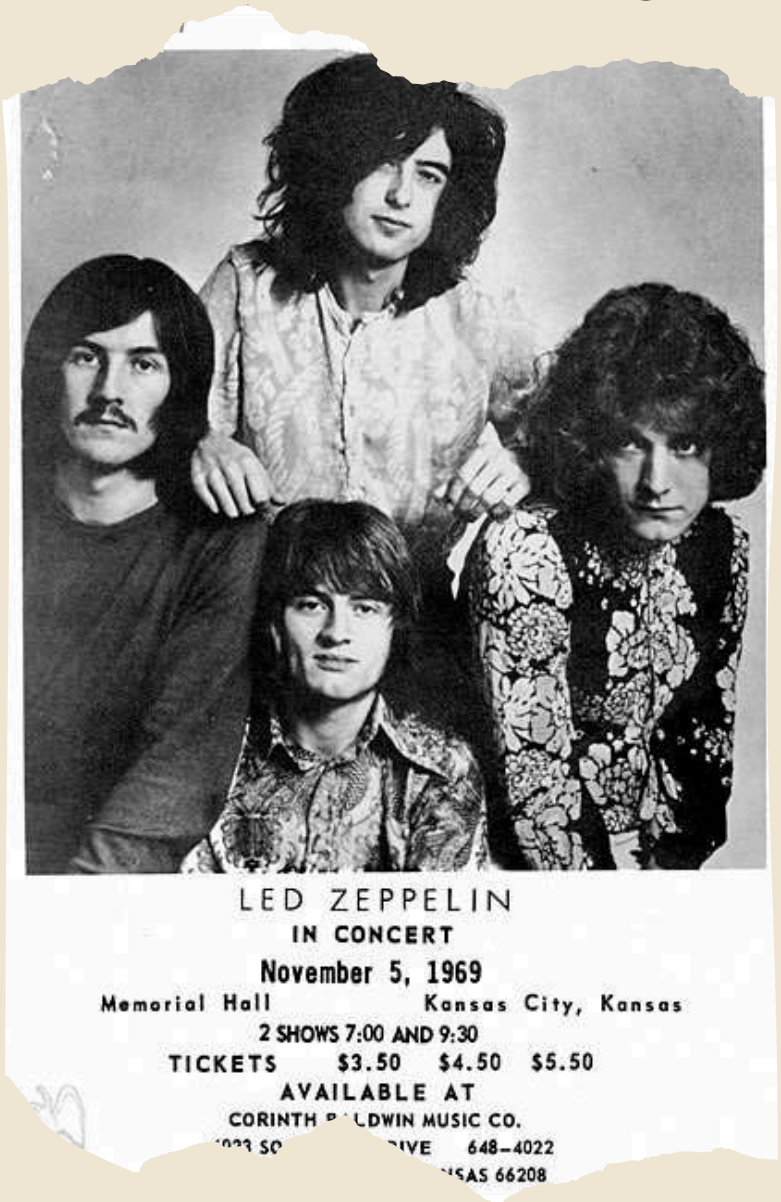
	2025 AMENDED BUDGET	CERTIFIED MILL LEVY, 2025 BUDGET	2026 PROPOSED BUDGET	PROPOSED MILL LEVY, 2026 BUDGET	CHANGE IN MILL LEVY RATE FROM 2025	EXPENDITURES % CHANGE 2025-2026
Wyandotte County Funds						
General Fund						
General Fund - County	89,531,701	26.508	94,173,066	29.001	2.493	5.18%
General Fund Sub-total	**89,531,701**	**26.508**	**94,173,066**	**29.001**	**2.493**	**5.18%**
Other Tax Levy Funds						
Bond and Interest - County	6,589,548	2.056	6,433,157	1.762	-0.294	-2.37%
Aging	2,959,329	0.804	1,927,220	0.771	-0.033	-34.88%
Consolidated Parks	9,133,513	1.347	9,635,171	1.292	-0.055	5.49%
County Initiative Funding Infrast. (CIFI)	1,129,239	0.000		0.000		
Developmental Disabilities	1,197,816	0.280	723,397	0.269	-0.011	-39.61%
Elections	1,868,856	0.695	2,355,670	0.667	-0.028	26.05%
Health	4,050,825	1.410	4,203,953	1.353	-0.057	3.78%
Mental Health	844,148	0.359	834,148	0.344	-0.015	-1.18%
Other Tax Levy Funds Sub-total	**27,773,274**	**6.951**	**26,112,716**	**6.458**	**-0.493**	**-5.98%**
Total County Tax Levy Funds	**117,304,975**	33.459	**120,285,782**	35.459		2.54%
Special Revenue Funds						
County Clerk Technology	71,000		71,000			0.00%
County Treasurer Technology	85,000		85,000			0.00%
Jail Commissary	100,000		100,000			0.00%
Register of Deeds Technology	160,170		160,170			0.00%
Special Revenue Funds Sub-total	**416,170**		**416,170**			0.00%
Enterprise Funds						
Court Trustee	581,090		593,863			2.20%
Enterprise Funds Sub-total	**581,090**		**593,863**			2.20%
Total County Other Funds	**997,260**		**1,010,033**			1.28%
TOTAL WYANDOTTE COUNTY OPERATING BUDGET	**118,302,235**		**121,295,815**			**2.53%**

Wyandotte County Department by Funding Source Type
(2026 Budget)

Wyandotte County Departments by Functional Area	Funding Source (by Fund Type)								Total 2026 Budget
	General Fund		Other Tax Levy		Special Revenue		Enterprise		
	2026 Budget	% of Dept	2026 Budget	% of Dept	2026 Budget	% of Dept	2026 Budget	% of Dept	
Mayor and Commission	$ 361,967	100.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 361,967
Commissioners	$ 188,343	100.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 188,343
Office of the Mayor/CEO	$ 173,623	100.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 173,623
General Government / Administration	$ 16,112,560	98.9%	$ 23,148	0.1%	$ 156,000	1.0%	$ 1,328	0.0%	$ 16,293,036
Appraiser	$ 2,978,197	100.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 2,978,197
Budget	$ 399,504	100.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 399,504
County Administration	$ 333,954	100.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 333,954
Finance	$ 4,573,391	97.8%	$ 18,148	0.4%	$ 85,000	1.8%	$ 1,328	0.0%	$ 4,677,867
Human Resources	$ 973,664	100.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 973,664
Legislative Auditor	$ 236,424	100.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 236,424
Operations Business Office	$ 18,901	100.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 18,901
Strategic Communications	$ 337,036	100.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 337,036
Unified Clerk	$ 862,947	92.4%	$ -	0.0%	$ 71,000	7.6%	$ -	0.0%	$ 933,947
Unified Legal	$ 556,756	100.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 556,756
Technology	$ 4,841,783	99.9%	$ 5,000	0.1%	$ -	0.0%	$ -	0.0%	$ 4,846,783
Public Safety	$ 53,285,065	99.8%	$ -	0.0%	$ 100,000	0.2%	$ -	0.0%	$ 53,385,065
Community Corrections	$ 1,086,451	100.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 1,086,451
Emergency Management	$ 2,046,468	100.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 2,046,468
Fire	$ 1,660,967	100.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 1,660,967
Police	$ 5,320,314	100.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 5,320,314
Sheriff	$ 43,170,865	99.8%	$ -	0.0%	$ 100,000	0.2%	$ -	0.0%	$ 43,270,865
Judicial Services	$ 11,650,764	95.2%	$ -	0.0%	$ -	0.0%	$ 592,535	4.8%	$ 12,243,299
Court Trustees	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 592,535	100.0%	$ 592,535
District Attorney	$ 8,815,402	100.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 8,815,402
District Courts	$ 2,835,362	100.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 2,835,362
Community Services	$ 5,979,645	23.2%	$ 19,642,969	76.2%	$ 160,170	0.6%	$ -	0.0%	$ 25,782,784
Aging	$ -	0.0%	$ 679,281	100.0%	$ -	0.0%	$ -	0.0%	$ 679,281
Communitywide	$ 3,336,818	78.6%	$ 911,148	21.4%	$ -	0.0%	$ -	0.0%	$ 4,247,966
Economic Development	$ 483,223	100.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 483,223
Election	$ -	0.0%	$ 2,354,670	100.0%	$ -	0.0%	$ -	0.0%	$ 2,354,670
Health	$ 980,392	19.0%	$ 4,188,705	81.0%	$ -	0.0%	$ -	0.0%	$ 5,169,097
Human Services	$ -	0.0%	$ 722,018	100.0%	$ -	0.0%	$ -	0.0%	$ 722,018
Neighborhood Resource Center	$ 50,000	100.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 50,000
Parks & Recreation	$ 386,282	3.9%	$ 9,532,875	96.1%	$ -	0.0%	$ -	0.0%	$ 9,919,157
Register of Deeds	$ 742,929	82.3%	$ -	0.0%	$ 160,170	17.7%	$ -	0.0%	$ 903,099
Transit	$ -	0.0%	$ 1,254,273	100.0%	$ -	0.0%	$ -	0.0%	$ 1,254,273
Infrastructure	$ 6,542,790	100.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 6,542,790
Public Works	$ 1,031,818	100.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 1,031,818
Buildings & Logistics	$ 5,510,972	100.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ 5,510,972
Internal Service	$ 240,275	3.6%	$ 6,446,598	96.4%	$ -	0.0%	$ -	0.0%	$ 6,686,873
NonDepartmental	$ 240,275	3.6%	$ 6,446,598	96.4%	$ -	0.0%	$ -	0.0%	$ 6,686,873
Internal Service Accounts	$ 91,341	97.3%	$ 2,552	2.7%	$ -	0.0%	$ -	0.0%	$ 93,893
Long-Term Debt	$ -	0.0%	$ 6,432,157	100.0%	$ -	0.0%	$ -	0.0%	$ 6,432,157
Personnel Adjustments	$ (824,418)	89.2%	$ (100,000)	10.8%	$ -	0.0%	$ -	0.0%	$ (924,418)
Reserves & Contingencies	$ 498,292	81.7%	$ 111,789	18.3%	$ -	0.0%	$ -	0.0%	$ 610,081
Special Judgement & Liability	$ 475,060	100.0%	$ 100	0.0%	$ -	0.0%	$ -	0.0%	$ 475,160
Grand Total	$ 94,173,066	77.6%	$ 26,112,715	21.5%	$ 416,170	0.3%	$ 593,863	0.5%	$ 121,295,814

GENERAL FUNDS
WYANDOTTE COUNTY

2025 Amended-2026
Unified Government Budget



Memorial Hall Centennial:
Honoring 100 years of history. Embracing the future.

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	2023 Actual	2024 Actual	2025 Original	2025 Amended	2026 Budget
Revenues					
Taxes	$64,853,074	$70,983,017	$73,427,848	$74,951,892	$83,122,707
Licenses, Permits and Fees	$979,304	$1,005,776	$1,036,000	$1,006,000	$1,036,000
Intergovernmental	$61,330	$2,384,788	$62,180	$56,150	$56,195
Charges for Services	$2,392,298	$1,270,302	$2,411,436	$1,498,900	$1,537,350
Fines, Forfeitures and Penalties	$2,749,656	$2,479,522	$2,486,955	$2,767,750	$2,421,988
Interest Income	$3,334,113	$3,568,385	$2,500,000	$2,500,000	$3,400,000
Transfers In	$401,920	0	$1,774,659	$1,516,893	0
Miscellaneous	$1,029,647	$2,096,911	$1,216,345	$1,656,515	$1,681,346
Total Revenues	**$75,801,342**	**$83,788,701**	**$84,915,423**	**$85,954,100**	**$93,255,586**
Expenses					
Personnel	$55,516,118	$59,228,120	$57,077,000	$62,266,988	$64,684,404
Contractual Services	$18,091,499	$19,957,470	$19,827,245	$20,575,261	$22,171,463
Commodities	$2,080,687	$2,488,156	$2,784,521	$2,782,071	$2,747,643
Capital Outlay	$1,287,912	$1,297,211	$189,800	$599,325	$1,261,500
Grants and Claims	$1,171,924	$1,021,092	$1,172,787	$1,172,787	$1,172,787
Transfers Out	$1,601,715	$3,169,903	$1,720,000	$1,784,000	$1,784,000
Miscellaneous / Other	($22)	($16)	$1,776,233	$1,218	$1,218
Reserves & Contingencies	0	0	$350,051	$350,051	$350,051
Total Expenses	**$79,749,833**	**$87,161,936**	**$84,897,637**	**$89,531,701**	**$94,173,066**
Net Change in Fund Balance	**($3,948,491)**	**($3,373,235)**	**$17,786**	**($3,577,601)**	**($917,481)**
Budgetary Basis Ending Fund Balance	**$10,599,843**	**$7,226,608**	**$4,465,042**	**$3,649,007**	**$2,731,526**

OTHER TAX LEVY FUNDS
WYANDOTTE COUNTY

2025 Amended-2026

Unified Government Budget



Memorial Hall Centennial:
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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

Account Type Description	2023 Actual	2024 Actual	2025 Original	2025 Amended	2026 Budget
Revenues					
Taxes	$4,196,143	$4,731,216	$4,959,013	$4,928,666	$4,448,125
Interest Income	$92,456	$140,667	$100,000	$100,000	$103,000
Transfers In	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$1,500,000
Transfers In for partial Jail Debt Service	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$1,500,000
Miscellaneous	$385,905	$386,450	$387,000	$387,500	$385,675
Total Revenues	**$6,174,504**	**$6,758,333**	**$6,946,013**	**$6,916,166**	**$6,436,800**
Expenses					
Contractual Services	0	0	$6,000	$1,000	$1,000
Capital Outlay	$203,676	$203,676	$255,000	$205,000	$150,000
Debt	$5,603,860	$5,585,733	$6,383,548	$6,383,548	$6,282,157
General Obligation	$1,436,700	$1,445,350	$2,234,745	$2,234,745	$2,223,600
Public Building Commission	$4,167,160	$4,140,383	$4,148,803	$4,148,803	$4,058,557
Reserves & Contingencies	0	0	$300,000	0	0
Total Expenses	**$5,807,536**	**$5,789,409**	**$6,944,548**	**$6,589,548**	**$6,433,157**
Net Change in Fund Balance	**$366,968**	**$968,924**	**$1,465**	**$326,618**	**$3,643**
Budgetary Basis Ending Fund Balance	**$2,514,173**	**$3,483,097**	**$3,118,108**	**$3,809,715**	**$3,813,358**

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	2023 Actual	2024 Actual	2025 Original	2025 Amended	2026 Budget
Revenues					
Taxes	$1,904,604	$2,164,456	$1,898,941	$1,897,591	$1,907,214
Miscellaneous	$2,838	$228	$30,600	$30,600	$30,600
Total Revenues	**$1,907,442**	**$2,164,684**	**$1,929,541**	**$1,928,191**	**$1,937,814**
Expenses					
Personnel	$1,721,166	$1,194,970	$1,096,920	$1,283,417	$1,217,129
Contractual Services	$214,158	$217,990	$284,365	$232,916	$290,803
Commodities	$142,129	$342,714	$304,078	$234,078	$304,078
Capital Outlay	$206,997	0	0	0	0
Grants and Claims	0	0	$209	$209	$209
Transfers Out	0	$135,000	$1,158,709	$1,158,709	$15,000
Reserves & Contingencies	0	0	$100,000	$50,000	$100,000
Total Expenses	**$2,284,450**	**$1,890,674**	**$2,944,281**	**$2,959,329**	**$1,927,220**
Net Change in Fund Balance	**($377,008)**	**$274,010**	**($1,014,740)**	**($1,031,138)**	**$10,594**
Budgetary Basis Ending Fund Balance	**$766,008**	**$1,040,018**	**$474,193**	**$8,880**	**$19,475**

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	2023 Actual	2024 Actual	2025 Original	2025 Amended	2026 Budget
Revenues					
Taxes	$2,993,692	$3,452,589	$3,161,805	$3,162,804	$3,175,516
Licenses, Permits and Fees	$30,185	$375	0	0	0
Intergovernmental	$4,460,000	$4,900,000	$4,900,000	$4,900,000	$5,000,000
Charges for Services	$894,508	$871,072	$897,100	$960,605	$1,002,410
Fines, Forfeitures and Penalties	($80)	$104	0	0	0
Interest Income	0	$40	0	0	0
Miscellaneous	$120,505	$274,550	$116,350	$111,350	$111,350
Total Revenues	**$8,498,810**	**$9,498,730**	**$9,075,255**	**$9,134,759**	**$9,289,276**
Expenses					
Personnel	$4,594,296	$5,098,902	$6,000,000	$5,502,914	$6,172,316
Contractual Services	$1,953,091	$2,045,633	$2,129,581	$2,193,216	$2,362,973
Commodities	$701,798	$770,944	$708,767	$783,767	$783,767
Capital Outlay	$823,113	$379,689	0	0	$90,000
Grants and Claims	$6,565	$6,357	$10,005	$10,005	$10,005
Transfers Out	$15,000	$1,113,875	$15,000	$442,500	$15,000
Miscellaneous / Other	0	0	$1,110	$1,110	$1,110
Reserves & Contingencies	0	0	$200,000	$200,000	$200,000
Total Expenses	**$8,093,863**	**$9,415,400**	**$9,064,463**	**$9,133,513**	**$9,635,171**
Net Change in Fund Balance	**$404,947**	**$83,330**	**$10,792**	**$1,246**	**($345,895)**
Budgetary Basis Ending Fund Balance	**$2,392,348**	**$2,475,678**	**$2,556,668**	**$2,476,924**	**$2,131,029**

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	2023 Actual	2024 Actual	2025 Original	2025 Amended	2026 Budget
Revenues					
Taxes	0	$1,908,346	0	$150,000	0
Total Revenues	**0**	**$1,908,346**	**0**	**$150,000**	**0**
Expenses					
Grants and Claims	0	$929,107	0	$1,129,239	0
Total Expenses	**0**	**$929,107**	**0**	**$1,129,239**	**0**
Net Change in Fund Balance	**0**	**$979,239**	**0**	**($979,239)**	**0**
Budgetary Basis Ending Fund Balance	**0**	**$979,239**	**$40,340**	**0**	**0**

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	2023 Actual	2024 Actual	2025 Original	2025 Amended	2026 Budget
Revenues					
Taxes	$634,416	$726,081	$657,750	$657,283	$661,062
Intergovernmental	0	$16,200	0	0	0
Miscellaneous	$59,850	$9,136	$60,000	$60,000	$60,000
Total Revenues	**$694,266**	**$751,417**	**$717,750**	**$717,283**	**$721,062**
Expenses					
Personnel	$221,122	$235,899	$245,406	$243,561	$250,653
Contractual Services	$264,224	$389,497	$368,657	$368,927	$370,244
Commodities	$10,097	$8,665	$17,500	$17,500	$17,500
Transfers Out	0	0	$482,828	$482,828	0
Reserves & Contingencies	0	0	$85,000	$85,000	$85,000
Total Expenses	**$495,443**	**$634,061**	**$1,199,391**	**$1,197,816**	**$723,397**
Net Change in Fund Balance	**$198,823**	**$117,356**	**($481,641)**	**($480,532)**	**($2,335)**
Budgetary Basis Ending Fund Balance	**$761,039**	**$878,395**	**$179,438**	**$397,863**	**$395,528**

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	2023 Actual	2024 Actual	2025 Original	2025 Amended	2026 Budget
Revenues					
Taxes	$1,619,498	$1,840,436	$1,645,926	$1,643,963	$1,647,879
Charges for Services	$354	$703	0	0	0
Miscellaneous	$1,700	$234,503	$100,000	$50,000	$100,000
Total Revenues	**$1,621,552**	**$2,075,642**	**$1,745,926**	**$1,693,963**	**$1,747,879**
Expenses					
Personnel	$963,860	$1,204,045	$1,130,000	$1,195,298	$1,282,906
Contractual Services	$372,439	$507,276	$464,783	$464,783	$463,989
Commodities	$75,002	$34,299	$97,775	$98,775	$118,775
Capital Outlay	0	0	0	$60,000	$440,000
Transfers Out	0	0	$525,357	0	0
Reserves & Contingencies	0	0	$50,000	$50,000	$50,000
Total Expenses	**$1,411,301**	**$1,745,620**	**$2,267,915**	**$1,868,856**	**$2,355,670**
Net Change in Fund Balance	**$210,251**	**$330,022**	**($521,989)**	**($174,893)**	**($607,791)**
Budgetary Basis Ending Fund Balance	**$554,692**	**$884,714**	**$436,480**	**$709,821**	**$102,030**

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	2023 Actual	2024 Actual	2025 Original	2025 Amended	2026 Budget
Revenues					
Taxes	$2,897,266	$3,287,359	$3,312,476	$3,319,419	$3,335,901
Licenses, Permits and Fees	$72,630	$70,190	$165,000	$164,939	$166,597
Intergovernmental	$55,900	0	$15,000	$15,000	$15,000
Charges for Services	$221,431	$268,354	$255,000	$279,132	$287,505
Transfers In	0	0	$267,235	0	0
Miscellaneous	$76,838	$261,672	$351,200	$401,200	$351,224
Total Revenues	**$3,324,065**	**$3,887,575**	**$4,365,911**	**$4,179,690**	**$4,156,227**
Expenses					
Personnel	$2,972,421	$3,152,733	$3,166,029	$3,072,226	$3,161,189
Contractual Services	$473,109	$536,832	$556,795	$557,341	$571,506
Commodities	$134,559	$101,657	$171,198	$171,198	$171,198
Capital Outlay	$58,686	$29,453	0	$25,000	$75,000
Grants and Claims	$200,000	$200,000	$200,000	$200,000	$200,000
Transfers Out	0	0	$60	$60	$60
Reserves & Contingencies	0	0	$50,000	$25,000	$25,000
Total Expenses	**$3,838,775**	**$4,020,675**	**$4,144,082**	**$4,050,825**	**$4,203,953**
Net Change in Fund Balance	**($514,710)**	**($133,100)**	**$221,829**	**$128,865**	**($47,726)**
Budgetary Basis Ending Fund Balance	**$1,076,946**	**$943,846**	**$1,024,669**	**$1,072,711**	**$1,024,984**

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	2023 Actual	2024 Actual	2025 Original	2025 Amended	2026 Budget
Revenues					
Taxes	$788,396	$895,903	$844,584	$845,648	$848,531
Total Revenues	**$788,396**	**$895,903**	**$844,584**	**$845,648**	**$848,531**
Expenses					
Grants and Claims	$750,148	$750,148	$834,148	$834,148	$834,148
Transfers Out	$84,000	0	0	$10,000	0
Reserves & Contingencies	0	0	$10,000	0	0
Total Expenses	**$834,148**	**$750,148**	**$844,148**	**$844,148**	**$834,148**
Net Change in Fund Balance	**($45,752)**	**$145,755**	**$436**	**$1,500**	**$14,383**
Budgetary Basis Ending Fund Balance	**$28,909**	**$174,664**	**$148,545**	**$176,164**	**$190,547**

SPECIAL REVENUE FUNDS
WYANDOTTE COUNTY

2025 Amended-2026

Unified Government Budget



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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	2023 Actual	2024 Actual	2025 Original	2025 Amended	2026 Budget
Revenues					
Fines, Forfeitures and Penalties	$39,653	$40,353	$46,350	$41,631	$42,880
Total Revenues	**$39,653**	**$40,353**	**$46,350**	**$41,631**	**$42,880**
Expenses					
Contractual Services	$68,362	$70,766	$69,000	$66,000	$66,000
Commodities	$4,750	$4,995	$7,000	$5,000	$5,000
Total Expenses	**$73,112**	**$75,761**	**$76,000**	**$71,000**	**$71,000**
Net Change in Fund Balance	**($33,459)**	**($35,408)**	**($29,650)**	**($29,369)**	**($28,120)**
Budgetary Basis Ending Fund Balance	**$95,362**	**$59,954**	**$31,956**	**$30,585**	**$2,465**

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	2023 Actual	2024 Actual	2025 Original	2025 Amended	2026 Budget
Revenues					
Fines, Forfeitures and Penalties	$39,653	$40,353	$46,350	$41,631	$42,880
Total Revenues	**$39,653**	**$40,353**	**$46,350**	**$41,631**	**$42,880**
Expenses					
Contractual Services	$4,953	0	$5,000	$5,000	$5,000
Commodities	$64,318	$10,274	$51,000	$51,000	$51,000
Capital Outlay	$18,820	$6,578	$24,000	$24,000	$24,000
Reserves & Contingencies	0	0	$5,000	$5,000	$5,000
Total Expenses	**$88,091**	**$16,852**	**$85,000**	**$85,000**	**$85,000**
Net Change in Fund Balance	**($48,438)**	**$23,501**	**($38,650)**	**($43,369)**	**($42,120)**
Budgetary Basis Ending Fund Balance	**$72,368**	**$95,869**	**$4,339**	**$52,500**	**$10,380**

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	2023 Actual	2024 Actual	2025 Original	2025 Amended	2026 Budget
Revenues					
Miscellaneous	$223,967	$73,696	$61,200	$75,000	$77,250
Total Revenues	**$223,967**	**$73,696**	**$61,200**	**$75,000**	**$77,250**
Expenses					
Contractual Services	0	$365	$500	$500	$500
Commodities	$31,646	$22,057	$99,500	$99,500	$99,500
Capital Outlay	0	$201,347	0	0	0
Transfers Out	0	$155,032	0	0	0
Total Expenses	**$31,646**	**$378,801**	**$100,000**	**$100,000**	**$100,000**
Net Change in Fund Balance	**$192,321**	**($305,105)**	**($38,800)**	**($25,000)**	**($22,750)**
Budgetary Basis Ending Fund Balance	**$681,973**	**$376,868**	**$379,320**	**$351,868**	**$329,118**

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	2023 Actual	2024 Actual	2025 Original	2025 Amended	2026 Budget
Revenues					
Licenses, Permits and Fees	0	$7,996	0	0	0
Fines, Forfeitures and Penalties	$158,612	$153,416	$159,650	$166,524	$171,520
Total Revenues	**$158,612**	**$161,412**	**$159,650**	**$166,524**	**$171,520**
Expenses					
Contractual Services	$143,582	$379,930	$160,170	$160,170	$160,170
Total Expenses	**$143,582**	**$379,930**	**$160,170**	**$160,170**	**$160,170**
Net Change in Fund Balance	**$15,030**	**($218,518)**	**($520)**	**$6,354**	**$11,350**
Budgetary Basis Ending Fund Balance	**$292,206**	**$73,688**	**$46,516**	**$80,042**	**$91,392**

ENTERPRISE FUNDS
WYANDOTTE COUNTY

2025 Amended-2026
Unified Government Budget



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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	2023 Actual	2024 Actual	2025 Original	2025 Amended	2026 Budget
Revenues					
Fines, Forfeitures and Penalties	$481,017	$397,056	$500,240	$485,000	$499,550
Miscellaneous	0	$88	0	0	0
Total Revenues	**$481,017**	**$397,144**	**$500,240**	**$485,000**	**$499,550**
Expenses					
Personnel	$468,848	$477,199	$548,363	$438,690	$451,463
Contractual Services	$55,247	$56,675	$98,508	$98,508	$98,508
Commodities	$4,062	$3,659	$8,492	$8,492	$8,492
Reserves & Contingencies	0	0	$35,400	$35,400	$35,400
Total Expenses	**$528,157**	**$537,533**	**$690,763**	**$581,090**	**$593,863**
Net Change in Fund Balance	**($47,140)**	**($140,389)**	**($190,523)**	**($96,090)**	**($94,313)**
Budgetary Basis Ending Fund Balance	**$589,556**	**$449,167**	**$193,454**	**$353,077**	**$258,764**

OTHER FUNDS

2025 Amended-2026

Unified Government Budget



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Fund: FND175 - County - Library

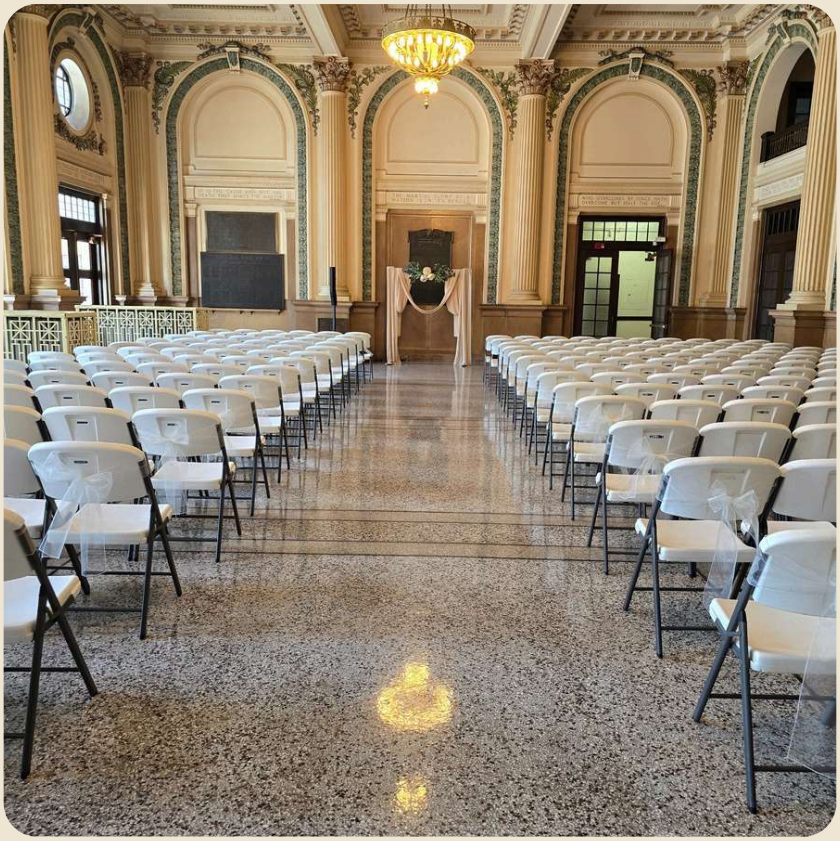
The County Library Fund allocates revenue to the Kansas City, KS School District #500 public library and the Bonner Springs City Library. The library tax is levied upon property owners and residents outside the USD #500 and Bonner Springs taxing districts. This includes Kansas City and Edwardsville property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

Account Type Description	2023 Actual	2024 Actual	2025 Original	2025 Amended	2026 Budget
Revenues					
Taxes	$4,164,932	$4,219,119	$4,185,695	$4,225,804	$4,450,830
Interest Income	$88,623	$65,176	$20,000	$20,000	$20,000
Total Revenues	**$4,253,555**	**$4,284,295**	**$4,205,695**	**$4,245,804**	**$4,470,830**
Expenses					
Contractual Services	0	0	$1,650	$1,650	$1,650
Miscellaneous / Other	$4,121,355	$4,056,955	$4,270,967	$5,470,967	$4,484,515
Reserves & Contingencies	0	0	$350,000	$350,000	$350,000
Total Expenses	**$4,121,355**	**$4,056,955**	**$4,622,617**	**$5,822,617**	**$4,836,165**
Net Change in Fund Balance	**$132,200**	**$227,340**	**($416,922)**	**($1,576,813)**	**($365,336)**
Budgetary Basis Ending Fund Balance	**$1,928,388**	**$2,155,728**	**$1,520,792**	**$578,915**	**$213,580**

REVENUE SUMMARY

2025 Amended-2026

Unified Government Budget



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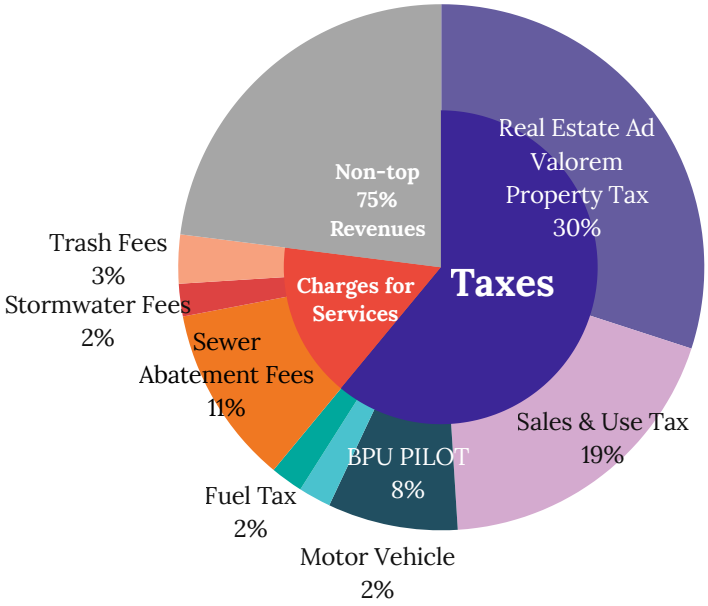
UNIFIED GOVERNMENT REVENUE SOURCES

The Unified Government has a diverse set of revenues flowing into 31 state certified funds of varying types, from Enterprise to Special Revenue funds. These revenues range in source, depending on the fund they support. For example, most revenues in Enterprise Funds are Charges for Services because Enterprise Funds are expected to run like businesses. The charges that go into these funds are used to support the services they provide, independent of other taxes and/or fines. A different example would be that the major source of revenue to a General Fund tends to be the Real Estate Ad Valorem tax, or property tax. This tax operates at a high level, applying to nearly all the property in the city. Similarly, it mostly funnels into the General and Bond & Interest funds to support general city services without alternative dedicated revenue streams. The following revenue sources make up 75% of the UG's budgeted revenues. More information about the methods used to estimate these revenues for the 2026 budget can be found in the Long-Term Financial Forecast.



UG Top 75% Revenue Sources (across all state certified funds)

Taxes		
	2026 Budget	% of UG Revenue
Real Estate Ad Valorem Property Tax	$153M	30%
Sales & Use Tax	$96M	19%
BPU PILOT	$37M	8%
Motor Vehicle	$10M	2%
Special Highway Motor Fuel Tax	$7M	2%
Charges for Services		
Sewer Abatement Fees	$56M	11%
Stormwater Fees	$11M	2%
Residential Trash Fees	$12M	3%

SECTION I: TAXES

Real Estate Ad Valorem (Property Tax)

2026 UG Revenue Budget



What is it?

This tax is levied on real estate according to the property's valuation and tax rate. The value of the property is determined by the appraisal process each year. The tax rate is set by the UG commission. In 2026, the Real Estate Ad Valorem Property tax is projected to make up 30% of the UG's revenue, at about $153 million.

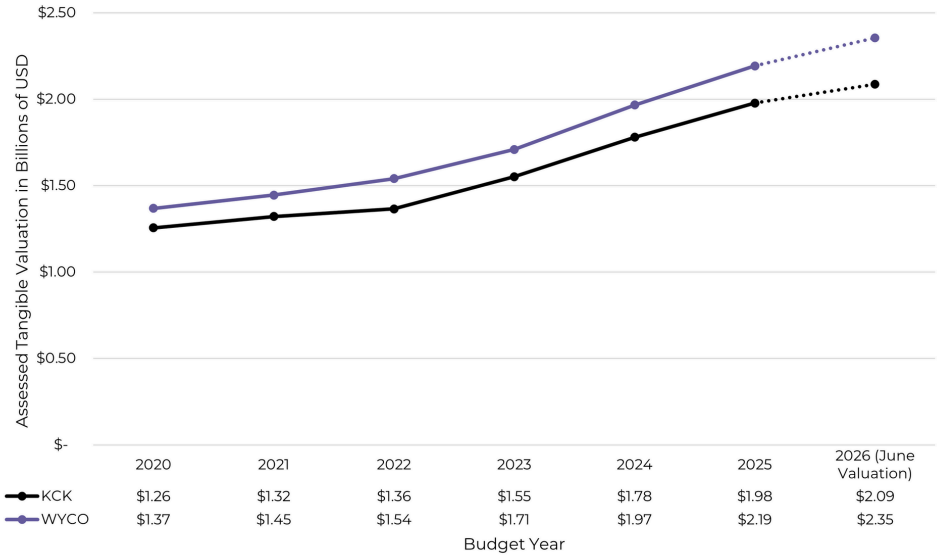
Where does it go?

Most of these revenues will be deposited into the City & County General funds and the City Bond and Interest fund. The amount dedicated to the Bond & Interest fund has to go there to pay off debts. The UG does not have the flexibility to lower the amount of property tax revenue in that fund because the expenses there have already been spoken for. Another big portion of property tax revenue goes to the City General fund. The largest expense category in this fund is personnel, and the largest expense types are public safety and infrastructure. Lastly, a big portion of property tax revenue goes to the County General fund. The largest expense category in this fund is personnel, and the largest supported functions are public safety and judicial services.

What are the trends?

Ad Valorem Property Tax revenues have two key drivers: the assessed tangible valuation and the mill levy. The assessed tangible valuation is the value of the physical assets of Wyandotte County and KCK. This has been on the rise since 2020, with the average increase being 11% for KCK and Wyandotte County. This level of increased valuation growth is much higher than the region has seen in previous decades. From 2005 to 2020, Wyandotte County and KCK's average valuation growth was only 2%. This spike in valuation has not gone unnoticed by our community. However, valuation is not the only part of the property tax equation.

KCK and WYCO Assessed Tangible Valuation, 2020-2026



	2020	2021	2022	2023	2024	2025	2026 (June Valuation)
KCK	$1.26	$1.32	$1.36	$1.55	$1.78	$1.98	$2.09
WYCO	$1.37	$1.45	$1.54	$1.71	$1.97	$2.19	$2.35

The mill levy also directly impacts our property tax revenues, as it is the effective tax rate. Since 2020, the city dropped the mill levy by over 4 mills and the county by over 5 mills.

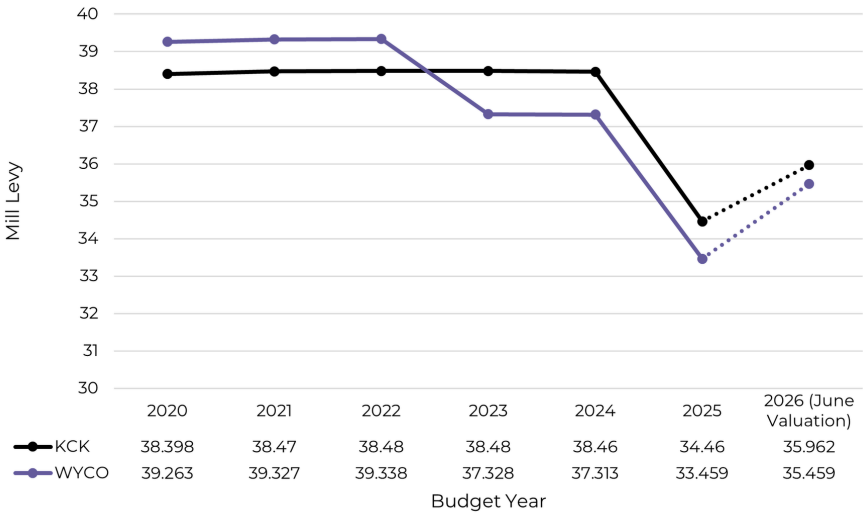
Property Tax Formula

$$\frac{\text{Assessed Value}}{1{,}000} * \text{Mill Levy}$$

How is it forecasted?

Ad Valorem Property taxes are forecasted based on trends from the previous 3-5 years. The 2026 budget assumes an assessed valuation of $2.3 billion and a mill rate of 36.462 for the city and 35.459 for the county. Future projections of UG Ad Valorem Property Tax revenue assume 3-4% revenue growth. This assumes that valuation growth does not continue at the rapid pace from the last 4 years. Property values are expected to return to pre-pandemic levels of change from year-to-year.

KCK and WYCO Mill Levies, 2020-2026

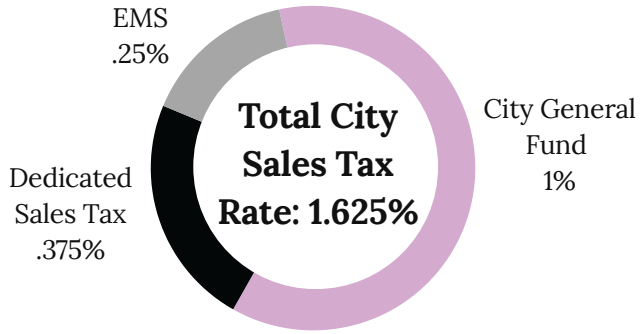


Sales Tax

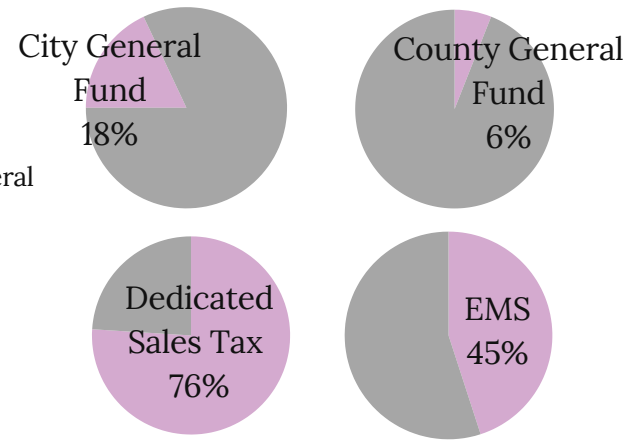
What is it?

This tax is collected by sellers of goods and services provided in Wyandotte County and Kansas City, KS. Sales tax makes up 12% of the UG's revenue, at about $59 million. The current city sales tax rate is 1.625%. Of that, 1% goes to the City General Fund, .375% to the Dedicated Sales Tax fund, and .250% to the Emergency Medical Services fund.

Sales Tax Rates by City Fund



Sales Tax as a Percentage of Fund's Overall Revenue

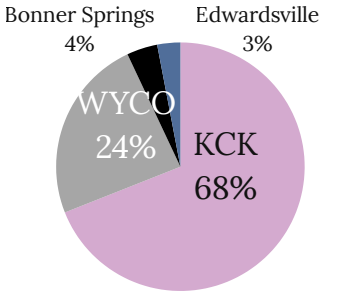


The current county sales tax rate is 1%. Of that, 68% ends up in Kansas City, KS and 24% in Wyandotte County. This is due to the way county sales taxes are distributed according to Kansas State Law. The state distributes county sales taxes to cities based on population and taxable valuation.

Where does it go?

Kansas City, KS sales tax revenues are deposited into the city general fund, the Dedicated Sales Tax fund and the EMS fund. Wyandotte County sales tax revenues are distributed to the city and county general fund and other county entities by state formula. The general funds support government services without alternative dedicated revenues. The highest general fund expense is public safety personnel costs across both city and county. The Dedicated Sales Tax fund was established by voters in 2010 to support public safety and infrastructure. The Emergency Medical Services fund was established by voters in 2004 to support EMS services such as first responders and ambulance transport.

County Sales Tax Distribution by City



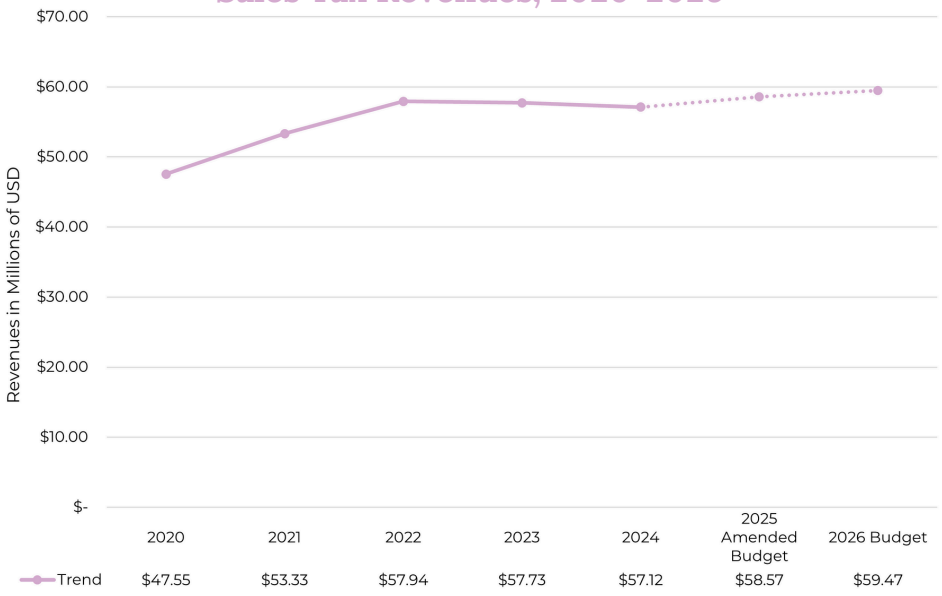
What are the trends?

Sales tax revenues are a more volatile source of revenue than property taxes. They are vulnerable to fluctuations in the economy due to external forces, such as inflation and recession. From 2020 to 2024, the UG saw average sales tax growth of about 5%. However, this fluctuated greatly from year-to-year. From 2020 to 2021, sales tax grew by 12%, but since 2022, the UG has seen negative sales tax revenue trends.

How is it forecasted?

Sales tax revenues are forecasted based on economic trends from previous years and the current YTD revenues. This is combined with information on regional outlooks from agencies such as the Mid-America Regional Council, Federal Reserve, and State of Kansas and Missouri estimates to get the next year projection percentage.

Sales Tax Revenues, 2020-2026



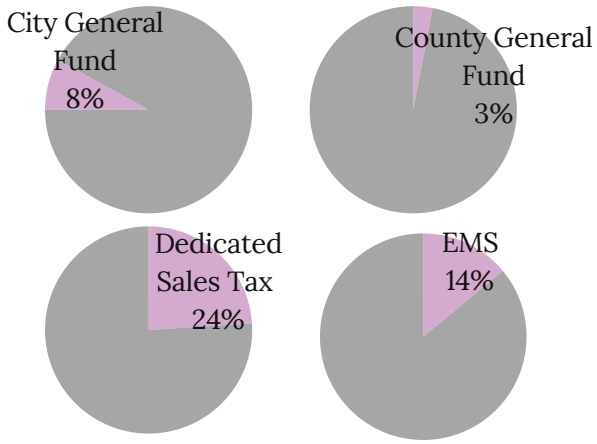
The UG tends to use conservative estimates of growth so that budgeted revenues do not exceed actuals. Because recent trends in sales taxes have been negative with conflicting economic outlooks, the UG estimates small growth from 2025 to 2026, at about 1.5%.

Compensating Use Tax

What is it?

This tax is paid by Wyandotte County and Kansas City, KS individuals or businesses on the use, storage, or consumption of tangible personal property when sales tax has not been paid. It is generated from sales of goods and services delivered from outside a local physical location or online. Compensating use tax makes up 5% of the UG's revenue, at about $25 million.

Use Tax as a Percentage of Fund's Overall Revenue



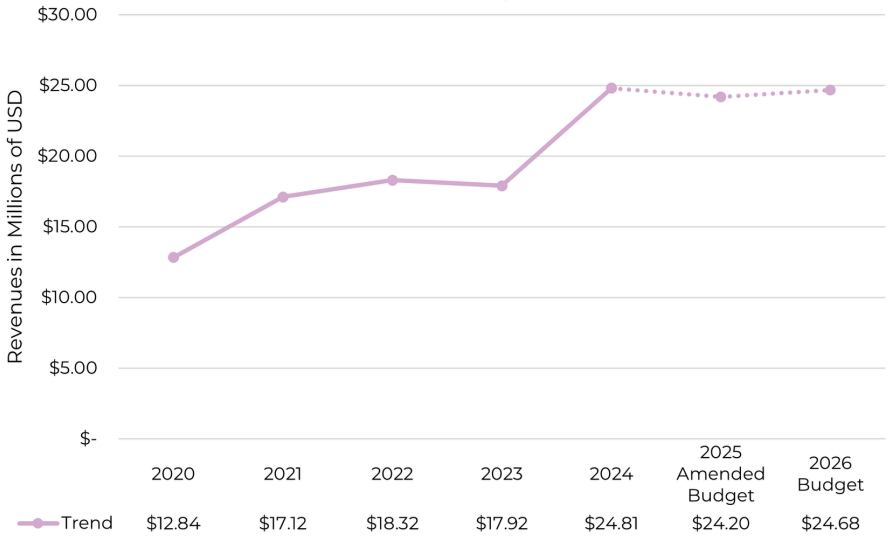
Where does it go?

The compensating use tax is deposited into the same funds as the regular sales tax: the general funds, Dedicated Sales Tax, and EMS. It is distributed depending on the collection source (city or county). The largest cost categories in these funds are public safety and infrastructure.

What are the trends?

Use tax collections have seen significant growth as purchasing behavior changes with increased use of online sales, with strong growth specifically during the pandemic. Use taxes follow similar trends as sales taxes as they are both influenced by spending behavior by community residents and businesses, just from different sources. From 2020 to 2024, the UG saw average Use Tax growth of 19%. However, there was a one-time increase in funds in 2024 due to a large filing of back taxes from a separate taxing entity. Use taxes can be more volatile due to the impact of large one-time development projects sourcing from outside of the community on services or outfitting that impacts this revenue stream.

Use Tax Revenues, 2020-2026



How is it forecasted?

Use tax revenues are forecasted based on economic trends from previous years and the current YTD revenues. This is combined with information on regional outlooks from agencies such as the Mid-America Regional Council, Federal Reserve, and State of Kansas and Missouri estimates to get the next year projection percentage. The UG tends to use conservative estimates of growth so that budgeted revenues do not exceed actuals. Future projections do not include the one-time injection of over $2 million dollars in 2024, so growth estimates are lower than the previous 5-year average. From 2025 to 2026, the UG is anticipating conservative Use Tax growth of about 2%.

Village West and Plaza at the Speedway Sales & Use Tax

What is it?



Sales & use tax revenues in both Village West and Plaza at the Speedway are capped because of STAR Bond pledges, so the UG tracks these revenues separately from other sales & use tax revenues. In Kansas, STAR Bonds are a special financing tool that uses both State and local sales and use tax revenues to help pay for major tourism and entertainment projects. When a STAR Bond district is created, the sales taxes collected at that time are set as the base, which continues to go to the state and local governments. Only the new (incremental) sales and use taxes above that base are used to pay for the STAR Bonds. Two prominent examples of STAR Bond districts in our community are the Village West and Plaza at the Speedway areas.

For the Village West area, all the STAR Bonds that helped develop the area paid off on or before 2016. When that happened, the US Soccer project came forward requesting that Village West be included in its pledge for STAR Bonds. A new base was set at approximately $9M for local sales and use taxes and any additional revenues above that base were pledged to the US Soccer STAR Bonds. The UG will receive a capped amount of approximately $9M each year until the U.S. Soccer STAR Bonds are paid off in 2034. For the Plaza at the Speedway area, the bonds that helped develop the area paid off in 2023. These bonds were backed by sales, use, and property tax revenues. In 2025, the second amended American Royal STAR Bond Project Plan was approved, which included Plaza at the Speedway incremental sales and use tax



revenues in its pledge for STAR Bonds. A STAR Bond base was set and local revenues from this area will be capped at about $2.7 million a year for 20 years after the STAR Bonds are issued.

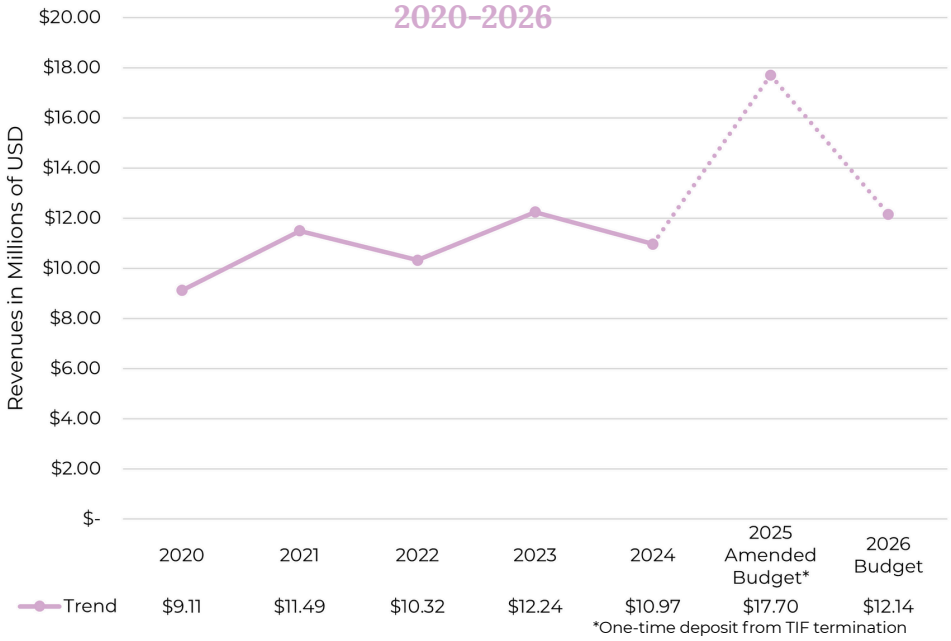
Where does it go?

Village West and Plaza at the Speedway base sales tax revenues are deposited into the city and county general funds based on the source of the tax rate. Once there, they subsidize all services supported by those funds and help reduce reliance on property taxes. General fund services include everything from internal departments departments such as HR and Finance to public-facing departments like Police and Fire. The largest expenses in these funds are for public safety personnel.

What are the trends?

The trends for the Village West and Plaza at the Speedway base sales & use tax revenues are relatively constant because both revenue sources have been capped. The 2026 budget for is $9 million for Village West and $2.7 million for Plaza at the Speedway.

Village West & Plaza at the Speedway Sales & Use Tax Revenues, 2020-2026



How is it forecasted?

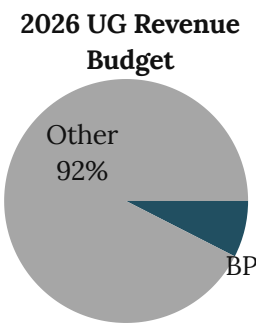
Base sales & use tax revenues are expected to generate $9 million a year from Village West and $2.7 million a year from Plaza at the Speedway. The base is certified by the state during the establishment of the STAR bond district. Once the base is set, the UG assumes it will collect the base revenue for those districts in the future.

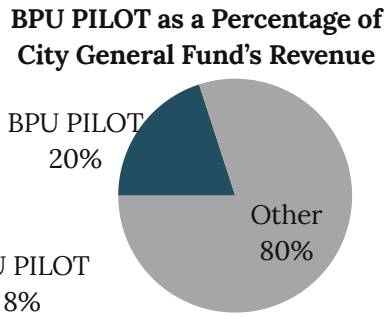
Board of Public Utilities Payment in Lieu of Tax (Water and Electric)

What is it?

This revenue source is funded by the BPU to the UG and is based on a percentage of BPU's gross operating revenues. The PILOT is not a franchise fee; it was established as a way for BPU to contribute to local government revenue because they do not pay property tax. It is meant to offset collections that occur on private utility companies.

The current residential PILOT rate is 10.9% and the current commercial/other rate is 11.9%. In 2026, the residential PILOT rate is set to be lowered to 9.9% and the commercial/other rate will remain at 11.9%. Residential customers account for around 31.7% of electric revenues and 52% of water revenues collected by the UG. For 2026, the BPU PILOT is projected to make up approximately 7.5% of the Unified Government's revenue, at $37.7 million.





Where does it go?

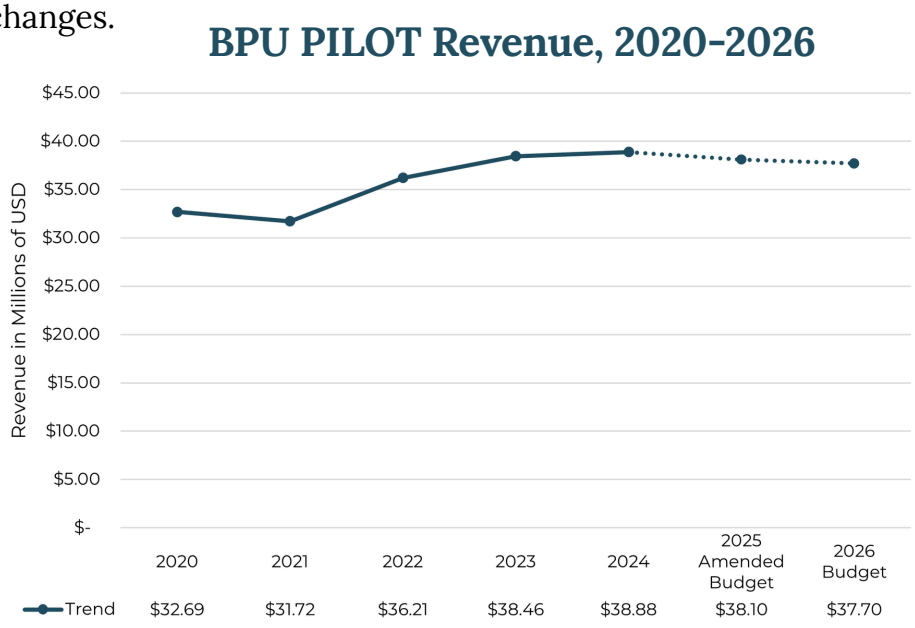
Revenue from the from the payment goes into the Unified Government City General Fund. It accounts for 20% of this fund's revenue budget in 2026. The City General Fund pays for public safety, public infrastructure, general government, and general city operations.

What are the trends?

The electric rate was increased by 2.5% on July 1, 2023, and 2.5% in 2024, last adjusted in 2018. The water rate was increased by 6% on July 1, 2023, 6% in 2024, and 6% in 2025, last adjusted in 2013. Short-term trends may vary slightly year to year due to the economy, user discretion, or PILOT rate change but the overall long-term trend is relatively flat due to improvements in energy efficiency offsetting community growth over time outside of rate changes.

How is it forecasted?

The baseline for forecasting the BPU PILOT revenue is relatively flat. Factors specific to our community such as rate changes, new development, commercial and industrial usage are layered on current revenues to anticipate future revenues. Future forecasts maintain a flat BPU pilot rate reflecting current policy guidance to give back any incremental increases as rate reductions to tax payers.

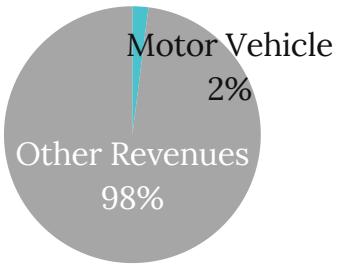


Motor Vehicle Tax

What is it?

This tax is paid by Wyandotte County motor vehicle owners and collected by the Wyandotte County Treasurer's Office. In 2026, the Motor Vehicle tax is projected to make up 2% of the UG's revenue, at about $10.6 million. Motor vehicles include cars, motorcycles, motorized bikes, and trucks. Each year, property tax is collected with annual vehicle registration renewals.

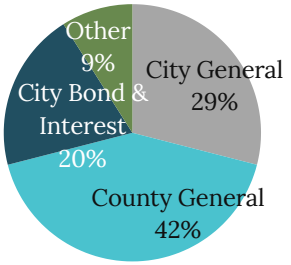
2026 UG Revenue Budget



Where does it go?

The taxes are distributed back to the property tax levy funds based on the percentage of the total levy allocated to each fund. The largest allocation goes to the county general fund where it supports services such as public safety, judicial services, and administrative services. The major departments funded by the County General Fund include Sheriff and the District Attorney's office. There are also internal administrative departments supported by this fund, such as Finance and HR.

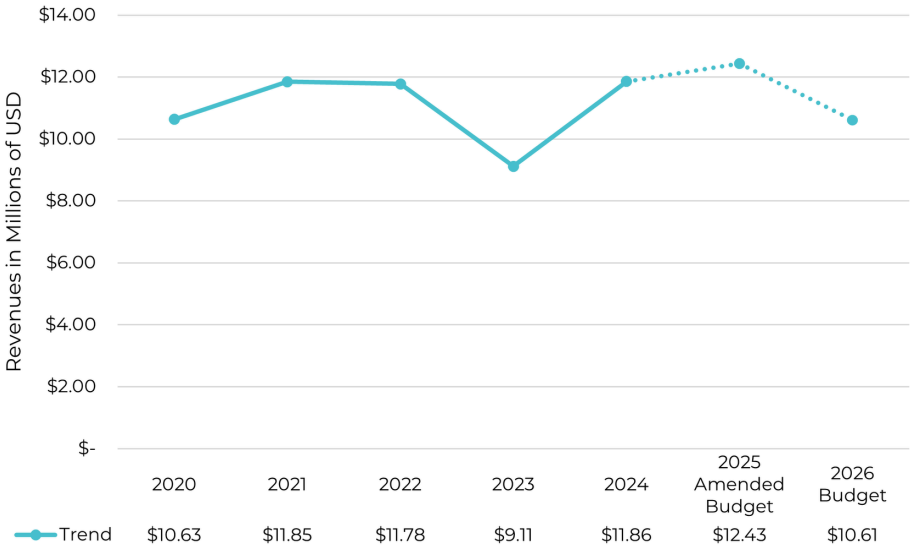
Motor Vehicle Distribution by Fund



What are the trends?

Motor vehicle tax revenues fluctuate depending on the number of people buying and registering vehicles in a particular year. The demand for vehicles is influenced by external forces in the economy like supply chains, inflation, and interest rates. The UG saw a sharp drop in Motor Vehicle taxes in 2023, when these revenues decreased by 23% from the prior year. However, in 2024 the revenues went back up to previously established levels, around $11.8 million.

Motor Vehicle Revenues, 2020-2026



How is it forecasted?

The UG monitors motor vehicle taxes coming in the current year to help project where these revenues will be the next year. As the revenues come in, the revenue budget may be amended if unexpected trends in the economy affect revenue levels. The County Treasurer provides a budget to use for the anticipated revenue for the next year.

Special City/County Highway Motor Fuel Tax

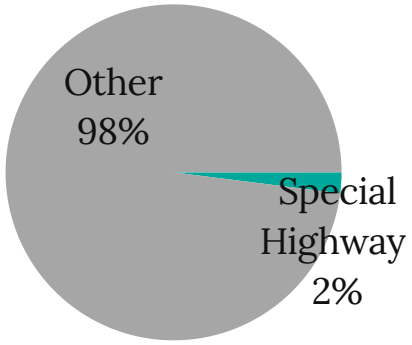
What is it?

This is an intergovernmental revenue from the state of Kansas to the city based on motor fuel tax collections. The state generates this revenue and distributes allocations based on the population of cities and counties. The special city/county highway tax makes up 1.45% of the Unified Government's total revenue, at about $7.25 million. It can only be spent on roadway development and maintenance. The UG spends the motor fuel tax on street resurfacing, street maintenance, snow removal, and bridge inspections amongst other things.

Where does it go?

This revenue is distributed to the Public Works department. It is spent on the maintenance of roadways by purchasing materials, equipment, tools, fuel, and other supplies. It also goes towards paying the salary of those who work on improving roadways.

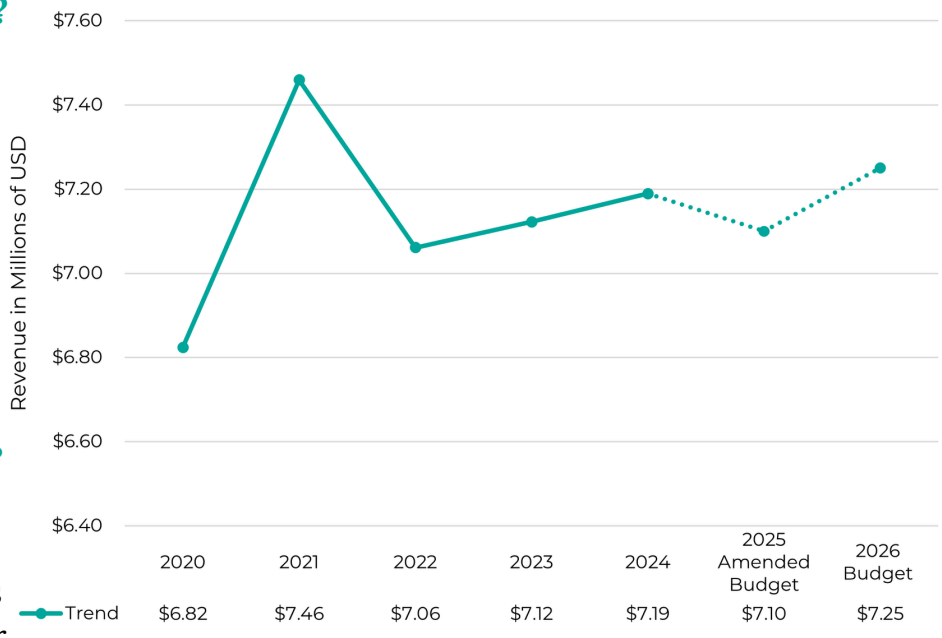
2026 UG Revenue Budget



What are the trends?

The trend has been stable in the last couple of years. However, with the focus on renewable energy and development of more electric vehicles this stability is at risk.

Special Highway Motor Fuel Tax, 2020-2026



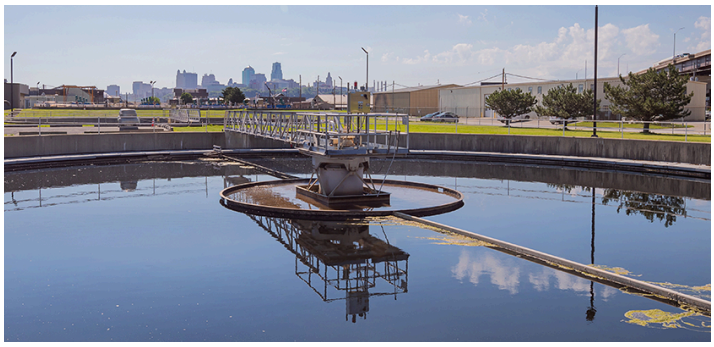
	2020	2021	2022	2023	2024	2025 Amended Budget	2026 Budget
Trend	$6.82	$7.46	$7.06	$7.12	$7.19	$7.10	$7.25

How is it forecasted?

This revenue is being forecasted conservatively. Factors include in the CPI, year over year change, and quarter over quarter change. Though there are threats to this revenue source we believe there will still be 2% growth in the next year.

SECTION II: CHARGES FOR SERVICES

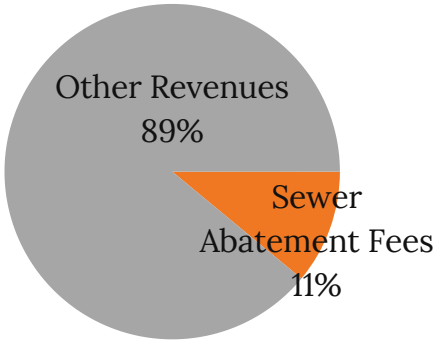
Sewer Abatement Fees



What is it?

This revenue is captured through the Sewer System Fund, which is the primary resource for Environmental Services Department expenditures. Revenues are generated through charges for service, treatment of Sewer-Class 1A (Residential), Sewer-Class II, (Commercial), and Sewer-Class III (Industrial Users). Revenues are used to fund the debt service, maintenance, and operations of the primary and secondary sewage treatment operations. Sewer Abatement Fees account for over $56 million, approximately 11.25% on the Unified Government's revenue.

2026 UG Revenue Budget

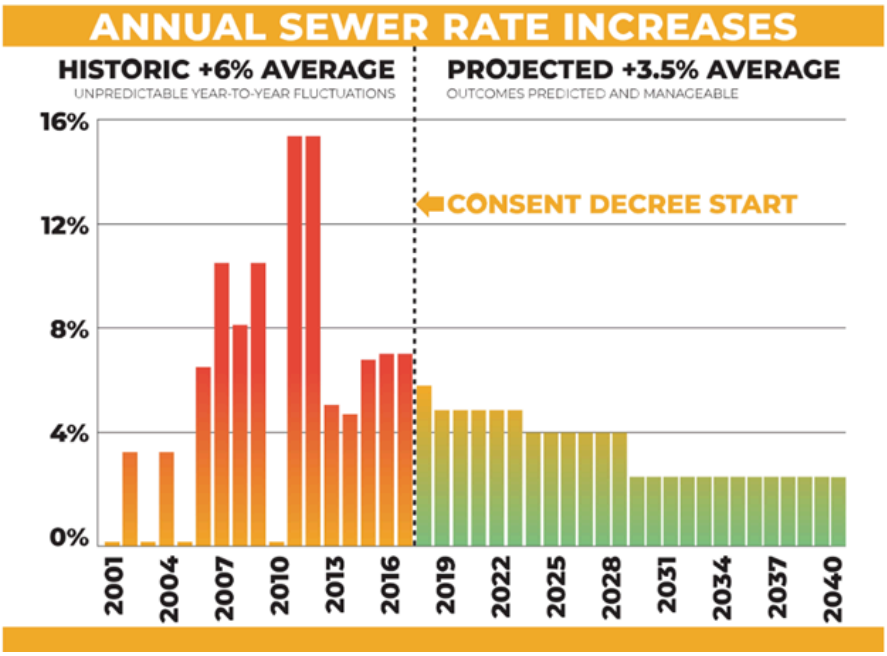


Where does it go?

The revenue is fully deposited into the Sewer System Fund. This is an Enterprise Fund dedicated to providing sustainable wastewater treatment and sanitary sewer maintenance. Funding supports large projects, ongoing maintenance programs, and daily operations. A signification portion of revenue is dedicated towards an agreement known as the consent decree, with the Department of Justice (DOJ) and Environmental Protection Agency (EPA) to improve our compliance with the Clean Water Act.

What are the trends?

Revenue trends are dictated by two primary factors, water usage and rate increases tied to the consent decree. Water usage is determined by a user's average water usage through the winter months. Additional usage impacts are from new users coming online or users leaving. Rate increases are the second primary factor

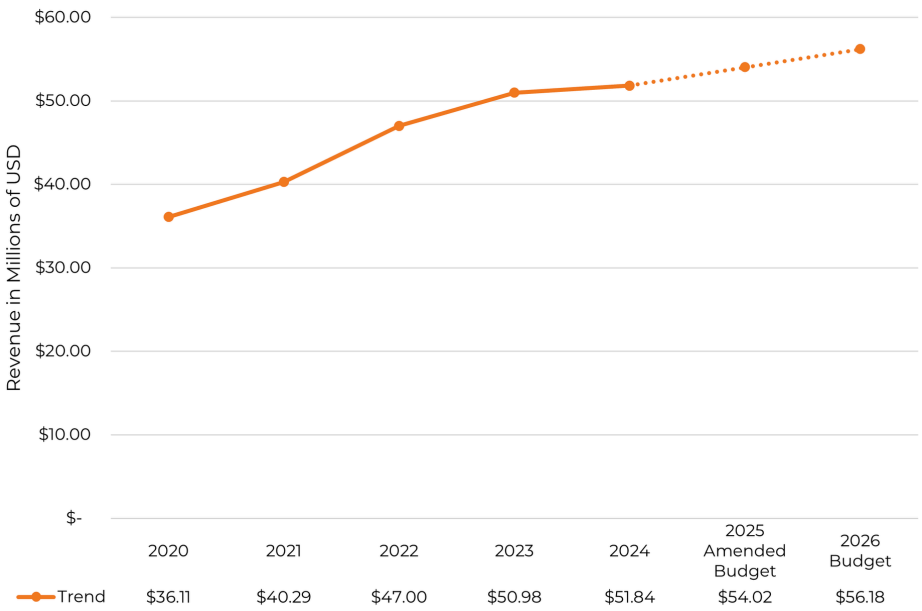


that dictates the revenue trend. This factor has been outlined by the consent decree. Outlined is a predictable and manageable increase schedule that projects a 3.5% annual average increase over the 25-year agreement. The trend shows a continued increase to the revenue for the foreseeable future.

How is it forecasted?

The revenue forecast is based on the trend data factors. Due to the sensitivity of the consent decree agreement with the DOJ and EPA, the Environmental Services Department contracts with consultants to project and forecast the revenues, expenses, and track progression of the consent decree. The forecast is key to maintaining quality services and appropriate rates.

Sewer Abatement Fees, 2020-2026



	2020	2021	2022	2023	2024	2025 Amended Budget	2026 Budget
Trend	$36.11	$40.29	$47.00	$50.98	$51.84	$54.02	$56.18

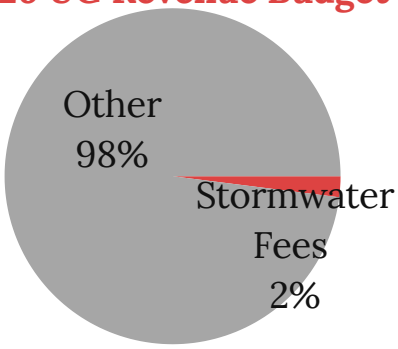
Stormwater Fees (PILOT)

What is it?

This revenue source is funded in the Public Works Department of the Unified Government. The department serves as the stormwater utility for the community, managing rain and other water runoff and the related storm watersheds. The Stormwater Fee makes up 2.34% of the Unified Government's total revenue, at about $11.7 million.



2026 UG Revenue Budget



Where does it go?

This revenue is dedicated towards the management of stormwater runoff and its watershed areas. It helps to protect the environment, infrastructure, and private property for stormwater runoff and pollutants that it may be carrying. It supports the management of the storm drainage system and pipe network along with separation of the combined system.

What are the trends?

Revenues from 2012-2021 have been steady at $3.3 Million to $3.55 Million due to a flat fee charged to property owners. Though the flat fee was friendly towards property owners, it did not adequately fund the quickly deteriorating public stormwater infrastructure. As part of multi-year study and discussion with community members, residents, businesses, and nonprofits a new funding structure was created. The funding structure would be based on an increase to a flat fee along with the amount of impervious surface arear on a property. In years 2022 and 2023, the UG transitioned from the old fee model to partial implementation of the increase fee and new structure. The image below shows the adopted rates for 2024-2026.



How is it forecasted?

The revenue is forecasted using this rate schedule table and the addition of new properties with impervious area coming online. The department also contracts with consultants to ensure rates are align with stormwater management needs.

	2024	2025	2026
Monthly Base Charge	$4.15	$4.67	$5.38
Rate per 500 ft²	$0.70	$0.81	$0.85

Monthly Bill Examples – Rate per 500 ft² + Monthly Base Charge			
Hard Surface	**2024**	**2025**	**2026**
1,200 ft²	$5.83	$6.61	$7.42
2,500 ft²	$7.65	$8.72	$9.63
4,000 ft²	$9.75	$11.15	$12.18
10,000 ft²	$18.15	$20.87	$22.38
20,000 ft²	$32.15	$37.07	$39.38
75,000 ft²	$109.15	$126.17	$132.88
150,000 ft²	$214.15	$247.67	$260.38
500,000 ft²	$704.15	$814.67	$855.38

Residential Trash Fees

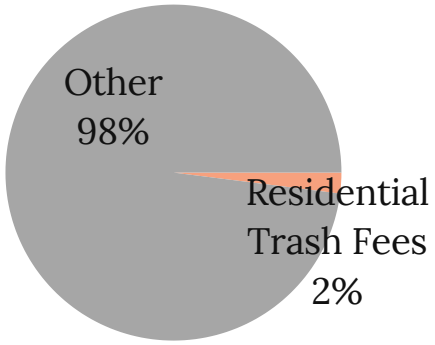
What is it?

Residential trash fees are the fees that are collected through utility bills for the Kansas City, KS residential trash fee. This revenue is for the weekly residential trash and recycling collection service provided through Waste Management. An Enterprise Fund was established for Solid Waste to dedicate this revenue to support the needs of not only the Waste Management contract but associated community environmental needs.

Where does it go?

This revenue primarily goes towards payment of the waste contract with Waste Management. Additionally, it supports special cleanup events, operations of the recycling and yard waste center, dumpster days, household hazardous waste disposal center, environmental cleanup and administrative costs.

2026 UG Revenue Budget



What are the trends?

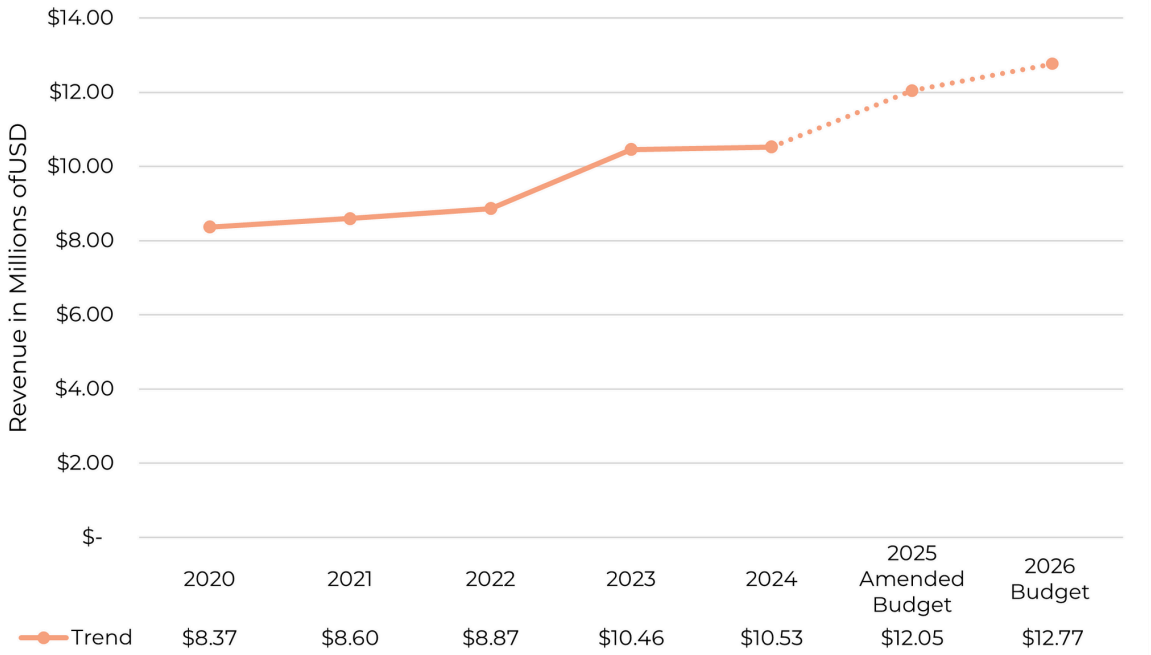
The revenue trend has been and continues to be slightly increasing. The primary driver of revenue increase is the residential waste service contract with Waste Management that is set to increase with the CPI growth percentage.



How is it forecasted?

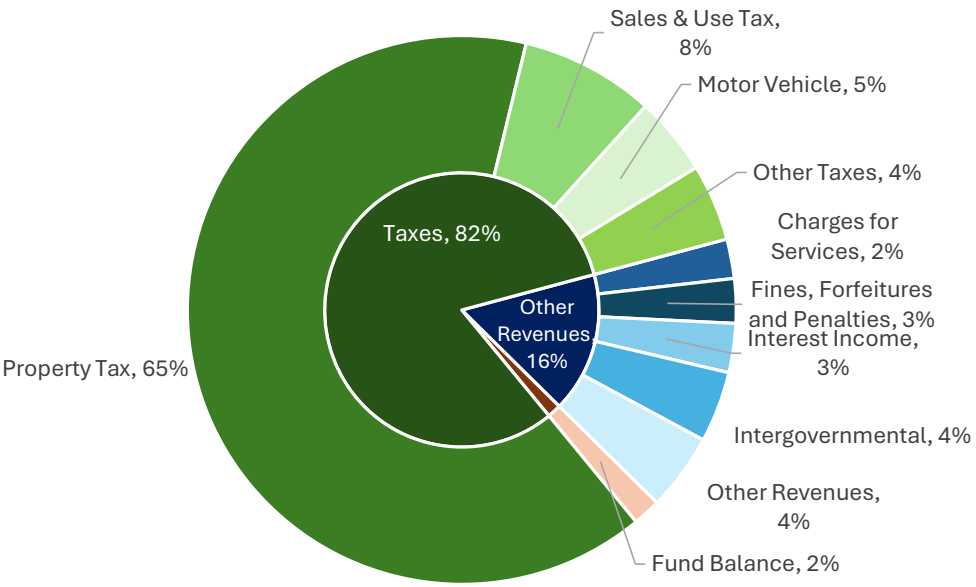
This revenue source is from the weekly residential trash service. The rate will be increased from $19.01 to $20.15, growing the revenue to $12,768,000 in 2026. The is largely based on the rate of the service provider and the CPI growth. Additionally, major costs like landfill property maintenance and tipping costs and special or hazardous waste disposal cost also play a factor to forecasting a rate and the revenue needed.

Residential Trash Fee Revenue, 2020-2026

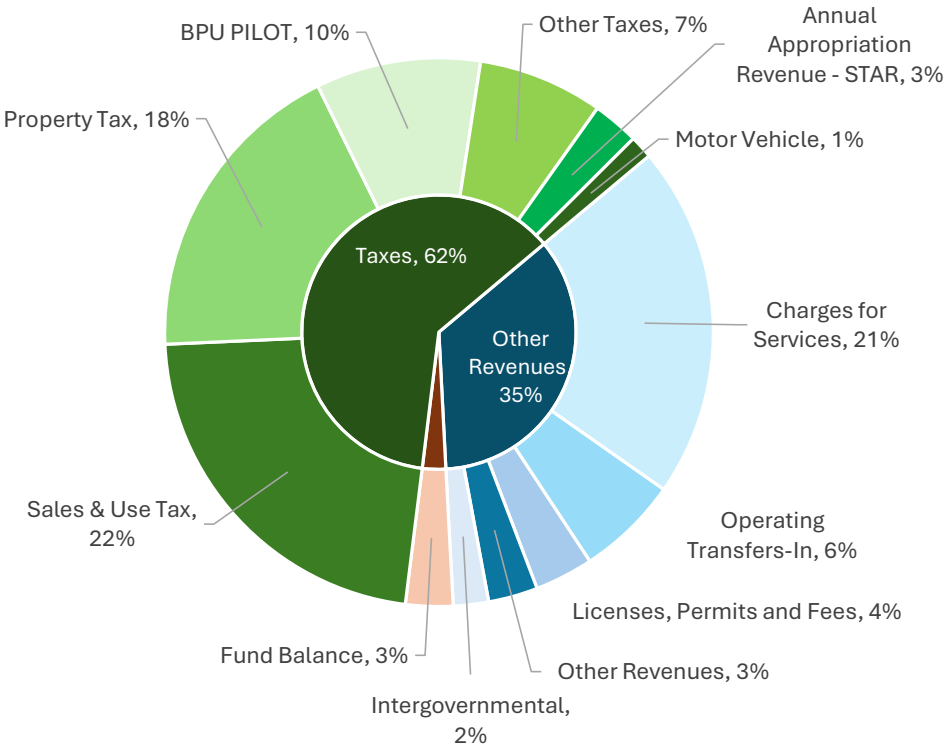


SOURCES OF SUPPORT – UG FUNDS
2026 BUDGETED FUNDING SOURCES

County Funds - Sources of Support - $121.2M

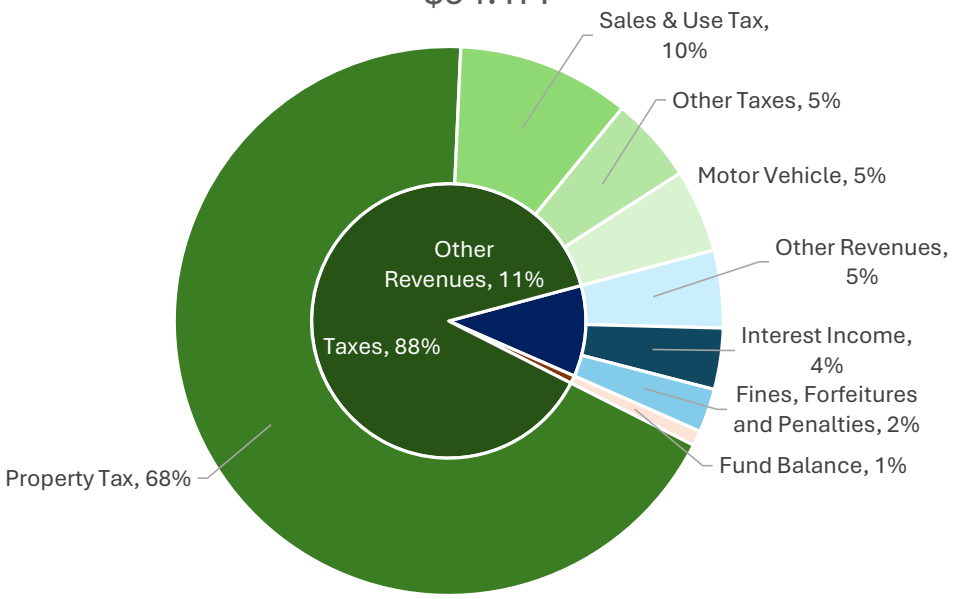


City Funds - Sources of Support - $388M

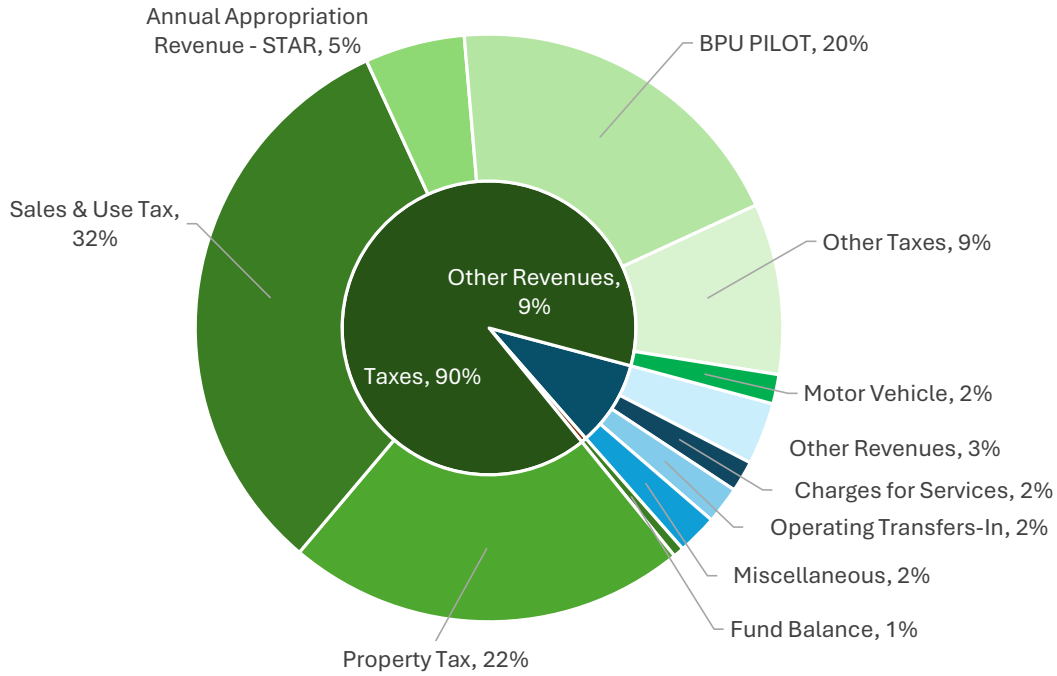


SOURCES OF SUPPORT – GENERAL FUNDS
2026 BUDGETED FUNDING SOURCES

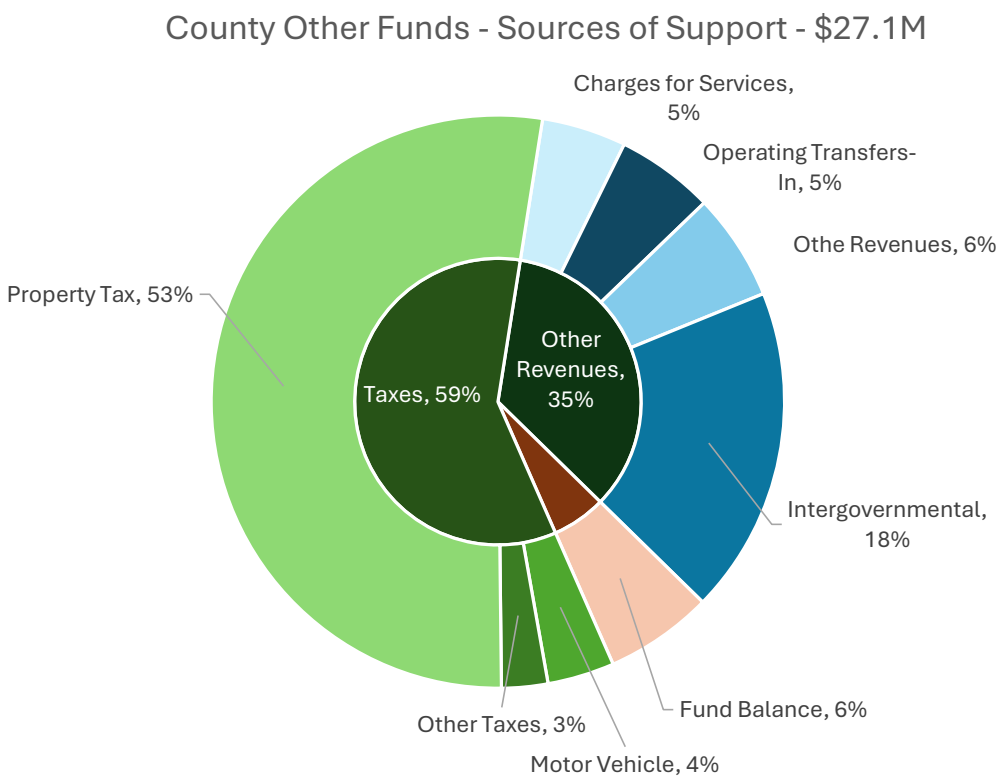
County General Fund - Sources of Support - $94.1M

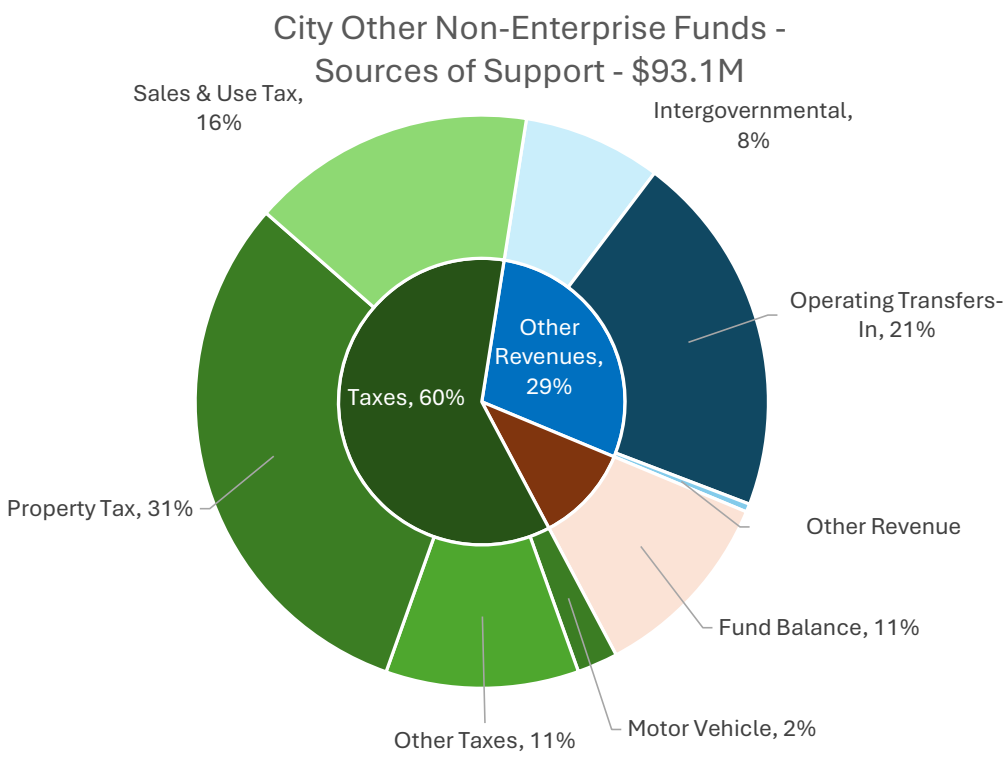


City General Fund - Sources of Support - $193.4M

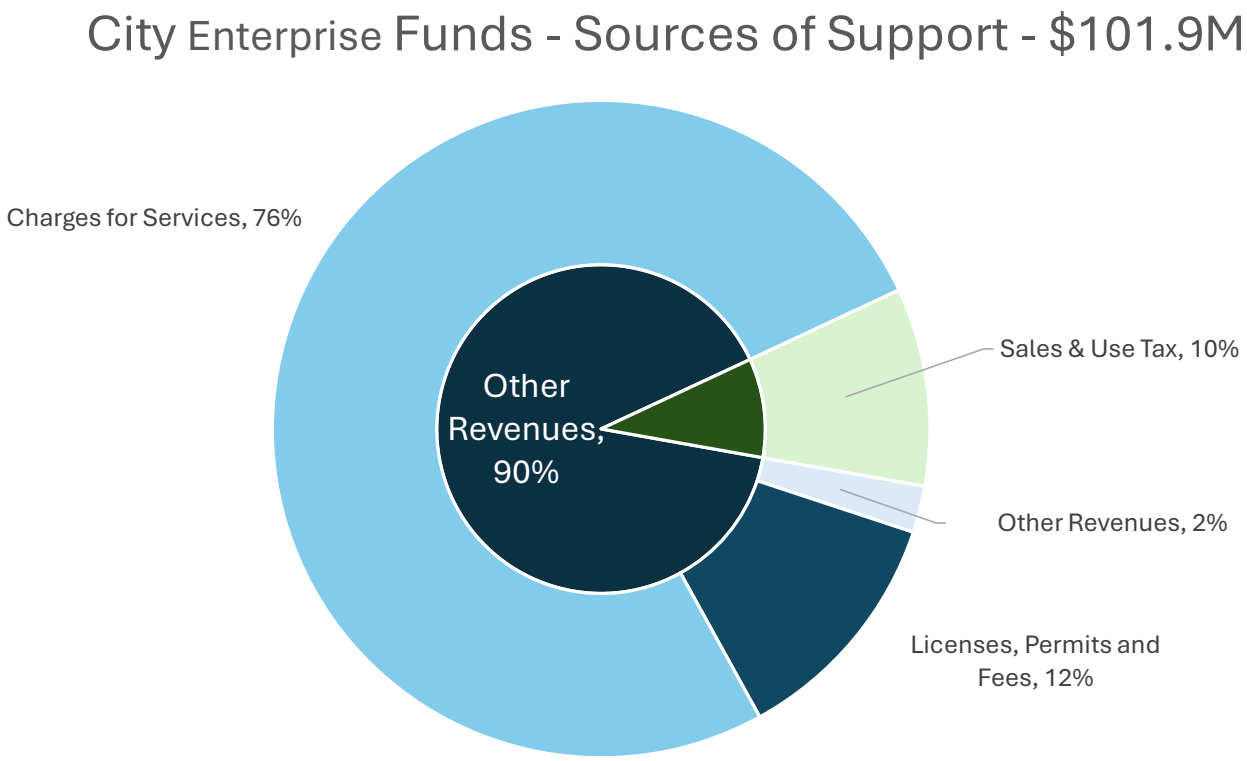


SOURCES OF SUPPORT – OTHER FUNDS
2026 BUDGETED FUNDING SOURCES





SOURCES OF SUPPORT – ENTERPRISE FUNDS
2026 BUDGETED FUNDING SOURCES



Revenue	2024 Actual	2025 Original	2025 Amended	2026 Budget	2026 Variance	% Change
FND110 - City - General						
41000 - Taxes						
RC001 - Real Est Prop - Ad Valorem Tax	34,905,111	35,149,327	35,148,578	42,604,100	7,455,522	21.21 %
RC002 - Personal Property-Rec Vehicle	10,329	10,168	10,392	9,841	(551)	-5.30 %
RC003 - Personal Prop - Motor Vehicle	3,114,438	3,051,739	3,268,164	2,990,057	(278,107)	-8.51 %
RC005 - IRB PILOT/Tax Abatement Tax	456,761	564,391	555,514	365,241	(190,273)	-34.25 %
RC006 - Special Assessment Tax	1,259,454	425,000	400,000	425,000	25,000	6.25 %
RC007 - Motor Vehicle Rent Excise Tax	24,165	18,000	18,000	18,000	0	0.00 %
RC008 - Motor Vehicle Taxes-16/20M	6,220	6,580	6,258	6,134	(124)	-1.98 %
RC009 - Commercial MV Taxes	128,651	128,085	129,436	123,107	(6,329)	-4.89 %
RC010 - Personal Property-Watercraft	0	10,119	10,119	0	(10,119)	-100.00 %
RC013 - Sales Tax - County	15,229,293	16,205,000	17,894,833	15,606,000	(2,288,833)	-12.79 %
RC014 - Sales Tax - City	18,519,571	19,812,000	23,674,508	21,876,525	(1,797,983)	-7.59 %
RC015 - Compensating Use Tax-County	7,110,164	6,355,000	6,987,463	7,089,000	101,537	1.45 %
RC016 - Compensating Use Tax-City	9,181,314	8,203,000	8,966,682	9,078,000	111,318	1.24 %
RC017 - Annual Appropriation Revenue	0	10,334,389	10,334,389	10,594,213	259,824	2.51 %
RC019 - TDD Revenue	206,014	175,000	175,000	175,000	0	0.00 %
RC020 - CID Revenue	19,639	20,284	19,410	20,284	873	4.50 %
RC021 - Stadium Ticket Tax Revenue	1,020,575	1,130,000	964,250	964,250	0	0.00 %
RC022 - STAR Sales Tax County	3,678,897	3,267,957	3,267,957	3,267,957	0	0.00 %
RC023 - STAR Sales Tax City	5,628,828	4,794,658	4,794,658	4,794,658	0	0.00 %
RC024 - STAR Comp Use Tax County	105,249	64,918	64,918	64,918	0	0.00 %
RC025 - STAR Comp Use Tax City	152,293	93,141	93,141	93,141	0	0.00 %
RC026 - Franchise Tax-Video Service	146,720	75,000	75,000	75,000	0	0.00 %
RC027 - Franchise Tax-Gas	2,852,844	2,940,000	2,850,000	2,992,500	142,500	5.00 %
RC028 - Franchise Tax-Electricity	32,441,853	30,600,000	32,100,000	31,800,000	(300,000)	-0.93 %
RC029 - Franchise Tax-Sewer	6,259,490	6,334,247	6,259,490	6,334,247	74,757	1.19 %
RC030 - Franchise Tax-Water	6,441,973	6,500,000	6,000,000	5,900,000	(100,000)	-1.67 %
RC031 - Franchise Tax-Cable Television	550,699	676,700	676,700	676,700	0	0.00 %
RC032 - Franchise Tax-Telephone	143,771	75,000	75,000	75,000	0	0.00 %
RC035 - Liquor Tax-Alcohol Liquor Tax	704,599	750,000	670,000	730,000	60,000	8.96 %
RC037 - Occupation Business Tax	2,938,596	2,575,000	2,500,000	2,575,000	75,000	3.00 %
RC038 - Billboard Occupation Tax	64,029	157,921	160,000	164,800	4,800	3.00 %
RC040 - Other Taxes	1,242,758	1,260,000	1,280,000	1,320,000	40,000	3.13 %
RC041 - Delinquent-Ad Valorem Prop Tax	925,736	1,000,000	950,000	1,000,000	50,000	5.26 %
RC043 - Delinquent-Spec Assessment Tax	303,746	280,000	229,836	280,000	50,164	21.83 %
41000 - Taxes Sub-Total	*155,773,779*	*163,042,624*	*170,609,696*	*174,088,673*	*3,478,977*	*2.04 %*
42000 - Licenses, Permits and Fees						
RC044 - Cereal Malt Beverag	12,825	15,090	13,000	13,390	390	3.00 %
RC046 - Child Care License	840	0	0	0	0	0.00 %
RC048 - Animal License	5,375	8,160	6,300	6,426	126	2.00 %
RC049 - Misc Business Permits	22,743	16,705	23,000	23,690	690	3.00 %
RC050 - Amusement Devices	20,825	11,342	11,012	11,342	330	3.00 %
RC051 - Security Guard Permits	31,407	32,885	38,000	38,760	760	2.00 %
RC052 - Contractor's License	63,000	55,043	64,000	65,920	1,920	3.00 %
RC053 - Other Regulatory License Fees	166,010	61,800	61,800	63,654	1,854	3.00 %
RC054 - Taxi Certification Permits	600	0	0	0	0	0.00 %
RC055 - Landlord Rental License	636,496	618,000	600,000	618,000	18,000	3.00 %
RC056 - Rental License Misc Fees	0	103	100	103	3	3.00 %

RC057 - Vacant Prop Registration Fee	76,299	79,310	65,000	66,950	1,950	3.00 %
RC058 - Land Disturbance Fees	4,372	22,175	22,175	22,175	0	0.00 %
RC059 - Right-of-Way Permits	137,467	270,528	270,528	270,528	0	0.00 %
RC060 - Blasting Permits	0	100	100	100	0	0.00 %
RC061 - Driveway Permits	16,269	12,654	12,654	12,654	0	0.00 %
RC063 - Hauling Permits	846	3,537	3,537	3,537	0	0.00 %
RC064 - Overweight Vehicle Permits	0	1,012	1,012	1,012	0	0.00 %
RC067 - Garage Sale Permits	3,965	4,253	4,000	4,120	120	3.00 %
RC068 - Street Closing Permits	1,680	2,983	2,983	2,983	0	0.00 %
RC069 - Antique Vehicle License	4,968	0	0	0	0	0.00 %
RC070 - Fireworks Permits	38,590	51,500	40,000	41,200	1,200	3.00 %
42000 - Licenses, Permits and Fees Sub-Total	*1,244,575*	*1,267,179*	*1,239,201*	*1,266,544*	*27,343*	*2.21 %*
43000 - Intergovernmental						
RC073 - Federal - Other Grants	0	10,000	10,000	10,000	0	0.00 %
RC076 - Fed-CDBG Entitlement Grants	95,883	0	0	0	0	0.00 %
RC088 - State-KDOT	53,055	35,700	41,720	42,554	834	2.00 %
RC091 - Highway Connecting Links	314,146	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	*943,085*	*835,700*	*841,720*	*842,554*	*834*	*0.10 %*
44000 - Charges for Services						
RC103 - TaxAbatement IRB/NRA Appl Fees	776,792	460,000	460,000	460,300	300	0.07 %
RC104 - Court Costs	12,303	80,000	11,850	80,000	68,150	575.11 %
RC105 - Reproduction And Copying Fees	3,592	10,103	10,100	10,103	3	0.03 %
RC109 - Garnishment Fees	0	10,000	10,000	10,000	0	0.00 %
RC110 - Vending/Telephone Commissions	76	0	0	0	0	0.00 %
RC112 - False Alarm Fee	77,745	102,000	86,619	88,351	1,732	2.00 %
RC113 - Sale of Reports/Photos/Prints	70,715	101,400	79,800	80,796	996	1.25 %
RC114 - Record Checks	388	408	100	102	2	2.00 %
RC115 - Jail Fee	2,122	12,240	5,800	5,916	116	2.00 %
RC116 - Animal Control - Vet Fees	90	0	0	0	0	0.00 %
RC117 - Animal Control-Boarding Fees	8,646	15,300	8,000	8,160	160	2.00 %
RC118 - Animal Control - Adoption Fees	81,011	102,000	93,000	94,860	1,860	2.00 %
RC120 - Parking - Lot Stamps	320	5,000	10,000	10,000	0	0.00 %
RC121 - Parking Meter Collections	93,637	100,000	100,000	100,000	0	0.00 %
RC122 - Parking - Lot Receipts	15,521	35,000	35,000	35,000	0	0.00 %
RC123 - Parking - Monthly Permits	138,541	130,000	130,000	130,000	0	0.00 %
RC125 - Rent - Miscellaneous	461	0	0	0	0	0.00 %
RC126 - Bus Fares - Senior Groups	2,500	0	0	0	0	0.00 %
RC127 - Bus Fares - Bus/ATA	1,950	55,000	15,000	55,000	40,000	266.67 %
RC128 - Bus Fares - Dial-A-Ride	29,946	0	0	0	0	0.00 %
RC129 - DUI Video & Reports	83	100	100	100	0	0.00 %
RC130 - Residential Trash Fees	6,399	0	0	0	0	0.00 %
RC139 - Immunizations	575	0	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	201,377	150,000	150,000	150,000	0	0.00 %
RC149 - Memorial Hall Utility Fee	0	20,000	20,000	20,000	0	0.00 %
RC151 - Sunflower Hills Golf-Green Fee	45	0	0	0	0	0.00 %
RC152 - Sunflower Hills-Cart Rental Fe	3,397	0	0	0	0	0.00 %
RC155 - Planning Fees	115,205	100,000	95,000	100,000	5,000	5.26 %
RC156 - Planning-Planning Review Fee	634,738	1,545,000	700,000	721,000	21,000	3.00 %
RC158 - Inspection-Bldg Inspection Fee	2,321,455	2,060,000	1,100,000	1,133,000	33,000	3.00 %
RC161 - Park Shelter Rentals	35	0	0	0	0	0.00 %

RC302 - Marina Income	565	0	0	0	0	0.00 %
RC303 - Boating Permits	250	0	0	0	0	0.00 %
RC305 - Marina Fuel	8,701	0	0	0	0	0.00 %
44000 - Charges for Services Sub-Total	*4,609,180*	*5,125,551*	*3,152,369*	*3,324,688*	*172,319*	*5.47 %*
45000 - Fines, Forfeitures and Penalties						
RC165 - Fines - Municipal Court	1,282,299	1,000,000	1,200,000	1,200,000	0	0.00 %
RC166 - Fines - Parking Violations	63,047	200,000	50,000	200,000	150,000	300.00 %
RC168 - Fines-Animal Control Stray Ani	2	204	50	51	1	2.00 %
RC170 - Fines-NRC Citations	107,225	104,030	105,000	108,150	3,150	3.00 %
RC172 - Penalty Fee Rental License	37,998	25,750	37,000	38,110	1,110	3.00 %
RC173 - Penalty Fee Occupation Tax	61,082	103,000	65,000	66,950	1,950	3.00 %
RC174 - Penalty Fee-Bad Check Collect	240	0	0	0	0	0.00 %
RC175 - Penalty-Development Agreement	619,560	550,000	850,000	450,000	(400,000)	-47.06 %
RC176 - Law Enforcement Training Fee	15,285	35,700	10,000	10,200	200	2.00 %
RC177 - Treasurer Fees	4,131	0	0	0	0	0.00 %
RC182 - Auto License Fees	208	0	0	0	0	0.00 %
RC183 - Code Enforcement Fees	0	0	25,000	0	(25,000)	-100.00 %
RC184 - Appeal Filing Fees	525	206	200	206	6	3.00 %
RC187 - Tax Abatement Monitoring Fees	0	25,500	25,500	25,500	0	0.00 %
45000 - Fines, Forfeitures and Penalties Sub-Total	*2,191,600*	*2,044,390*	*2,367,750*	*2,099,167*	*(268,583)*	*-11.34 %*
46000 - Interest Income						
RC190 - Interest - Investments	1,897,316	800,000	2,300,000	2,000,000	(300,000)	-13.04 %
RC191 - Interest on Delinquent Taxes	249	0	0	0	0	0.00 %
46000 - Interest Income Sub-Total	*1,897,564*	*800,000*	*2,300,000*	*2,000,000*	*(300,000)*	*-13.04 %*
47000 - Miscellaneous						
RC201 - Predevelopment Contributions	0	300,000	300,000	300,000	0	0.00 %
RC202 - Contributions and Donations	1,685,056	1,700,000	1,750,000	1,820,000	70,000	4.00 %
RC203 - Miscellaneous Receipts	2,468	13,983	11,700	11,716	16	0.14 %
RC204 - Revenue	332	0	0	0	0	0.00 %
RC209 - Reim Expense-Indirect Costs	893,890	893,889	893,889	893,889	0	0.00 %
RC212 - Reim Expense-BPU	430,258	185,400	180,000	185,400	5,400	3.00 %
RC214 - Reim Expense-Other	293,588	442,321	392,365	402,335	9,970	2.54 %
RC215 - Reim Expense-Economic Develop	120,529	150,000	150,000	150,000	0	0.00 %
RC216 - Reim Expense-Racetrack	0	40,000	40,000	40,000	0	0.00 %
RC217 - Reimbursed expense-Refunds	189,652	0	0	0	0	0.00 %
RC219 - Reim Expense-Overtime	434,076	168,300	443,700	452,574	8,874	2.00 %
RC220 - Reim Expense-Garage	0	9,008	9,008	9,008	0	0.00 %
RC221 - Reim Expense-Restitution	44	408	400	408	8	2.00 %
RC226 - Reimb Exp - Advertising	39,537	0	0	0	0	0.00 %
RC231 - Reim Exp-Police Fed Task Force	301,245	204,000	325,000	331,500	6,500	2.00 %
RC47000 - Miscellaneous	2,112	0	0	0	0	0.00 %
47000 - Miscellaneous Sub-Total	*4,392,788*	*4,107,309*	*4,496,062*	*4,596,830*	*100,768*	*2.24 %*
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						
RC213 - Reim Expense-Insurance	291,685	0	0	0	0	0.00 %
48000 - Reimbursements Sub-Total	*291,685*	*0*	*0*	*0*	*0*	*0.00 %*
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	3,435,032	3,680,000	3,680,000	3,920,000	240,000	6.52 %
49500b - Transfers in Sub-Total	*3,435,032*	*3,680,000*	*3,680,000*	*3,920,000*	*240,000*	*6.52 %*
FND110 - City - General Sub-Total	**174,797,288**	**181,000,753**	**188,784,798**	**192,236,457**	**3,451,659**	**1.83 %**
Expenditures	170,966,457	181,002,850	192,560,991	193,359,297	798,307	0.41 %
Fund Balance Change	3,830,831	(2,097)	(3,776,193)	(1,122,840)	2,653,353	-70.27 %
FND211 - Special 911 Tax Fund						
Expenditures	0	0	0	0	0	0.00 %
Fund Balance Change	0	0	0	0	0	0.00 %
FND212 - Dedicated Sales Tax						
41000 - Taxes						
RC014 - Sales Tax - City	11,091,876	11,335,000	11,100,000	11,322,000	222,000	2.00 %
RC016 - Compensating Use Tax-City	3,576,794	2,911,000	3,550,000	3,621,000	71,000	2.00 %
41000 - Taxes Sub-Total	*14,668,670*	*14,246,000*	*14,650,000*	*14,943,000*	*293,000*	*2.00 %*
45000 - Fines, Forfeitures and Penalties						
RC176 - Law Enforcement Training Fee	104,148	0	0	0	0	0.00 %
45000 - Fines, Forfeitures and Penalties Sub-Total	*104,148*	*0*	*0*	*0*	*0*	*0.00 %*
47000 - Miscellaneous						
RC214 - Reim Expense-Other	2,000	10,000	10,000	10,000	0	0.00 %
RC217 - Reimbursed expense-Refunds	75,000	500	100	102	2	2.00 %
47000 - Miscellaneous Sub-Total	*77,000*	*10,500*	*10,100*	*10,102*	*2*	*0.02 %*
FND212 - Dedicated Sales Tax Sub-Total	**14,849,818**	**14,256,500**	**14,660,100**	**14,953,102**	**293,002**	**2.00 %**
Expenditures	16,053,678	16,517,788	17,454,629	18,220,844	766,215	4.39 %
Fund Balance Change	(1,203,860)	(2,261,288)	(2,794,529)	(3,267,742)	(473,213)	16.93 %
FND220 - Special Street & Hiway-City						
43000 - Intergovernmental						
RC088 - State-KDOT	0	200,000	0	0	0	0.00 %
RC255 - Special City/County Highway	7,189,232	7,003,462	7,100,000	7,250,000	150,000	2.11 %
43000 - Intergovernmental Sub-Total	*7,189,232*	*7,203,462*	*7,100,000*	*7,250,000*	*150,000*	*2.11 %*
47000 - Miscellaneous						
RC214 - Reim Expense-Other	17,574	50,000	50,000	50,000	0	0.00 %
47000 - Miscellaneous Sub-Total	*17,574*	*50,000*	*50,000*	*50,000*	*0*	*0.00 %*
FND220 - Special Street & Hiway-City Sub-Total	**7,206,806**	**7,253,462**	**7,150,000**	**7,300,000**	**150,000**	**2.10 %**
Expenditures	8,510,847	9,195,474	9,068,025	8,768,308	(299,717)	-3.31 %
Fund Balance Change	(1,304,041)	(1,942,012)	(1,918,025)	(1,468,308)	449,717	-23.45 %
FND221 - Special Parks and Recreation						
41000 - Taxes						
RC035 - Liquor Tax-Alcohol Liquor Tax	724,212	772,000	690,000	750,000	60,000	8.70 %
41000 - Taxes Sub-Total	*724,212*	*772,000*	*690,000*	*750,000*	*60,000*	*8.70 %*
FND221 - Special Parks and Recreation Sub-Total	**724,212**	**772,000**	**690,000**	**750,000**	**60,000**	**8.70 %**
Expenditures	657,733	775,000	690,000	741,055	51,055	7.40 %
Fund Balance Change	66,479	(3,000)	0	8,945	8,945	100.00 %
FND222 - Special Alcohol Program						

41000 - Taxes						
RC035 - Liquor Tax-Alcohol Liquor Tax	724,212	772,000	690,000	750,000	60,000	8.70 %
41000 - Taxes Sub-Total	*724,212*	*772,000*	*690,000*	*750,000*	*60,000*	*8.70 %*
45000 - Fines, Forfeitures and Penalties						
RC171 - Fines-Alcohol Substance Abuse	2,095	0	0	0	0	0.00 %
45000 - Fines, Forfeitures and Penalties Sub-Total	*2,095*	*0*	*0*	*0*	*0*	*0.00 %*
FND222 - Special Alcohol Program Sub-Total	**726,307**	**772,000**	**690,000**	**750,000**	**60,000**	**8.70 %**
Expenditures	766,946	1,053,858	955,120	996,962	41,841	4.38 %
Fund Balance Change	(40,639)	(281,858)	(265,120)	(246,962)	18,159	-6.85 %
FND223 - Tourism & Convention Prom						
41000 - Taxes						
RC039 - Transient Guest Hotel Tax	4,681,044	4,960,000	4,700,000	6,250,000	1,550,000	32.98 %
41000 - Taxes Sub-Total	*4,681,044*	*4,960,000*	*4,700,000*	*6,250,000*	*1,550,000*	*32.98 %*
FND223 - Tourism & Convention Prom Sub-Total	**4,681,044**	**4,960,000**	**4,700,000**	**6,250,000**	**1,550,000**	**32.98 %**
Expenditures	5,038,779	7,240,638	8,151,376	7,271,714	(879,662)	-10.79 %
Fund Balance Change	(357,735)	(2,280,638)	(3,451,376)	(1,021,714)	2,429,662	-70.40 %
FND226 - Specials Assets						
Expenditures	147,631	550,000	550,000	550,000	0	0.00 %
Fund Balance Change	(147,631)	(550,000)	(550,000)	(550,000)	0	0.00 %
FND410 - Bond and Interest						
41000 - Taxes						
RC001 - Real Est Prop - Ad Valorem Tax	27,809,786	27,956,053	27,955,892	28,890,317	934,425	3.34 %
RC002 - Personal Property-Rec Vehicle	8,216	8,088	8,266	6,673	(1,593)	-19.27 %
RC003 - Personal Prop - Motor Vehicle	2,477,155	2,427,204	2,599,378	2,027,560	(571,818)	-22.00 %
RC004 - Tax Increment Finance Dist Tax	0	0	1,538,316	269,249	(1,269,066)	-82.50 %
RC005 - IRB PILOT/Tax Abatement Tax	363,298	448,904	441,836	290,499	(151,337)	-34.25 %
RC006 - Special Assessment Tax	0	25,000	25,000	25,000	0	0.00 %
RC007 - Motor Vehicle Rent Excise Tax	19,221	20,000	20,000	20,000	0	0.00 %
RC008 - Motor Vehicle Taxes-16/20M	4,947	5,233	4,977	4,159	(818)	-16.43 %
RC009 - Commercial MV Taxes	102,327	101,873	102,949	83,479	(19,470)	-18.91 %
RC010 - Personal Property-Watercraft	0	8,049	8,049	0	(8,049)	-100.00 %
RC012 - Incremental Sales Tax	0	0	225,850	0	(225,850)	-100.00 %
RC013 - Sales Tax - County	0	0	118,740	0	(118,740)	-100.00 %
RC014 - Sales Tax - City	0	0	153,559	0	(153,559)	-100.00 %
RC015 - Compensating Use Tax-County	0	0	254	0	(254)	-100.00 %
RC016 - Compensating Use Tax-City	0	0	338	0	(338)	-100.00 %
RC041 - Delinquent-Ad Valorem Prop Tax	731,590	950,000	800,000	800,000	0	0.00 %
RC042 - Delinquent-Tax Inc Fin Dst Tax	0	0	18,122	0	(18,122)	-100.00 %
RC043 - Delinquent-Spec Assessment Tax	0	500	806	500	(306)	-38.00 %
41000 - Taxes Sub-Total	*31,516,537*	*31,950,904*	*34,022,330*	*32,417,436*	*(1,604,894)*	*-4.72 %*
46000 - Interest Income						
RC190 - Interest - Investments	327,364	170,000	160,000	170,000	10,000	6.25 %
46000 - Interest Income Sub-Total	*327,364*	*170,000*	*160,000*	*170,000*	*10,000*	*6.25 %*
47000 - Miscellaneous						
RC212 - Reim Expense-BPU	105,978	105,000	105,478	104,853	(625)	-0.59 %
RC214 - Reim Expense-Other	92,156	0	0	0	0	0.00 %
RC232 - Reim Exp - Fed Interest Credit	45,843	97,228	97,228	97,228	0	0.00 %

47000 - Miscellaneous Sub-Total	*243,977*	*202,228*	*202,706*	*202,081*	*(625)*	*-0.31 %*
49500b - Transfers in						
RC236 - Operating Transfers-In	13,161,536	15,117,724	14,617,724	18,859,596	4,241,872	29.02 %
49500b - Transfers in Sub-Total	*13,161,536*	*15,117,724*	*14,617,724*	*18,859,596*	*4,241,872*	*29.02 %*
FND410 - Bond and Interest Sub-Total	**45,249,414**	**47,440,856**	**49,002,760**	**51,649,113**	**2,646,353**	**5.40 %**
Expenditures	44,962,124	48,508,870	48,144,401	53,945,153	5,800,752	12.05 %
Fund Balance Change	287,290	(1,068,014)	858,359	(2,296,040)	(3,154,399)	-367.49 %
FND422 - I-70 and Armstrong TIF						
41000 - Taxes						
RC004 - Tax Increment Finance Dist Tax	164,714	164,714	214,349	214,349	0	0.00 %
41000 - Taxes Sub-Total	*164,714*	*164,714*	*214,349*	*214,349*	*0*	*0.00 %*
FND422 - I-70 and Armstrong TIF Sub-Total	**164,714**	**164,714**	**214,349**	**214,349**	**0**	**0.00 %**
Fund Balance Change	164,714	164,714	214,349	214,349	0	0.00 %
FND424 - Strawberry Hill TIF						
41000 - Taxes						
RC004 - Tax Increment Finance Dist Tax	70,756	68,736	0	0	0	0.00 %
RC042 - Delinquent-Tax Inc Fin Dst Tax	0	500	0	0	0	0.00 %
41000 - Taxes Sub-Total	*70,756*	*69,236*	*0*	*0*	*0*	*0.00 %*
FND424 - Strawberry Hill TIF Sub-Total	**70,756**	**69,236**	**0**	**0**	**0**	**0.00 %**
Fund Balance Change	70,756	69,236	0	0	0	0.00 %
FND426 - MissionCliffs/RainbowPark TIF						
41000 - Taxes						
RC042 - Delinquent-Tax Inc Fin Dst Tax	0	500	0	0	0	0.00 %
41000 - Taxes Sub-Total	*0*	*500*	*0*	*0*	*0*	*0.00 %*
FND426 - MissionCliffs/RainbowPark TIF Sub-Total	**0**	**500**	**0**	**0**	**0**	**0.00 %**
Fund Balance Change	0	500	0	0	0	0.00 %
FND428 - St Peters Waterway TIF						
41000 - Taxes						
RC004 - Tax Increment Finance Dist Tax	409,782	363,715	447,081	0	(447,081)	-100.00 %
RC042 - Delinquent-Tax Inc Fin Dst Tax	29,179	13,512	17,682	0	(17,682)	-100.00 %
41000 - Taxes Sub-Total	*438,962*	*377,227*	*464,763*	*0*	*(464,763)*	*-100.00 %*
FND428 - St Peters Waterway TIF Sub-Total	**438,962**	**377,227**	**464,763**	**0**	**(464,763)**	**-100.00 %**
Fund Balance Change	438,962	377,227	464,763	0	(464,763)	-100.00 %
FND431 - Sandifer/I-635 Industrial Park						
Expenditures	0	0	0	0	0	0.00 %
Fund Balance Change	0	0	0	0	0	0.00 %
FND437 - Turtle Hill Redevelopment TIF						
41000 - Taxes						
RC004 - Tax Increment Finance Dist Tax	21,925	0	0	0	0	0.00 %
RC042 - Delinquent-Tax Inc Fin Dst Tax	158	0	0	0	0	0.00 %
41000 - Taxes Sub-Total	*22,083*	*0*	*0*	*0*	*0*	*0.00 %*
FND437 - Turtle Hill Redevelopment TIF Sub-Total	**22,083**	**0**	**0**	**0**	**0**	**0.00 %**
Fund Balance Change	22,083	0	0	0	0	0.00 %

FND438 - All America City TIF (Per Flc)						
41000 - Taxes						
RC004 - Tax Increment Finance Dist Tax	20,964	35,469	52,783	0	(52,783)	-100.00 %
RC042 - Delinquent-Tax Inc Fin Dst Tax	19,170	0	323	0	(323)	-100.00 %
RC043 - Delinquent-Spec Assessment Tax	0	0	306	0	(306)	-100.00 %
41000 - Taxes Sub-Total	*40,134*	*35,469*	*53,413*	*0*	*(53,413)*	*-100.00 %*
FND438 - All America City TIF (Per Flc) Sub-Total	**40,134**	**35,469**	**53,413**	**0**	**(53,413)**	**-100.00 %**
Fund Balance Change	40,134	35,469	53,413	0	(53,413)	-100.00 %
FND441 - KCK TIF - Woodend TIF						
41000 - Taxes						
RC004 - Tax Increment Finance Dist Tax	3,927	0	0	0	0	0.00 %
41000 - Taxes Sub-Total	*3,927*	*0*	*0*	*0*	*0*	*0.00 %*
FND441 - KCK TIF - Woodend TIF Sub-Total	**3,927**	**0**	**0**	**0**	**0**	**0.00 %**
Fund Balance Change	3,927	0	0	0	0	0.00 %
FND445 - Mission Cliff's (A) TIF						
41000 - Taxes						
RC004 - Tax Increment Finance Dist Tax	276,261	245,184	342,446	0	(342,446)	-100.00 %
RC042 - Delinquent-Tax Inc Fin Dst Tax	12,169	0	116	0	(116)	-100.00 %
41000 - Taxes Sub-Total	*288,430*	*245,184*	*342,562*	*0*	*(342,562)*	*-100.00 %*
FND445 - Mission Cliff's (A) TIF Sub-Total	**288,430**	**245,184**	**342,562**	**0**	**(342,562)**	**-100.00 %**
Fund Balance Change	288,430	245,184	342,562	0	(342,562)	-100.00 %
FND446 - Prescott Plaza TIF						
41000 - Taxes						
RC004 - Tax Increment Finance Dist Tax	281,386	281,386	282,009	0	(282,009)	-100.00 %
RC013 - Sales Tax - County	266,651	131,300	97,574	0	(97,574)	-100.00 %
RC014 - Sales Tax - City	357,113	176,000	130,853	0	(130,853)	-100.00 %
RC015 - Compensating Use Tax-County	602	700	242	0	(242)	-100.00 %
RC016 - Compensating Use Tax-City	806	1,000	324	0	(324)	-100.00 %
41000 - Taxes Sub-Total	*906,558*	*590,386*	*511,002*	*0*	*(511,002)*	*-100.00 %*
FND446 - Prescott Plaza TIF Sub-Total	**906,558**	**590,386**	**511,002**	**0**	**(511,002)**	**-100.00 %**
Fund Balance Change	906,558	590,386	511,002	0	(511,002)	-100.00 %
FND447 - East Parallel TIF						
41000 - Taxes						
RC004 - Tax Increment Finance Dist Tax	8,360	0	0	0	0	0.00 %
41000 - Taxes Sub-Total	*8,360*	*0*	*0*	*0*	*0*	*0.00 %*
FND447 - East Parallel TIF Sub-Total	**8,360**	**0**	**0**	**0**	**0**	**0.00 %**
Fund Balance Change	8,360	0	0	0	0	0.00 %
FND448 - Metropolitan Avenue TIF						
41000 - Taxes						
RC004 - Tax Increment Finance Dist Tax	104,705	104,705	0	0	0	0.00 %
RC012 - Incremental Sales Tax	381,591	131,200	0	0	0	0.00 %
RC042 - Delinquent-Tax Inc Fin Dst Tax	8,081	0	0	0	0	0.00 %
41000 - Taxes Sub-Total	*494,376*	*235,905*	*0*	*0*	*0*	*0.00 %*
FND448 - Metropolitan Avenue TIF Sub-Total	**494,376**	**235,905**	**0**	**0**	**0**	**0.00 %**

Fund Balance Change	494,376	235,905	0	0	0	0.00 %
FND450 - Walmart TIF(24th/Metro)LaPlaza						
41000 - Taxes						
RC004 - Tax Increment Finance Dist Tax	157,479	285,384	140,400	0	(140,400)	-100.00 %
RC012 - Incremental Sales Tax	564,485	255,900	225,850	0	(225,850)	-100.00 %
41000 - Taxes Sub-Total	*721,964*	*541,284*	*366,250*	*0*	*(366,250)*	*-100.00 %*
FND450 - Walmart TIF(24th/Metro)LaPlaza Sub-Total	**721,964**	**541,284**	**366,250**	**0**	**(366,250)**	**-100.00 %**
Fund Balance Change	721,964	541,284	366,250	0	(366,250)	-100.00 %
FND451 - Downtown Grocery Store TIF						
41000 - Taxes						
RC004 - Tax Increment Finance Dist Tax	56,737	28,369	59,249	54,900	(4,349)	-7.34 %
RC013 - Sales Tax - County	20,622	10,200	21,166	0	(21,166)	-100.00 %
RC014 - Sales Tax - City	22,094	11,000	22,706	0	(22,706)	-100.00 %
RC015 - Compensating Use Tax-County	29	0	12	0	(12)	-100.00 %
RC016 - Compensating Use Tax-City	31	0	13	0	(13)	-100.00 %
41000 - Taxes Sub-Total	*99,514*	*49,569*	*103,146*	*54,900*	*(48,246)*	*-46.77 %*
FND451 - Downtown Grocery Store TIF Sub-Total	**99,514**	**49,569**	**103,146**	**54,900**	**(48,246)**	**-46.77 %**
Fund Balance Change	99,514	49,569	103,146	54,900	(48,246)	-46.77 %
FND560 - Sewer System						
41000 - Taxes						
RC006 - Special Assessment Tax	10,508	13,000	13,000	13,000	0	0.00 %
RC043 - Delinquent-Spec Assessment Tax	69	500	500	500	0	0.00 %
41000 - Taxes Sub-Total	*10,577*	*13,500*	*13,500*	*13,500*	*0*	*0.00 %*
42000 - Licenses, Permits and Fees						
RC058 - Land Disturbance Fees	1,826	0	0	0	0	0.00 %
RC059 - Right-of-Way Permits	17,800	0	0	0	0	0.00 %
RC062 - Excavation Permits	0	1,964	1,964	1,964	0	0.00 %
RC065 - Sewer Discharge Permits	1,907	35,325	35,325	35,325	0	0.00 %
RC181 - Stormwater Use Fees	0	0	0	0	0	0.00 %
RC259 - Sewer Tapping & Connection Fees	382,817	285,000	385,000	385,000	0	0.00 %
42000 - Licenses, Permits and Fees Sub-Total	*404,350*	*322,289*	*422,289*	*422,289*	*0*	*0.00 %*
44000 - Charges for Services						
RC131 - Sewer-Class 1A Abatement Fees	27,297,656	29,180,320	28,620,523	29,765,344	1,144,821	4.00 %
RC132 - Sewer-Class II Abatement Fees	13,030,119	13,385,840	13,551,323	14,093,376	542,053	4.00 %
RC133 - Sewer-Class III Abatement Fees	11,394,006	12,672,400	11,849,766	12,323,756	473,991	4.00 %
RC135 - Sewer - Septic Dumping Fees	65,860	25,000	25,000	25,000	0	0.00 %
RC138 - Laboratory Fees	48,800	0	0	0	0	0.00 %
RC157 - Inspection-Billing Serv Fees	0	500	500	500	0	0.00 %
44000 - Charges for Services Sub-Total	*51,836,440*	*55,264,060*	*54,047,112*	*56,207,977*	*2,160,864*	*4.00 %*
46000 - Interest Income						
RC190 - Interest - Investments	1,489,598	500,000	1,500,000	1,500,000	0	0.00 %
46000 - Interest Income Sub-Total	*1,489,598*	*500,000*	*1,500,000*	*1,500,000*	*0*	*0.00 %*
47000 - Miscellaneous						
RC203 - Miscellaneous Receipts	8,995	5,000	5,000	5,000	0	0.00 %
RC214 - Reim Expense-Other	7,018	14,843	14,843	14,843	0	0.00 %
RC217 - Reimbursed expense-Refunds	7,681	0	0	0	0	0.00 %
RC233 - Cancelled Prior Year PO's	0	25,000	25,000	25,000	0	0.00 %
47000 - Miscellaneous Sub-Total	*23,694*	*44,843*	*44,843*	*44,843*	*0*	*0.00 %*

48000 - Reimbursements						
RC213 - Reim Expense-Insurance	0	25,000	25,000	25,000	0	0.00 %
48000 - Reimbursements Sub-Total	*0*	*25,000*	*25,000*	*25,000*	*0*	*0.00 %*
FND560 - Sewer System Sub-Total	**53,764,659**	**56,169,692**	**56,052,744**	**58,213,609**	**2,160,864**	**3.86 %**
Expenditures	48,201,547	54,544,241	64,296,889	61,417,293	(2,879,596)	-4.48 %
Fund Balance Change	5,563,112	1,625,451	(8,244,145)	(3,203,685)	5,040,460	-61.14 %
FND562 - Public Levee						
46000 - Interest Income						
RC190 - Interest - Investments	4,236	8,000	8,000	8,000	0	0.00 %
46000 - Interest Income Sub-Total	*4,236*	*8,000*	*8,000*	*8,000*	*0*	*0.00 %*
47500 - Earned Lease Income						
RC196 - Ground Leases	215,001	173,157	215,000	215,000	0	0.00 %
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*	*293,019*	*333,675*	*334,862*	*1,187*	*0.36 %*
FND562 - Public Levee Sub-Total	**336,350**	**301,019**	**341,675**	**342,862**	**1,187**	**0.35 %**
Expenditures	360,882	392,600	409,600	152,600	(257,000)	-62.74 %
Fund Balance Change	(24,532)	(91,581)	(67,925)	190,262	258,187	-380.11 %
FND563 - Stormwater Enterprise						
42000 - Licenses, Permits and Fees						
RC058 - Land Disturbance Fees	188,482	0	0	0	0	0.00 %
RC062 - Excavation Permits	428	0	0	0	0	0.00 %
RC181 - Stormwater Use Fees	8,129,440	10,684,947	10,684,947	11,703,682	1,018,735	9.53 %
42000 - Licenses, Permits and Fees Sub-Total	*8,318,350*	*10,684,947*	*10,684,947*	*11,703,682*	*1,018,735*	*9.53 %*
46000 - Interest Income						
RC190 - Interest - Investments	114,544	30,000	110,000	110,000	0	0.00 %
46000 - Interest Income Sub-Total	*114,544*	*30,000*	*110,000*	*110,000*	*0*	*0.00 %*
47000 - Miscellaneous						
RC214 - Reim Expense-Other	4,822	0	0	0	0	0.00 %
47000 - Miscellaneous Sub-Total	*4,822*	*0*	*0*	*0*	*0*	*0.00 %*
49500b - Transfers in						
RC236 - Operating Transfers-In	0	0	0	0	0	0.00 %
49500b - Transfers in Sub-Total	*0*	*0*	*0*	*0*	*0*	*0.00 %*
FND563 - Stormwater Enterprise Sub-Total	**8,437,716**	**10,714,947**	**10,794,947**	**11,813,682**	**1,018,735**	**9.44 %**
Expenditures	8,403,070	9,722,522	7,755,854	7,685,074	(70,780)	-0.91 %
Fund Balance Change	34,646	992,425	3,039,093	4,128,608	1,089,515	35.85 %
FND564 - Emergency Medical Services						
41000 - Taxes						
RC014 - Sales Tax - City	7,394,581	7,548,000	7,400,000	7,548,000	148,000	2.00 %
RC016 - Compensating Use Tax-City	2,384,529	2,050,000	2,300,000	2,346,000	46,000	2.00 %
41000 - Taxes Sub-Total	*9,779,111*	*9,598,000*	*9,700,000*	*9,894,000*	*194,000*	*2.00 %*
44000 - Charges for Services						
RC097 - EMS Event Fees	0	8,000	7,800	8,000	200	2.56 %
RC098 - EMS Memberships	10,380	15,000	14,000	15,000	1,000	7.14 %
RC099 - EMS Use Charges	6,387,201	6,200,000	6,500,000	6,650,000	150,000	2.31 %
RC100 - Collection Agency Revenue	100	2,000	18,200	2,000	(16,200)	-89.01 %
RC101 - Setoff Program Revenue	7,891	120,000	120,000	120,000	0	0.00 %
44000 - Charges for Services Sub-Total	*6,405,572*	*6,345,000*	*6,660,000*	*6,795,000*	*135,000*	*2.03 %*

46000 - Interest Income						
RC190 - Interest - Investments	170,832	5,000	5,000	5,000	0	0.00 %
46000 - Interest Income Sub-Total	*170,832*	*5,000*	*5,000*	*5,000*	*0*	*0.00 %*
47000 - Miscellaneous						
RC214 - Reim Expense-Other	5,000	10,000	10,000	10,000	0	0.00 %
47000 - Miscellaneous Sub-Total	*5,000*	*10,000*	*10,000*	*10,000*	*0*	*0.00 %*
FND564 - Emergency Medical Services Sub-Total	**16,360,515**	**15,958,000**	**16,375,000**	**16,704,000**	**329,000**	**2.01 %**
Expenditures	14,904,420	15,981,564	18,693,620	17,539,948	(1,153,672)	-6.17 %
Fund Balance Change	1,456,095	(23,564)	(2,318,620)	(835,948)	1,482,672	-63.95 %
FND565 - Sunflower Hills Golf Fund						
44000 - Charges for Services						
RC150 - Sunflower Hills-Snack Bar Fees	23,808	16,000	16,000	16,000	0	0.00 %
RC151 - Sunflower Hills Golf-Green Fee	954,166	1,100,000	1,000,000	1,100,000	100,000	10.00 %
RC152 - Sunflower Hills-Cart Rental Fe	494,608	625,000	550,000	600,000	50,000	9.09 %
RC153 - Driving Range Income	5,090	5,500	5,500	5,500	0	0.00 %
RC159 - Recreation Center Rentals	543	0	0	0	0	0.00 %
RC160 - County Park Shelter Rentals	652	0	0	0	0	0.00 %
RC302 - Marina Income	6,711	0	0	0	0	0.00 %
RC305 - Marina Fuel	6,683	0	0	0	0	0.00 %
44000 - Charges for Services Sub-Total	*1,492,261*	*1,746,500*	*1,571,500*	*1,721,500*	*150,000*	*9.55 %*
46000 - Interest Income						
RC190 - Interest - Investments	14,712	5,000	5,000	5,000	0	0.00 %
46000 - Interest Income Sub-Total	*14,712*	*5,000*	*5,000*	*5,000*	*0*	*0.00 %*
47000 - Miscellaneous						
RC203 - Miscellaneous Receipts	3,728	0	0	0	0	0.00 %
RC204 - Revenue	155	0	0	0	0	0.00 %
RC217 - Reimbursed expense-Refunds	45	0	0	0	0	0.00 %
47000 - Miscellaneous Sub-Total	*3,927*	*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	**1,525,901**	**1,766,500**	**1,591,500**	**1,741,500**	**150,000**	**9.43 %**
Expenditures	1,241,957	1,739,727	1,916,210	1,428,893	(487,317)	-25.43 %
Fund Balance Change	283,944	26,773	(324,710)	312,607	637,317	-196.27 %
FND566 - Stadium (Monarchs)						
41000 - Taxes						
RC021 - Stadium Ticket Tax Revenue	69,911	0	0	0	0	0.00 %
41000 - Taxes Sub-Total	*69,911*	*0*	*0*	*0*	*0*	*0.00 %*
46000 - Interest Income						
RC190 - Interest - Investments	0	15,000	15,000	15,450	450	3.00 %
46000 - Interest Income Sub-Total	*0*	*15,000*	*15,000*	*15,450*	*450*	*3.00 %*
47500 - Earned Lease Income						
RC195 - Other Rents	109,914	0	0	0	0	0.00 %
47500 - Earned Lease Income Sub-Total	*109,914*	*0*	*0*	*0*	*0*	*0.00 %*
49500b - Transfers in						
RC236 - Operating Transfers-In	250,000	250,000	250,000	257,500	7,500	3.00 %
49500b - Transfers in Sub-Total	*250,000*	*250,000*	*250,000*	*257,500*	*7,500*	*3.00 %*
FND566 - Stadium (Monarchs) Sub-Total	**429,825**	**265,000**	**265,000**	**272,950**	**7,950**	**3.00 %**

Expenditures	856,672	858,600	867,100	1,371,807	504,707	58.21 %
Fund Balance Change	(426,847)	(593,600)	(602,100)	(1,098,857)	(496,757)	82.50 %
FND567 - Solid Waste						
42000 - Licenses, Permits and Fees						
RC067 - Garage Sale Permits	285	0	0	0	0	0.00 %
42000 - Licenses, Permits and Fees Sub-Total	*285*	*0*	*0*	*0*	*0*	*0.00 %*
44000 - Charges for Services						
RC130 - Residential Trash Fees	10,875,425	11,517,117	12,045,648	12,768,007	722,359	6.00 %
RC134 - Environmental Waste Fee	(350,226)	0	0	0	0	0.00 %
RC303 - Boating Permits	100	0	0	0	0	0.00 %
44000 - Charges for Services Sub-Total	*10,525,298*	*11,517,117*	*12,045,648*	*12,768,007*	*722,359*	*6.00 %*
46000 - Interest Income						
RC190 - Interest - Investments	3,990	0	0	0	0	0.00 %
46000 - Interest Income Sub-Total	*3,990*	*0*	*0*	*0*	*0*	*0.00 %*
47000 - Miscellaneous						
RC203 - Miscellaneous Receipts	1,293	3,000	3,000	3,000	0	0.00 %
RC214 - Reim Expense-Other	0	15,000	15,000	15,000	0	0.00 %
RC217 - Reimbursed expense-Refunds	0	0	574,300	0	(574,300)	-100.00 %
47000 - Miscellaneous Sub-Total	*1,293*	*18,000*	*592,300*	*18,000*	*(574,300)*	*-96.96 %*
FND567 - Solid Waste Sub-Total	**10,530,867**	**11,535,117**	**12,637,948**	**12,786,007**	**148,059**	**1.17 %**
Expenditures	10,754,589	11,192,354	12,425,467	11,932,346	(493,121)	-3.97 %
Fund Balance Change	(223,722)	342,763	212,481	853,661	641,180	301.76 %
FND701 - Environment Trust						
49500b - Transfers in						
RC236 - Operating Transfers-In	250,000	250,000	950,000	250,000	(700,000)	-73.68 %
49500b - Transfers in Sub-Total	*250,000*	*250,000*	*950,000*	*250,000*	*(700,000)*	*-73.68 %*
FND701 - Environment Trust Sub-Total	**250,000**	**250,000**	**950,000**	**250,000**	**(700,000)**	**-73.68 %**
Expenditures	12,635	250,000	450,000	1,550,000	1,100,000	244.44 %
Fund Balance Change	237,365	0	500,000	(1,300,000)	(1,800,000)	-360.00 %

Revenue	2024 Actual	2025 Original	2025 Amended	2026 Budget	2026 Variance	% Change
FND113 - Parks and Recreation						
41000 - Taxes						
RC001 - Real Est Prop - Ad Valorem Tax	3,052,158	2,776,854	2,776,919	2,859,242	82,323	2.96 %
RC002 - Personal Property-Rec Vehicle	961	868	917	711	(206)	-22.46 %
RC003 - Personal Prop - Motor Vehicle	264,530	236,004	252,465	195,303	(57,162)	-22.64 %
RC005 - IRB PILOT/Tax Abatement Tax	49,095	56,208	48,541	33,259	(15,282)	-31.48 %
RC007 - Motor Vehicle Rent Excise Tax	1,863	2,060	2,000	0	(2,000)	-100.00 %
RC008 - Motor Vehicle Taxes-16/20M	473	538	560	445	(115)	-20.50 %
RC009 - Commercial MV Taxes	11,019	9,986	10,516	8,157	(2,359)	-22.43 %
RC010 - Personal Property-Watercraft	0	888	888	0	(888)	-100.00 %
RC041 - Delinquent-Ad Valorem Prop Tax	72,492	78,398	69,998	78,398	8,400	12.00 %
41000 - Taxes Sub-Total	*3,452,590*	*3,161,805*	*3,162,804*	*3,175,516*	*12,712*	*0.40 %*
42000 - Licenses, Permits and Fees						
RC051 - Security Guard Permits	60	0	0	0	0	0.00 %
RC069 - Antique Vehicle License	165	0	0	0	0	0.00 %
RC071 - Auto Licenses	150	0	0	0	0	0.00 %
42000 - Licenses, Permits and Fees Sub-Total	*375*	*0*	*0*	*0*	*0*	*0.00 %*
43000 - Intergovernmental						
RC094 - Annual Appropriation City Gen	4,900,000	4,900,000	4,900,000	5,000,000	100,000	2.04 %
43000 - Intergovernmental Sub-Total	*4,900,000*	*4,900,000*	*4,900,000*	*5,000,000*	*100,000*	*2.04 %*
44000 - Charges for Services						
RC119 - Sale of Chemicals	6,566	6,000	11,000	11,550	550	5.00 %
RC125 - Rent - Miscellaneous	30,474	27,000	27,000	27,000	0	0.00 %
RC142 - Refugee Screening	2,012	0	0	0	0	0.00 %
RC144 - Class Fees	237,858	12,000	6,000	6,000	0	0.00 %
RC147 - Swimming Pool Fees	31,815	9,000	9,000	9,000	0	0.00 %
RC154 - Youth Activity Fees	27,170	55,000	50,000	50,000	0	0.00 %
RC159 - Recreation Center Rentals	186,604	194,000	199,000	207,000	8,000	4.02 %
RC160 - County Park Shelter Rentals	169,138	0	0	0	0	0.00 %
RC161 - Park Shelter Rentals	82,066	110,000	100,000	100,000	0	0.00 %
RC162 - Renaissnace Festival	0	100,000	100,000	100,000	0	0.00 %
RC256 - Special Event Fees	14,753	15,000	19,000	19,950	950	5.00 %
RC302 - Marina Income	5,374	7,000	7,000	7,000	0	0.00 %
RC303 - Boating Permits	57,782	70,000	70,000	70,000	0	0.00 %
RC304 - Dock Rentals	12,386	175,000	180,000	180,000	0	0.00 %
RC305 - Marina Fuel	6,697	7,000	7,500	7,800	300	4.00 %
RC306 - Parks Licenses & Permits	375	50,100	140,105	147,110	7,005	5.00 %
RC307 - Adult League Fees	0	60,000	15,000	60,000	45,000	300.00 %
RC308 - Commission Fees	0	0	20,000	0	(20,000)	-100.00 %
44000 - Charges for Services Sub-Total	*871,072*	*897,100*	*960,605*	*1,002,410*	*41,805*	*4.35 %*
45000 - Fines, Forfeitures and Penalties						
RC165 - Fines - Municipal Court	100	0	0	0	0	0.00 %
RC186 - Annex Usage Fees	4	0	0	0	0	0.00 %
45000 - Fines, Forfeitures and Penalties Sub-Total	*104*	*0*	*0*	*0*	*0*	*0.00 %*
46000 - Interest Income						
RC191 - Interest on Delinquent Taxes	40	0	0	0	0	0.00 %
46000 - Interest Income Sub-Total	*40*	*0*	*0*	*0*	*0*	*0.00 %*
47000 - Miscellaneous						
RC202 - Contributions and Donations	200,000	100,000	100,000	100,000	0	0.00 %

RC203 - Miscellaneous Receipts	12,191	15,000	10,000	10,000	0	0.00 %
RC214 - Reim Expense-Other	185	1,050	1,050	1,050	0	0.00 %
RC217 - Reimbursed expense-Refunds	202	0	0	0	0	0.00 %
47000 - Miscellaneous Sub-Total	*212,579*	*116,050*	*111,050*	*111,050*	*0*	*0.00 %*
48000 - Reimbursements						
RC213 - Reim Expense-Insurance	0	300	300	300	0	0.00 %
48000 - Reimbursements Sub-Total	*0*	*300*	*300*	*300*	*0*	*0.00 %*
FND113 - Parks and Recreation Sub-Total	**9,436,759**	**9,075,255**	**9,134,759**	**9,289,276**	**154,517**	**1.69 %**
Expenditures	9,415,400	9,064,463	9,133,513	9,635,171	501,658	5.49 %
Fund Balance Change	21,359	10,792	1,246	(345,895)	(347,141)	-27,856.67 %
FND160 - County - General						
41000 - Taxes						
RC001 - Real Est Prop - Ad Valorem Tax	51,977,069	54,646,669	54,647,780	64,180,249	9,532,468	17.44 %
RC002 - Personal Property-Rec Vehicle	16,972	17,086	18,043	15,958	(2,085)	-11.56 %
RC003 - Personal Prop - Motor Vehicle	4,673,454	4,644,399	4,968,324	4,383,886	(584,438)	-11.76 %
RC005 - IRB PILOT/Tax Abatement Tax	838,094	959,011	955,260	654,508	(300,752)	-31.48 %
RC007 - Motor Vehicle Rent Excise Tax	32,915	42,729	41,484	48,639	7,155	17.25 %
RC008 - Motor Vehicle Taxes-16/20M	10,602	10,587	11,022	9,995	(1,027)	-9.32 %
RC009 - Commercial MV Taxes	194,670	196,526	206,952	183,104	(23,848)	-11.52 %
RC010 - Personal Property-Watercraft	0	17,470	17,471	0	(17,471)	-100.00 %
RC013 - Sales Tax - County	5,467,154	5,740,000	6,430,635	5,877,000	(553,635)	-8.61 %
RC015 - Compensating Use Tax-County	2,558,198	2,112,000	2,513,452	2,550,000	36,548	1.45 %
RC022 - STAR Sales Tax County	1,322,609	1,137,962	1,137,962	1,137,962	0	0.00 %
RC024 - STAR Comp Use Tax County	37,838	22,606	22,606	22,606	0	0.00 %
RC035 - Liquor Tax-Alcohol Liquor Tax	19,613	22,000	20,900	22,000	1,100	5.26 %
RC036 - Mortgage Registration Fee	0	0	0	0	0	0.00 %
RC037 - Occupation Business Tax	214	0	0	0	0	0.00 %
RC040 - Other Taxes	2,485,516	2,508,803	2,560,000	2,636,800	76,800	3.00 %
RC041 - Delinquent-Ad Valorem Prop Tax	1,348,099	1,350,000	1,400,000	1,400,000	0	0.00 %
41000 - Taxes Sub-Total	*70,983,017*	*73,427,848*	*74,951,892*	*83,122,707*	*8,170,814*	*10.90 %*
42000 - Licenses, Permits and Fees						
RC069 - Antique Vehicle License	7,224	6,000	6,000	6,000	0	0.00 %
RC071 - Auto Licenses	998,552	1,030,000	1,000,000	1,030,000	30,000	3.00 %
42000 - Licenses, Permits and Fees Sub-Total	*1,005,776*	*1,036,000*	*1,006,000*	*1,036,000*	*30,000*	*2.98 %*
43000 - Intergovernmental						
RC073 - Federal - Other Grants	2,332,632	0	0	0	0	0.00 %
RC079 - Pass Through-KDOA	50	0	0	0	0	0.00 %
RC084 - State-Other State Grants	0	1,530	1,500	1,545	45	3.00 %
RC091 - Highway Connecting Links	0	0	0	0	0	0.00 %
RC092 - Other State Shared Revenues	1,380	10,000	4,000	4,000	0	0.00 %
RC094 - Annual Appropriation City Gen	50,000	50,000	50,000	50,000	0	0.00 %
RC255 - Special City/County Highway	726	650	650	650	0	0.00 %
43000 - Intergovernmental Sub-Total	*2,384,788*	*62,180*	*56,150*	*56,195*	*45*	*0.08 %*
44000 - Charges for Services						
RC105 - Reproduction And Copying Fees	3,468	8,300	8,250	8,300	50	0.61 %
RC106 - Computer Services	0	153,500	500	500	0	0.00 %
RC110 - Vending/Telephone Commissions	172,228	283,600	421,000	428,830	7,830	1.86 %
RC114 - Record Checks	6,376	0	6,000	6,180	180	3.00 %
RC115 - Jail Fee	1,036,790	1,915,886	1,013,000	1,043,390	30,390	3.00 %
RC123 - Parking - Monthly Permits	330	150	150	150	0	0.00 %

RC146 - Sandstone Facility Use Fee	50,000	50,000	50,000	50,000	0	0.00 %
RC158 - Inspection-Bldg Inspection Fee	734	0	0	0	0	0.00 %
RC159 - Recreation Center Rentals	300	0	0	0	0	0.00 %
RC160 - County Park Shelter Rentals	76	0	0	0	0	0.00 %
44000 - Charges for Services Sub-Total	*1,270,302*	*2,411,436*	*1,498,900*	*1,537,350*	*38,450*	*2.57 %*
45000 - Fines, Forfeitures and Penalties						
RC166 - Fines - Parking Violations	64	0	0	0	0	0.00 %
RC169 - Fines-Pre-Trial Services	27,328	30,090	29,500	30,090	590	2.00 %
RC174 - Penalty Fee-Bad Check Collect	5,073	5,865	5,150	5,305	155	3.00 %
RC175 - Penalty-Development Agreement	619,560	550,000	850,000	450,000	(400,000)	-47.06 %
RC177 - Treasurer Fees	192,399	226,000	197,500	203,425	5,925	3.00 %
RC178 - Sheriff Officer Fees	67,792	102,000	74,000	76,220	2,220	3.00 %
RC179 - District Court Office Fees	159,284	96,900	105,600	108,768	3,168	3.00 %
RC180 - District Court Trustee Fees	325	0	0	0	0	0.00 %
RC182 - Auto License Fees	11,283	30,900	15,000	15,450	450	3.00 %
RC186 - Annex Usage Fees	343	0	0	0	0	0.00 %
RC188 - Diversion Application Fee	86,746	109,200	85,000	87,550	2,550	3.00 %
RC189 - Heritage Trust Fees	93,203	100,000	100,000	100,000	0	0.00 %
RC257 - Officer Fee	1,216,122	1,236,000	1,306,000	1,345,180	39,180	3.00 %
45000 - Fines, Forfeitures and Penalties Sub-Total	*2,479,522*	*2,486,955*	*2,767,750*	*2,421,988*	*(345,763)*	*-12.49 %*
46000 - Interest Income						
RC190 - Interest - Investments	1,919,649	1,300,000	900,000	1,700,000	800,000	88.89 %
RC191 - Interest on Delinquent Taxes	1,648,735	1,200,000	1,600,000	1,700,000	100,000	6.25 %
46000 - Interest Income Sub-Total	*3,568,385*	*2,500,000*	*2,500,000*	*3,400,000*	*900,000*	*36.00 %*
47000 - Miscellaneous						
RC194 - Sand Royalties	0	2,500	2,400	2,500	100	4.17 %
RC200 - Landbank Sales	16,000	14,000	14,000	14,420	420	3.00 %
RC203 - Miscellaneous Receipts	16,497	50,070	44,700	45,996	1,296	2.90 %
RC209 - Reim Expense-Indirect Costs	415,184	415,185	415,185	415,185	0	0.00 %
RC210 - Reim Expense-District Court	5,783	4,080	3,750	3,863	113	3.00 %
RC212 - Reim Expense-BPU	148,998	125,000	125,000	128,750	3,750	3.00 %
RC214 - Reim Expense-Other	802,469	121,320	591,400	606,523	15,123	2.56 %
RC215 - Reim Expense-Economic Develop	12,091	0	0	0	0	0.00 %
RC217 - Reimbursed expense-Refunds	4,541	1,750	1,750	1,780	30	1.71 %
RC219 - Reim Expense-Overtime	11,000	13,000	11,300	11,639	339	3.00 %
RC221 - Reim Expense-Restitution	77	1,530	1,000	1,030	30	3.00 %
RC222 - Reim Expense-District Coroner	25,947	40,000	35,000	35,000	0	0.00 %
RC224 - Reimb-Juvenile Crt/Limited Act	4,502	6,630	6,030	6,211	181	3.00 %
RC227 - Reimb - NRA Fee	212,995	225,000	225,000	225,000	0	0.00 %
RC228 - Reimb Exp - Abstract Fees	106,065	129,780	115,000	118,450	3,450	3.00 %
RC233 - Cancelled Prior Year PO's	0	50,000	50,000	50,000	0	0.00 %
47000 - Miscellaneous Sub-Total	*1,782,149*	*1,199,845*	*1,641,515*	*1,666,346*	*24,831*	*1.51 %*
48000 - Reimbursements						
RC213 - Reim Expense-Insurance	124,993	0	0	0	0	0.00 %
48000 - Reimbursements Sub-Total	*124,993*	*0*	*0*	*0*	*0*	*0.00 %*
49000 - Proceeds from Sale of Capital Assets						
RC234 - Sale Of Fixed Assets	0	15,000	15,000	15,000	0	0.00 %
49000 - Proceeds from Sale of Capital Assets Sub-Total	*0*	*15,000*	*15,000*	*15,000*	*0*	*0.00 %*
49500b - Transfers in						
RC236 - Operating Transfers-In	0	1,774,659	1,516,893	0	(1,516,893)	-100.00 %
49500b - Transfers in Sub-Total	*0*	*1,774,659*	*1,516,893*	*0*	*(1,516,893)*	*-100.00 %*
FND160 - County - General Sub-Total	**83,598,931**	**84,913,923**	**85,954,100**	**93,255,586**	**7,301,485**	**8.49 %**

Expenditures	87,161,936	84,897,637	89,436,701	93,330,041	3,893,340	4.35 %
Fund Balance Change	(3,563,005)	16,286	(3,482,601)	(74,456)	3,408,145	-97.86 %
FND162 - County - Elections						
41000 - Taxes						
RC001 - Real Est Prop - Ad Valorem Tax	1,625,633	1,437,089	1,432,783	1,476,095	43,312	3.02 %
RC002 - Personal Property-Rec Vehicle	512	449	504	367	(137)	-27.14 %
RC003 - Personal Prop - Motor Vehicle	140,970	122,138	134,592	100,826	(33,766)	-25.09 %
RC005 - IRB PILOT/Tax Abatement Tax	26,169	29,954	25,045	17,160	(7,885)	-31.48 %
RC007 - Motor Vehicle Rent Excise Tax	993	1,400	1,125	0	(1,125)	-100.00 %
RC008 - Motor Vehicle Taxes-16/20M	297	278	289	230	(59)	-20.45 %
RC009 - Commercial MV Taxes	5,872	5,168	5,426	4,211	(1,215)	-22.39 %
RC010 - Personal Property-Watercraft	0	459	458	0	(458)	-100.00 %
RC041 - Delinquent-Ad Valorem Prop Tax	39,989	48,990	43,741	48,990	5,249	12.00 %
41000 - Taxes Sub-Total	*1,840,436*	*1,645,926*	*1,643,963*	*1,647,879*	*3,916*	*0.24 %*
44000 - Charges for Services						
RC105 - Reproduction And Copying Fees	703	0	0	0	0	0.00 %
44000 - Charges for Services Sub-Total	*703*	*0*	*0*	*0*	*0*	*0.00 %*
47000 - Miscellaneous						
RC214 - Reim Expense-Other	233,380	100,000	50,000	100,000	50,000	100.00 %
RC217 - Reimbursed expense-Refunds	238	0	0	0	0	0.00 %
47000 - Miscellaneous Sub-Total	*233,618*	*100,000*	*50,000*	*100,000*	*50,000*	*100.00 %*
FND162 - County - Elections Sub-Total	**2,074,757**	**1,745,926**	**1,693,963**	**1,747,879**	**53,916**	**3.18 %**
Expenditures	1,745,620	2,267,915	1,868,856	2,355,670	486,814	26.05 %
Fund Balance Change	329,137	(521,989)	(174,893)	(607,791)	(432,898)	247.52 %
FND165 - County - Aging						
41000 - Taxes						
RC001 - Real Est Prop - Ad Valorem Tax	1,911,848	1,656,587	1,657,493	1,706,251	48,758	2.94 %
RC002 - Personal Property-Rec Vehicle	602	518	547	424	(123)	-22.48 %
RC003 - Personal Prop - Motor Vehicle	165,791	140,793	150,692	116,547	(34,145)	-22.66 %
RC005 - IRB PILOT/Tax Abatement Tax	30,777	35,228	28,973	19,852	(9,121)	-31.48 %
RC007 - Motor Vehicle Rent Excise Tax	1,168	1,500	1,400	1,500	100	7.14 %
RC008 - Motor Vehicle Taxes-16/20M	349	321	334	266	(69)	-20.51 %
RC009 - Commercial MV Taxes	6,906	5,958	6,277	4,868	(1,409)	-22.45 %
RC010 - Personal Property-Watercraft	0	530	530	0	(530)	-100.00 %
RC041 - Delinquent-Ad Valorem Prop Tax	47,015	57,507	51,345	57,507	6,161	12.00 %
41000 - Taxes Sub-Total	*2,164,456*	*1,898,941*	*1,897,591*	*1,907,214*	*9,623*	*0.51 %*
47000 - Miscellaneous						
RC214 - Reim Expense-Other	0	600	600	600	0	0.00 %
RC217 - Reimbursed expense-Refunds	228	0	0	0	0	0.00 %
RC223 - Reimb-SPE	0	30,000	30,000	30,000	0	0.00 %
47000 - Miscellaneous Sub-Total	*228*	*30,600*	*30,600*	*30,600*	*0*	*0.00 %*
FND165 - County - Aging Sub-Total	**2,164,684**	**1,929,541**	**1,928,191**	**1,937,814**	**9,623**	**0.50 %**
Expenditures	1,890,674	2,944,281	2,959,329	1,927,220	(1,032,109)	-34.88 %
Fund Balance Change	274,010	(1,014,740)	(1,031,138)	10,594	1,041,732	-101.03 %
FND170 - County - Mental Health						
41000 - Taxes						
RC001 - Real Est Prop - Ad Valorem Tax	791,304	739,252	740,099	761,284	21,185	2.86 %
RC002 - Personal Property-Rec Vehicle	249	231	244	189	(55)	-22.54 %

RC003 - Personal Prop - Motor Vehicle	68,619	62,829	67,286	52,000	(15,286)	-22.72 %
RC005 - IRB PILOT/Tax Abatement Tax	12,738	14,581	12,937	8,864	(4,073)	-31.48 %
RC007 - Motor Vehicle Rent Excise Tax	482	750	550	0	(550)	-100.00 %
RC008 - Motor Vehicle Taxes-16/20M	144	143	149	119	(31)	-20.57 %
RC009 - Commercial MV Taxes	2,858	2,659	2,803	2,172	(631)	-22.51 %
RC010 - Personal Property-Watercraft	0	236	237	0	(237)	-100.00 %
RC041 - Delinquent-Ad Valorem Prop Tax	19,508	23,903	21,342	23,903	2,561	12.00 %
41000 - Taxes Sub-Total	*895,903*	*844,584*	*845,648*	*848,531*	*2,884*	*0.34 %*
FND170 - County - Mental Health Sub-Total	**895,903**	**844,584**	**845,648**	**848,531**	**2,884**	**0.34 %**
Expenditures	750,148	844,148	844,148	834,148	(10,000)	-1.18 %
Fund Balance Change	145,755	436	1,500	14,383	12,884	859.01 %
FND171 - Developmental Disability						
41000 - Taxes						
RC001 - Real Est Prop - Ad Valorem Tax	641,753	577,735	577,236	595,307	18,070	3.13 %
RC002 - Personal Property-Rec Vehicle	202	181	191	148	(43)	-22.34 %
RC003 - Personal Prop - Motor Vehicle	55,623	49,101	52,480	40,663	(11,817)	-22.52 %
RC005 - IRB PILOT/Tax Abatement Tax	10,326	11,819	10,090	6,913	(3,177)	-31.49 %
RC007 - Motor Vehicle Rent Excise Tax	392	300	300	0	(300)	-100.00 %
RC008 - Motor Vehicle Taxes-16/20M	116	112	116	93	(24)	-20.37 %
RC009 - Commercial MV Taxes	2,317	2,078	2,186	1,698	(488)	-22.31 %
RC010 - Personal Property-Watercraft	0	185	185	0	(185)	-100.00 %
RC041 - Delinquent-Ad Valorem Prop Tax	15,353	16,240	14,500	16,240	1,740	12.00 %
41000 - Taxes Sub-Total	*726,081*	*657,750*	*657,283*	*661,062*	*3,778*	*0.57 %*
43000 - Intergovernmental						
RC084 - State-Other State Grants	16,200	0	0	0	0	0.00 %
43000 - Intergovernmental Sub-Total	*16,200*	*0*	*0*	*0*	*0*	*0.00 %*
47000 - Miscellaneous						
RC214 - Reim Expense-Other	0	60,000	60,000	60,000	0	0.00 %
47000 - Miscellaneous Sub-Total	*0*	*60,000*	*60,000*	*60,000*	*0*	*0.00 %*
FND171 - Developmental Disability Sub-Total	**742,281**	**717,750**	**717,283**	**721,062**	**3,778**	**0.53 %**
Expenditures	634,061	1,199,391	1,197,816	723,397	(474,419)	-39.61 %
Fund Balance Change	108,220	(481,641)	(480,532)	(2,335)	478,197	-99.51 %
FND172 - County - Health Department						
41000 - Taxes						
RC001 - Real Est Prop - Ad Valorem Tax	2,903,211	2,905,240	2,906,797	2,994,237	87,440	3.01 %
RC002 - Personal Property-Rec Vehicle	914	908	960	744	(215)	-22.43 %
RC003 - Personal Prop - Motor Vehicle	251,788	246,915	264,273	204,524	(59,749)	-22.61 %
RC005 - IRB PILOT/Tax Abatement Tax	46,741	53,501	50,812	34,814	(15,998)	-31.48 %
RC007 - Motor Vehicle Rent Excise Tax	1,773	1,400	1,400	0	(1,400)	-100.00 %
RC008 - Motor Vehicle Taxes-16/20M	531	563	586	466	(120)	-20.46 %
RC009 - Commercial MV Taxes	10,488	10,448	11,008	8,542	(2,466)	-22.40 %
RC010 - Personal Property-Watercraft	0	929	929	0	(929)	-100.00 %
RC041 - Delinquent-Ad Valorem Prop Tax	71,912	92,572	82,654	92,572	9,918	12.00 %
41000 - Taxes Sub-Total	*3,287,359*	*3,312,476*	*3,319,419*	*3,335,901*	*16,482*	*0.50 %*
42000 - Licenses, Permits and Fees						
RC046 - Child Care License	21,300	22,000	21,939	22,597	658	3.00 %
RC047 - Swimming Pool Permit	19,650	19,000	19,000	20,000	1,000	5.26 %
RC053 - Other Regulatory License Fees	0	90,000	90,000	90,000	0	0.00 %
RC063 - Hauling Permits	4,375	10,000	10,000	10,000	0	0.00 %

RC066 - Septic Tank Inspection Permit	24,865	24,000	24,000	24,000	0	0.00 %
42000 - Licenses, Permits and Fees Sub-Total	*70,190*	*165,000*	*164,939*	*166,597*	*1,658*	*1.01 %*
43000 - Intergovernmental						
RC074 - Fed-Health Grants	0	0	0	0	0	0.00 %
RC086 - State-KDHE	0	15,000	15,000	15,000	0	0.00 %
43000 - Intergovernmental Sub-Total	*0*	*15,000*	*15,000*	*15,000*	*0*	*0.00 %*
44000 - Charges for Services						
RC137 - General Clinic	198,395	185,000	204,347	210,477	6,130	3.00 %
RC138 - Laboratory Fees	30,109	30,000	40,283	41,491	1,208	3.00 %
RC139 - Immunizations	34,490	40,000	34,502	35,537	1,035	3.00 %
RC141 - Water Analysis	3,650	0	0	0	0	0.00 %
RC143 - Other Inspection Fees	1,710	0	0	0	0	0.00 %
44000 - Charges for Services Sub-Total	*268,354*	*255,000*	*279,132*	*287,505*	*8,373*	*3.00 %*
47000 - Miscellaneous						
RC203 - Miscellaneous Receipts	32,494	1,200	1,200	1,224	24	2.00 %
RC209 - Reim Expense-Indirect Costs	195,374	350,000	400,000	350,000	(50,000)	-12.50 %
RC214 - Reim Expense-Other	2,350	0	0	0	0	0.00 %
RC217 - Reimbursed expense-Refunds	91	0	0	0	0	0.00 %
47000 - Miscellaneous Sub-Total	*230,308*	*351,200*	*401,200*	*351,224*	*(49,976)*	*-12.46 %*
49500b - Transfers in						
RC236 - Operating Transfers-In	0	267,235	0	0	0	0.00 %
49500b - Transfers in Sub-Total	*0*	*267,235*	*0*	*0*	*0*	*0.00 %*
FND172 - County - Health Department Sub-Total	**3,856,211**	**4,365,911**	**4,179,690**	**4,156,227**	**(23,463)**	**-0.56 %**
Expenditures	4,020,675	4,144,082	4,050,825	4,203,953	153,128	3.78 %
Fund Balance Change	(164,464)	221,829	128,865	(47,726)	(176,591)	-137.04 %
FND181 - County - Jail Commissary Fund						
47000 - Miscellaneous						
RC225 - Jail Commissary	73,696	61,200	75,000	77,250	2,250	3.00 %
RC227 - Reimb - NRA Fee	0	0	0	0	0	0.00 %
47000 - Miscellaneous Sub-Total	*73,696*	*61,200*	*75,000*	*77,250*	*2,250*	*3.00 %*
FND181 - County - Jail Commissary Fund Sub-Total	**73,696**	**61,200**	**75,000**	**77,250**	**2,250**	**3.00 %**
Expenditures	378,801	100,000	100,000	100,000	0	0.00 %
Fund Balance Change	(305,105)	(38,800)	(25,000)	(22,750)	2,250	-9.00 %
FND185 - County Finance Infrastructure Program						
41000 - Taxes						
RC001 - Real Est Prop - Ad Valorem Tax	1,878,772	0	0	0	0	0.00 %
RC005 - IRB PILOT/Tax Abatement Tax	29,574	0	0	0	0	0.00 %
RC041 - Delinquent-Ad Valorem Prop Tax	0	0	150,000	0	(150,000)	-100.00 %
41000 - Taxes Sub-Total	*1,908,346*	*0*	*150,000*	*0*	*(150,000)*	*-100.00 %*
FND185 - County Finance Infrastructure Program Sub-Total	**1,908,346**	**0**	**150,000**	**0**	**(150,000)**	**-100.00 %**
Expenditures	929,107	0	1,129,239	0	(1,129,239)	-100.00 %
Fund Balance Change	979,239	0	(979,239)	0	979,239	-100.00 %
FND206 - Register of Deeds Tech Fund						
42000 - Licenses, Permits and Fees						
RC057 - Vacant Prop Registration Fee	7,996	0	0	0	0	0.00 %
42000 - Licenses, Permits and Fees Sub-Total	*7,996*	*0*	*0*	*0*	*0*	*0.00 %*

45000 - Fines, Forfeitures and Penalties						
RC257 - Officer Fee	153,416	159,650	166,524	171,520	4,996	3.00 %
45000 - Fines, Forfeitures and Penalties Sub-Total	*153,416*	*159,650*	*166,524*	*171,520*	*4,996*	*3.00 %*
47000 - Miscellaneous						
RC202 - Contributions and Donations	0	0	0	0	0	0.00 %
47000 - Miscellaneous Sub-Total	*0*	*0*	*0*	*0*	*0*	*0.00 %*
FND206 - Register of Deeds Tech Fund Sub-Total	**161,412**	**159,650**	**166,524**	**171,520**	**4,996**	**3.00 %**
Expenditures	379,930	160,170	160,170	160,170	0	0.00 %
Fund Balance Change	(218,518)	(520)	6,354	11,350	4,996	78.62 %
FND207 - Clerk's Technology Fund						
45000 - Fines, Forfeitures and Penalties						
RC257 - Officer Fee	40,353	46,350	41,631	42,880	1,249	3.00 %
45000 - Fines, Forfeitures and Penalties Sub-Total	*40,353*	*46,350*	*41,631*	*42,880*	*1,249*	*3.00 %*
FND207 - Clerk's Technology Fund Sub-Total	**40,353**	**46,350**	**41,631**	**42,880**	**1,249**	**3.00 %**
Expenditures	75,761	76,000	71,000	71,000	0	0.00 %
Fund Balance Change	(35,408)	(29,650)	(29,369)	(28,120)	1,249	-4.25 %
FND208 - Treasurer's Technology Fund						
45000 - Fines, Forfeitures and Penalties						
RC257 - Officer Fee	40,353	46,350	41,631	42,880	1,249	3.00 %
45000 - Fines, Forfeitures and Penalties Sub-Total	*40,353*	*46,350*	*41,631*	*42,880*	*1,249*	*3.00 %*
FND208 - Treasurer's Technology Fund Sub-Total	**40,353**	**46,350**	**41,631**	**42,880**	**1,249**	**3.00 %**
Expenditures	16,852	85,000	85,000	85,000	0	0.00 %
Fund Balance Change	23,501	(38,650)	(43,369)	(42,120)	1,249	-2.88 %
FND209 - Wyandotte County 911 Fund						
41000 - Taxes						
RC033 - 911 Tax Fees	1,015,470	0	1,030,000	1,060,900	30,900	3.00 %
41000 - Taxes Sub-Total	*1,015,470*	*0*	*1,030,000*	*1,060,900*	*30,900*	*3.00 %*
FND209 - Wyandotte County 911 Fund Sub-Total	**1,015,470**	**0**	**1,030,000**	**1,060,900**	**30,900**	**3.00 %**
Expenditures	827,083	1,041,100	1,041,100	1,041,100	0	0.00 %
Fund Balance Change	188,387	(1,041,100)	(11,100)	19,800	30,900	-278.38 %
FND460 - County Bond and Interest Fund						
41000 - Taxes						
RC001 - Real Est Prop - Ad Valorem Tax	4,098,689	4,238,792	4,238,563	3,899,369	(339,194)	-8.00 %
RC002 - Personal Property-Rec Vehicle	1,291	1,325	1,399	970	(430)	-30.72 %
RC003 - Personal Prop - Motor Vehicle	355,428	360,253	385,351	266,350	(119,001)	-30.88 %
RC005 - IRB PILOT/Tax Abatement Tax	65,980	75,522	74,091	50,765	(23,326)	-31.48 %
RC007 - Motor Vehicle Rent Excise Tax	2,503	3,200	3,000	3,200	200	6.67 %
RC008 - Motor Vehicle Taxes-16/20M	745	821	855	607	(248)	-28.96 %
RC009 - Commercial MV Taxes	14,805	15,244	16,052	11,125	(4,927)	-30.69 %
RC010 - Personal Property-Watercraft	0	1,355	1,355	0	(1,355)	-100.00 %
RC021 - Stadium Ticket Tax Revenue	90,975	104,500	100,000	104,500	4,500	4.50 %
RC041 - Delinquent-Ad Valorem Prop Tax	100,800	158,000	108,000	111,240	3,240	3.00 %
41000 - Taxes Sub-Total	*4,731,217*	*4,959,013*	*4,928,666*	*4,448,125*	*(480,541)*	*-9.75 %*
46000 - Interest Income						
RC190 - Interest - Investments	140,667	100,000	100,000	103,000	3,000	3.00 %
46000 - Interest Income Sub-Total	*140,667*	*100,000*	*100,000*	*103,000*	*3,000*	*3.00 %*

47000 - Miscellaneous						
RC212 - Reim Expense-BPU	386,450	387,000	387,500	385,675	(1,825)	-0.47 %
47000 - Miscellaneous Sub-Total	*386,450*	*387,000*	*387,500*	*385,675*	*(1,825)*	*-0.47 %*
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	**6,758,333**	**6,946,013**	**6,916,166**	**6,436,800**	**(479,366)**	**-6.93 %**
Expenditures	5,789,409	6,944,548	6,589,548	6,433,157	(156,391)	-2.37 %
Fund Balance Change	968,924	1,465	326,618	3,643	(322,975)	-98.88 %
FND570 - Court Trustee Fund						
44000 - Charges for Services						
RC160 - County Park Shelter Rentals	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						
RC180 - District Court Trustee Fees	397,056	500,240	485,000	499,550	14,550	3.00 %
45000 - Fines, Forfeitures and Penalties Sub-Total	*397,056*	*500,240*	*485,000*	*499,550*	*14,550*	*3.00 %*
47000 - Miscellaneous						
RC217 - Reimbursed expense-Refunds	88	0	0	0	0	0.00 %
47000 - Miscellaneous Sub-Total	*88*	*0*	*0*	*0*	*0*	*0.00 %*
FND570 - Court Trustee Fund Sub-Total	**397,144**	**500,240**	**485,000**	**499,550**	**14,550**	**3.00 %**
Expenditures	537,533	690,763	581,090	593,863	12,773	2.20 %
Fund Balance Change	(140,389)	(190,523)	(96,090)	(94,313)	1,777	-1.85 %

DEDICATED SALES TAX
DEPARTMENT EXPENDITURE SUMMARY

2025 Amended-2026

Unified Government Budget



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Department Expenditure Summary
Dedicated Sales Tax

Police Department - Expenditure Summary

	2025 Budget		2025 Amended		2026 Budget	
	Expenditures	% of Budget	Expenditures	% of Budget	Expenditures	% of Budget
Personnel	$ 2,391,155	16%	$ 2,823,595	16%	$ 2,903,484	16%
Operating	$ 1,375,857	9%	$ 1,310,857	8%	$ 1,310,857	7%
Capital	$ 780,000	5%	$ 2,379,000	14%	$ 1,759,000	10%
Total	**$ 4,547,012**	**30%**	**$ 6,513,452**	**37%**	**$ 5,973,341**	**33%**

Fire Department - Expenditure Summary

	2025 Budget		2025 Amended		2026 Budget	
	Expenditures	% of Budget	Expenditures	% of Budget	Expenditures	% of Budget
Personnel	$ 3,813,375	25%	$ 3,682,777	21%	$ 3,782,903	21%
Operating	$ 303,500	2%	$ 303,500	2%	$ 603,500	3%
Capital	$ 1,084,900	7%	$ 1,199,900	7%	$ 1,874,900	10%
Total	**$ 5,201,775**	**34%**	**$ 5,186,177**	**30%**	**$ 6,261,303**	**34%**

Infrastructure - Expenditure Summary

	2025 Budget		2025 Amended		2026 Budget	
	Expenditures	% of Budget	Expenditures	% of Budget	Expenditures	% of Budget
Operating	$ 200,000	**1%**	$ 200,000	1%	$ 200,000	1%
Capital	$ 5,230,000	**34%**	$ 5,555,000	32%	$ 5,786,200	32%
Total	**$ 5,430,000**	**36%**	**$ 5,755,000**	**33%**	**$ 5,986,200**	**33%**

Dedicated Sales Tax - Dpt Exp Totals

	2025 Budget	2025 Amended	2026 Budget
	Expenditures	Expenditures	Expenditures
Totals	**$ 15,178,787**	**$ 17,454,629**	**$ 18,220,844**

YELLOW SHEET
BUDGET RECONCILIATION

2025 Amended-2026

Unified Government Budget



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YELLOW SHEET
BUDGET RECONCILIATION

ATTACHMENT A

Adjustments to Proposed Budget	**CITY FUNDS**	**COUNTY FUNDS**
	2026	**2026**
City General Fund:		
Revenue Change		
Reduce Proposed General Fund Mill Rate 0.5 Mills	$ (1,009,514)	
Shift 0.192 Mills from City Bond and Interest	$ 404,123	
Subtotal Revenue Change	**$ (605,391)**	
Expenditure Change		
Fund Frozen Animal Services Position (1 FTE)	$ 70,000	
Fund Frozen Streets Division Position (1 FTE)	$ 91,000	
Security Cameras (Illegal Dumping)	$ 100,000	
City Hall Office Renovation	$ 40,000	
Fund Balance	$ 609	
Freeze Operations Business Office Professional Assistant	$ (83,000)	
Realignment of Land Bank Position Costing Allocation	$ (84,000)	
BPU Water Tower	$ (75,000)	
Parking Meter Upgrades	$ (175,000)	
Technology Data Migration Project Reduction	$ (40,000)	
Building Security Upgrades	$ (25,000)	
IT-Telephone Identified Savings	$ (80,000)	
Shift Fire Department Support Vehicles Funding Source	$ (220,000)	
Animal Service Vehicles	$ (125,000)	
Subtotal Expenditure Change	**$ (605,391)**	
City General Fund Total:	**$ -**	
City Bond and Interest Fund:		
Revenue Change		
Shift 0.192 Mills to City General Fund	$ (404,123)	
Subtotal Revenue Change	**$ (404,123)**	
Expenditure Change		
Pay Hotel Debt Payment from CID	$ (404,123)	
Subtotal Expenditure Change	**$ (404,123)**	
City Bond and Interest Fund Total:	**$ -**	
Tourism and Convention Fund:		
BPU Water Tower	$ 75,000	
Reserves / Contingencies	$ (75,000)	
County General Fund:		
Realignment of Land Bank Position Costing Allocation		$ 84,000
Fund Balance		$ (84,000)
TOTAL:	**-**	**-**

These changes were made after the Department of Budget, Strategy & Research proposed the 2026 Budget. They were added to the 2026 Adopted Budget.

LONG-TERM FINANCIAL FORECAST

GENERAL FUNDS

2025 Amended-2026

Unified Government Budget



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Long Range Financial Forecast

General Funds: 2026-2030

Executive Summary

The Unified Government (UG) seeks to build its budget process around the framework of community and internal input, organizational strategic goals, board-approved financial policies and the long-term financial forecast. The long-term forecast assists in providing context on the long-term implications of short-term decisions, the overall big picture health of the organization, and helps put a framework and context on the decisions that need to occur within the larger annual budget process.

The long-term financial forecast focuses on the City and County General funds, which are the UG's largest tax levy funds. These funds are still impacted by the decision to remain "revenue neutral" for the 2025 budget. That decision meant that the city and county could not collect more Ad Valorem property tax revenue for the 2025 budget than in 2024. Doing so required cutting the mill levies for the city and county by about 4 mills each. The 2025 budget included cost cutting measures and conservative cost estimates to arrive at a balanced budget.

The 2025 Amended Budget reflects that costs came in higher than the 2025 original budget estimated. The most significant change between the original and amended budgets was in personnel where, due to unanticipated employment levels and not meeting aggressive overtime reduction targets, costs increased substantially. The UG underwent corrective measures to ensure that hiring no longer exceeds the personnel budget in the future. This included ending the practice of budgeting personnel based on employment trends and moving to fully budgeting the position inventory. This was accomplished by looking at recent employment levels across departments and freezing vacant positions above those staffing levels. While presenting challenges that will need to be evaluated across the organization with meeting prior levels of service with historic employment levels, the benefit is that all positions will be budgeted in the future preventing cost overruns on funds with precarious levels of fund balance reserves.

With the impact of the higher than anticipated personnel expenses and high inflationary pressures of the broader economy, the UG adopted a budget raising the mill levy for the 2026 budget. The new mill levies will increase by about 2 mills on Wyandotte County tax levies and 1.5 mills on Kansas City, Kansas tax levies from the 2025 budget. This means that since 2024, there has still been a net decrease of about 2.5 mills for the city levies and 1.8 mills for county levies of the Unified Government. The decision to raise the city and county mill levies came at the intense demands the UG faces to provide exceptional service in an economic landscape facing high inflation and uncertainty.

Ad Valorem property taxes at base levels have made up 19% of revenues for the City General and Bond and Interest Funds and associated services and 66% of revenues for the County General, Aging, Elections, Developmental Disability, Health, Parks and Bond and Interest tax levy funds and associated services. Keeping revenues at prior levels relies on the remaining revenue streams to make up the lost revenue growth to continue base service levels with growing inflationary costs for existing services and increasing labor costs. In the effort to minimize needed mill rate increases from the revenue neutral budget mills were shifted between funds to minimize revenue growth in levy funds where possible and further shift property tax funds to the general funds containing the largest gap.

The UG has 17 city funds providing a variety of municipal services to the residents and businesses within Kansas City, Kansas. The total projected revenue for the City of Kansas City, KS in 2026 is $375.8 million. The City General Fund is the source for financing the programs and services for the City of Kansas City, KS not specifically designated to other funds, and is the largest city fund, with projected revenues totaling $191.6 million. Total City General Fund expenses for the adopted budget in 2026 are $192.8 million. The General Fund Forecast does not include the annual appropriation for debt service contingency of $10.59 million. The City General Fund is facing significant financial pressure in the long-range forecast. With staffing costs increasing at a fast pace to keep up with market rates and increasing contractual obligations the city general fund is structurally imbalanced, as expenses are projected to outpace revenues for the next 5 years by about 2%. The City General Fund is most reliant on Sales & Use taxes and the BPU PILOT, which are more volatile than property taxes, and are projected to slow due to the outlook of a recession as the nation deals with high inflation and reduction in stimulus spending.

The City General fund is not as reliant on property taxes, and so the “revenue neutral” policy did not affect its bottom line as much. However, the city’s revenue budget is still about 22% property taxes, which is still significant. With inflation growth, particularly in construction industries related to infrastructure projects at much higher than CPI levels, and a competitive labor market, the costs for government services continue to increase. The second two largest revenue streams for the city are sales taxes and our public utility payment in lieu of taxes. Recent years of sales tax growth not keeping pace with inflation and flat utility pilot revenues with reductions in the PILOT rate for residential customers offsetting utility rate increases put additional pressure on property tax revenue to make up the difference to avoid service reductions to the community.

The UG has 14 county funds providing a variety of county services to the residents and businesses within Wyandotte County, Kansas. The total projected revenue for Wyandotte County in 2026 is $119 million. The County General Fund is the primary source for financing the programs and services for Wyandotte County with projected revenues totaling $93 million. Total County General Fund expenses for the adopted budget in 2026 are $94 million. The County General Fund faces a need for long-term realignment as projections budget a deficit in 2026-2030 in excess of $6 million in the five year period.

The County General fund is in an especially precarious position, as almost 70% of its revenue relies on property taxes. The largest operations of the county include mandated state services such as Sheriff, District Attorney, District Court and Motor Vehicle. It was not possible for the UG to maintain the previous "revenue neutral" mill rate for the county without cutting service levels for mandated programs such as these or substantial cuts to community desired discretionary programs. It is possible that the UG could attempt to diversify revenues for the County General fund in the future so that property tax relief would be more realistic for the county side of the budget. However, as it stands, the County General fund's reserves are only about 3% of its expenditures for the 2026 budget year. That is far from the 25% target that the UG has set for its major funds and is well short of the 2 month emergency operating reserve target of 17%; leaving little room for future unanticipated events such as a natural disaster, economic downturn or pandemic such as we have recently seen with COVID. The UG plans to refocus on the Priority Based Budgeting process for the 2027 budget to work towards a more sustainable future outlook.

Long Range Forecast Assumptions

Revenues

- Property Tax – Mill rates as adopted by the commission for 2026 then 4% annual valuation increases to sync to pre-pandemic growth patterns in future years and reflecting a policy of minimizing property tax growth going forward
- Sales and Use Tax – Assumes a decrease of 11% in 2026 from one-time revenues budgeted in the 2025 Amended Budget; 2% growth 2027-2028; and 4% growth 2029-2030
- Flat BPU PILOT revenue after 2027 assuming any future gains returned as rate reductions
- Other Revenues growing at pace with inflation around 3%

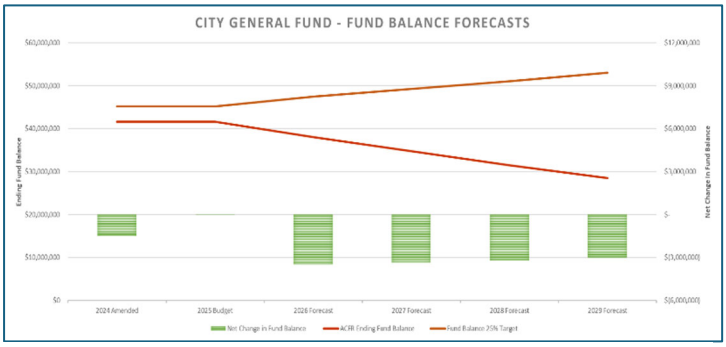
Expenditures

- Annual personnel growth rate of 3.5% plus 7% health growth across the organization
    - Including Cost of Living Adjustments, Realignment of Pay with Market Rates, Labor Negotiations, Health Benefit Cost Adjustments and Retirement Obligations and Employee Leave Payouts and Penalties
    - Maintains 2026 fully funded staffing level in the position inventory and capacity into future budget years without restoring frozen positions
        - Further work is needed to close the gap on the county general fund on funded positions, which still is budgeted at a 97.6% trend
- Inflationary growth rate of 3% annually for UG operating service agreements and supplies
- Increasing capital expense by 3% each year

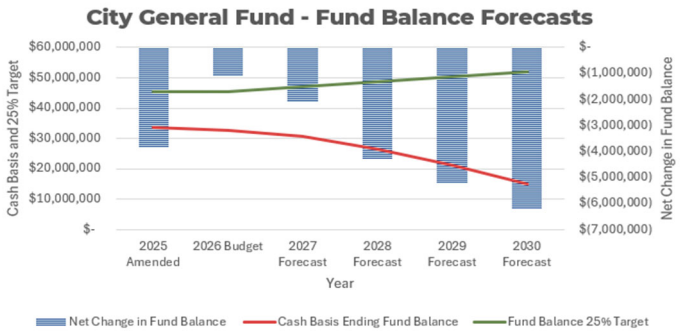
City General Fund

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 and administrative programs within Kansas City, KS not specifically supported by other designated funds. Examples of these include Police, Fire, Municipal Court, Public Works, Transit, and general government functions such as Finance, Technology, Human Resources, and the Mayor and Commission. General Fund revenues are also used to finance the purchase of capital equipment and cash funded capital projects.

Prior Year Fund Balance Forecast 2025 - 2029



Current Year Fund Balance Forecast 2026 - 2030



The long-range forecast assumes modest growth of future tax revenues, with pre-pandemic annual growth of property tax as well as conservative inflationary growth of sales tax funding with the unknown impacts of high inflation on the economy and the impact of inflation on the spending patterns of consumers. Payment in Lieu of Taxes by the public utility are anticipated to be flat in future years with no current rate increases scheduled and policy pressure of pilot reduction.

The assumed growth rate of personnel was increased back to 3.5% annual growth from 3% in the prior budget cycle model due to the pressure of anticipated revenue increases in future years to keep pace with revenue growth. With anticipated pressures on revenue streams in the short-term, resources to maintain existing service levels are projected to outpace support for those services resulting in increasing deficits in the 5-year forecast dropping below a 1 month reserve in 2030.

This forecast does not include restoring capital investment to prior levels, shifting additional capital investment from debt funding to cash, putting additional resources towards deferred maintenance to address improving the infrastructure network or further property tax reduction or reduction to the public utility payment in lieu of taxes beyond holding current collections flat.

	2025 Amended	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Tax Revenue	$ 160,275,328	$ 162,889,069	$ 167,546,026	$ 171,214,118	$ 176,284,497	$ 181,550,906
Property Tax	$ 35,148,578	$ 41,998,709	$ 43,678,657	$ 45,425,803	$ 47,242,835	$ 49,132,549
Sales & Use Taxes	$ 65,744,160	$ 61,870,199	$ 63,107,603	$ 64,369,755	$ 66,944,545	$ 69,622,327
Payment in Lieu of Taxes	$ 38,100,000	$ 37,700,000	$ 38,800,000	$ 38,800,000	$ 38,800,000	$ 38,800,000
Other Revenues	$ 18,175,081	$ 18,147,784	$ 18,692,217	$ 19,252,984	$ 19,830,573	$ 20,425,491
Total Revenues	**$ 178,450,409**	**$ 181,036,853**	**$ 186,238,244**	**$ 190,467,102**	**$ 196,115,070**	**$ 201,976,396**
Personnel Costs	$ 138,153,300	$ 142,696,405	$ 147,690,779	$ 152,859,956	$ 158,210,054	$ 163,747,406
Operating Expenses	$ 24,844,225	$ 27,685,106	$ 28,515,659	$ 29,371,129	$ 30,252,262	$ 31,159,830
Contractual Services	$ 20,178,498	$ 22,866,472	$ 23,552,467	$ 24,259,041	$ 24,986,812	$ 25,736,416
Commodities	$ 4,665,727	$ 4,818,633	$ 4,963,192	$ 5,112,088	$ 5,265,451	$ 5,423,414
Capital Outlay	$ 9,082,032	$ 1,862,532	$ 1,918,408	$ 1,975,960	$ 2,035,239	$ 2,096,296
Capital Projects	$ 8,330,000	$ 682,500	$ 702,975	$ 724,064	$ 745,786	$ 768,160
Capital Equipment	$ 752,032	$ 1,180,032	$ 1,215,433	$ 1,251,896	$ 1,289,453	$ 1,328,136
Other Expenses	$ 10,222,045	$ 9,915,042	$ 10,212,493	$ 10,518,868	$ 10,834,434	$ 11,159,467
Total Expenses	**$182,301,602**	**$182,159,084**	**$188,337,339**	**$194,725,913**	**$201,331,990**	**$208,163,000**
Net Change in Fund Balance	**$ (3,851,193)**	**$ (1,122,231)**	**$ (2,099,095)**	**$ (4,258,811)**	**$ (5,216,919)**	**$ (6,186,604)**
Cash Basis Ending Fund Balance	**$ 33,789,129**	**$ 32,666,899**	**$ 30,567,804**	**$ 26,308,993**	**$ 21,092,073**	**$ 14,905,470**
Cash Basis Balance	**19%**	**18%**	**16%**	**14%**	**10%**	**7%**

City General Fund Assumptions

Revenues

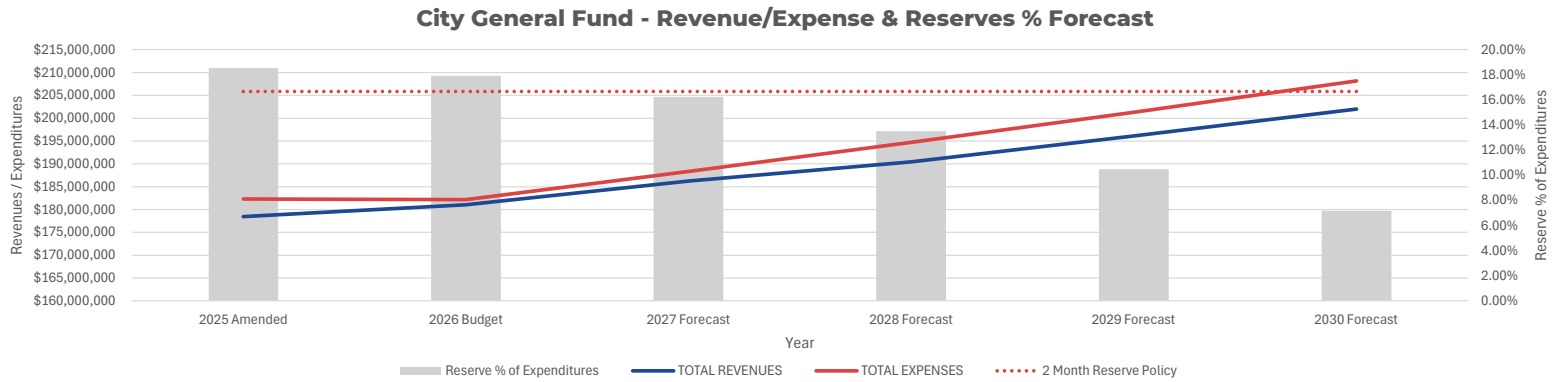
- 4% property tax revenue growth 2027-2030
- 2% sales tax revenue growth through 2028, then 4% 2029-2030
- Flat PILOT revenue
- 3% annual growth to other revenue sources

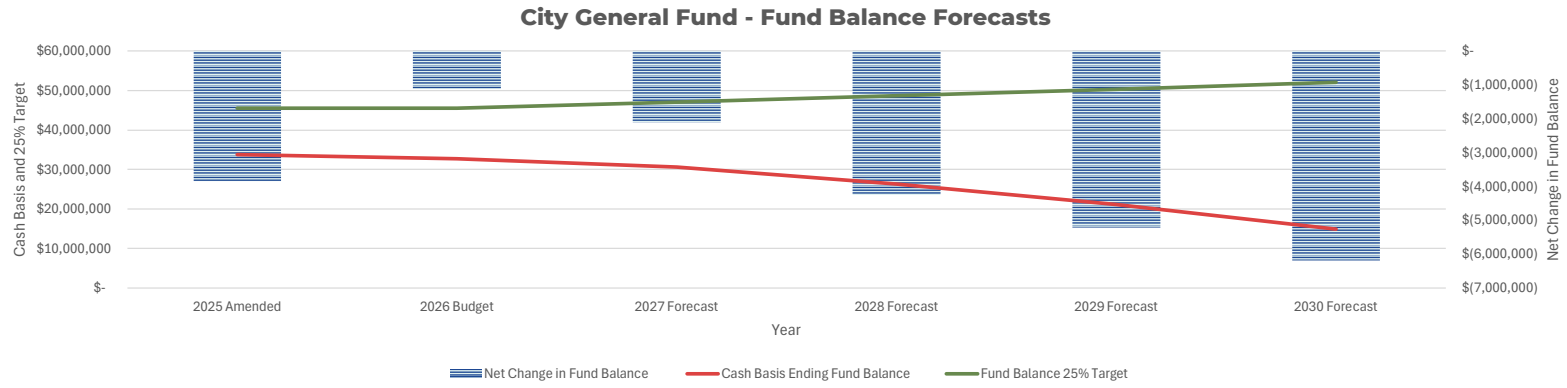
Expenditures

- 3.5% personnel cost increase 2027-2030
- 3% contractual service/commodity increase 2027-2030
- 3% capital expense increase 2027-2030
- 3% other expenses increase 2027-2030

Long Range Forecast
Fund: 110 - City - General Fund

City General Fund	2025 Budget	2025 Amended	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
TOTAL REVENUES	$ 170,671,364	$ 178,450,409	$ 181,036,853	$ 186,238,244	$ 190,467,102	$ 196,115,070	$ 201,976,396
TOTAL EXPENSES	$ 170,668,461	$ 182,301,602	$ 182,159,084	$ 188,337,339	$ 194,725,913	$ 201,331,990	$ 208,163,000
Personnel	$ 133,930,000	$ 138,153,300	$ 142,696,405	$ 147,690,779	$ 152,859,956	$ 158,210,054	$ 163,747,406
Net Change in Fund Balance	$ 2,903	$ (3,851,193)	$ (1,122,231)	$ (2,099,095)	$ (4,258,811)	$ (5,216,919)	$ (6,186,604)
Cash Basis Ending Fund Balance	$ 30,505,736	$ 33,789,129	$ 32,666,899	$ 30,567,804	$ 26,308,993	$ 21,092,073	$ 14,905,470
Reserve % of Expenditures	17.87%	18.53%	17.93%	16.23%	13.51%	10.48%	7.16%
Fund Balance 25% Target	$42,667,115	$45,575,400	$45,539,771	$47,084,335	$48,681,478	$50,332,997	$52,040,750

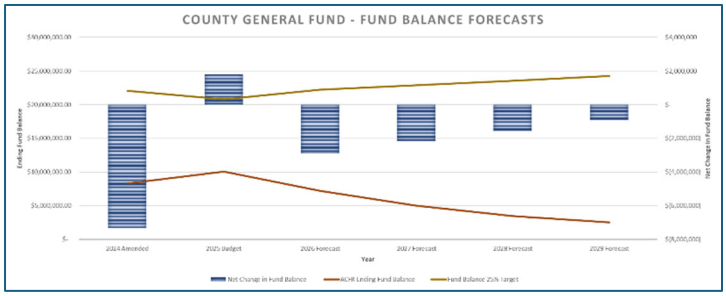




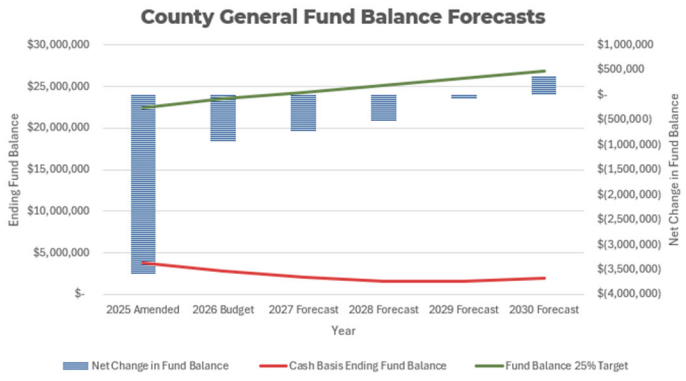
County General Fund

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 General Fund is used to support general operations and administrative programs within Wyandotte County not specifically supported by other designated funds. Examples of these include Sheriff, Emergency Management, Public Safety Dispatch, District Attorney and District Court and general government functions such as Finance, Technology, Human Resources, and the Mayor and Commission. General Fund revenues are also used to finance the purchase of capital equipment and cash-funded capital projects.

Prior Year Fund Balance Forecast 2025 - 2029



Current Year Fund Balance Forecast 2026 - 2030



The long-range forecast assumes modest growth of future tax revenues, with pre-pandemic annual growth of property tax as well as conservative inflationary growth of sales tax funding with the unknown impacts of high inflation on the economy and the impact of inflation on the spending patterns of consumers.

The assumed growth rate of personnel was increased back to 3.5% annual growth from 3% in the prior budget cycle model due to the pressure of anticipated revenue increases in future years to keep pace with revenue growth. With these changes, long-term revenue growth is projected to gradually come in line with inflationary expenditure adjustments, resulting in decreasing deficits year to year and a net gain in fund balance in 2030.

This forecast does not further property tax reduction or re-establishing the county infrastructure funding initiative or prior year levels of capital investment or restoring mill adjustments or service level adjustments made to other county funds to balance the budget deficit back to the source dedicated county tax levy funds.

	2025 Amended	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Revenues						
Tax Revenue	$ 74,951,892	$ 83,122,707	$ 86,162,315	$ 89,316,865	$ 92,790,294	$ 96,399,682
Property Tax	$ 54,647,780	$ 64,180,249	$ 66,747,458	$ 69,417,357	$ 72,194,051	$ 75,081,813
Sales Tax	$ 10,104,655	$ 9,587,568	$ 9,779,319	$ 9,974,906	$ 10,373,902	$ 10,788,858
Other Tax	$ 10,199,457	$ 9,354,890	$ 9,635,537	$ 9,924,603	$ 10,222,341	$ 10,529,011
Other Revenues	$ 11,002,208	$ 10,132,879	$ 10,436,865	$ 10,749,971	$ 11,072,470	$ 11,404,644
Total Revenues	**$ 85,954,100**	**$ 93,255,586**	**$ 96,599,180**	**$ 100,066,837**	**$ 103,862,764**	**$ 107,804,327**
Expenses						
Personnel Costs	$ 62,266,988	$ 64,684,404	$ 66,948,358	$ 69,291,551	$ 71,716,755	$ 74,226,841
Operating Expenses	$ 23,357,332	$ 24,919,106	$ 25,666,679	$ 26,436,680	$ 27,229,780	$ 28,046,673
Contractual Services	$ 20,575,261	$ 22,171,463	$ 22,836,607	$ 23,521,705	$ 24,227,356	$ 24,954,177
Commodities	$ 2,782,071	$ 2,747,643	$ 2,830,073	$ 2,914,975	$ 3,002,424	$ 3,092,497
Capital Outlay	$ 599,325	$ 1,261,500	$ 1,299,345	$ 1,338,325	$ 1,378,475	$ 1,419,829
Capital Projects	$ 338,325	$ 1,028,000	$ 1,058,840	$ 1,090,605	$ 1,123,323	$ 1,157,023
Capital Equipment	$ 261,000	$ 233,500	$ 240,505	$ 247,720	$ 255,152	$ 262,806
Other Expenses	$ 3,308,056	$ 3,308,056	$ 3,407,298	$ 3,509,517	$ 3,614,802	$ 3,723,246
Total Expenses	**$ 89,531,701**	**$ 94,173,066**	**$ 97,321,680**	**$ 100,576,072**	**$ 103,939,812**	**$ 107,416,590**
Net Change in Fund Balance	**$ (3,577,601)**	**$ (917,481)**	**$ (722,500)**	**$ (509,236)**	**$ (77,048)**	**$ 387,736**
Cash Basis Ending Fund Balance	**$ 3,773,900**	**$ 2,856,419**	**$ 2,133,919**	**$ 1,624,683**	**$ 1,547,635**	**$ 1,935,372**
Cash Basis Balance	**4.2%**	**3.0%**	**2.2%**	**1.6%**	**1.5%**	**1.8%**

County General Fund Assumptions

Revenues

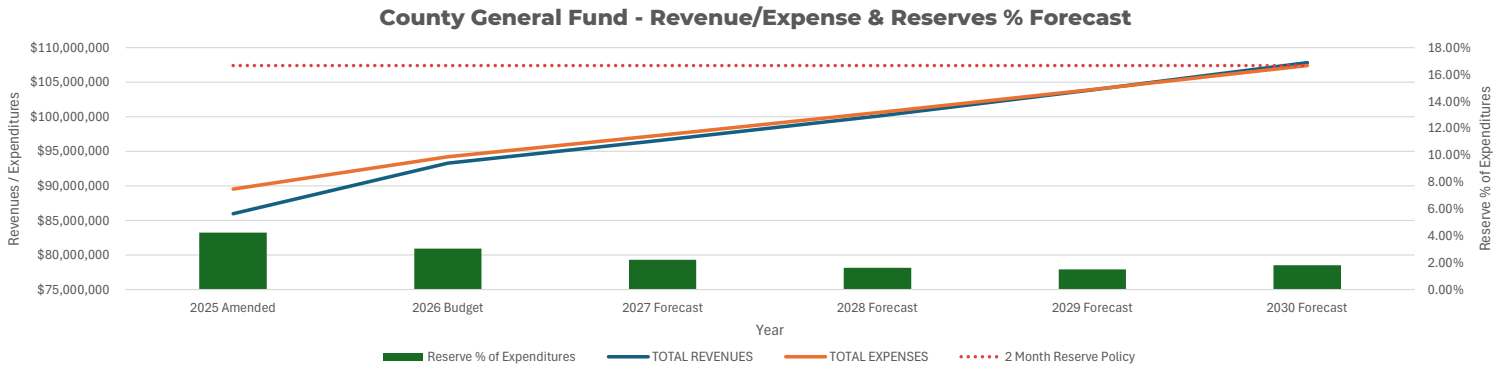
- 4% property tax revenue growth 2027-2030
    - Ongoing support of additional allocated mills to the general fund from other county funds
- 2% sales tax revenue growth in 2027-2028; then 4% growth in 2029-2030
- 3% other tax revenue growth 2027-2030
- 3% annual growth to other revenue sources

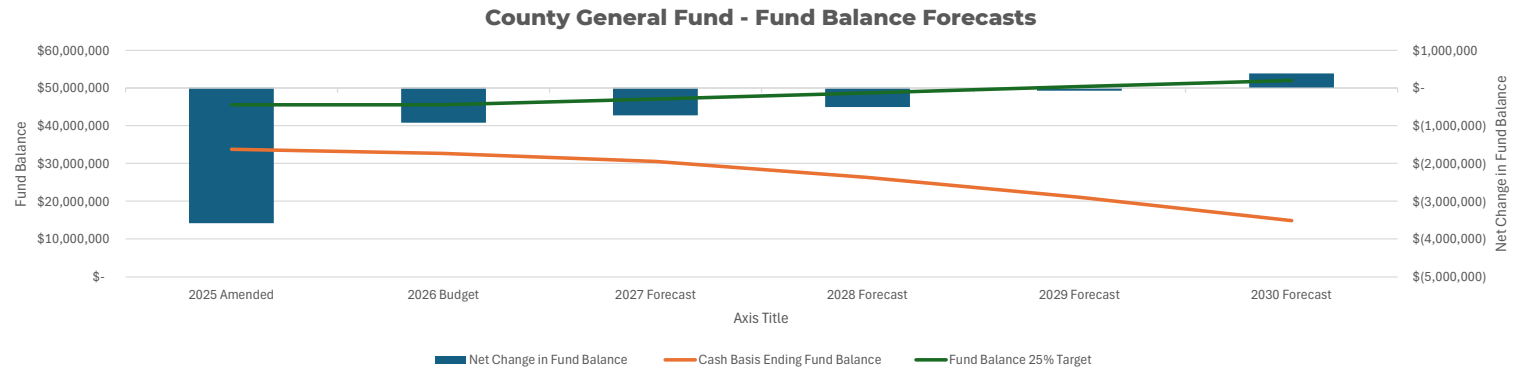
Expenditures

- 3.5% personnel cost increase 2027-2030
- 3% capital equipment and project growth 2027-2030 3% other expenses increase 2027-2030

Long Range Forecast
Fund: 160 - County General Fund

County General Fund	2025 Budget	2025 Amended	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
TOTAL REVENUES	**$ 84,915,423**	**$ 85,954,100**	**$ 93,255,586**	**$ 96,599,180**	**$ 100,066,837**	**$ 103,862,764**	**$ 107,804,327**
TOTAL EXPENSES	$ 84,897,637	$ 89,531,701	$ 94,173,066	$ 97,321,680	$ 100,576,072	$ 103,939,812	$ 107,416,590
Personnel	$ 57,077,000	$ 62,266,988	$ 64,684,404	$ 66,948,358	$ 69,291,551	$ 71,716,755	$ 74,226,841
Net Change in Fund Balance	$ 17,786	$ (3,577,601)	$ (917,481)	$ (722,500)	$ (509,236)	$ (77,048)	$ 387,736
Cash Basis Ending Fund Balance	**$ 4,465,041**	**$ 3,773,900**	**$ 2,856,419**	**$ 2,133,919**	**$ 1,624,683**	**$ 1,547,635**	**$ 1,935,372**
ACFR Ending Fund Balance	$ 8,966,120		$ 8,048,639	$ 7,326,139	$ 6,816,903	$ 6,739,855	$ 7,127,592
Reserve % of Expenditures	5.26%	4.22%	3.03%	2.19%	1.62%	1.49%	1.80%
Fund Balance 25% Target	$21,224,409	$22,382,925	$23,543,267	$24,330,420	$25,144,018	$25,984,953	$26,854,148



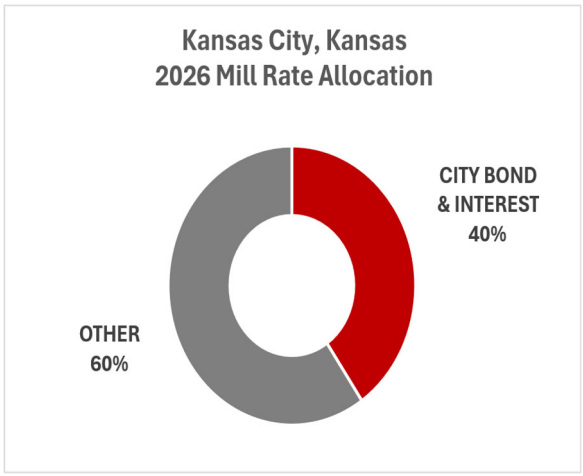


City and County Debt Forecasts

Significant conversation in recent budget years has been around the Unified Government use of debt funding as a tool in the budget process. The Unified Government has two bond and interest funds: a City Bond and Interest Fund, which is used to support the annual debt service (principal and interest) for debt issued by the City of Kansas City, KS, and a County Bond and Interest Fund, which is used to support the annual debt service (principal and interest) for debt issued by Wyandotte County. The Unified Government is required by State Statute KSA-10-113 to levy enough taxes to pay the annual interest and the principal amounts of bonds falling due each year. While the City and County Bond and Interest Funds operate similarly, the debt in each fund is entirely separate—City-issued debt supports City projects and is repaid with City revenues, while County-issued debt supports County projects and is repaid with County revenues—and the types of projects and statutes governing these initiatives also differ. The forecasts for the debt funds are extended out to a 20-year forecast period.

City Bond and Interest Fund

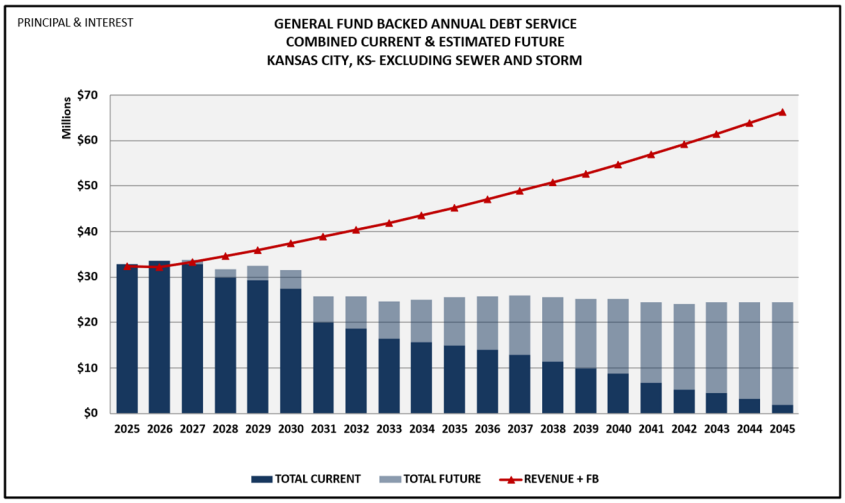
The City Bond and Interest Fund is the fund responsible for the payment of debt issued for Kansas City, Kansas capital improvement projects and legal judgments. The significant expenditure components of this fund are the city general obligation debt, which includes funding on streets, bridges, facilities and substantial community projects, sewer and stormwater debt and TIF (tax increment financing) project debt liability. The primary sources of support for this fund are a property tax mill levy committed to covering the general obligation debt service, transfers from the sewer and stormwater enterprise funds for their debt service obligations, and TIF district revenues to support the TIF debt service liability.



Kansas City, Kansas has two tax levy funds that are supported by a property tax levy: The City General Fund, which supports the day-to-day operations of Kansas City, KS, and the City Bond and Interest Fund, supporting the debt service for the city. 40% of the property taxes that are levied by the Unified Government are restricted funds used to support the city general obligation debt liability and are not available for use to support day to day governmental operations. With work being done to put a pressure point on debt, this is down from 44% previously allocated to debt service.

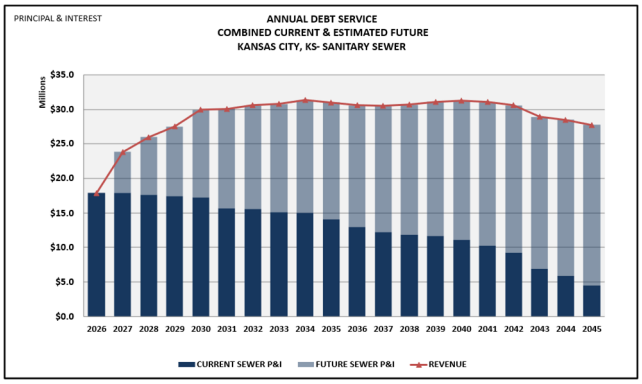
Prior to 2025, projects had typically been funded upfront through the issuance of short-term municipal notes, which were later converted to permanent financing once the final

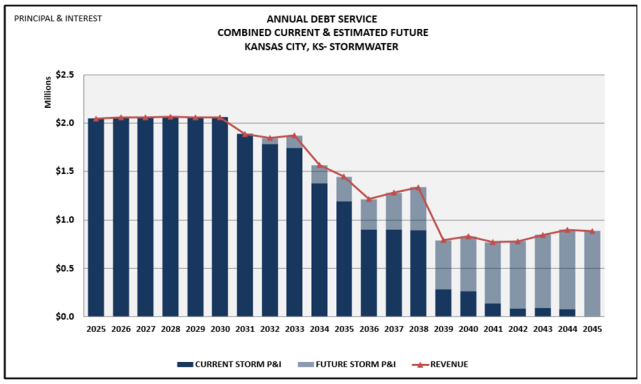
project costs were determined. In some cases, projects were financed immediately with permanent bonds. While projects remained under temporary note financing, the related debt liability was not yet realized and was subsequently rolled into permanent bonds. Once the notes were retired and converted into bond issuances, the debt liability was recognized and expensed within the Bond and Interest Funds. Direct permanent financing is the current strategy of the Unified Government starting in 2025 and debt liability is recognized and expensed immediately in the Bond & Interest Funds. The following forecasts show the currently issued bond and interest debt liability with future anticipated bond issuances layered on existing liabilities based on current Capital Improvement Plan schedules and assumed bonded indebtedness at current rates.



The current forecast of the consolidated debt for the City Bond and Interest Fund shows revenues outpacing expenditures with a more substantial gap developing in 2031 once bonds that were issued as a part of the stimulus recovery from the 2008 recession are paid off.

Sewer and Stormwater debt is excluded from the above graph. It has been the practice, and continues to be the assumption, that sewer and stormwater debt will be covered by transfers from the enterprise funds to cover their portion of the debt.



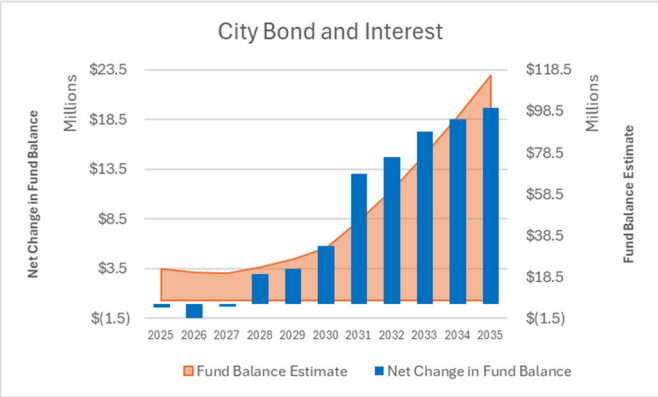


Fund Forecast Assumptions

- Excludes any amounts from prior budgets that were approved but did not have debt financing issued.
- Assumes debt funding beginning in 2026 and continuing as outlined in the CIP schedule; beyond CIP assumes $15M annually for City; $10M annually for Sewer; and $1M for Stormwater.
- Projects are permanently financed in the year and amount as shown in the CIP schedule, with the exception of 2025, which is financed in 2026.
- 4% Annual property tax growth; 3% annual growth on other revenues
- New Sewer and Stormwater projects: 30-year bonds at 5.00% True Interest Cost
- All other projects: 20-year bonds at 4.75% True Interest Cost
- Stormwater and Sewer Enterprise Funds Transfers to cover Debt Service (see graphs)

Implications & Analysis

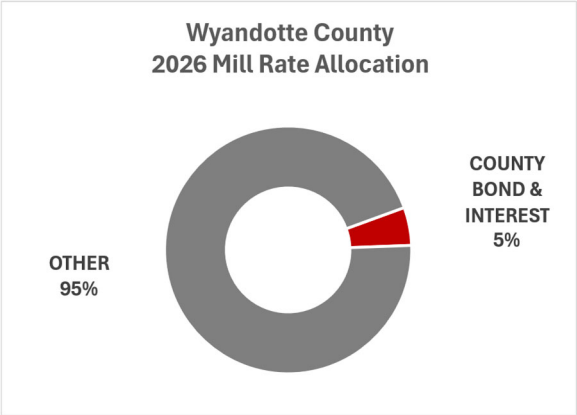
The forecast for the Revenue and Expenditures of the City Bond and Interest fund shows a future with a widening gap between projected revenues and expenditures available to the Unified Government and the Community. Current projections show an annual revenue surplus in excess of $10M annually by year 2031.



With continued disciplined use of debt authorization there will be available levy funds to shift annual maintenance costs for infrastructure and the associated property tax mill levies over to cash financing in the city general fund. Additionally, levies could possibly be reduced to provide tax relief or additional projects could be authorized to address the gap in infrastructure funding.

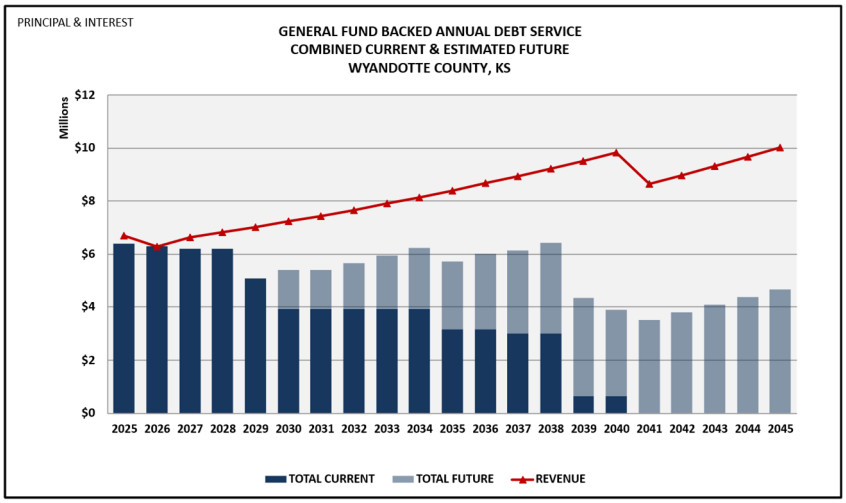
County Bond and Interest Fund

The County Bond and Interest Fund is the fund responsible for the payment of debt issued for Wyandotte County capital maintenance and improvement projects and legal judgements. The primary expenditure category this fund supports is Public Building Commission projects issued to improve county facilities and limited county general obligation debt. The primary source of support for this fund is a county property tax mill levy committed to covering the general obligation debt service and a debt service transfer from the County General Fund to assist with the debt issuance for the completion of the Wyandotte County Juvenile Services Center.



Wyandotte County has eight tax levy funds that are supported by a property tax levy. The County General Fund, which supports the day-to-day operations of Wyandotte County, is the largest with other levies generating funds to support elections, parks and recreation, aging, developmental disability, health and mental health services. The County Bond and Interest Fund, supporting the debt service for the county differs substantially from the city levy in only consisting of 5% of the county mill rate. With a hold on issuing new debt this is down from 6% of levied revenues in 2025.

County Debt is primarily funded through dedicated revenues deposited into the County Bond and Interest fund. The County utilizes Public Building Commission Revenue bonds as a financial instrument to fund public building projects that would otherwise be constrained by a $300,000 limit. This financing method considers the value of the improvement being undertaken and involves a lease-leaseback arrangement between the County and the Public Building Commission.



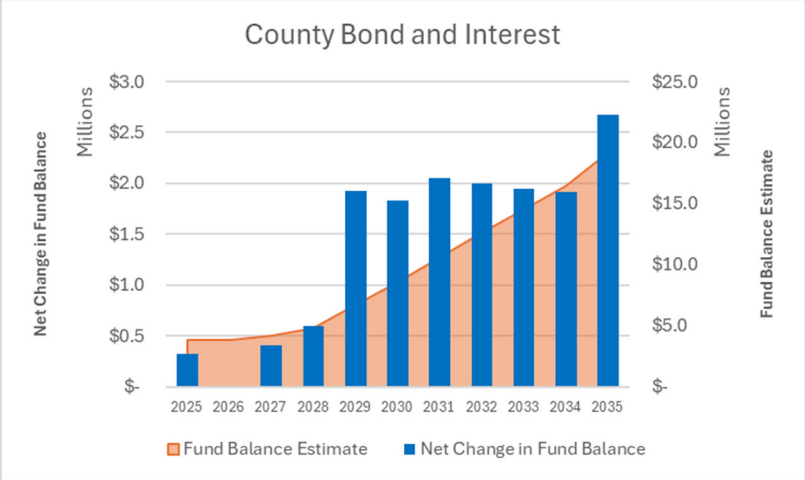
The forecast of the current and anticipated future debt for the County Bond and Interest Fund shows a very tight forecast for the near future with the full capture of revenues from property tax valuation gains only narrowly keeping pace with current debt service through 2028. In the long-run revenues are anticipated to begin outpacing expenditures with a more substantial gap developing in 2029 with close to an anticipated $1M drop in expenditures into 2029 and again in 2030.

Fund Forecast Assumptions

- Excludes any amounts from prior budgets that were approved but did not have debt financing issued.
- Assumes debt funding beginning in 2025 and continuing as outlined in the CIP schedule; assumes $3.5M annually thereafter.
- Projects are permanently financed in the year and amount indicated in the CIP schedule.
- 4% Annual property tax growth; $1.5M transfer from the City General Fund through 2040 for the Jail debt service; and 3% annual growth on other revenues
- 20-year bonds at 4.75% True Interest Cost
- Continuation of the transfer to cover debt service from the County General Fund through 2040

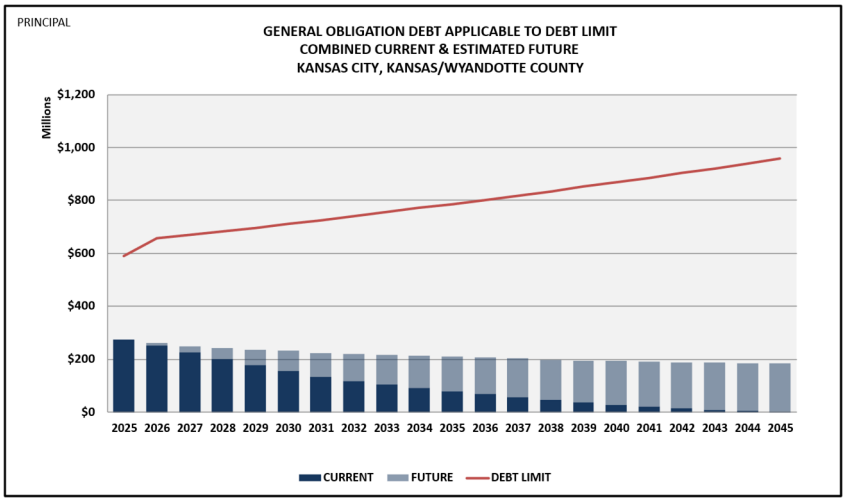
Implications & Analysis

The forecast for the Revenue and Expenditures of the County Bond and Interest fund shows a tight window in the next four years with revenues just covering projected expenditure levels with the capture of all anticipated new assessed value into the fund. With an anticipated 59% ending fund balance for 2026 there is capacity in the fund to cover unanticipated revenue shortfalls. The future shows a widening gap between projected revenues and expenditures available to the Unified Government and the County. Current projections show an annual revenue surplus of $1.8M by year 2029. This gap could be utilized to shift funds to increase operational capacity in other tax levy funds, reduce the mill rate on the community or to go towards future CIP needs for the community.



Unified Government Debt Limit Forecast

The Unified Government of Wyandotte County/Kansas City, Kansas is authorized to issue indebtedness as a city of the first class and as a county. When issuing general obligation debt under its authority as a county, all areas within Wyandotte County provide the general obligation pledge for that debt. When issuing general obligation debt under its authority as a city, only the area within the incorporated boundaries of the City of Kansas City (the "City") is subject to taxation for that debt.



When the 2025-A Bonds were issued, they were structured to keep City Bond and Interest expenditures relatively level compared to 2024 for the first two years. To achieve this, a planned draw on the existing fund balance was incorporated into the financing structure—approximately $1.17 million in 2026 and $517,000 in 2027. Looking forward, reduced debt approved in the CIP will provide an opportunity to begin rebuilding the fund balance in subsequent years.

Further discussion on the Unified Government debt calculation can be found in the Capital Debt Projects section of the budget document. According to the 2024 Annual Comprehensive Financial Report, as of 12/31/24, the UG has $255.1M in outstanding general obligation debt that counts towards the current statutory debt limit of $706.5M. This is currently 36% of our state statutory limitations on bonded indebtedness. Current debt projections are projected to continue to improve on that ratio.

PERFORMANCE MEASURES

2025 Amended-2026

Unified Government Budget



Memorial Hall Centennial:
Honoring 100 years of history. Embracing the future.

Section I: Strategic Plan Goals

Goal 1: Reduce Blight

- Reduce the number of structures in need of demolition
- Reduce the number of unsafe structures
- Reduce vacant housing stock
- Reduce the number of Tax Sale Eligible parcels
- Increase property Maintenance index ratings in areas considered at risk or poorly maintained
- Improve housing choice
- Improve housing affordability
- Improve satisfaction with public infrastructure & appearance/maintenance
- Improve condition of public infrastructure

Initiative 1.1: Property Maintenance

Through efficiencies, collaboration, and communication:

- Increase overall satisfaction with maintenance of residential property through code enforcement activities from 34% in 2016 to metro average of 48%
- Increase overall satisfaction with maintenance of business property through enforcement activities from 34% in 2016 to metro average of 56%
- Increase overall satisfaction with removal of inoperable vehicles or junk vehicles through enforcement activities from 35% to metro average of 48%

Overall Satisfaction Ratings, 2025

Residents were asked how satisfied they were with the following code enforcement services in the 2022 and 2025 community surveys.

	2022	2025	Change	Target
Maintenance of Residential Property	34%	28%	▼ 6%	48%
Maintenance of Business Property	29%	21%	▼ 8%	56%
Removal of Inoperable or Junk Vehicles	32%	18%	▼ 14%	48%

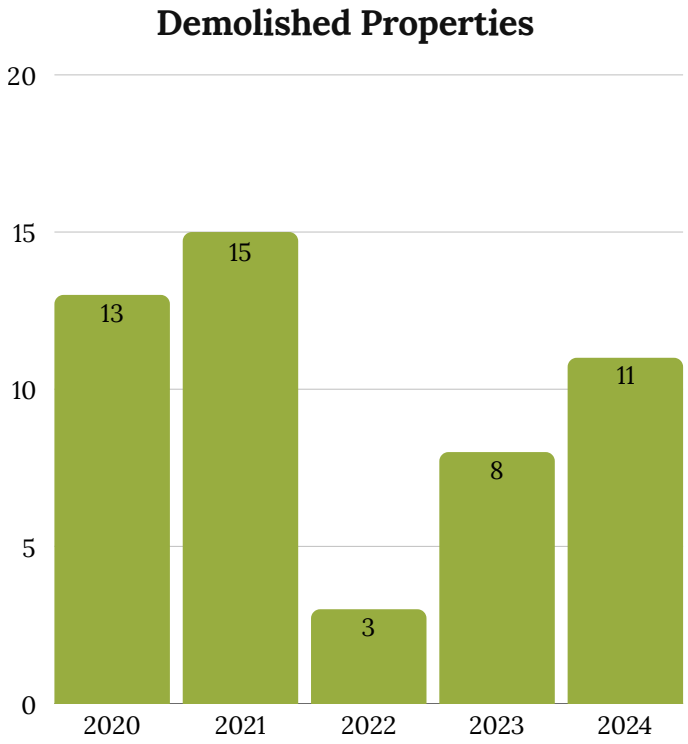
Are we overall meeting Initiative 1.1? 

No, the UG has work to do to improve satisfaction with property maintenance by increasing code enforcement. The UG did start a new collaborative initiative among several departments to tackle illegal dumping in 2025.

Initiative 1.2: Demolition

Through efficiencies, collaboration, and communication:

- Reduce the number of properties on the demolition list.



Are we overall meeting Initiative 1.2?

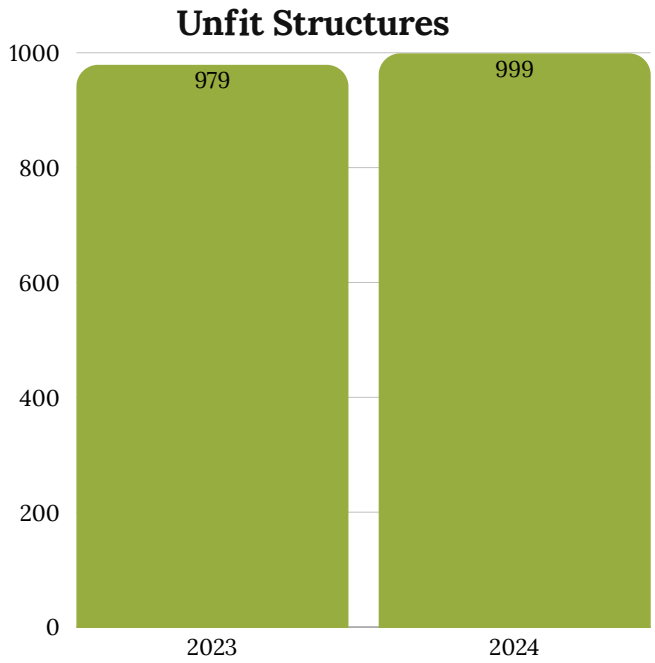
Yes, the UG has reduced the number of properties on the demolition since 2020 on average by about 9.

Since 2020, the UG has reduced the number of properties on the demolition list from 13 to 11. Of the last five years, this number was at its lowest point in 2022, when the number of demolished properties was 3.

Initiative 1.3: Dangerous Buildings

Through efficiencies, collaboration, and communication:

- Reduce the number of dangerous buildings to 739.



Are we overall meeting Initiative 1.3?

No, the UG has not reduced the number of unfit buildings to 739. In 2023 the number was 979 and in 2024 the number was 999.

Initiative 1.4: Mowing & Landscape

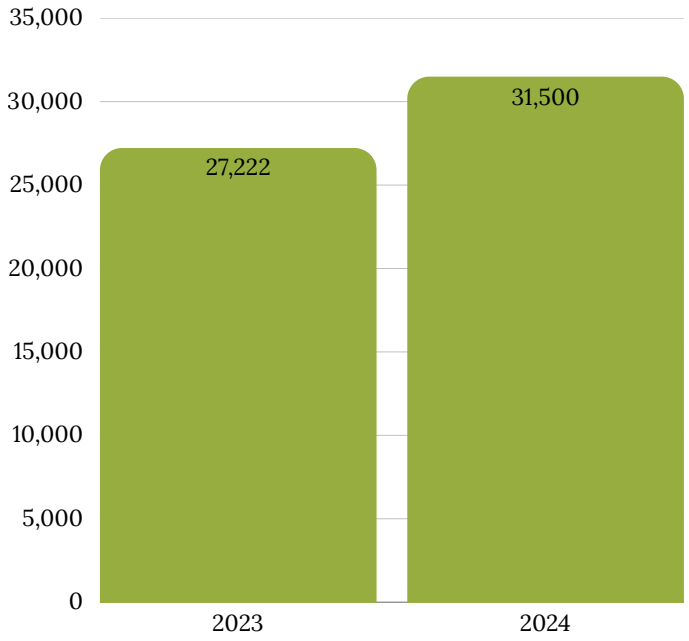
Through efficiencies, collaboration, and communication:

- Improve mowing and landscape maintenance in parks, medians, and public rights of way

Number of Parks Mowings, 2023 to 2024

	2023	2024	Change
Cemeteries	143	169	▼ 26
Ballfields	650	690	▲ 40
Various park sites	1,056	1,118	▲ 62
Water Pollution Control Pump Sites and Manholes	512	568	▲ 56
Medians	1,224	1,512	▲ 288
Buildings & Logistics Sites	754	720	▼ 34

Number of Landbank Lot Mowings



Landbank mowing is a consistently high rated issue for residents in our community. The number of landbank lot mowings in 2024 was 31,500. From 2023 to 2024, the number of landbank lot mowings increased by 4,278.

Are we overall meeting Initiative 1.4?

Yes, the UG increased mowing at most sites from 2023 to 2024. Mowing is an often overlooked, but valuable part of improving the landscape.

Goal 2: Increase Safety and Perception of Safety

- Improve overall feeling of safety
- Reduce crime
- Improve criminal justice system
- Provide more efficient and effective public safety services

Initiative 2.1: Community Safety

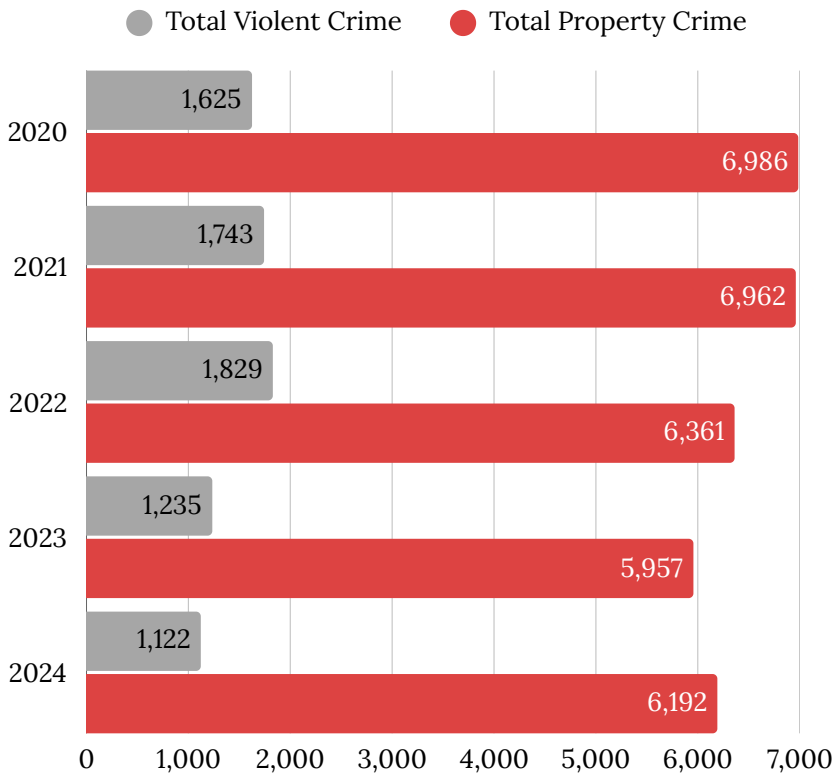
Through efficiencies, collaboration, and communication:

- Increase the perception of safety from 29%, the lowest in the metro in 2016, to the metro average of 77%

Overall Satisfaction Ratings, 2025

Residents were asked how satisfied they were with the feeling of safety in the 2022 and 2025 community surveys.

	2022	2025	Change	Target
Feeling of Safety	24%	25%	▲ 1%	77%



Are we overall meeting Initiative 2.1?

Somewhat, but it needs work. Total violent crimes are down 31% and total property crimes are down 11% since 2020. There is still work to do to increase the feeling of safety in the community, which has stayed at an average satisfaction rating of 27% since 2020. The goal is to meet the metro average of 77%.

Initiative 2.2: Fire Safety

Through efficiencies, collaboration, and communication:

- Increase the satisfaction with how quickly the Fire Department responds to fires.

Overall Satisfaction Ratings, 2025

Residents were asked how satisfied they were with Fire Emergency Response times in the 2022 and 2025 community surveys.

	2022	2025	Change
Fire Emergency Response Times	69%	66%	▼ 3%

KCKFD Travel-Response Times, 2023 to 2024

	2023	2024	Change
Fire Travel Time	0:05:18	0:05:33	▲ 15 secs
Fire Response Time	0:07:03	0:06:58	▼ 5 secs
Structure Travel Time	0:04:24	0:04:26	▲ 2 secs
Structure Response Time	0:05:40	0:05:37	▼ 3 secs
EMS Travel Time	0:04:59	0:05:06	▲ 7 secs
EMS Response Time	0:06:13	0:06:24	▲ 11 secs



2024 Number of Calls

22,029 EMS Calls

850 Fire Calls

132 Structure Fire Calls

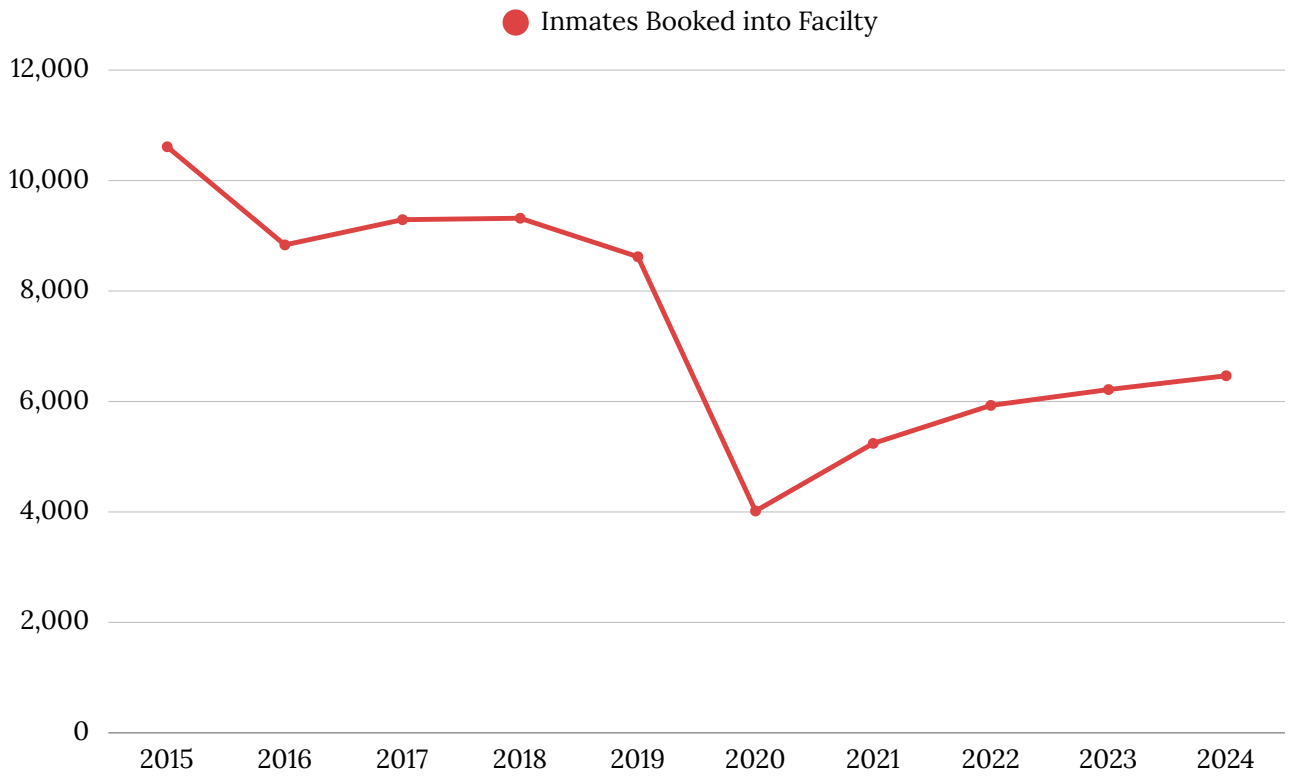
Are we overall meeting Initiative 2.2?

Somewhat, but it needs work. The National Fire Protection Association (NFPA) Standard is a 320 second (5 minute, 20 seconds) response time, including a 240 second (4 minute) travel time for 90% of fire/structure calls.

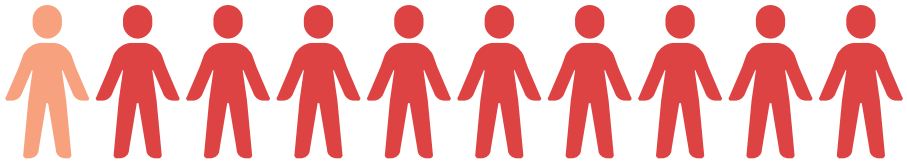
Initiative 2.3: Sheriff and Jail Safety

Through efficiencies, collaboration, and communication:

- Examine the efficiency of workflows through the Criminal Justice System



The number of inmates booked into the adult detention center has decreased since 2015. There was a sharp drop in 2020 due to the pandemic, but numbers have been slowly rising since then.



1.42% Farmouts in 2024

When the jail is full, the Sheriff has to farm out some inmates to other facilities. These farmouts can be costly, but the farmout rate in 2024 was low at 1.42% of the jail population.

Are we overall meeting Initiative 2.3?

Yes, the UG continues to work with the Sheriff's office to examine and increase the efficiency of workflows in the criminal justice system.

Initiative 2.4: Animal Services Safety

Through efficiencies, collaboration, and communication:

- Increase satisfaction with animal services from 33% in 2016 to the metro average of 57%
- Animal Services is a no-kill shelter serving the community of Kansas City, KS
- Our services include pick up of stray, deceased, sick and injured animals
- Animal bite investigations
- Investigation of animal cruelty and neglect cases

Overall Satisfaction Ratings, 2025

Residents were asked how satisfied they were with Animal Services in the 2022 and 2025 community surveys.

	2022	2025	Change	Target
Animal Services	31%	23%	▼ 8%	57%

Animal Services from 2023 to 2024

	2023	2024	Change
Euthanasia's	90	72	▼ 18
Dogs that went through foster program	154	219	▲ 65
Cats that went through foster program	115	342	▲ 227
Citations	1,904	1,655	▼ 249
Transfers to other rescues	213	199	▼ 14
Adoptions	933	1,115	▲ 182



2024 Number of Calls

6,652

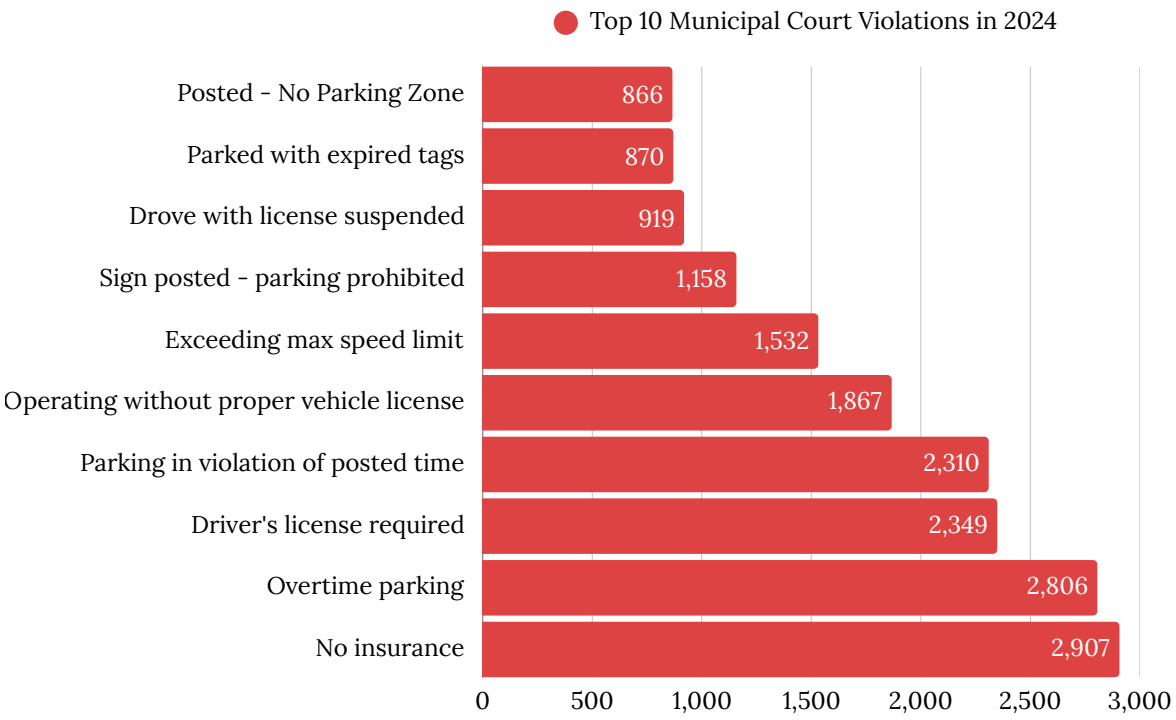
Are we overall meeting Initiative 2.4?

Somewhat, but it needs work. The goal is to increase satisfaction with animal services to the metro average of 57%. The current satisfaction rate is 23%. On the other hand, the UG continues to invest more in animal services and we can see the results in the number of people participating in foster programs and adoptions.

Initiative 2.5: Municipal Court Violations

Through efficiencies, collaboration, and communication:

- Reduce the number of crimes that present the highest risk to public safety



Municipal Court Violations from 2023 to 2024

	2023	2024	Change
Total Municipal Court Violations	20,115	29,786	▲ 9,671

Municipal Charges posing the highest risk to public safety from 2023 to 2024

Domestic Violence	764	733	▼ 31
DUI	300	296	▼ 4
Other violent misdemeanors	924	548	▼ 376

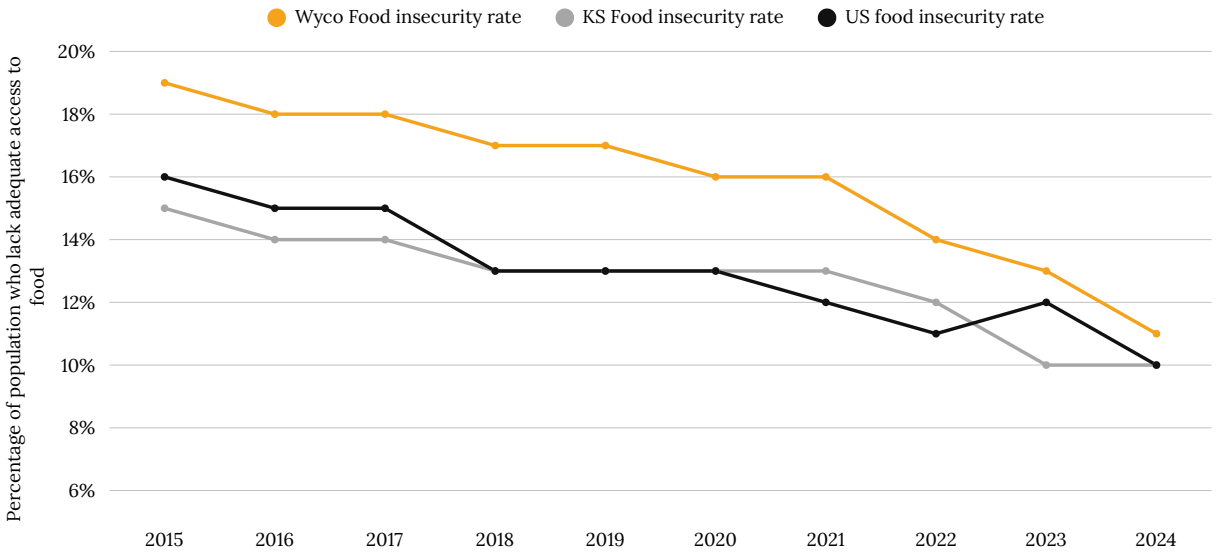
Are we overall meeting Initiative 2.5?

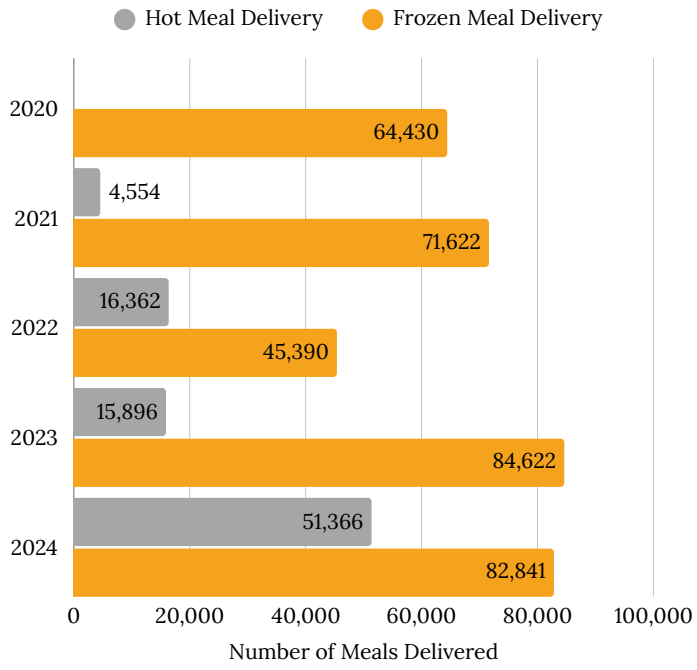
Yes, the number of municipal crimes that present the highest risk to public safety went down from 2023 to 2024.

Goal 3: Increase Community Health

- Improve county health index ranking
- Improve access to healthy food
- Promote and improve health equity
- Promote healthy lifestyles
- Reduce the burden of disease

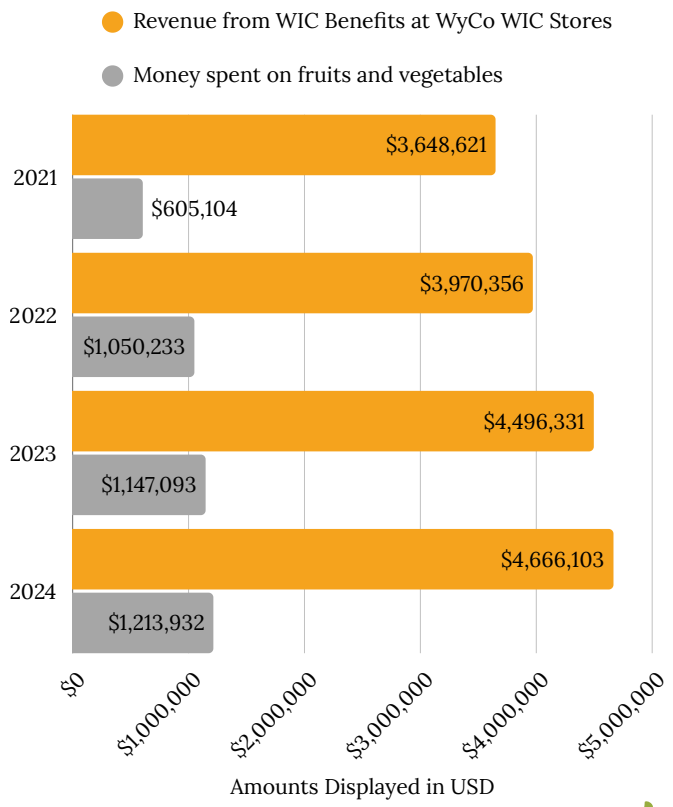
Initiative 3.1: Strengthen the food system in Wyandotte County to meet food access needs





The Aging Department has contributed to strengthening the food system through its frozen and hot meal delivery program, which has expanded since 2020. There was a decrease in Aging meal delivery services in 2022 due to changes in staffing allocations and internal capacity constraints. However, since then, the number of delivered meals has exceeded its previous levels by over 10,000. This program is vital to getting seniors the access to nutrition they need to be healthy and strong.

Women, Infant, and Children Voucher Grocery Dollars



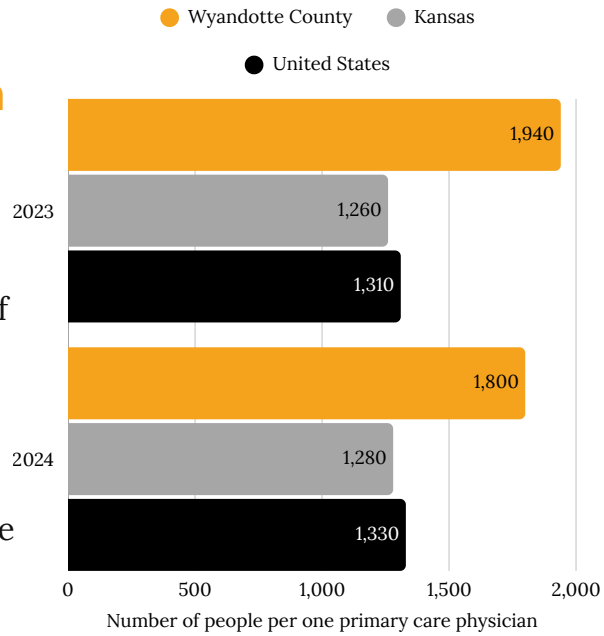
The Women, Infant, and Children (WIC) grant program is a vital part of strengthening the food system in Wyandotte County. This is a federal grant program that is managed at the local level by the Wyandotte County Health Department. People enrolled in WIC receive vouchers to help pay for food for their families. Grocery stores in Wyandotte County receive reimbursement for the foods redeemed with WIC there. The amount of WIC grocery dollars has steadily increased since 2021. USDA increased the fruit and vegetable amount on WIC benefits in 2022. The WIC fruits and vegetables spending goal for 2025 is $1.3 million.

Are we overall meeting Initiative 3.1?

Yes, the food system in Wyandotte county has grown stronger since 2015, as is illustrated through the food insecurity rate. Wyandotte County has nearly closed the gap between its food insecurity rate and the national/state averages. Wyandotte County nutrition programs managed by the Aging and Health Departments have no doubt contributed to the stronger food system.

Initiative 3.2: Increase access to primary and preventative care in Wyandotte County

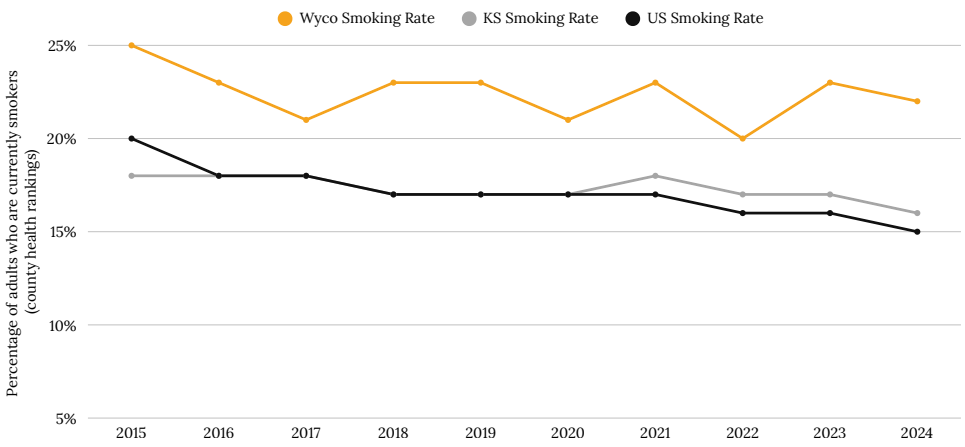
Primary Care Physicians Ratio



Are we overall meeting Initiative 3.2?

Somewhat, but it needs work. While the number of people per one primary care physician (PCP) has decreased from 2023-2024 in Wyandotte County, the ratio is still better state and nation-wide. We should continue to lower the PCP ratio in Wyandotte County until it is more in line with state and national averages.

Initiative 3.3: Reduce the impact of tobacco in Wyandotte County





Of tobacco retailers have applied and obtained a tobacco retail license for 2025

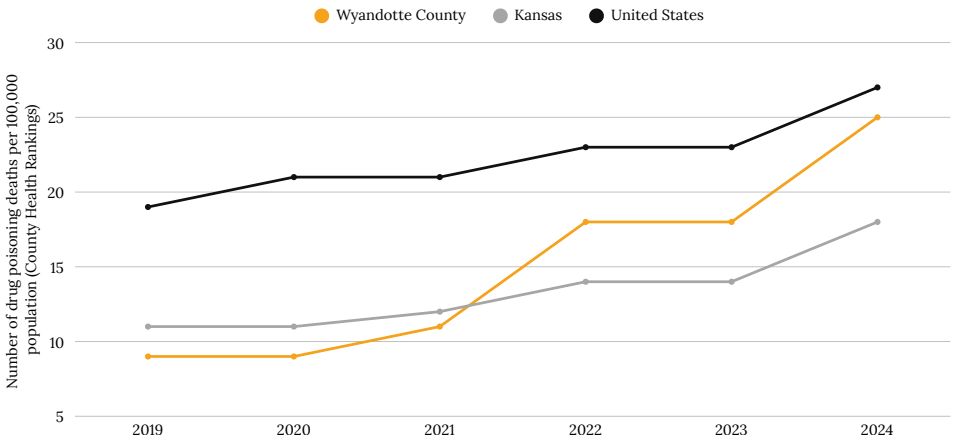
NEW! Tobacco Retail License Program

The UG initiated a tobacco retail license program in 2025, whereby retailers who sell tobacco must apply for a license and agree not to sell tobacco to minors under 21 years of age. Compliance checks will be conducted to ensure they are not selling to minors.

Are we overall meeting Initiative 3.3?

Somewhat, but it needs work. Since 2015, the Wyandotte County smoking rate has decreased from 25% to 22%. However, it is still above national and state averages, which hover around 16. With the tobacco retail license program, the UG hopes to make more progress toward this initiative.

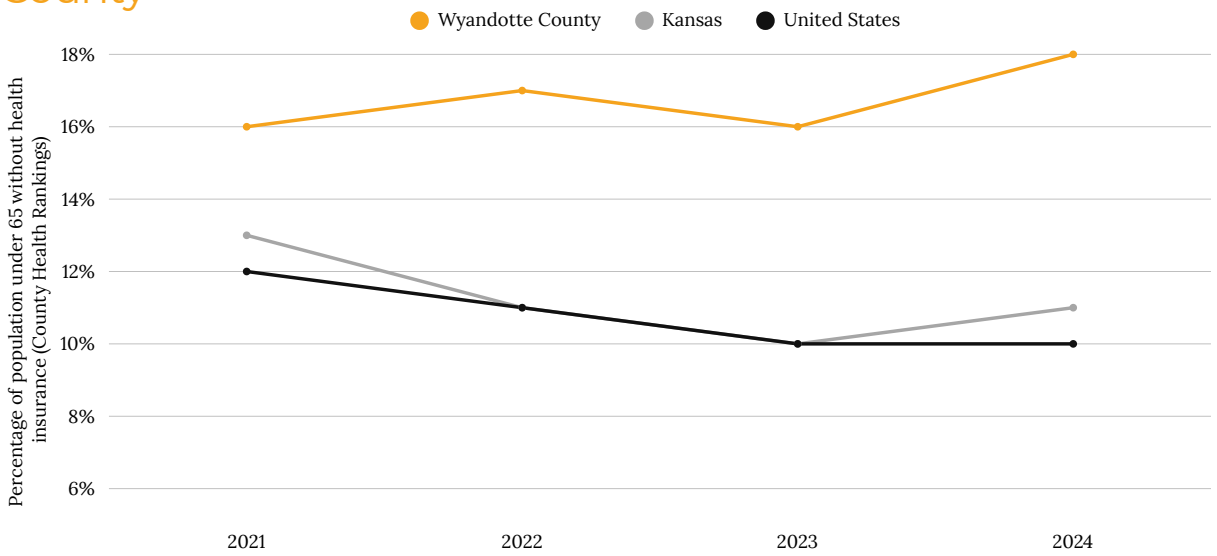
Initiative 3.4: Reduce the number of drug overdose deaths in Wyandotte County



Are we overall meeting Initiative 3.4?

No, the UG has not reduced the number of drug overdose deaths in Wyandotte County. The number of drug overdose deaths has been on the rise at the state and national levels as well. Wyandotte County numbers continue to be higher than state and national numbers.

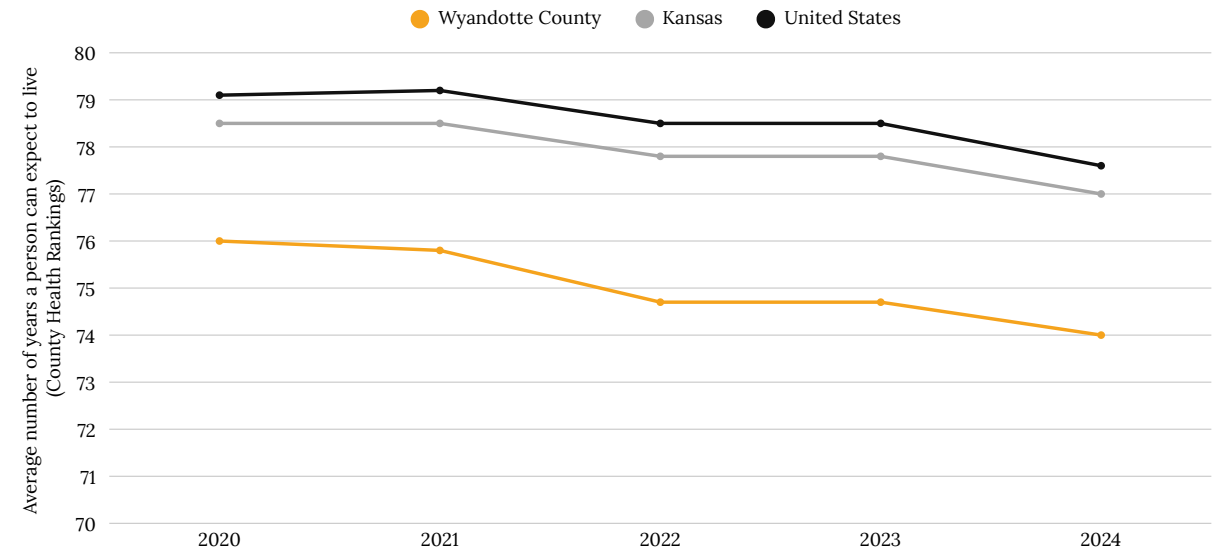
Initiative 3.5: Reduce the uninsured rate in Wyandotte County



Are we overall meeting Initiative 3.5?

No, the UG has not reduced the uninsured rate in Wyandotte County. The uninsured rate has increased from 16% to 18% since 2021. On average, the Wyandotte County uninsured rate is higher than that of Kansas and the United States. Ideally it would be lower or around the national average.

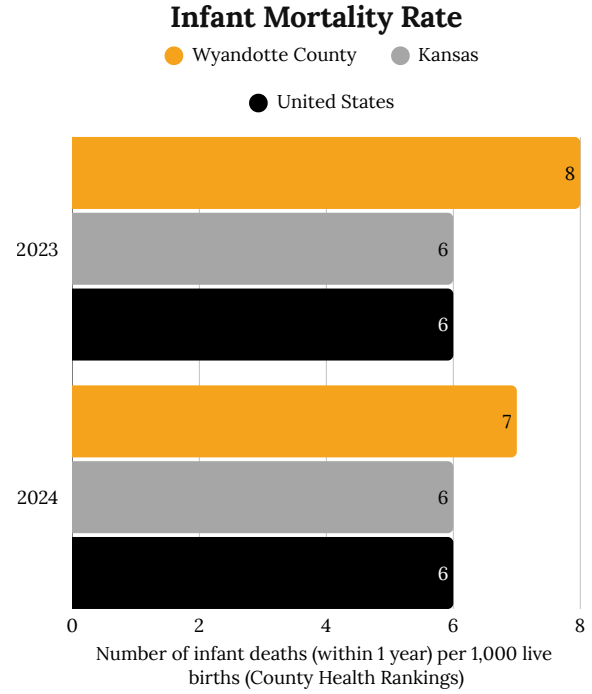
Initiative 3.6: Increase Life Expectancy in Wyandotte County



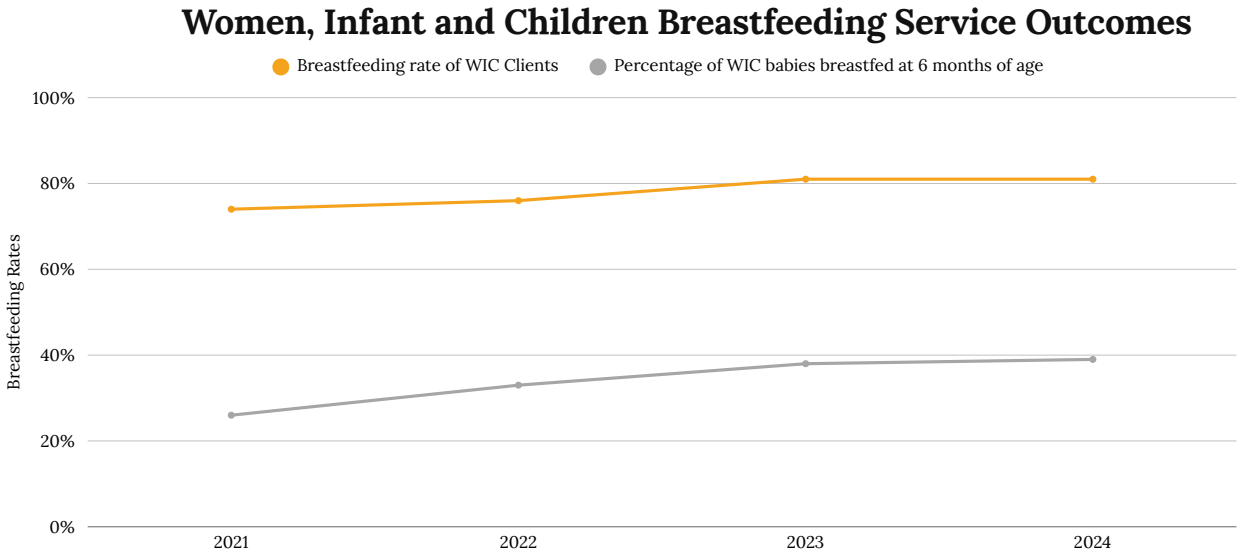
Are we overall meeting Initiative 3.6?

No, the UG has not increased life expectancy in Wyandotte County. On average, Wyandotte County life expectancy is lower than that of Kansas and the United States. Ideally it would be higher or around the national average. Life expectancy, at all levels, has continued the recent trend of declining over time.

Initiative 3.7: Promote prenatal and infant health in Wyandotte County



On average, Wyandotte County infant mortality is higher than that of Kansas and the United States. Ideally it would be 0, or at least lower around the national average. Infant mortality is hovering around 7-8 infant deaths per 1,000 live births a year in Wyandotte County, while nationally it has been constant at 6.



Are we overall meeting Initiative 3.7?

Somewhat, but it needs work. The Women, Infant, and Children (WIC) grant has a breastfeeding program to help participants breastfeed their babies. This program has seen a success since it was introduced in 2004. The percent of WIC moms who do any breastfeeding when they have their baby has increased from 74% in 2021 to 81% in 2024. The percentage of WIC babies breastfed at 6 months of age has increased from 26% in 2021 to 39% in 2024. However, the infant mortality rate is still higher than state and national averages.

Section II: Budget Process Goals

Goal 4: Foster Economic Development

- Enhance built environment to promote access
- Increase effectiveness of economic incentives
- Increase workflow readiness
- Support development with infrastructure
- Connect people to jobs

Initiative 4.1: Connect residents to jobs through transit ridership

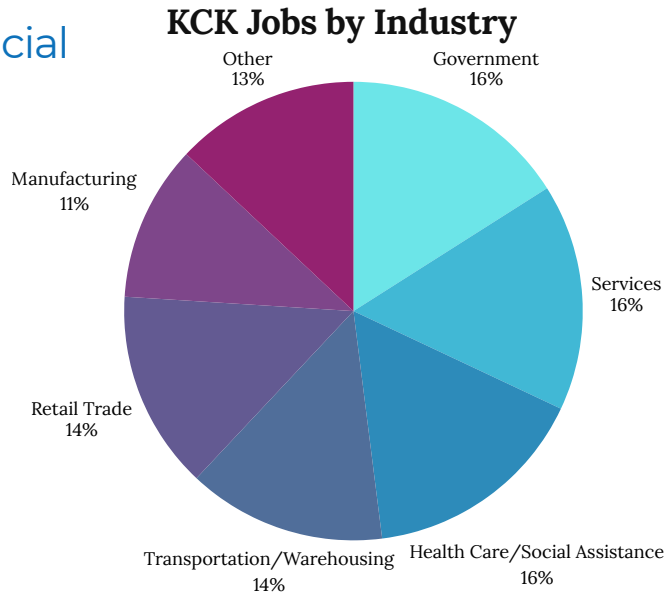
Transit Ridership from 2023 to 2024

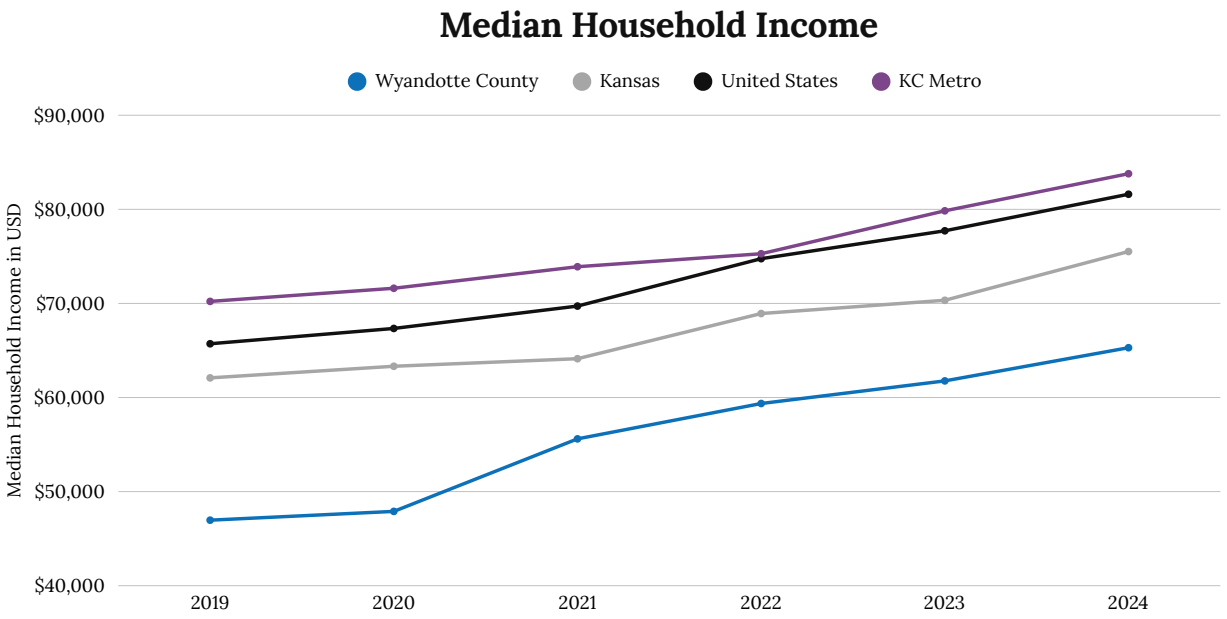
	2023	2024	Change
Fixed Route	174,038	182,784	▲ 8,746
Paratransit	37,353	34,245	▼ -3,108
Microtransit	6,492	5,719	▼ -773

Are we overall meeting Initiative 4.1?
Somewhat, but it needs work.
The UG has increased fixed route transit ridership but paratransit and microtransit numbers decreased from 2023 to 2024.

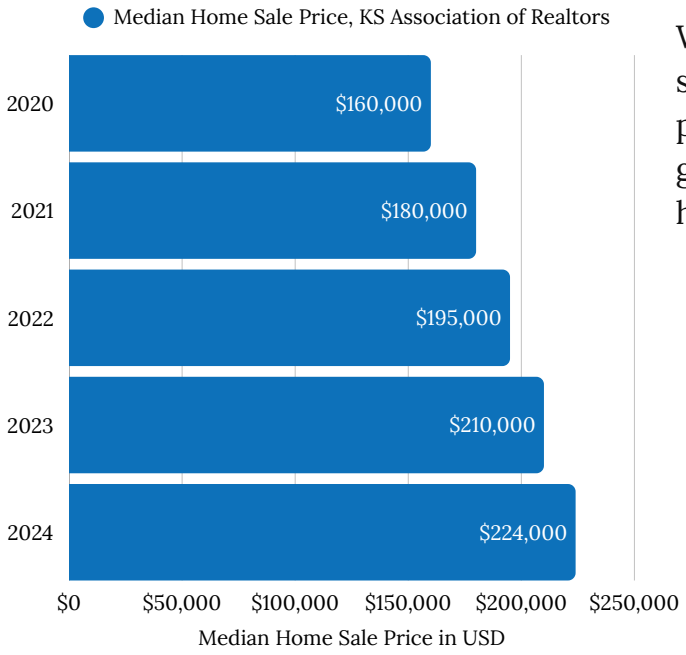
Initiative 4.2: Increase the financial resiliency of the community

The Unified Government of Wyandotte County and Kansas city, Kansas is home to a diverse industry base. The largest sectors being Government, Services, Healthcare, and Retail Trade. Notably, the transportation/warehousing and manufacturing industries are two of the larger growing industries in the recent market taking advantage of the location and work force benefits existing in the community.





Median household income for Wyandotte County according to census data has consistently been outpacing the growth experienced in the Kansas City Metropolitan Area. Wyandotte has experienced 24% growth in income since 2020 to the greater metropolitan areas 5% growth for the same period.



Wyandotte County has experienced steady increases in median home sale prices for the last decade with even greater increases since the COVID housing market trends began.

Are we overall meeting Initiative 4.2?

Yes, the UG is increasing the financial resilience of the community, which is illustrated in rising median household income, median household sales prices, and a diversity of job opportunities.

Goal 5: Focus on Service and Communication

- Continue development of open data
- Improve employee customer service skills
- Increase employee innovation and problem-solving
- Improve communication with elected officials

Initiative 5.1: Data Sharing

Through efficiencies, collaboration, and communication:

- Enhance information sharing and collaboration across the organization and the community
- Continue data tracking for other departments

Overall Satisfaction Ratings, 2025

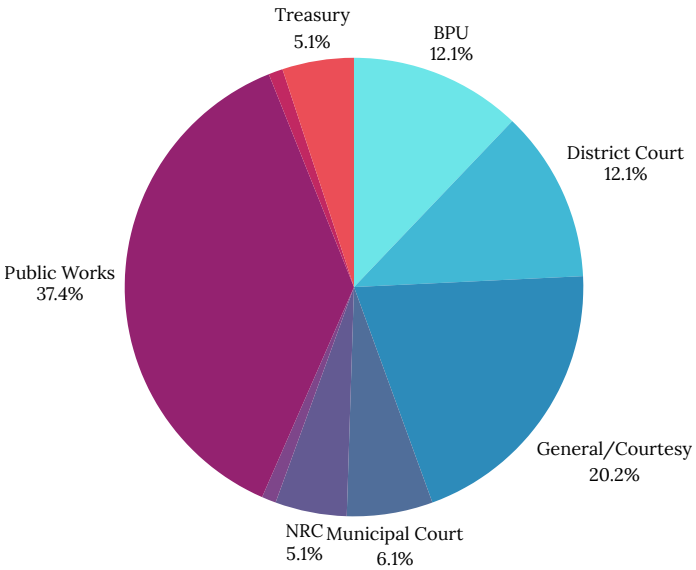
Residents were asked how satisfied they were with the overall quality of information about UG programs and services in the 2022 and 2025 community surveys.

	2022	2025	Change	Target
Quality of Information about UG programs and services	33%	31%	▼ 2%	62%

Are we overall meeting Initiative 5.1?

Somewhat, but it needs work. The UG continues to enhance information sharing and collaboration across the organization and the community. We track data across departments as well. 311 is a vital source of information for internal and external stakeholders. However, the UG is still short of meeting the target of 62% satisfaction with the quality of information about UG programs and services. Further investment is necessary to reach that goal.

311 Calls by Functional Area, 2024



Goal 6: Improve Infrastructure

Initiative 6.1: Improve Public Works Infrastructure

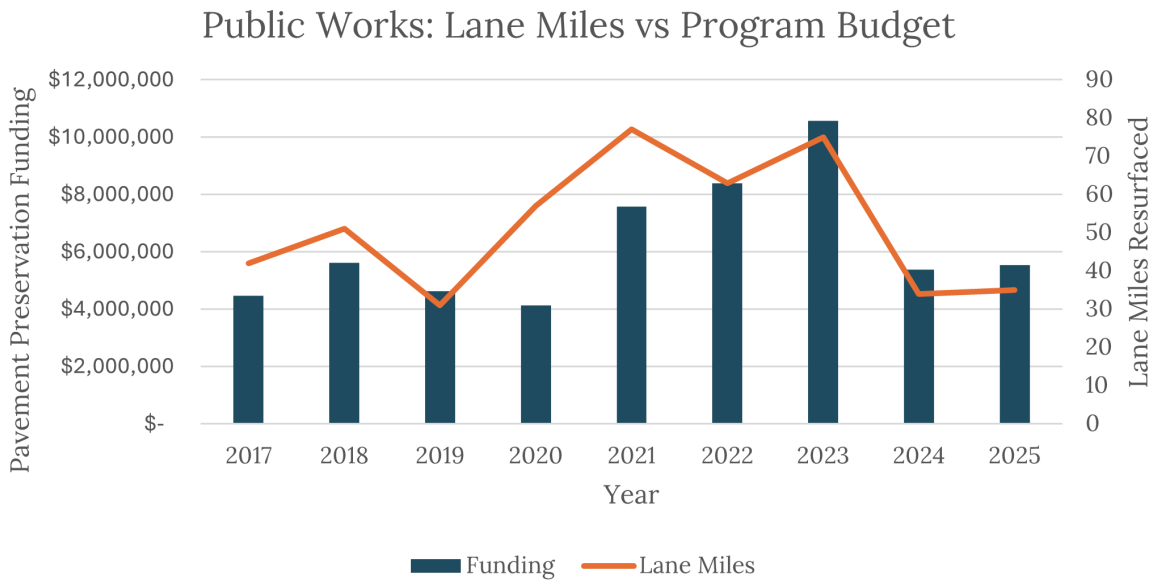
Through efficiencies, collaboration, and communication:

- Increase the satisfaction of overall cleanliness of streets and other public areas from 31% to the metro average of 72%
- Develop more sidewalks, trails, curbs, gutters, and ADA compliant infrastructure
- Improve pavement quality and maintenance
- Improve communications of the work being done by Public Works
- Improve processes and customer service for the public regarding infrastructure needs

Overall Satisfaction Ratings, 2025

Residents were asked how satisfied they were with the cleanliness of streets and other public areas in the 2022 and 2025 community surveys.

	2022	2025	Change	Target
Cleanliness of streets and other public areas	23%	22%	▼ 1%	72%



Are we overall meeting Initiative 6.1?

Somewhat, but it needs work. The UG has not increased the satisfaction with the cleanliness of streets and other public areas to the metro average of 69%. We continue to face an infrastructure crisis, where our infrastructure needs greatly outweigh our financial ability to fund them. However, we continue to contribute annually to repaving programs, sidewalks, trails, curbs, gutters, and ADA compliance. We are working on communication and customer service about public works needs.

Initiative 6.2: Improve Parks & Recreation Infrastructure and Programming

Through efficiencies, collaboration, and communication:

- Improve the quality of Parks and Recreation facilities from 50% in 2016 to the metro average of 78%
- Develop and improve trails across Wyandotte County
- Improve communications of programs and recreational facilities
- Improve processes for residents to engage with Parks and Recreation, including programming, facility rentals, and submitting complaints

Overall Satisfaction Ratings, 2025

Residents were asked how satisfied they were with the following Parks & Recreation services in the 2022 and 2025 community surveys.

	2022	2025	Change	Target
Quality of Parks & Recreation Facilities	46%	37%	▼ 9%	78%
Access to Community Centers	36%	32%	▼ 4%	
Access/Number of Parks	55%	53%	▼ 2%	
Parkwood Pool	15%	9%	▼ 6%	
Overall park and equipment maintenenance	39%	36%	▼ 3%	
Sunflower Hills Golf Course	36%	16%	▼ 20%	

Are we overall meeting Initiative 6.2?

Somewhat, but it needs work. The UG has not increased the satisfaction with the quality of parks and recreation facilities to the metro average of 78%. We continue to face an infrastructure crisis, where our infrastructure needs greatly outweigh our financial ability to fund them. However, we continue to contribute annually to improve trails and other parks infrastructure. We are also increasing communication and engagement with the public.

Goal 7: Uphold Fiscal Sustainability

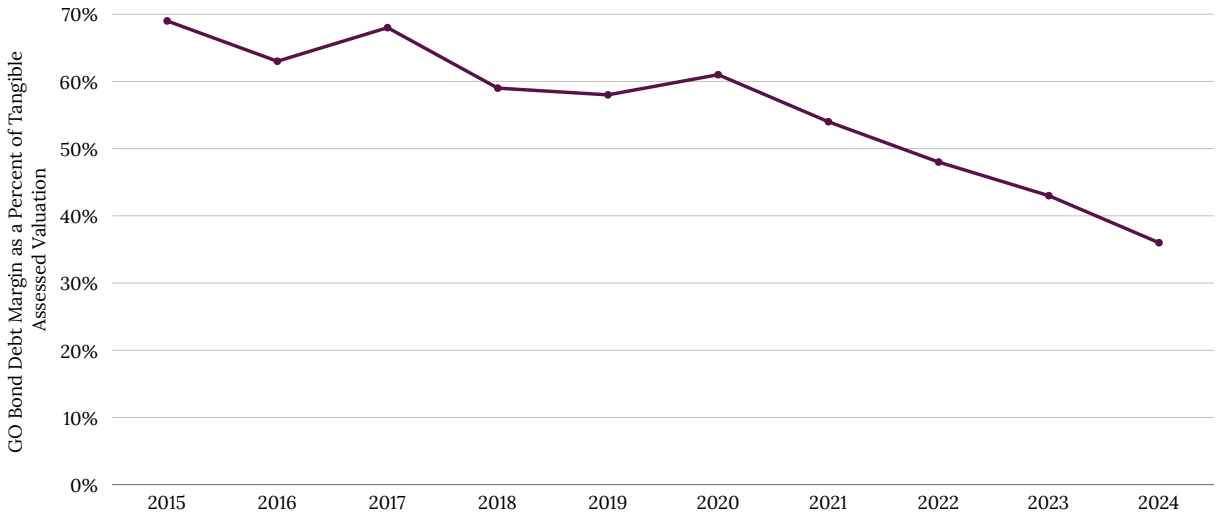
Initiative 7.1: Improve finances, budget, strategy, and research

Through efficiencies, collaboration, and communication:

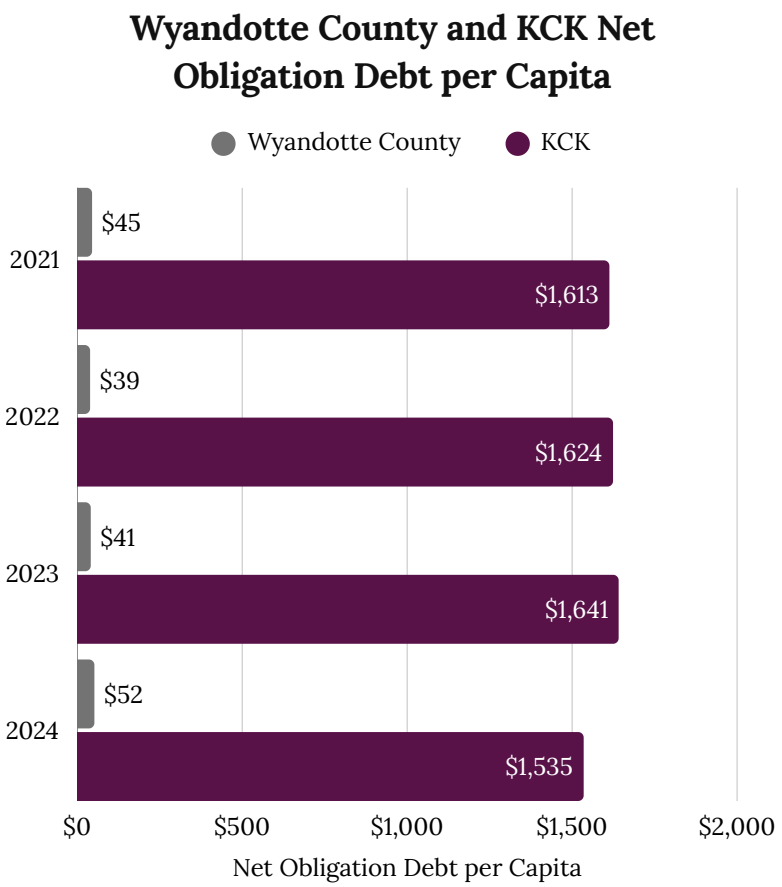
- Maintain current credit rating
- Increase fund balances to 25% target
- Reduce reliance on debt

City GO Bonds	County GO Bonds	Municipal Temporary Notes	Public Building Commission Revenue Bonds
Moody's: A1	Moody's: A1	Moody's: MIG 1	Moody's: A1
S&P: AA	S&P: AA	S&P: SP- 1+	S&P: AA

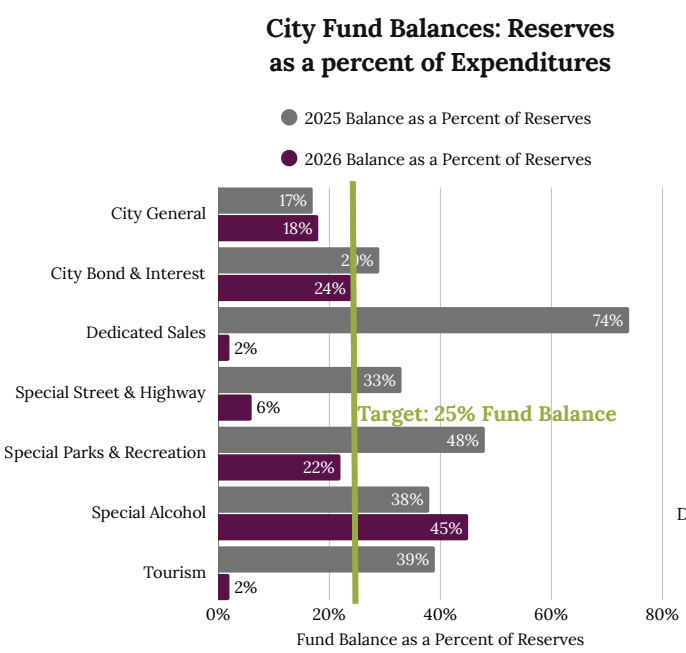
General Obligation Bond Debt Margin as a Percent of Tangible Assessed Valuation

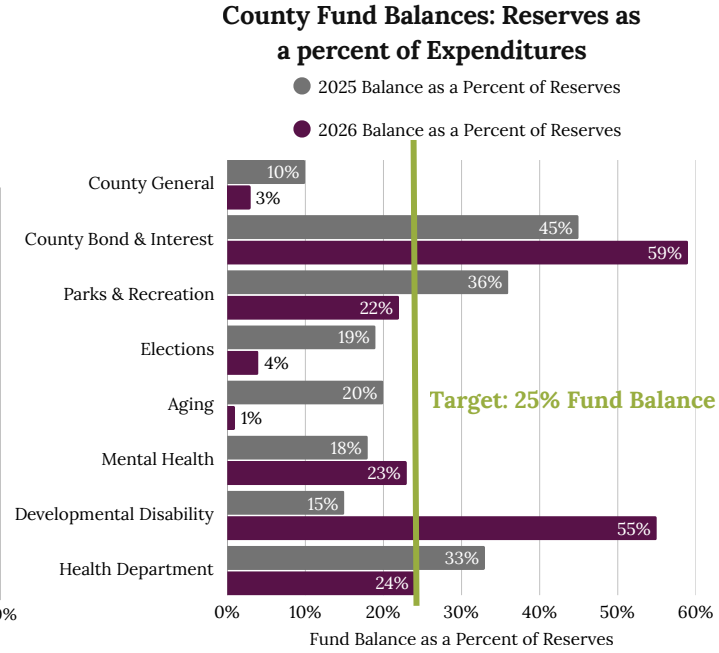


It is important to monitor debt as a percentage of a municipality's overall value. This gives an idea of how much debt the UG has controlling for its size. The UG has decreased its GO bond debt margin as a percent of Tangible Assessed Valuation steadily since 2020.



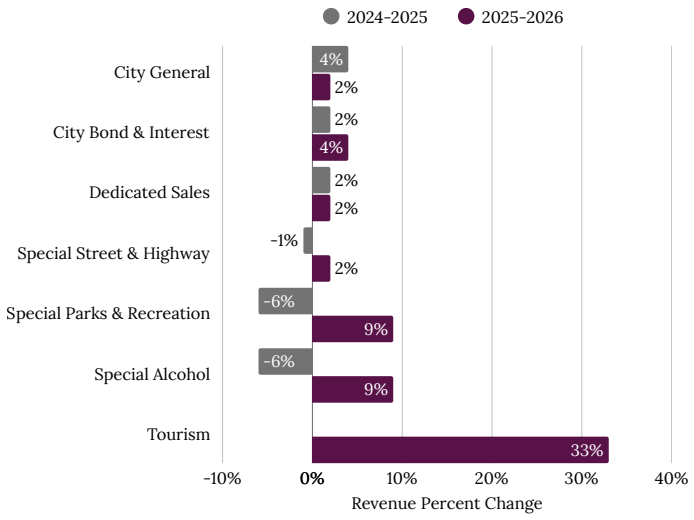
It is important to monitor debt per capita because it shows how much debt a locale has in terms of its population. County debt is much lower than city debt because the county does not provide the most debt-intensive services, such as infrastructure and public safety. City debt per capita decreased from 2023 to 2024 by $106. The UG initiated a new debt policy in 2025 with the goal of reducing reliance on debt.



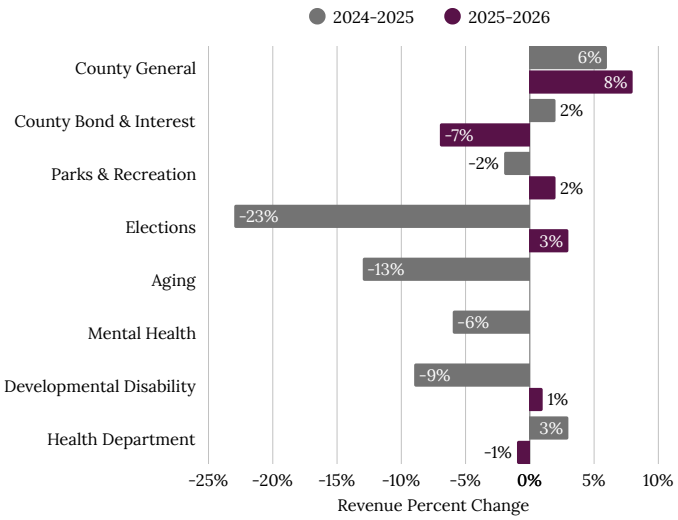


The UG's fund balance policy for major funds is to have at least 25% of expenditures in reserve. Some funds are meeting this target and some are not. From the 2025 to 2026 budget, fund balances decreased in the following funds: City Bond & Interest, Dedicated Sales, Special Street & Highway, Special Parks & Recreation, Tourism, County General, Parks & Recreation, Elections, Aging, and Health.

City Funds: Revenue Percent Change by Fund, 2024-2025 and 2025-2026



County Funds: Revenue Percent Change by Fund, 2024-2025 and 2025-2026



The charts above track revenue changes over the last two budget cycles. Ideally, every fund would have positive revenue growth every year. In reality, many funds have had negative revenue change in the last two years. Many county funds have negative revenue changes from 2024 to 2025 because the UG shifted property tax mills from some funds to the County General Fund. Tourism has the highest projected revenue growth from 2025 to 2026 because of the World Cup.

Are we overall meeting Initiative 7.1? 👉

Somewhat, but it needs work. The UG has maintained its bond ratings and decreased the reliance on debt. However, not every fund balance is reaching the 25% target. Many funds are seeing decreasing revenues, which could be contributing to this.

DEPARTMENT EXPENDITURE BUDGETS

2025 Amended-2026

Unified Government Budget



Memorial Hall Centennial:
Honoring 100 years of history. Embracing the future.

MAYOR AND COMMISSIONERS

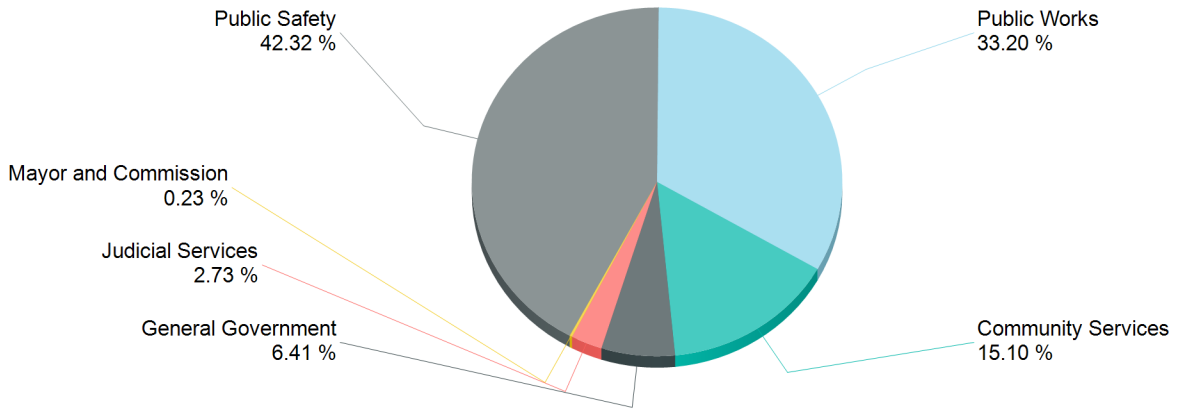
2025 Amended-2026

Unified Government Budget



Memorial Hall Centennial:
Honoring 100 years of history. Embracing the future.

Section: Mayor and Commission





Departments / Divisions

Commissioners

- Commission Districts
- Commissioners Division

Office of the Mayor/CEO

- Office of the Mayor/CEO Division

Department: Office of the Mayor/CEO

Operations 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, with assistance from the County Administrator, 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 2026 budget that mitigates tax increases for residents while maintaining essential services.
- Advocate 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, transparent, customer service government committed to excellence.
- Continue the partnership with our Commission, County Administrator and other stakeholders, reimagining the future of the Quindaro Townsite to include bistate development along the Kansas River to Rock Island Bridge.
- Advocate for the redevelopment of the geographic areas East of I-635.
- Advocate for the expansion of workforce housing throughout Kansas City, Kansas to stabilize neighborhoods and anchor new families in our community.
- Continue to facilitate equitable economic development by identifying new business and small business opportunities to expand the tax base.
- Continue to facilitate changes in business development processes that remove barriers for developers to successfully build in our country.
- In partnership with the Commission and County Administrator, we identify ways to eliminate our reliance on debt and retiring existing debt.
- Continuing to provide opportunities for regular public input to ensure a culture within the Unified Government that is community driven.
- Implement a proactive strategy with community to eliminate blight by removing abandoned structures, revitalizing neglected properties, and supporting neighborhood beautification efforts.
- Continue to support the Mayor's World Cup Readiness Taskforce to showcase Kansas City, Kansas and Wyandotte County during and after World Cup 2026.
- Continue a strong partnership with our sister cities of Edwardsville, Bonner Springs and Lake Quivira.
- Continue to advocate for infrastructure and park improvement.
- In partnership with the County Administer to ensure fiscally responsible balanced budget recommendations to the Commission.
- Focus on intentional economic development in Northeast area of KCK.
- Prioritize making the UG one of the most entrepreneur and developer and business friendly organization in the metro.
- Reestablish SCIFI infrastructure funds with Edwardsville, Bonner Springs, Lake Quivira.
- Advocate for responsible incentives to attract big corporate job creating businesses to WYCO.
- Continue to Advocate for growth and solidify Village West as the #1 tourist attraction in Kansas.

Department: Office of the Mayor/CEO

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$560,950	$516,330	$525,212	$540,201
Contractual Services	$56,602	$69,590	$69,590	$69,590
Commodities	$4,090	$8,895	$8,895	$8,895
Total	$621,641	$594,815	$603,697	$618,686

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Office of the Mayor/CEO Division	5.50	5.50	4.50	4.50
Total	5.50	5.50	4.50	4.50

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$442,674	$428,353	$434,570	$445,063
FND160 - County - General	$178,968	$166,462	$169,126	$173,623
Total	$621,641	$594,815	$603,697	$618,686

Expenditure By Division				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Office of the Mayor/CEO Division	$621,641	$594,815	$603,697	$618,686
Total	$621,641	$594,815	$603,697	$618,686

Department: Board of Commissioners

Operations Overview: The Board of Commissioners consists of ten Commissioners and Mayor/CEO: 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 the community. The Board of Commissioners provides responsible legislation, ensures safe and efficient operations of city/county government, and provides for the general health, welfare, and safety of its 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 Mayor/CEO and Board of Commissioners are 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 Mayor and Commission set goals and objectives that address issues within the organization and throughout the community.

Important Issues:

- Adopt a 2026 balanced Budget for the County and City.
- 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.

Highlights:

- Improved most Parks throughout the Northeast and East part of the city.
- Approve several new resolutions and ordinances to streamline processes for quicker access to business development in Planning + Urban Design and Landbank.
- Overseeing the hosting, planning and funding efforts of the World Cup 2026 coming to Wyandotte County next year.

New Initiatives:

- Support redevelopment projects East of I-635 to the river.
- Support redevelopment projects West of I-635.
- Support restoration and preservation of Quindaro Ruins.

Department: Commissioners

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$562,185	$544,441	$551,385	$565,151
Contractual Services	$77,771	$61,445	$61,445	$61,445
Commodities	$4,524	$4,105	$4,105	$4,105
Total	$644,481	$609,991	$616,935	$630,701

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Commissioners Division	5.00	5.00	4.50	4.50
Total	5.00	5.00	4.50	4.50

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$471,986	$403,572	$432,722	$442,358
FND160 - County - General	$172,494	$206,418	$184,214	$188,343
Total	$644,481	$609,991	$616,935	$630,701

Expenditure By Division				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Commission Districts	$77,537	$60,000	$60,000	$60,000
Commissioners Division	$566,944	$549,991	$556,935	$570,701
Total	$644,481	$609,991	$616,935	$630,701

GENERAL GOVERNMENT

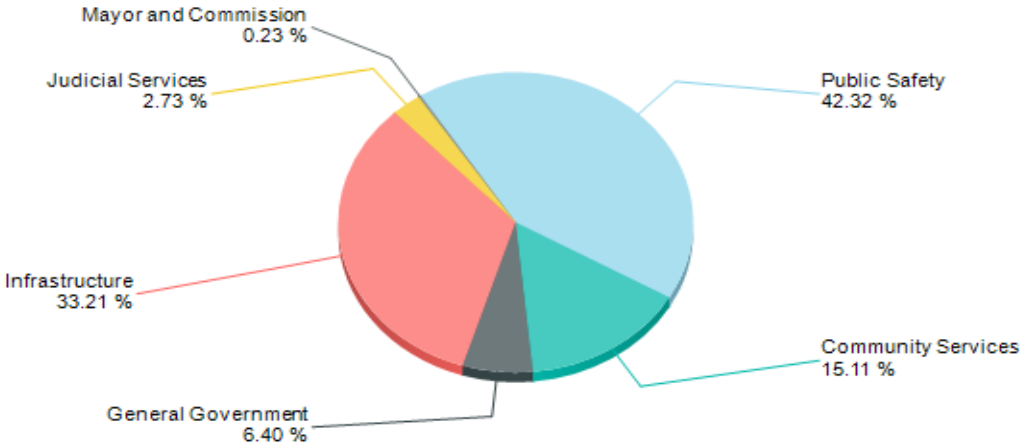
2025 Amended-2026

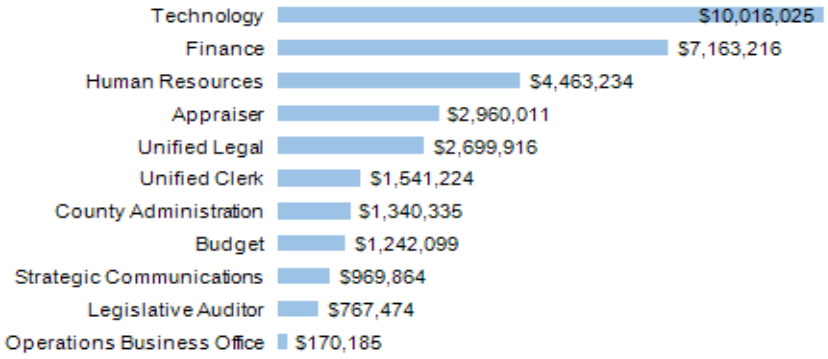
Unified Government Budget



Memorial Hall Centennial:
Honoring 100 years of history. Embracing the future.

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

Legislative Auditor
- Legislative Auditor Division

Operations Business Office
- Operation Services

Strategic Communications
- Strategic Communications Division

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

Unified Clerk
- Tax Levy Management
- Unified Clerk Division

Unified Legal
- Unified Attorney Office

Department: Appraiser's Office

Operations 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 the 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 on the County's tax base. In the 2025 session these items included a constitutional amendment to cap assessed value increases at either 3 or 4 percent which failed to pass. A bill exempting most of the individual personal property from taxation did pass effective for 2026.
- 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 continued in 2025, including nine hosted public meetings as well as meetings with several 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				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$2,487,662	$2,863,339	$2,585,542	$2,659,837
Contractual Services	$215,651	$274,601	$274,969	$278,860
Commodities	$21,529	$39,500	$39,500	$39,500
Capital Outlay	0	$60,000	$60,000	$20,000
Transfers Out	$23,000	0	0	0
Total	$2,747,842	$3,237,440	$2,960,011	$2,998,197

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Appraiser Division	32.00	30.00	27.00	27.00
Total	32.00	30.00	27.00	27.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND160 - County - General	$2,747,842	$3,177,440	$2,900,011	$2,978,197
FND635 - Fleet Maint & Vehicle Replace	0	$60,000	$60,000	$20,000
Total	$2,747,842	$3,237,440	$2,960,011	$2,998,197

Expenditure By Division				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Appraiser Division	$2,747,842	$3,237,440	$2,960,011	$2,998,197
Total	$2,747,842	$3,237,440	$2,960,011	$2,998,197

Department: Budget, Strategy & Research

Operations 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:

- For the fourth year in a row, we held UG DotteTalks, a community outreach session designed to share information about UG's financial state, Commission priorities, and invite public input on how to accomplish a balanced budget.
- Aligned operating and capital budgets with Commission's strategic goals.

New Initiatives:

- Moved the community survey process from being a biennial (every other year) survey to an annual survey cycle. This change allows more current community feedback on quality of life and Kansas City, KS & Wyandotte County services provided. The community survey provides valuable input to the elected body and administration as they set priorities and allocate resources. The survey is based on a random sample and thus results are considered statistically significant.
- 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.
- Realigned Budget, Strategy & Research Department to operate efficiently with one less employee resource.

Summary of National Accreditations, Certifications, Audits & Special Honors:

- Received the Distinguished Budget Presentation Award from the Government Finance Officers Association for the 2024 Amended/2025 Adopted Budged for the 11th consecutive year. The award reflects the Government's commitment to meeting the highest principles of governmental budgeting.

Department: Budget

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$1,082,796	$1,097,149	$1,114,731	$1,147,187
Contractual Services	$105,502	$59,013	$112,013	$174,733
Commodities	$20,851	$15,355	$15,355	$15,355
Total	$1,209,150	$1,171,517	$1,242,099	$1,337,275

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Budget Division	10.00	9.00	9.00	9.00
Total	10.00	9.00	9.00	9.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$753,223	$727,144	$775,855	$839,318
FND160 - County - General	$362,728	$349,393	$370,568	$399,504
FND560 - Sewer System	$93,199	$94,980	$95,677	$98,452
Total	$1,209,150	$1,171,517	$1,242,099	$1,337,275

Expenditure By Division				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Budget Division	$1,209,150	$1,171,517	$1,242,099	$1,337,275
Total	$1,209,150	$1,171,517	$1,242,099	$1,337,275

Department: Unified Clerk

Operations Overview: The responsibilities of the Unified Government Clerk's Office are defined nearly 1,000 times in the Kansas Statutes. The UG Clerk's Office is responsible for attending and transcribing all commission meetings and issue notice of meetings for 40 boards, committees, and task forces in compliance with the Kansas Open Meetings Act. 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. 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 from creation to ultimate destruction or archival retention in compliance with the Government Records Preservation Act. 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 (KORA). The mailroom processes incoming, internal, and outgoing mail, as well as packages received from Amazon, UPS, FedEx, and private delivery services.

Important Issues:

- Compliance with KORA/KOMA continues to be a challenge for the organization in areas such as meeting minutes.
- Current staffing levels makes meeting all statutory requirements of the office of the Clerk challenging.

Highlights:

- KORA – in 2024 received 4,436 open record requests which were closed in a median response time of 7 days.
- Internal requests for records from various UG departments total 379.
- Senior Rebates - From January 2, 2025 – April 15, 2025, the Clerk's Office processed 1,480 rebate applications. UG Utility/Sales Tax Rebates totaled $465,055.54.00; and the State of Kansas property rebates totaled $468,610.20.00, for a combined total of $933,665.74.
- Commission/Standing Committee Meetings – In 2024 81 meetings were attended by UG Clerk's Office staff, representing 177 meeting hours.
- Mail – 30,890 pieces of incoming USPS mail and 4,193 packages were received and processed.
- Property Ownership – 881 documents filed with the Register of Deeds prompting updates by the UG Clerk's Office.
- Records – 304 boxes of confidential or protected documents authorized by various departments were shredded and destroyed by Records Center staff in accordance with Kansas law.

New Initiatives:

- Standardizing agenda format for all boards/committees/task forces.
- Using Artificial Intelligence (AI) to transcribe minutes and create summary minutes.

Summary of National Accreditations, Certifications, Audits, & Special Honors:

- 2024 July and November abstract audits certified and accepted by the Property Valuation Division of the Kansas Department of Revenue.

Department: Unified Clerk

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$796,333	$897,789	$959,070	$932,531
Contractual Services	$544,009	$558,608	$555,608	$590,608
Commodities	$24,576	$28,546	$26,546	$26,546
Total	$1,364,918	$1,484,943	$1,541,224	$1,549,685

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Tax Levy Management	1.50	1.50	1.00	1.00
Unified Clerk Division	9.00	9.00	10.00	9.00
Total	10.50	10.50	11.00	10.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$619,927	$600,968	$619,562	$615,738
FND160 - County - General	$669,230	$807,975	$850,662	$862,947
FND207 - Clerk's Technology Fund	$75,761	$76,000	$71,000	$71,000
Total	$1,364,918	$1,484,943	$1,541,224	$1,549,685

Expenditure By Division				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Tax Levy Management	$134,695	$190,196	$157,455	$171,494
Unified Clerk Division	$1,230,223	$1,294,747	$1,383,769	$1,378,191
Total	$1,364,918	$1,484,943	$1,541,224	$1,549,685

Department: County Administrator's Office

Operations 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 a balance annual budget for 2026.
- 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 for 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.
- Conduct an ongoing long-range financial discussion 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 areas around the UG to host the KC2026 World Cup events.
- Ratified eight (8) out of 13 Union Contracts. Outstanding: SEIU Building Engineers, AFSCME, FOP 4 Police, and FOP 40 Sheriff. The following contracts have been finalized:
    - Teamsters
    - Carpenters
    - General Laborers
    - Plumbers
    - Painters
    - IBEW
    - LiUna
    - IAFF
- The following are still in process and have expired 12/31/2024:
    - SEIU Building Engineers
    - AFSCME
- The following are in contract until 12/31/2025 and we will begin negotiations this summer:
    - FOP4 Police
    - UFCW Police Dispatchers
- The following LOU is in place until 12/31/2025:
    - FOP40 Sheriff

Highlights:

- Realign current Stabilization, Occupation, and Revitalization (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.
- Created Beautification/Abatement team for the 2026 World Cup.
- 1st Annual UG Convocation, 2025.

Department: County Administration

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$1,053,027	$1,064,530	$1,064,530	$1,094,065
Contractual Services	$146,654	$187,357	$262,357	$187,357
Commodities	$15,925	$13,448	$13,448	$13,448
Total	$1,215,606	$1,265,335	$1,340,335	$1,294,870

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
County Administration Division	5.75	5.75	5.75	5.75
Total	5.75	5.75	5.75	5.75

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$882,855	$940,241	$940,241	$960,915
FND160 - County - General	$332,751	$325,094	$325,094	$333,954
FND223 - Tourism & Convention Prom	0	0	$75,000	0
Total	$1,215,606	$1,265,335	$1,340,335	$1,294,870

Expenditure By Division				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
County Administration Division	$1,095,127	$1,110,600	$1,185,600	$1,140,135
Intergovernmental Affairs	$120,479	$154,735	$154,735	$154,735
Total	$1,215,606	$1,265,335	$1,340,335	$1,294,870

Department: Strategic Communications

Operations Overview: The Strategic Communications is dedicated to enhancing the communication experience at the Unified Government. In addition to continuing to standardize communication processes, streamline information, and assist in coordinating messages to the public. We are also focused on enhancing our storytelling efforts for both internal and external stakeholders. We will continue to build and maintain key relationships while leveraging innovative tools and resources to reach our community and stakeholders in a timely and effective manner.

The Strategic Communications Department currently consists of four members: an Interim Director/Public Information Officer, a Community Storyteller, a Digital Content Coordinator, and a Professional Program Assistant who is shared partially with the Neighborhood Resource Center.

Important Issues:

- We need to establish a strong online presence as a recruitment and business retention strategy, and we must improve our website content more frequently.
- It is essential to address governance, accessibility, content management, and standards for our website and other communication channels as part of broader organizational change management.
- We need 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. Based on data collected during the 2025 community survey, the Strategic Communications Department will continue to focus our communications delivery efforts on enhancing the UG website experience, the weekly DotteNews newsletter and other UG enewsletters, timely social media updates, and identified printed reports and mailers.

Highlights:

- Hosted the first annual UG convocation ceremony for staff (Jan. 2025) to spotlight 2024 accomplishments and 2025 goals - 2025 UG Convocation.
- Drastically increased the UG social media presence through continued storytelling and concentrated efforts.
    - Launched "KCKFD Mission Ready" video, which reached over 42K viewers in less than 30 days.
- Launched internal stakeholder Wyandotte County/ KCK weekly media coverage report.
- Continued to grow various e-newsletters by more than 36,351 subscribers since launch in May 2023.
- Supported community outreach for several departments to expand promotion and participation.

New Initiatives:

- Increasing storytelling to assist with the overall UG brand image.
- Finalize and implement brand guidelines.
- Create and implement an overall communications plan.
- Streamline communications standards across all UG Departments by creating a communications toolkit.
- Continuing annual newsletter from the UG with program updates, key highlights, updates and initiatives – Digital and virtual publication.
- Provide communications training and resources within the organization as well as the community.
- Assist in ensuring UG Departments are aware and educated on the upcoming April 2026 ADA compliance guidelines - State and Local Governments: First Steps Toward Complying with the Americans with Disabilities Act Title II Web and Mobile Application Accessibility Rule | ADA.gov.
- Assisting with communications and collaborative efforts for the 2026 World Cup.
- Relaunching designated daily content on UGTV.
- Leverage Workday as an internal communications tool.
- Add a contract or full-time graphic designer to support branding and communications.
- Fill the Public Information Officer role to coordinate media relations and internal and external communications efforts.

Department: Strategic Communications

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$443,786	$486,511	$459,154	$472,513
Contractual Services	$68,059	$197,910	$197,910	$197,910
Commodities	$4,217	$32,800	$32,800	$32,800
Capital Outlay	0	$280,000	$280,000	$120,000
Transfers Out	$50,000	0	0	0
Total	$566,062	$997,200	$969,864	$823,223

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Strategic Communications Division	4.00	4.00	4.00	4.00
Total	4.00	4.00	4.00	4.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$380,831	$775,985	$756,835	$486,186
FND160 - County - General	$185,231	$221,236	$213,029	$337,036
Total	$566,062	$997,200	$969,864	$823,223

Expenditure By Division				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Strategic Communications Division	$566,062	$997,200	$969,864	$823,223
Total	$566,062	$997,200	$969,864	$823,223

Department: Finance

Operations 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 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 of operating expenditure (17%) 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:

- Continue commitment to enhance revenues through evaluation of opportunities for adjustments to the Government's various charges for services.
- Shift reliance on debt for funding maintenance projects to more cash funded projects.

New Initiative:

- Propose a new debt strategy for funding infrastructure projects to reduce reliance of property tax mill levy to fund debt issuance.

Department: Finance

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$5,079,759	$6,446,621	$5,623,116	$5,784,147
Contractual Services	$2,261,299	$1,339,703	$1,339,703	$1,434,414
Commodities	$77,982	$131,966	$131,966	$131,966
Capital Outlay	$6,578	$24,000	$24,000	$24,000
Grants and Claims	$3,448,650	$4,331	$4,331	$4,331
Miscellaneous / Other	$4,850,604	$1,100	$1,100	$1,100
Reserves & Contingencies	0	$5,000	$5,000	$5,000
Agency Fund - Tax Distribution	$351,204,232	0	0	0
Total	$366,929,089	$7,952,721	$7,129,216	$7,384,958

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Auditing/Accounting	9.00	9.00	7.00	7.00
Delinquent Tax Sale	7.00	7.00	5.00	5.00
Finance Division	7.00	7.00	6.00	6.00
Payroll	5.00	5.00	3.00	3.00
Purchasing	6.00	6.00	6.00	6.00
Treasurer's Office	40.00	40.00	37.00	37.00
Total	74.00	74.00	64.00	64.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$2,607,159	$2,696,910	$2,335,522	$2,457,101
FND113 - Parks and Recreation	$2,169	$3,064	$3,064	$3,064
FND160 - County - General	$3,912,166	$4,899,394	$4,438,339	$4,573,391
FND162 - County - Elections	($21,228)	$3,613	$3,613	0
FND165 - County - Aging	$2,653	$3,457	$3,457	$3,457
FND171 - Developmental Disability	$976	$1,379	$1,379	$1,379
FND172 - County - Health Department	$7,496	$10,248	$10,248	$10,248
FND208 - Treasurer's Technology Fund	$16,852	$85,000	$85,000	$85,000
FND225 - Community Development Grants	($1,112)	$4,608	$4,608	$4,608
FND262 - Department of Aging Grants	$1,050	$1,277	$1,277	$1,277
FND263 - Health Department Grants	$479	$1,491	$1,491	$1,491
FND266 - Other Grants	$510,458	$76,512	$76,512	$76,512
FND560 - Sewer System	$92,477	$163,764	$162,702	$165,426
FND565 - Sunflower Hills Golf Fund	$859	$676	$676	$676
FND570 - Court Trustee Fund	$1,261	$1,328	$1,328	$1,328
FND790 - Tax Collection Fund	($6,026)	0	0	0
FND791 - Tax Distribution Fund	$359,801,397	0	0	0
Total	$366,929,089	$7,952,721	$7,129,216	$7,384,958

Expenditure By Division				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Auditing/Accounting	$1,579,153	$1,328,818	$1,174,287	$1,231,775
Delinquent Tax Sale	$441,666	$756,678	$558,643	$570,022

Finance Division	$1,430,434	$1,008,030	$1,074,431	$1,164,672
Payroll	$288,820	$470,765	$315,825	$323,802
Purchasing	$693,359	$919,149	$919,480	$932,043
Treasurer's Office	$362,495,657	$3,469,281	$3,086,550	$3,162,644
Total	$366,929,089	$7,952,721	$7,129,216	$7,384,958

Department: Finance
Division: Accounting

Operations 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, assists with the quarterly Budget to Actual reports, and any other requested reports.

Important Issues:

- Enhance the Accounting Division's reporting system to better inform citizens and Commission members, supporting effective decision-making and strategic resource allocation.
- Continue to update the comprehensive set of policies to ensure proper internal controls.
- Continue to meet with staff to identify workflow improvements and deliver related training. Support professional growth through required division training.

Highlights:

- Issued 24,588 supplier payments for goods and services closing the procure to pay cycle for over 35,000 suppliers invoices. Implementation of best practices to streamline workload and improve accuracy.
- Completed the 2023 Financial audit and received the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting for our Annual Comprehensive Financial Report (ACFR) dated 12/31/23. This is the 24th year in which this award has been received.

New Initiatives:

- Remaining focused on developing a reconciliation and review process for balance sheet accounts to assets and 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.
- Continue to analyze outcomes and gather feedback to identify areas for refinement. Collaborate with cross-functional teams to implement streamlined workflows, and leverage technology to support scalable, high-quality service delivery.

Summary of National Accreditations, Certifications, Audits & Special Honors:

- Received the Outstanding Achievement for Excellence in Financial reporting Certificate of Achievement.

Department: Finance

Division: Auditing/Accounting

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$811,415	$919,056	$764,525	$786,763
Contractual Services	$763,474	$394,632	$394,632	$429,882
Commodities	$4,263	$15,130	$15,130	$15,130
Total	$1,579,152	$1,328,818	$1,174,287	$1,231,775

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Auditing/Accounting	9.00	9.00	7.00	7.00
Total	9.00	9.00	7.00	7.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$1,044,177	$844,751	$703,680	$742,015
FND160 - County - General	$464,668	$343,631	$331,234	$347,663
FND560 - Sewer System	$70,307	$140,435	$139,374	$142,098
Total	$1,579,152	$1,328,818	$1,174,287	$1,231,775

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Auditing/Accounting	$1,579,152	$1,328,818	$1,174,287	$1,231,775
Total	$1,579,152	$1,328,818	$1,174,287	$1,231,775

Department: Finance

Division: Capital & Economic Development Financing Administration

Operations 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 bond ($81 million) at rate of 3.82%. Due to the new Debt Strategy, no additional temp notes were issued for 2025 due to reduction in the debt funding for 2025 tax supported projects.

New Initiatives:

- **Implement a new Debt Strategy: Reduce** reliance on debt financing and use cash resources for maintenance projects. Develop strategy for prioritizing projects that need debt financing to reduce the debt fund mill levy for property tax relief.
- **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.

Department: Finance

Division: Grant Management

Operations Overview: The Grant Management Division is tasked with centralizing the UG's grant compliance by providing guidance and resources for managing grants with an emphasis on financial compliance and reporting.

Important Issues:

- Support UG Departments with grant compliance and reporting.
- Providing training and oversight related to policies and procedures.

Highlights:

- Filled the Grant Fiscal Administrator position.
- All ARPA projects for immediate needs, internal capital projects and sub-recipient projects were encumbered by 12/31/24.
- Continued submittal of ARPA Quarterly Reports to the US Treasury Department.
- Continue to assist departments with setting up grants in Workday ERP System.
- Interdepartmental grant group established and currently meeting.
- Grant Fiscal Administrator working with UG Departments to help with resources related to grant compliance, procurement, and audits.

New Initiatives:

- Develop a training series for the UG Departments on grant compliance and reporting.
- Update the Grant Management Manual.
- Update the Grant Website to include resources for grant opportunities, compliance, and reporting.

Department: Finance

Division: Payroll

Operations Overview: The Payroll Division is responsible for the accurate and timely processing of pay to over 2,700 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 KPERs, 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 year end processes.
- Assist employees with Workday.
- Improve reporting capabilities with Workday.

Highlights:

- Full year of payroll processed in Workday.
- Worked through an extensive KPERS audit.
- Processed over 64,000 payroll checks with few errors or omissions by the department.
- Processed and distributed 2,740 W-2s.
- Work closely with Absence and Time Tracking to optimize Workday procedures.

Summary of National Accreditations, Certifications, Audits & Special Honors:

- Completed KPERs audit with minimal adjustments.

Department: Finance

Division: Payroll

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$275,762	$452,248	$297,308	$305,285
Contractual Services	$11,643	$13,197	$13,197	$13,197
Commodities	$1,415	$5,320	$5,320	$5,320
Total	$288,820	$470,765	$315,825	$323,802

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Payroll	5.00	5.00	3.00	3.00
Total	5.00	5.00	3.00	3.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$172,806	$285,561	$192,598	$197,383
FND160 - County - General	$116,014	$185,204	$123,228	$126,418
Total	$288,820	$470,765	$315,825	$323,802

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Payroll	$288,820	$470,765	$315,825	$323,802
Total	$288,820	$470,765	$315,825	$323,802

Department: Finance

Division: Procurement & Contract Compliance

Operations Overview: The Procurement Division 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 Contract Management Software to streamline and automate the lifecycle of contracts. To assist in compliance and renewals to efficiently manage contractual obligations.
- Partnering with the City of KCMO initiative, Local Business Enterprise (LBE) Certification.

New Initiatives:

- Full staff Procurement.
- Build better relationships with Departments and Suppliers to improve communication and efficiency. Buyers will meet with their departments monthly and suppliers quarterly. This initiative helps maintain strong relationships to streamline processes and work towards a common goal that the public receives the best possible service.
- Develop online training for Procurement and Visa Cards.
- 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.
- Procurement will increase the number of outreach events for our community by 2-3 events this year.

Department: Finance

Division: Purchasing

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$394,070	$555,881	$556,212	$572,388
Contractual Services	$293,807	$352,696	$352,696	$349,083
Commodities	$5,482	$10,572	$10,572	$10,572
Total	$693,359	$919,149	$919,480	$932,043

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Purchasing	7.00	6.00	6.00	6.00
Total	7.00	6.00	6.00	6.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$471,089	$617,280	$567,070	$578,393
FND113 - Parks and Recreation	$2,169	$3,064	$3,064	$3,064
FND160 - County - General	$194,155	$211,299	$261,841	$266,693
FND162 - County - Elections	($21,228)	$3,613	$3,613	0
FND165 - County - Aging	$2,653	$3,457	$3,457	$3,457
FND171 - Developmental Disability	$976	$1,379	$1,379	$1,379
FND172 - County - Health Department	$7,496	$10,248	$10,248	$10,248
FND225 - Community Development Grants	($1,112)	$4,608	$4,608	$4,608
FND262 - Department of Aging Grants	$1,050	$1,277	$1,277	$1,277
FND263 - Health Department Grants	$479	$1,491	$1,491	$1,491
FND266 - Other Grants	$11,751	$36,512	$36,512	$36,512
FND560 - Sewer System	$21,759	$22,917	$22,917	$22,917
FND565 - Sunflower Hills Golf Fund	$859	$676	$676	$676
FND570 - Court Trustee Fund	$1,260	$1,328	$1,328	$1,328
Total	$693,359	$919,149	$919,480	$932,043

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Procurement	$693,359	$919,149	$919,480	$932,043
Total	$693,359	$919,149	$919,480	$932,043

Department: Finance

Division: Treasury – Delinquent Revenue

Operations 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 while pursuing an equitable balance with the goal of addressing blighted and vacant parcels through the Tax Sale.
- 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 if not sold in the sale to break the pattern of institutionalized vacancy.

Highlights:

- The Delinquent Real Estate division is working to intervene in tax delinquency issues earlier in the cycle. By disrupting the slide before an owner reaches Tax Sale eligible status it should be possible to cure the delinquency far faster and with less overall expense to the resident.
- Delinquent Real Estate maintains an "in-person" presence during the sale at Memorial Hall to be able to meet the needs of all the members of the community who wish to participate and has been highly successful.
- Through strategic efforts, Delinquent Real Estate has successfully reduced both the number of properties facing tax sales and the frequency of tax sales, decreasing the annual events from two to one.
- Tax Sale No. 355, held on August 14, 2024, successfully recovered $1,344,713.14 million in delinquent taxes.
- In 2024, we launched a comprehensive overhaul of our Treasury training program, designed to equip all positions that interact with the public with the essential skills and knowledge for delivering exceptional service. This initiative has been a key focus for enhancing efficiency, transparency, and professionalism in every public interaction. The program continues into 2025, adapting as more positions are vacant and new roles are added, ensuring that all team members receive the training necessary to meet evolving public service needs.

New Initiatives:

- Execution of an enhancement to the system of records to produce Delinquent Real Estate Payment Plans electronically. The system enhancement will also aid in helping to streamline the payment plan reporting.
- Train and retrain all staff for ultimate customer service through an annual customer service training workshop which includes real-life scenario role-plays, refresher sessions along with onboarding modules, and ongoing coaching and feedback.

Department: Finance

Division: Delinquent Tax Sale

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$390,602	$593,035	$395,000	$406,379
Contractual Services	$45,635	$151,193	$151,193	$151,193
Commodities	$5,429	$12,450	$12,450	$12,450
Total	$441,666	$756,678	$558,643	$570,022

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Delinquent Tax Sale	8.00	7.00	5.00	5.00
Total	8.00	7.00	5.00	5.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND160 - County - General	$441,666	$756,678	$558,643	$570,022
Total	$441,666	$756,678	$558,643	$570,022

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Delinquent Tax	$441,666	$756,678	$558,643	$570,022
Total	$441,666	$756,678	$558,643	$570,022

Department: Finance

Division: Treasury – Motor Vehicle

Operations 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.
- Continually evaluate changes being made at the State level and how they affect the customer experience for registering vehicles in the County.

Highlights:

- Processed 115,902 renewals and 36,140 new titles during 2024.
- Transformed the Courthouse front window space into an integrated part of the entire office. We added four new windows and relocated the information desk to the front entry. This change created more and more efficient experience for constituents, improved communication, and provided our staff with more room to work effectively. Additionally, the redesign created a better environment for training new staff, allowing them to adapt quickly and seamlessly to their roles.
- In 2024, we launched a comprehensive overhaul of our Treasury training program, designed to equip all positions that interact with the public with the essential skills and knowledge for delivering exceptional service. This initiative has been a key focus for enhancing efficiency, transparency, and professionalism in every public interaction. The program continues into 2025, adapting as more positions are vacant and new roles are added, ensuring that all team members receive the training necessary to meet evolving public service needs.

New Initiatives:

- Performance Audit of Motor Vehicle to continue to enhance our processes to allow earlier availability of appointments and easier flow of walk-in customers.
- PILOT Satellite Motor Vehicle Registration Renewal Services in Bonner Springs, Kansas.
- Continue to enhance our processes to allow earlier availability of appointments and easier flow of walk-in customers.
- Continue to enhance our marketing efforts with PayIt to spotlight both English and Spanish marketing around the convenience of online renewing.
- Train and retrain all staff for ultimate customer service through an annual customer service training workshop which includes real-life scenario role-plays, refresher sessions along with onboarding modules and ongoing coaching and feedback.
- Continue to work with Procurement to implement new online and in office payments service provider.
- Upgrading of computers to help with the day-to-day operations of the newly changing needs of MVORS for registrations and renewals completed in the office.

Department: Finance

Division: Treasurer's Office

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$2,389,394	$3,028,523	$2,645,792	$2,721,886
Contractual Services	$536,201	$320,642	$320,642	$320,642
Commodities	$60,022	$85,685	$85,685	$85,685
Capital Outlay	$6,578	$24,000	$24,000	$24,000
Grants and Claims	$3,448,642	$4,331	$4,331	$4,331
Miscellaneous / Other	$4,850,604	$1,100	$1,100	$1,100
Reserves & Contingencies	0	$5,000	$5,000	$5,000
Agency Fund - Tax Distribution	$351,204,232	0	0	0
Total	$362,495,656	$3,469,281	$3,086,550	$3,162,644

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Treasurer's Office	40.00	40.00	37.00	37.00
Total	40.00	40.00	37.00	37.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$267,059	$210,172	$156,217	$160,183
FND160 - County - General	$2,416,373	$3,174,109	$2,845,333	$2,917,461
FND208 - Treasurer's Technology Fund	$16,852	$85,000	$85,000	$85,000
FND790 - Tax Collection Fund	($6,026)	0	0	0
FND791 - Tax Distribution Fund	$359,801,398	0	0	0
Total	$362,495,656	$3,469,281	$3,086,550	$3,162,644

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Motor Vehicle	$1,822,705	$2,448,171	$2,145,897	$2,206,685
Treasury	$360,672,951	$1,021,110	$940,653	$955,959
Total	$362,495,656	$3,378,428	$3,086,550	$3,162,644

Department: Finance

Division: Treasury – Property Tax Administration

Operations 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 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:

- Successfully distributed $327.5 million in real estate and personal property taxes to 14 taxing entities across the five statutorily required distribution periods in January, March, June, September, and October 2024.
- December 31, 2024, earned an investment yield-to-maturity of 3.02% on the Government's portfolio, compared to the one-year Treasury benchmark of 4.16%.
- Total Interest Earnings for 2024 were $15,850,463.
- Completed the annual local bank investment certification and annual investment offer.
- In 2024, we launched a comprehensive overhaul of our Treasury training program, designed to equip all positions that interact with the public with the essential skills and knowledge for delivering exceptional service. This initiative has been a key focus for enhancing efficiency, transparency, and professionalism in every public interaction. The program continues into 2025, adapting as more positions are vacant and new roles are added, ensuring that all team members receive the training necessary to meet evolving public service needs.

New Initiatives:

- Formalize existing policies and develop new policies such as the blank check mail-in process, seasonal tax lockbox policy and the return check policy.
- Conduct the selection process for the Unified Government's banking services.
- Enhance the MyWyco app to bundle multiple properties as a payment option.
- Continue to work with Procurement to implement new online and in office payments service provider.
- Train and retrain all staff for ultimate customer service experience through an annual customer service training workshop which includes real-life scenario role-plays, refresher sessions along with onboarding modules and ongoing coaching and feedback.
- Identify and implement improvements to the workspace introduced in 2023 to enhance functionality, workflow, and overall experience for both employees and their customers.

Department: Human Resources

Operations Overview: The Human Resources Department (HR) plays a critical strategic role in achieving the organization's mission by managing the full employee lifecycle and fostering a productive, equitable, and compliant workplace. HR is responsible for a broad range of services including talent acquisition/retention, employee relations, benefits administration, compensation planning, training and development, labor relations, risk management/safety and compliance with federal, state, and local labor laws and organization policies. The HR Department continues to focus on strategic initiatives that enhance workforce planning, promote employee engagement, and support leadership development. Key priorities include streamlining recruitment processes, advancing inclusion initiatives, implementing training programs and improving operational efficiencies.

Important Issues:

- To adequately support an organization of 2,300 employees, the industry standard staffing ratio for Human Resources is approximately 1.7 Full-Time Equivalents (FTEs) per 100 employees. Based on this ratio, the recommended HR staffing level for an organization of this size—accounting for both unionized and non-unionized personnel—is 39 FTEs. Without addressing this gap, the organization faces continued challenges in HR service delivery, which can affect employee satisfaction, operational efficiency, and compliance risk.
- The need for a comprehensive review of our classification and compensation structures is necessary to ensure fairness, internal equity, and alignment with current industry standards and market competitiveness. HR maintains over 350 classifications utilizing a broadband methodology. A growing number of our salaries fell below market rates, contributing to employee dissatisfaction and potential retention challenges. A systematic and data-driven approach to classification and compensation is essential to maintaining a highly performing and motivated workforce allowing us to maintain and retain talent.

Highlights:

- HR successfully implemented the Workday ERP system, a strategic $8M investment aimed at transforming our business processes through digitization and automation. This implementation included several key HR modules: Human Capital Management (HCM), Recruitment, Absence/Leaves, Compensation and Learning Management System.
- The Workday system empowers Human Resources and leadership with real-time data, streamlined workflows, and user-friendly tools that support informed decision making.
- In partnership with KCKPD and WYCO Sheriff, the HR Department actively promoted the Dispatcher Cadet and Correction Specialist Cadet programs across local high schools. This collaborative initiative aims to engage students early to introduce them to public service careers, and equip them with valuable, job-ready skills. This initiative not only strengthens our talent pipeline but also creates meaningful career opportunities for local youth.
- The restoration of key employee-focused programs such as Take Your Child to Work Day which fosters family inclusion, Volunteer Program – fosters community inclusion with UG departments and reflects the values of civic service and Employee Appreciation Events which promotes regular appreciation and recognition of employee contributions, celebrate milestones, and creates a sense of belonging and organizational unity.

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 promote an inclusive, equitable, and safe workplace environment, ensuring alignment with organizational values and legal standards. Additionally, provide strategic workforce planning support to internal stakeholders to anticipate talent needs, drive organizational effectiveness, and support long-term workforce sustainability.
- Establish a dedicated training and development program to foster a culture of continuous learning across the organization. This initiative will ensure that employees have a strong understanding of policies and procedures, supervisors are equipped with the tools and knowledge to lead effectively, and all staff are supported in their professional growth.
- Develop at least three HR team members to obtain Workday Pro Certifications, enhance the department's internal expertise and reduce reliance on external support. This investment will strengthen our ability to effectively manage, optimize, and troubleshoot Workday functionalities, while also supporting professional growth and operational efficiency within the HR team.

Summary of National Accreditations, Certifications, Audits & Special Honors:

- Two staff members have earned the Senior Certified Professional (SHRM-SCP) credential from the Society for Human Resource Management, reflecting advanced knowledge and strategic HR expertise.
- Seven staff members have achieved the Certified Professional (SHRM-CP) credential, validating their proficiency in HR operations and policy implementation
- One staff member has obtained the Certified Safety Professional (SCP) credential through the Board of Certified Safety Professionals, enhancing our capacity for workplace safety and compliance oversight.
- One staff member has earned a Doctorate in Public Administration, representing a significant academic milestone and contributing to deeper expertise in public sector leadership, policy, and organizational management.
- The remaining HR team members are actively preparing to pursue SHRM certifications in the upcoming FY2025 and FY2026 cycles, further strengthening our department's capability and alignment with best practices in the field.

Department: Human Resources

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$1,767,714	$1,887,769	$2,047,059	$2,106,303
Contractual Services	$4,660,379	$2,293,133	$2,285,133	$2,360,133
Commodities	$45,106	$123,042	$131,042	$132,442
Total	$6,473,198	$4,303,944	$4,463,234	$4,598,878

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Employee Relations	17.00	17.00	16.00	16.00
Total	17.00	17.00	16.00	16.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$1,559,929	$1,258,253	$1,346,037	$1,430,779
FND160 - County - General	$765,051	$860,851	$924,567	$973,664
FND266 - Other Grants	$55,649	0	0	0
FND560 - Sewer System	$53,437	$54,841	$62,631	$64,435
FND631 - Employees Hospitalization	$4,039,133	$2,130,000	$2,130,000	$2,130,000
Total	$6,473,198	$4,303,944	$4,463,234	$4,598,878

Expenditure By Division				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Employee Relations	$6,473,198	$4,303,944	$4,463,234	$4,598,878
Total	$6,473,198	$4,303,944	$4,463,234	$4,598,878

Department: Technology

Operations 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.

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

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 is critical to operations and redundancy.

Highlights:

- Deployed additional security tools for monitoring networks, applications, and user identity.
- Continuing to move all internal SharePoint sites to SharePoint online in the 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.

New Initiatives:

- Working with AT&T to install circuits to replace legacy telephony infrastructure.
- Migrate departments using legacy software to a Cloud hosted Solution.
- To continue exploring options for migration of file shares to the cloud storage reducing on-premises storage investments.

Department: Technology

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$3,569,779	$3,526,744	$3,679,509	$3,785,984
Contractual Services	$5,780,475	$5,702,181	$6,026,174	$6,683,986
Commodities	$100,864	$110,342	$110,342	$406,777
Capital Outlay	$654,002	$115,000	$200,000	$416,000
Transfers Out	$325,000	0	0	0
Total	$10,430,121	$9,454,267	$10,016,025	$11,292,747

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
311 Call Center Division	6.00	6.00	6.00	6.00
Enterprise Systems Support	8.00	8.00	6.00	6.00
Performance & Innovation	6.00	6.00	6.75	6.75
Technology	16.00	16.00	15.00	15.00
Total	33.75	33.75	33.75	33.75

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$5,864,857	$5,725,105	$5,768,933	$6,445,964
FND160 - County - General	$3,929,138	$3,724,162	$4,242,092	$4,841,783
FND172 - County - Health Department	0	$5,000	$5,000	$5,000
FND560 - Sewer System	$45,195	0	0	0
FND971 - City Project Fund	$298,276	0	0	0
FND972 - County Project Fund	$331,767	0	0	0
Total	$10,430,121	$9,454,267	$10,016,025	$11,292,747

Expenditure By Division				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
311 Call Center Division	$506,996	$590,792	$577,087	$590,369
Enterprise Systems Support	$4,016,286	$3,844,081	$3,640,765	$5,069,170
Knowledge Administration	$558,548	0	0	0
Performance & Innovation	$1,064,357	$762,367	$1,218,821	$1,361,599
Technology	$4,4,33,874	$4,257,026	$4,579,352	$4,271,608
Total	$10,580,062	$9,454,266	$10,016,025	$11,292,747

Department: Technology

Division: 311 Call Center Division

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$415,731	$474,601	$460,896	$474,178
Contractual Services	$79,305	$111,832	$111,832	$111,832
Commodities	$11,960	$4,359	$4,359	$4,359
Total	$506,996	$590,792	$577,087	$590,369

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
311 Call Center Division	6.00	6.00	6.00	6.00
Total	6.00	6.00	6.00	6.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$330,196	$389,365	$374,824	$384,509
FND160 - County - General	$176,801	$201,427	$202,263	$205,860
Total	$506,996	$590,792	$577,087	$590,369

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
311 Call Center	$506,996	$590,792	$577,087	$590,369
Total	$506,996	$590,792	$577,087	$590,369

Department: Technology

Division: Enterprise Systems Support

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$758,324	$951,186	$672,869	$692,470
Contractual Services	$2,648,495	$2,892,895	$2,892,895	$4,134,201
Capital Outlay	$359,467	0	$75,000	$242,500
Transfers Out	$250,000	0	0	0
Total	$4,016,286	$3,844,081	$3,640,765	$5,069,170

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Enterprise Systems Support	8.00	8.00	6.00	6.00
Total	8.00	8.00	6.00	6.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$2,264,453	$2,377,712	$2,240,009	$2,912,860
FND160 - County - General	$1,347,172	$1,461,370	$1,395,756	$2,151,311
FND172 - County - Health Department	0	$5,000	$5,000	$5,000
FND560 - Sewer System	$45,195	0	0	0
FND971 - City Project Fund	$205,336	0	0	0
FND972 - County Project Fund	$154,131	0	0	0
FND990 - Internal Improvement	0	0	0	0
Total	$4,016,286	$3,844,081	$3,640,765	$5,069,170

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Enterprise Systems Support	$4,016,286	$3,844,081	$3,640,765	$5,069,170
Total	$4,016,286	$3,844,081	$3,640,765	$5,069,170

Department: Technology

Division: Performance & Innovation

Operations Overview: The P&I Division has three primary areas of concentration:

- Project Management Team: Enhances the Unified Government's (UG) capabilities in performance and project management, stakeholder engagement, and data-driven decision-making. The team supports UG departments through business process improvement, data analysis, requirements definition, software selection and implementation, change and risk management, research, and training.
- 3-1-1 Contact Center: Serves as a central point of contact for residents via phone, web, mobile app, or email. The center improves customer service by providing timely information, answering common questions, and connecting residents to local government services and community resources.
- Workday Management Team: Oversees the governance and optimization of the Workday ERP system. Responsibilities include managing security, training, change control, process improvement, performance analytics, integration management, and strategic planning to maximize the value of the Workday investment.

Important Issues:

- **Resource Constraints in Project Management**
  P&I is managing major projects like the Jail and Municipal Court systems.
- **Enterprise System Implementation Challenges**
  As the UG shifts toward enterprise-level systems, implementation becomes more complex, with increased governance needs, broader organizational impact, and extended involvement from P&I even after deployment due to cross-functional demands.
- **Growing Need for Future Enterprise Solutions**
  The goal to move systems to the cloud and replace aging technologies will likely result in new enterprise projects by 2026. Systems under consideration include electronic medical records, tax management, and citizen communication tools—all requiring adequate staffing in project management, change management, and business analysis.
- **Capacity Constraints Across Key Disciplines** Without additional staffing or support, P&I's ability to effectively deliver and maintain new systems will be limited.
- **311 Call Center Transition**
  With solid waste calls moved to Waste Management, 311 can refocus and explore partnerships to better manage call volumes in other departments/divisions.
- **Outdated 311 Software**
  The current 311 software cannot support growing customer service expectations. To improve functionality—such as case dispatching and real-time updates—a modern system is needed to enhance responsiveness and efficiency.

Highlights:

- Successfully contributed to multiple project implementations, including the KCK Police Department E-Ticketing solution and the migration of the Accela permitting, codes, and development review platform to a cloud-based system. Enhanced digital services by expanding citizen payment options and led business process improvements and data management efforts for learning management and purchasing card verification systems. Supported in increasing governance and optimization of fiber infrastructure, camera systems, and the Workday ERP platform.

Department: Technology

Division: Performance & Innovation

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$874,211	$353,494	$821,955	$845,669
Contractual Services	$159,340	$390,723	$378,716	$512,780
Commodities	$1,083	$3,150	$3,150	$3,150
Capital Outlay	$29,723	$15,000	$15,000	0
Total	$1,064,357	$762,367	$1,218,821	$1,361,599

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Performance & Innovation	6.00	6.00	6.75	6.75
Total	6.00	6.00	6.75	6.75

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$774,559	$613,859	$971,285	$1,108,851
FND160 - County - General	$286,857	$148,508	$247,536	$252,748
FND971 - City Project Fund	$2,941	0	0	0
Total	$1,064,357	$762,367	$1,218,821	$1,361,599

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Performance and Innovation	$1,064,357	$762,367	$1,218,821	$1,361,599
Total	$1,064,357	$762,367	$1,218,821	$1,361,599

Department: Technology
Division: Cybersecurity

Operations Overview: Cybersecurity operations are critical to safeguarding organizational assets, maintaining data integrity, and ensuring business continuity in an increasingly complex digital landscape. With cyber threats evolving in sophistication and frequency, a proactive and comprehensive cybersecurity strategy is essential for the UG to stay resilient and secure.

Mission Statement: 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. These areas will strengthen the security posture for the Unified Government and have a positive impact on overall business continuity.

Important Issues:

- Replacing legacy hardware.
- Maintaining cybersecurity training.
- Staying current with evolving cyber landscape.

Highlights:

- Continue to increase our security footprint with additional tools related to Managed Detection and Response 24x7 monitoring.
- Renewed our Cybersecurity Insurance for the Unified Government of WYCOKCK.
- Increased our resiliency with our backup solution.
- Completed continuous cybersecurity training.

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.
- **Monitoring solutions** is crucial for providing proactive and continuous oversight of the network, detecting and responding to potential threats in real time.
- **Cybersecurity training** is vital for fostering a culture of awareness and compliance with best practices.

Department: Technology

Division: Technology

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$1,521,513	$1,747,462	$1,723,789	$1,773,667
Contractual Services	$2,893,335	$2,306,730	$2,642,730	$1,925,173
Commodities	$87,821	$102,833	$102,833	$399,268
Capital Outlay	$264,812	$100,000	$110,000	$173,500
Transfers Out	$75,000	0	0	0
Total	$4,842,481	$4,257,026	$4,579,352	$4,271,608

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Technology	15.00	15.00	15.00	15.00
Total	15.00	15.00	15.00	15.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$2,465,537	$2,344,170	$2,307,509	$2,168,056
FND160 - County - General	$2,118,308	$1,912,856	$2,271,844	$2,103,552
FND971 - City Project Fund	$90,000	0	0	0
FND972 - County Project Fund	$177,636	0	0	0
Total	$4,851,481	$4,257,026	$4,579,352	$4,271,608

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Cybersecurity Support	$449,332	$296,966	$296,966	$305,598
Data Processing	0	$40,000	$40,000	$40,000
Integrated Technology Services	$3,860,374	$4,271,386	$4,242,386	$3,926,010
Telecommunications	$75,000	$75,000	0	0
Total	$4,384,706	$4,683,352	$4,579,352	$4,271,608

Department: Technology

Division: Technology

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$1,521,513	$1,723,789	$1,723,789	$1,773,667
Contractual Services	$2,435,560	$2,756,730	$2,642,730	$1,925,173
Commodities	$87,821	$102,833	$102,833	$399,268
Capital Outlay	$264,812	$100,000	$110,000	$173,500
Transfers Out	$75,000	0	0	0
Total	$4,384,706	$4,683,352	$4,579,352	$4,271,608

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Technology	15.00	15.00	15.00	15.00
Total	15.00	15.00	15.00	15.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$1,984,236	$2,624,046	$2,307,509	$2,168,056
FND160 - County - General	$2,132,834	$2,059,307	$2,271,844	$2,103,552
FND971 - City Project Fund	$90,000	0	0	0
FND972 - County Project Fund	$177,635	0	0	0
Total	$4,384,706	$4,683,352	$4,579,352	$4,271,608

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Cybersecurity Support	$449,332	$296,966	$296,966	$305,598
Data Processing	0	$40,000	$40,000	$40,000
Integrated Technology Services	$3,860,374	$4,271,386	$4,242,386	$3,926,010
Telecommunications	$75,000	$75,000	0	0
Total	$4,384,706	$4,683,352	$4,579,352	$4,271,608

Department: Unified Legal

Operations 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 provide 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 supervises outside attorneys as may be necessary to effectively carry out the legal duties of the Unified Government. Attorneys are licensed in Kansas and admitted to various courts.

Important Issues:

- Tracking and analyzing the effects of the Trump Administration's executive orders--particularly as they relate to federal and state funding, employment decisions, and contracting--advising departments in this rapidly changing legal landscape.
- Advised the Mayor and Commission on Revenue Neutral Statutory Deadlines.
- Assisted Public Works in passing a resolution for a cart-based pilot program for solid waste.

Highlights:

- Successfully defended an appeal to the Kansas Court of Appeals and Kansas Supreme Court, against Title VII claims.
- Successfully defended an appeal to the 10th Circuit Court of Appeals and United States Supreme Court, against allegations of constitutional violations involving a property sale.
- Successfully defended the UG against Section 1983 claims.
- Successfully defended the UG/BPU against a claim of negligence involving a manhole lid.
- Successfully defended the UG/BPU against claims of negligence involving a fire and obtained judgments for attorney's fees against the plaintiffs.
- UG attorneys assisted with more than 4,430 KORA requests in 2024 and have already assisted with more than 1,500 in 2025.
- Administered a successful online tax sale in August 2024 generating $1,344,713.14 in revenue.
- Advised BPU Board on procedure for their search and selection of new General Manager.
- Assisted all Departments with grant compliance; for example, with Public Works to obtain state grants to clean up illegal dumping sites.
- Assisted Public Works with various logistical and contractual matters involving street, sidewalk, stormwater, and sanitary sewer projects.
- Reviewed and updated the contract templates, and worked with departments on RFP's, new contracts, and contract renewals.
- Along with Municipal Court and NRC, we have reengaged Codes Court.
- Provided legal counsel to the UG Ethics Commission on major revisions to the UG Ethics Code.
- Provided legal counsel and collaborated with outside counsel on a range of economic development projects, including Buc-ee's Family Travel Center, the American Royal/Northwest Speedway STAR Bond District, the Legends West Lawn development, the Kaw River Bridge project, the Hollywood Casino hotel project, the siting of a large data center, Quindaro Plant Site option purchase agreement and the Homefield project, including the Margaritaville hotel and the Atlas 9 immersive museum.

New Initiatives:

- The Legal Department supports all other UG departments and elected officials' new initiatives by providing legal advice and guidance.

Unified Government of Wyandotte County/Kansas City, Kansas
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Department: Unified Legal

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$2,410,466	$2,640,316	$2,579,819	$2,647,802
Contractual Services	$93,777	$101,663	$101,663	$110,605
Commodities	$9,900	$12,586	$12,586	$12,586
Reserves & Contingencies	0	$5,848	$5,848	$5,848
Total	$2,514,142	$2,760,413	$2,699,916	$2,776,841

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Unified Attorney Office	22.50	21.00	19.00	19.00
Total	22.50	21.00	19.00	19.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$1,653,383	$1,907,460	$1,872,671	$1,923,976
FND160 - County - General	$628,009	$457,249	$539,511	$556,756
FND266 - Other Grants	$86,755	$211,587	$137,548	$141,563
FND560 - Sewer System	$145,994	$184,116	$150,186	$154,546
Total	$2,514,142	$2,760,413	$2,699,916	$2,776,841

Expenditure By Division				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Unified Attorney Office	$2,514,142	$2,760,413	$2,699,916	$2,776,841
Total	$2,514,142	$2,760,413	$2,699,916	$2,776,841

Department: Legislative Auditor

Operations 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:

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

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 2025.

Summary of National Accreditations, Certifications, Audits & Special Honors:

- The Association of Local Government Auditors conducted a peer review on the Legislative Auditor's Office's internal quality control system in October 2024. The Legislative Auditor's Office received the highest level of validation offered by the Association of Local Government Auditors.

Department: Legislative Auditor

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$620,509	$781,623	$688,131	$707,989
Contractual Services	$70,859	$76,639	$76,639	$77,389
Commodities	$1,867	$2,704	$2,704	$2,704
Total	$693,236	$860,966	$767,474	$788,082

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Legislative Auditor Division	7.00	7.00	6.00	6.00
Total	7.00	7.00	6.00	6.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	0	$602,676	$537,232	$551,657
FND160 - County - General	$693,236	$258,290	$230,242	$236,424
Total	$693,236	$860,966	$767,474	$788,082

Expenditure By Division				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Legislative Auditor Division	$693,236	$860,966	$767,474	$788,082
Total	$693,236	$860,966	$767,474	$788,082

Department: Operations Business Office

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$149,898	$163,934	$169,465	$91,397
Commodities	0	$720	$720	$720
Total	$149,898	$164,654	$170,185	$92,117

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Operation Services	2.00	2.00	2.00	1.00
Total	2.00	2.00	2.00	1.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$46,781	$38,117	$81,128	$490
FND160 - County - General	$27,424	$41,130	$18,387	$18,901
FND560 - Sewer System	$75,694	$85,406	$70,669	$72,726
Total	$149,898	$164,654	$170,185	$92,117

Expenditure By Division				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Operation Services	$149,898	$164,654	$170,185	$92,117
Total	$149,898	$164,654	$170,185	$92,117

PUBLIC SAFETY

2025 Amended-2026

Unified Government Budget



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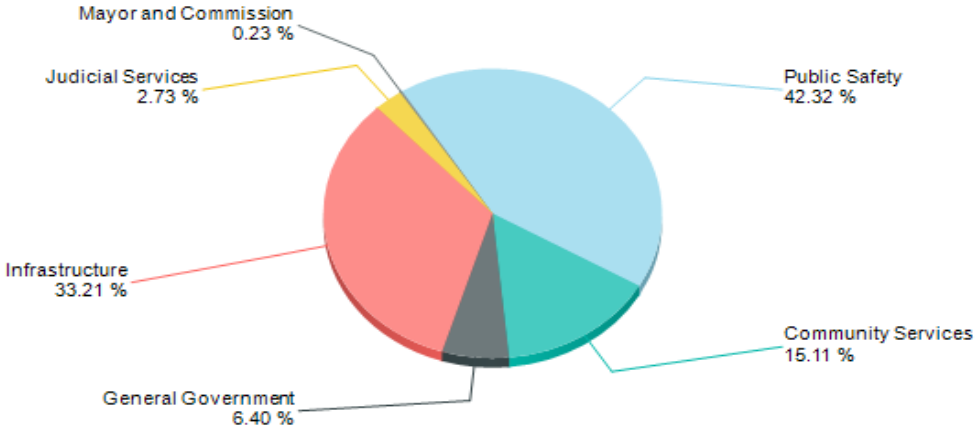
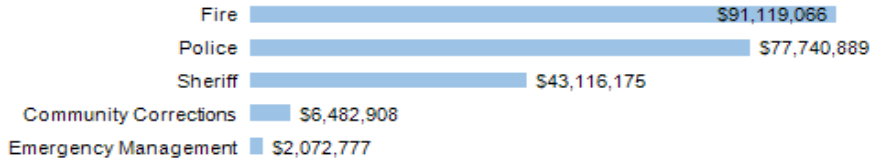
Section: Public Safety





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
- Field Bureau - Operations
- Sheriff Administration

Department: Community Corrections

Operations 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:

- This is the 50th year for Wyandotte County participating in the Adult Kansas Department of Corrections (KDOC) Community Corrections Grant Program and the 27th year for the KDOC Juvenile Services Grant.
- The Adult KDOC grant as well as the Juvenile Evidence Based KDOC Grants (Reinvestment and Juvenile Corrections Board) are expected to be reduced in 2026 due to KDOC realigning the dispersion of funds across the state and an overall reduction statewide for community Corrections.
- The KDOC needs to be supported and encouraged to seek additional funds from the Kansas Legislature for Adult Behavioral Health Services.
- To meet budget reduction targets the position of the full-time night and weekend employee in House Arrest was eliminated last year. However, there are costly implications for not funding this position. Reducing the existing case load would require that the offenders that normally go through our release would instead be housed in jail. This would increase the Sheriff's expenditure to house, cloth, and feed the offenders while impacting on the jail population size requiring more staffing and possibly overtime for the Sheriff's department. Therefore, funding this position would be a more cost-effective solution.

Highlights:

- State goals are for local community corrections agencies to successfully complete 75% or more of the individuals being discharged from the program. The programs outcome for SFY2024 was 77.6%.
- 70.2% of the youths discharged from probation in SFY2024 were successful in that they were not sent to state correctional facilities.
- Third Party drug treatment and mental health coordinators are on-site and officed with our supervision staff. This allows for quicker access to these services and improves treatment outcomes for those offenders' receiving services.
- 137 adult offenders have completed the Drug Court Program that is managed by the department. All these individuals would have gone to prison if they had not chosen to enter the program and complete it.

Department: Community Corrections

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$4,356,919	$5,382,482	$5,357,387	$5,513,027
Contractual Services	$1,202,001	$846,396	$997,244	$890,573
Commodities	$86,086	$105,854	$123,271	$117,629
Capital Outlay	$61,015	0	0	$57,000
Grants and Claims	$179,019	$5,000	$5,000	$5,000
Transfers Out	$1,456,936	$6	$6	$6
Total	$7,341,986	$6,339,738	$6,482,908	$6,583,235

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Alcohol/Drug Treatment	2.90	2.90	3.90	3.90
Community Corrections Division	27.10	26.10	24.60	24.60
Juvenile Services	22.00	22.00	20.50	20.50
Pre-Trial Services	9.00	8.00	8.00	8.00
Total	61.00	59.00	57.00	57.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND160 - County - General	$1,050,661	$1,019,606	$1,026,845	$1,086,451
FND222 - Special Alcohol Program	$768,513	$898,250	$905,120	$946,962
FND264 - Community Corrections Grants	$5,522,812	$4,421,882	$4,400,943	$4,549,822
FND269 - Gifts and Donations	0	0	$150,000	0
Total	$7,341,986	$6,339,738	$6,482,908	$6,583,235

Expenditure By Division				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Alcohol/Drug Treatment	$404,054	$490,833	$743,702	$587,355
Community Corrections Division	$2,479,008	$2,654,845	$2,442,165	$2,531,688
Juvenile Services	$3,580,746	$2,356,617	$2,453,695	$2,513,136
Pre-Trial Services	$876,178	$837,443	$843,346	$894,055
Total	$7,341,986	$6,339,738	$6,482,908	$6,526,235

Department: Community Corrections
Division: Adult Services

Operations Overview: The division of Adult Services is responsible for the intervention, supervision, and monitoring of high-risk adult offenders on probation.

Important Issues:

- The grant is expected to be reduced in 2026 due to Kansas Department of Corrections (KDOC) realigning the dispersion of funds across the state.
- Our agency consistently is the judicial district with the highest number of sentencing departures in the state. This means that on average we receive more individuals that normally would have gone to prison but instead the courts placed them on probation. This results in a more than challenging caseload for officers to monitor and work with.
- Training new staff requires significant investments in time and money, including initial training in Evidence Based Programming (EBP) and ongoing professional development. Intensive Supervision Officers (ISOs) and supervisors must absorb the caseloads of vacant positions, leading to overburdened staff and limiting their ability to provide thorough supervision. The additional workload restricts supervisors' ability to focus on data analysis and Program evaluation.
- Retaining probation officers is crucial for maintaining continuity and effectiveness in probation services. Staff are offered flexible work schedules to help balance their professional and personal lives. In FY 2025, supervisors monitored caseloads and implemented strategies to manage them effectively, ensuring staff are not overburdened. Line supervisors were added to the case assignment rotation list to receive newly sentenced probationers, thereby reducing the impact on Intensive Supervision Officers receiving new cases.

Highlights:

- This is the 50th year for Wyandotte County participating in the Kansas Department of Corrections (KDOC) Community Corrections Grant Program.
- State goals are for local community corrections agencies to successfully complete 75% or more of the individuals being discharged from the program. The programs outcome for SFY2024 was 77.6%.
- Only 16.6% of individuals discharged were sent to Prison.
- On-site substance abuse and mental-health treatment through contracted providers has allowed us to target behaviors early on in supervision.

Department: Community Corrections

Division: Alcohol/Drug Treatment

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$226,989	$294,239	$379,691	$390,761
Contractual Services	$150,767	$188,477	$338,477	$188,477
Commodities	$8,678	$8,117	$25,534	$8,117
Capital Outlay	$19,620	0	0	0
Total	$406,054	$490,833	$743,702	$587,355

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Alcohol/Drug Treatment	2.90	2.90	3.90	3.90
Total	2.90	2.90	3.90	3.90

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND222 - Special Alcohol Program	$406,054	$490,833	$576,285	$587,355
FND264 - Community Corrections Grants	0	0	$17,417	0
FND269 - Gifts and Donations	0	0	$150,000	0
Total	$406,054	$490,833	$743,702	$587,355

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Alcohol/Drug Treatment	$406,054	$490,833	$743,702	$587,355
Total	$406,054	$490,833	$743,702	$587,355

Department: Community Corrections
Division: Criminal Justice Programs

Operations Overview: The Criminal Justice Programs division of Community Corrections is responsible for the intervention, supervision, and monitoring of adult offenders on probation within both the Drug Courts and Behavioral Health Court, Cognitive Education Program for adults and youths, Drug Testing Program and Drug Treatment Services.

Important Issues:

- The specialty courts both Drug Court and Behavioral Health are key components in more effectively managing the local criminal justice population. These individuals are what's called "frequent flyers" in our adult and juvenile detention centers.
- All individuals are voluntary participants in the courts as the programs are more intense and generally longer in length than traditional probation. Many individuals choose incarceration over the specialty courts due to the rigorous nature of the demands of the program.
- Cognitive education is one of the best researched and effective programs to encourage offenders to change their thinking patterns and behavior.

Highlights:

- 137 adult offenders have completed the Drug Court Program. All these individuals would have gone to prison if they had not chosen to enter the program and complete it.
- 64% of the participants in the Drug Court have identified mental health issues that are being addressed through counseling and/or medication.
- Currently we have 10 individuals in the Behavioral Health Court. All the participants live in transitional living or approved residences. None are homeless, which is common in this population.
- Almost all behavioral health participants are medically classified as dual diagnosis, which means they have both identified mental health issues as well as addiction treatment needs.

Summary of National Accreditations, Certifications, Audits & Special Honors:

- The Drug Court Program was the first such program in the State of Kansas when it was established as a juvenile service in 2006.

Department: Community Corrections

Division: Community Corrections Division

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$1,907,878	$2,397,537	$2,184,782	$2,247,990
Contractual Services	$286,155	$225,443	$225,518	$246,148
Commodities	$22,433	$31,863	$31,863	$37,548
Transfers Out	$262,542	$2	$2	$2
Total	$2,479,008	$2,654,845	$2,442,165	$2,531,688

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Community Corrections Division	27.10	26.10	24.60	24.60
Total	27.10	26.10	24.60	24.60

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND160 - County - General	$169,741	$182,163	$183,499	$192,396
FND222 - Special Alcohol Program	$362,458	$407,416	$328,835	$359,606
FND264 - Community Corrections Grants	$1,946,808	$2,065,266	$1,929,830	$1,979,686
Total	$2,479,008	$2,654,845	$2,442,165	$2,531,688

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Adult Services	$2,479,008	$2,654,845	$2,442,165	$2,531,688
Total	$2,479,008	$2,654,845	$2,442,165	$2,531,688

Department: Community Corrections
Division: Juvenile Services

Operations Overview: The Juvenile Division is responsible for the intervention, supervision, and monitoring of youthful offenders on probation, conditional release from State Correctional Facilities, evidence-based services to youth and their families and well as management and oversight of Kansas Department of Corrections evidence based grants to community partners.

Important Issues:

- This is the 27th year that Wyandotte County has participated in the Juvenile Services Grants from the Kansas Department of Corrections (KDOC). These grants fund the Case Management/Intensive Supervision programs, Juvenile Intake and Assessment Center (JIAC), Reinvestment Grant and the Juvenile Corrections Board Grant (JCAB).
- It is expected that all the grants (Juvenile Services Grant, Reinvestment Grant and Juvenile Corrections Grants) will be reduced by the State of Kansas this year due to financial shifts in the state budget. The amount of reduction currently is unknown.

Highlights:

- 70.2% of the youths discharged from probation in SFY2024 were successful in that they were not sent to state correctional facilities.
- Due to having programming offered on-site in our building, we have been able to address barriers such as waitlists and transportation. To further continue to address transportation barriers, we have full-time program specialists who transport supervised youth to and from programming, therapy, and community service so that burden does not fall on families who work or who do not have transportation. Since the start of SFY2025, 815 transports have been scheduled.
- Having staff trained in a variety of programs and building partnerships with community programs that we can contract with due to JCAB and Reinvestment monies has given us the option to allow youth to have a variety of options when targeting their many needs. Of the evidence-based programming facilitated by staff on site, 83 justice-involved youth have been served (4 youth being crossover) since the start of SFY2025. 87% completed programming successfully.
- On-site substance and mental-health treatment through contracted providers has allowed us to target behaviors early on in supervision.

New Initiatives:

- The Juvenile Correctional Advisory Board approved evidence-based grant funds to be distributed to five programs for SFY2026; four of which are based in the community. The programs seek to target the needs of justice-involved youth such as education, employment, peer relations, recreation, and more.

Department: Community Corrections

Division: Juvenile Services

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$1,450,736	$1,943,167	$2,040,245	$2,099,686
Contractual Services	$698,632	$355,102	$355,102	$355,102
Commodities	$46,569	$53,344	$53,344	$53,344
Capital Outlay	$41,395	0	0	$57,000
Grants and Claims	$179,019	$5,000	$5,000	$5,000
Transfers Out	$1,164,394	$4	$4	$4
Total	$3,580,745	$2,356,617	$2,453,695	$2,570,136

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Juvenile Services	22.00	22.00	20.50	20.50
Total	22.00	22.00	20.50	20.50

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND160 - County - General	$4,742	0	0	0
FND264 - Community Corrections Grants	$3,576,003	$2,356,617	$2,453,695	$2,570,136
Total	$3,580,745	$2,356,617	$2,453,695	$2,570,136

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Juvenile Services	$3,580,745	$2,356,617	$2,453,695	$2,570,136
Total	$3,580,745	$2,356,617	$2,453,695	$2,570,136

Department: Community Corrections

Division: Pre-Trial House Arrest/EMD & Case Expediting

Operations Overview: The Division of Pre-Trial Services is responsible for case management, bond supervision, house arrest/electronic monitoring, and case expeditor services within the local criminal justice system.

Important Issues:

- The Unified Government Pretrial Services, House Arrest, Case Expediting divisions promote public safety by providing screening and supervision of adults and juveniles who have been charged with or convicted of criminal or municipal offenses in lieu of jail custody.
- This is a 24 hour/7 day a week responsibility with the Court requirement of establishing conditions of release supervision and reporting the level of compliance to the Judiciary.
- This operation is essential to the safety of our community by supervising and monitoring offenders which decreases the likelihood of offenders relapsing into criminal activity.
- The program directly mitigates the extreme population swings in detention center populations thereby helping with cost containment in farmout populations. System bottlenecks are identified, and partner agencies and the courts are alerted to the issues which improve the flow of cases in our criminal justice system.
- Due to the elimination of one of the three surveillance officers for budget reasons there is an increased risk in the house arrest population and administrative staff must cover extra shifts above and beyond their normal shifts.

Highlights:

- Caseloads have increased by 40% in the last six months.
- While eliminating the full-time night and weekend employee in House Arrest was done to impact on the budget there are larger, more costly implications for not funding this position. Reducing our existing case load would require that the offenders that normally go through our release would instead be housed in jail. This would increase the Sheriff's expenditure to house, cloth, and feed the offenders while impacting on the jail population size requiring more staffing and possibly overtime for the Sheriff's department. Therefore, funding this position would be a more cost-effective solution.
- The addition of a new resource board placed in the Pretrial Services and House Arrest lobby (Shelters, Housing, Domestic Violence, Transportation, Food, Substance Abuse, Mental Health, and Family Services) for those released from the Jail. This endeavor has proven crucial in reducing the recidivism rates, improving community safety, and addressing criminogenic needs. This program's work has resulted in 19,750 jail days being saved in the last six months and 2,362 resources documents picked up by those released from the Jail.

Department: Community Corrections

Division: Pre-Trial Services

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$771,316	$747,539	$752,670	$774,589
Contractual Services	$66,457	$77,374	$78,147	$100,846
Commodities	$8,405	$12,530	$12,530	$18,620
Capital Outlay	0	0	0	0
Transfers Out	$30,000	0	0	0
Total	$876,178	$837,443	$843,346	$894,055

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Pre-Trial Services	9.00	8.00	8.00	8.00
Total	9.00	8.00	8.00	8.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND160 - County - General	$876,178	$837,443	$843,346	$894,055
FND635 - Fleet Maint & Vehicle Replace	0	0	0	0
Total	$876,178	$837,443	$843,346	$894,055

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Pre-Trial Services	$876,178	$837,443	$843,346	$894,055
Total	$876,178	$837,443	$843,346	$894,055

Department: Emergency Management

Operations 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:

- All portable radios have been replaced, and mobile radio replacements have begun with the KCKPD. $2 Mill will be required to fully implement replacements.
- Increases in reoccurring radio system expenses.
- 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 and expanding our notification system for reliable communication during emergency situations, in particular maintaining funding for public notification.
- With new replacement staffing more strategic planning can be developed and implemented.
- With the FIFA26 events forth coming the need to improve the improve the Emergency Operations Center is critical.
- The departmental COOP plans need to be updated and stored on the BOLD planning system which will help minimize downtime and maintain operational readiness.
- Work on addressing the deferred maintenance in the EOC spaces.

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. Two CERT classes are scheduled for 2026. The RACES team will be participating in two exercises, one local and one regional. CERT will also participate in those exercises.

New Initiatives:

- 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 Environmental Services in the development of their new SCADA radio system.

Summary of National Accreditations, Certifications, Audits & Special Honors:

- There are two key Certifications for Emergency Management: Kansas Certified Emergency Manager and the International Certified Emergency Manager. Need to support these for all staff.

Department: Emergency Management

Division: Emergency Management Division

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$262,393	$624,438	$635,937	$654,346
Contractual Services	$1,080,820	$834,183	$835,420	$1,258,959
Commodities	$87,078	$451,420	$451,420	$194,503
Capital Outlay	$1,715,753	$150,000	$150,000	$40,000
Debt	$5,547,898	0	0	0
Transfers Out	$652,093	0	0	0
Total	$9,346,034	$2,060,041	$2,072,777	$2,147,807

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Emergency Management Division	6.25	6.25	6.25	6.25
Total	6.25	6.25	6.25	6.25

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$1,700	$1,700	$1,700	$1,700
FND160 - County - General	$2,164,969	$1,797,910	$1,824,250	$2,046,468
FND223 - Tourism & Convention Prom	$116,608	$150,000	$150,000	0
FND266 - Other Grants	$9,535	$110,431	$96,827	$99,639
FND635 - Fleet Maint & Vehicle Replace	0	0	0	0
FND990 - Internal Improvement	$7,053,223	0	0	0
Total	$9,346,034	$2,060,041	$2,072,777	$2,147,807

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Emergency Management	$8,500,872	$1,249,939	$1,262,675	$1,242,505
WyCo Radio Communications	$845,162	$810,102	$810,102	$905,302
Total	$9,346,034	$2,060,041	$2,072,777	$2,147,807

Department: Fire

Operations Overview: The Kansas City Kansas Fire Department (KCKFD) is committed to providing 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 stays 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.
- Strive for 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 Fire Service industry minimum standard for apparatus and ambulance replacement schedule.
- Repair and maintain fire stations facilities to be safe, code compliant, effective, and comfortable.

Highlights:

- Responded to 35,627 emergency incidents which represent 100 emergency calls daily for assistance in 2024.
- Seek new funding opportunities, including grants, and legislative initiatives to accelerate departmental improvements.
- Vetted and implementing new programmatic software to improve the overall operational efficacy of the Department.
- Conclude contract negotiations with International Association of Fire Fighters (IAFF) Local 64.
- Continue the planning with IAFF Local 64 for replacement of Stony Point Muncie Fire Station 20.

New Initiatives:

- Continue to evaluate operational efficiencies.
- Continue evaluate the strategy for fire stations rebuild, remodel, and rehabilitation.
- Continue to 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 to 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.

Department: Fire

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$71,267,643	$69,845,106	$71,083,451	$74,071,597
Contractual Services	$2,723,235	$2,583,396	$2,830,243	$3,074,107
Commodities	$3,051,240	$2,905,183	$2,935,183	$3,235,183
Capital Outlay	$5,2931277	$5,782,950	$4,928,450	$6,622,450
Grants and Claims	$532,739	$532,739	$532,739	$532,739
Transfers Out	$5,642,135	$5,848,000	$8,809,000	$6,347,000
Total	$88,510,268	$87,497,374	$91,119,066	$93,883,077

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Emergency Medical Services	85.00	85.00	83.00	83.00
Fire Administrative	11.00	11.00	11.00	11.00
Fire Communications	17.00	17.00	17.00	17.00
Fire Equipment/Supplies	6.00	6.00	7.00	7.00
Fire Prevention	5.00	5.00	5.00	5.00
Fire Suppression	347.00	347.00	354.00	354.00
Fire Training	13.00	13.00	9.00	9.00
Total	484.00	484.00	486.00	486.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$62,686,389	$61,194,336	$61,582,026	$63,796,475
FND160 - County - General	1,671,072	$1,614,304	$1,615,189	$1,660,967
FND212 - Dedicated Sales Tax	$5,895,297	$5,381,775	$5,186,177	$6,261,303
FND266 - Other Grants	$745,045	$928,962	$1,595,593	$1,642,923
FND269 - Gifts and Donations	0	$5,961	$5,961	$5,961
FND564 - Emergency Medical Services	$14,903,075	$15,732,005	$18,678,120	$17,524,448
FND635 - Fleet Maint & Vehicle Replace	$2,033,251	$2,640,000	$2,456,000	$2,991,000
FND971 - City Project Fund	$576,139	0	0	0
Total	$88,510,268	$87,497,374	$91,119,066	$93,883,077

Expenditure By Division				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Emergency Medical Services	$21,611,328	$21,976,680	$24,858,249	$23,131,832
Fire Administrative	$4,883,931	$5,441,153	$5,108,302	$6,168,700
Fire Communications	$1,671,072	$1,614,304	$1,615,189	$1,660,967
Fire Equipment/Supplies	$4,573,109	$4,193,827	$4,438,310	$4,896,950
Fire Prevention	$851,131	$858,438	$860,842	$885,569
Fire Suppression	$53,192,345	$51,509,262	$52,603,407	$55,461,934
Fire Training	$1,707,003	$1,903,710	$1,634,767	$1,677,126
Total	$88,489,919	$87,497,374	$91,119,066	$93,883,077

Department: Fire

Division: Administration

Operations Overview: The Administration division 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.
- Deliver service with a strong emphasis on customer satisfaction, 99.1% highly satisfied.
- 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.
- Continue to focus on recruitment to include impacted class members from our community.

Highlights:

- Responded to 35,627 calls for service with an average of 100 daily responses in 2024.
- The KCKFD is working towards the Insurance Services Office (ISO) Public Protection Classification survey to maintain or improve our current Class 2 ISO rating.
- Recruited qualified and trained 42 firefighter recruits.
- Developed, implemented, and distributed a detailed bi-weekly report on all Fire Department activities. This document is widely distributed to demonstrate departmental accomplishments, effectiveness, and efficiency.

New Initiatives:

- Initiate the construction of the next fire station replacement (Station 20 Muncie).
- A consolidated 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				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$2,061,396	$2,205,405	$2,010,267	$2,113,536
Contractual Services	$966,944	$933,450	$1,083,450	$1,305,466
Commodities	$60,883	$54,348	$54,348	$54,348
Capital Outlay	$1,601,310	$2,247,950	$1,736,350	$2,305,350
Transfers Out	$194,135	0	$180,000	$390,000
Total	$4,884,668	$5,441,153	$5,064,415	$6,168,700

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Fire Administrative	11.00	11.00	11.00	11.00
Total	11.00	11.00	11.00	11.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$4,028,403	$3,880,258	$3,684,812	$3,986,167
FND212 - Dedicated Sales Tax	$616,518	$864,934	$710,437	$1,085,437
FND269 - Gifts and Donations	0	$5,961	$5,961	$5,961
FND564 - Emergency Medical Services	$89,746	$70,000	$178,092	$310,135
FND635 - Fleet Maint & Vehicle Replace	$150,000	$620,000	$529,000	$781,000
Total	$4,884,668	$5,441,153	$5,108,302	$6,168,700

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Fire Administration	$4,884,668	$5,441,153	$5,108,302	$6,168,700
Total	$4,884,668	$5,441,153	$5,108,302	$6,168,700

Department: Fire

Division: Communications

Operations 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:

- Develop proactive plans to manage future vacancies.
- Analyze dispatch positions to minimize overtime requirements and balance the workload of current personnel.
- Analyze Communications Supervisor position to address deficiency in operational-level supervision and maintain consistent supervisory presence across all shifts

Highlights:

- The KCKFD Communications Division handled 55,694 telephone calls in 2024, averaging 153 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.
- Adopted and implemented updated International Academies of Emergency Dispatch (IAED) medical priority dispatch protocol version 14.0.

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.
- Integrate protocol updates into dispatcher continuing education requirements.
- Continue to examine viability of tiered response deployment model for emergency medical incidents.
- Expand automatic aid agreement between Kansas City Kansas, Bonner Springs, and Edwardsville Fire Departments, ensuring efficient deployment of resources across KCK/Wyandotte County service area.

Department: Fire

Division: Fire Communications

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$1,627,086	$1,590,026	$1,590,910	$1,636,688
Contractual Services	$27,185	$10,109	$10,109	$10,109
Commodities	$16,802	$14,170	$14,170	$14,170
Total	$1,671,072	$1,614,304	$1,615,189	$1,660,967

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Fire Communications	17.00	17.00	17.00	17.00
Total	17.00	17.00	17.00	17.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND160 - County - General	$1,671,072	$1,614,304	$1,615,189	$1,660,967
Total	$1,671,072	$1,614,304	$1,615,189	$1,660,967

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Fire Communications	$1,671,072	$1,614,304	$1,615,189	$1,660,967
Total	$1,671,072	$1,614,304	$1,615,189	$1,660,967

Department: Fire

Division: Emergency Medical Services

Operations 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 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 than 90% of the time. Firefighters/Paramedics and Firefighter/EMTs are certified by the State of Kansas and operate under the supervision of the Department's Medical Director.

Important Issues:

- Initiate World Cup Soccer planning and response plans for May of 2026.
- Implement a prehospital notification application, it will replace radios and provide patient tracking during mass casualties. It is free through the State of Kansas.
- Modernize data communication devices (tablets, routers, etc.).
- Continue ambulance replacement per the master plan.
- Improve the maintenance program of existing ambulances to maintain system readiness.

Highlights:

- Purchased 26 Defibrillator Monitors and deployed in the first quarter of 2025.
- RFP issued to secure a billing company. Responses will be evaluated and awarded Summer 2025.
- Onboarded a new Account Recovery Specialist to improve revenues. Revenues are up 17% over previous years, with patient transport reduction.
- Purchasing two new and one refurbished ambulance in the FY2025 Budget to be delivered in the Spring of 2026.
- Quality Assurance is continuing to improve and update all medical protocols.
- Recertified with Medicare.
- Recertified with Missouri Medicaid.
- Represented the Kansas City Kansas Fire Department through the County Administrator's Office in both the U.S. Capitol and State Capital. The Fire Department hosted a Legislators Day at the fire station in October of 2024 to highlight the capabilities and needs of the Fire Department. Hosted a Legislators luncheon at the State Capital in March 2025.

New Initiatives:

- Initiate the whole blood program in Kansas City, Kansas to improve patient outcomes in major trauma or bleeding cases.
- Launch the narcotics tracking to maintain compliance with the DEA requirements.
- Consideration must be given to the acquiring two additional paramedic ambulances. Based on call loads and a rapidly expanding community it is evident that our emergency medical transport service is pressed to the limit. A typical day for Kansas City Kansas would reveal that one or no ambulances are available for an extended period which will cause delay of transportation to a definitive care facility.

Department: Fire

Division: Emergency Medical Services

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$12,302,788	$12,047,723	$12,154,493	$12,492,376
Contractual Services	$892,624	$863,645	$954,345	$970,045
Commodities	$880,650	$853,572	$853,572	$853,572
Capital Outlay	$2,324,412	$2,599,000	$2,502,100	$2,874,100
Grants and Claims	$532,739	$532,739	$532,739	$532,739
Transfers Out	$4,680,000	$5,080,000	$7,861,000	$5,409,000
Total	$21,631,213	$21,976,680	$24,858,249	$23,131,832

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Emergency Medical Services	85.00	85.00	83.00	83.00
Total	85.00	85.00	83.00	83.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$5,024,631	$4,755,328	$4,807,940	$4,446,501
FND212 - Dedicated Sales Tax	$654,851	$340,346	$403,281	$411,018
FND564 - Emergency Medical Services	$14,450,897	$15,372,005	$18,210,028	$16,674,313
FND635 - Fleet Maint & Vehicle Replace	$1,500,834	$1,509,000	$1,437,000	$1,600,000
Total	$21,631,213	$21,976,680	$24,858,249	$23,131,832

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Emergency Medical Services	$21,631,213	$21,976,680	$24,858,249	$23,131,832
Total	$21,631,213	$21,976,680	$24,858,249	$23,131,832

Department: Fire

Division: Special Operations

Operations 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, 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.
- Special Operations budget needs increased funding to help sustain current capabilities and purchase much needed equipment to replace outdated equipment.
- Finish replacing extrication equipment.
- Purchase Handheld Gas Identification System.
- Purchase Chemical Threat Detection Unit.
- Purchase Tunable Diode Lazer Absorption Spectroscopy.
- Purchase Fentanyl Drug Lab and Explosive Detection Unit.
- Explore ways to bill for consumable equipment used on HazMat incidents.
- Evaluate the Rescue Support Unit to be more efficient and reliable for local, regional, statewide, and national response.

Highlights:

- Replacing our extrication equipment with newer modern equipment.
- Purchased Radiation Identifinder.
- New hazardous materials response vehicles were put in-service replacing obsolete units.
- New Area detectors were placed in-service replacing other outdated equipment.
- 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.
- Placed two drones' in-service.

New Initiatives:

- Expanding our role within Kansas Search and Rescue to provide more efficient deployments both intrastate and interstate.
- Expanding our role for 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.

Department: Fire

Division: Prevention

Operations 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:

- Per Kansas Statute, the KCKFD is required to inspect all schools in our jurisdiction annually.
- KCKFD inspects high rises, places of assembly, storage facilities, motor vehicle fueling stations, 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, Heart-Safe resuscitation, 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 and inspect and provide oversight to all commercial fireworks displays.
- Review construction and development plans for Fire and Life Safety compliance.

Highlights:

- 495 fire investigations conducted (including 5 civilian fire fatalities and 22 injuries) in 2024 resulting in 12 arrests, 23 municipal summons, and 33 warnings issued.
- Performed 266 commercial plans reviews with 166 related field inspections, and 137 DRC meetings.
- Processed 1,213 Residential Open Burning permits for KCK residents.
- Conducted 2,233 building inspections resulting in 3248 violations discovered and corrected.
- Installed over 500 smoke and 33 carbon monoxide detectors in qualified homes.
- Attended 227 Public Relations events/safety events reaching over 89,000 participants.

New Initiatives:

- Complete review and amendments for the 2024 International Code Council codes to allow the Unified Government (UG)'s adoption in the future.
- Work with KCKPD for the necessary code amendments to false alarm fees and onboarding of software to help minimize the increasing false alarm responses for Public Safety.
- Incorporate UG's Pay-It' functions into the Inspections software for better collection and compliance.
- Crosstrain Fire Investigators with KCKPD's Intelligence Unit.
- Incorporate the UG's 'Pay-It' process into the Fire Inspections software for fee collecting.

Department: Fire

Division: Fire Prevention

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$835,719	$842,857	$845,261	$869,988
Contractual Services	$2,030	$2,230	$2,230	$2,230
Commodities	$13,381	$13,351	$13,351	$13,351
Total	$851,131	$858,438	$860,842	$885,569

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Fire Prevention	5.00	5.00	5.00	5.00
Total	5.00	5.00	5.00	5.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$851,131	$858,438	$860,842	$885,569
Total	$851,131	$858,438	$860,842	$885,569

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Fire Prevention	$851,131	$858,438	$860,842	$885,569
Total	$851,131	$858,438	$860,842	$885,569

Department: Fire

Division: Suppression

Operations Overview: The Suppression 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 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, the 99.1% 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 7,000 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 35,627 total calls for service with an average of 100 daily responses.
- All crew members participate in Minimum Company Standards training.
- Combined Safety Officers and Battalion Chiefs in single response vehicles.
- Continue Blue Card Command Training 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.
- Develop training and protective initiatives to respond to ever increasing violent calls for service.

Department: Fire

Division: Fire Suppression

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$51,961,739	$50,565,242	$51,957,387	$54,405,914
Contractual Services	$356,248	$335,637	$335,637	$335,637
Commodities	$98,299	$80,383	$110,383	$110,383
Capital Outlay	$776,058	$528,000	$200,000	$610,000
Total	$53,192,345	$51,509,262	$52,603,407	$55,461,934

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Fire Suppression	347.00	347.00	354.00	354.00
Total	347.00	347.00	354.00	354.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$48,066,898	$46,457,806	$47,189,355	$49,498,163
FND212 - Dedicated Sales Tax	$3,590,947	$3,722,495	$3,618,459	$4,010,848
FND266 - Other Grants	$745,045	$928,962	$1,595,593	$1,642,923
FND564 - Emergency Medical Services	$213,316	$200,000	$200,000	$200,000
FND635 - Fleet Maint & Vehicle Replace	0	$200,000	0	$110,000
FND971 - City Project Fund	$576,139	0	0	0
Total	$53,192,345	$51,509,262	$52,603,407	$55,461,934

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Fire Suppression	$53,192,345	$51,509,262	$52,603,407	$55,461,934
Total	$53,192,345	$51,509,262	$52,603,407	$55,461,934

Department: Fire
Division: Training

Operations Overview: The 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 are 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 193 employees with the Kansas Board of Emergency Medical Services (KBEMS) in 2024.
- 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.
- Developed and initiated an EMT program approved by KBEMS.
- Tracked, supported, and provided oversight for KCKFD members attending paramedic school.
- Developed graduation requirements, policies, and procedures to support paramedic students and guide new firefighters during their first five years of service.
- Provided credentialed training courses that offer certification for professional development.
- Conducted Fire Apparatus Operator courses for pumper and aerial apparatus operations.
- Delivered autism awareness training and distributed Ben's Blue Bags equipment for field use.

New Initiatives:

- Coordinate with police and sheriff to develop, revise, train, and implement Active Shooter Hostile Event Response (ASHER) Policy through WYCOKCK Brass Works.
- Provide essential training for preparation for the World Cup, such as crowd control awareness.
- Review the current training curriculum to ensure compliance with national standards.
- Provide host site for Texas A&M Engineering Extension Service, National Fallen Firefighters Foundation, and Kansas Fire & Rescue Training Institute courses.
- Will host Dr. David Griffin for training and education on the Charleston 9 incident.

Department: Fire

Division: Fire Training

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$1,533,401	$1,727,308	$1,502,252	$1,545,817
Contractual Services	$104,556	$115,582	$115,582	$115,582
Commodities	$69,045	$60,820	$60,820	$60,820
Total	$1,707,003	$1,903,710	$1,678,654	$1,722,219

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Fire Training	13.00	13.00	10.00	10.00
Total	13.00	13.00	10.00	10.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$1,707,003	$1,903,710	$1,678,654	$1,722,219
Total	$1,707,003	$1,903,710	$1,678,654	$1,722,219

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Fire Training	$1,707,003	$1,903,710	$1,678,654	$1,722,219
Total	$1,707,003	$1,903,710	$1,678,654	$1,722,219

Department: Fire

Division: Support Services – Vehicles & Equipment Repair & Replacement

Operations Overview: The Support Services Division is responsible for maintaining all Fire Department vehicles, heavy machinery, small tools, appliances, Self-Contained Breathing Apparatus (SCBA), personal protective equipment (PPE), and fire department facilities. Currently, the Fire Department has over 100 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 become difficult and costly to maintain with extended out of service time.
- The reserve fleet is not sufficient in quality or amount to keep front line rigs properly maintained.
- Equipment and parts are extremely delayed due to supply, and costs are climbing monthly.
- The lead time and cost to acquire new fire trucks and ambulances has continued to increase.
- Federal emissions standards have caused a substantial increase in the initial purchase price of apparatus and in ongoing maintenance.
- Firefighting gear (PPE) that is out of date and is not being professionally cleaned, inspected, and repaired annually according to industry standards.
- Purchase of tools and equipment to maintain the newly acquired ambulance fleet has strained the operating budget for repairs.

Highlights:

- The following new apparatus will be placed in service this year: two pumpers and one ladder truck.
- Two pumpers are being purchased this year for delivery in 2027.
- 100 sets of PPE are being purchased to replace out-of-date gear (50 more sets are still needed).
- The new apparatus is equipped with HAAS alerting devices to improve public and department safety while responding.

New Initiatives:

- An old hazardous materials unit is being converted to replace the current mobile air unit built in 1989.
- Hydrostatic testing is underway for all SCBA cylinders as mandated by federal law every five years. Must be replaced every 15 years.
- Transitioning staff cars from lease to purchase and downsizing to more affordable models.
- Searching for new vendors to provide more affordable and timely delivery of parts and equipment for fire apparatus.

Department: Fire

Division: Fire Equipment/Supplies

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$945,513	$866,545	$1,022,880	$1,052,373
Contractual Services	$373,648	$322,743	$328,891	$335,038
Commodities	$1,912,179	$1,828,539	$1,828,539	$2,128,539
Capital Outlay	$573,497	$408,000	$490,000	$833,000
Transfers Out	$768,000	$768,000	$768,000	$768,000
Total	$4,572,837	$4,193,827	$4,438,310	$5,116,950

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Fire Equipment/Supplies	6.00	6.00	7.00	7.00
Total	6.00	6.00	7.00	7.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$3,008,323	$3,338,827	$3,404,310	$3,522,950
FND212 - Dedicated Sales Tax	$1,032,981	$454,000	$454,000	$754,000
FND564 - Emergency Medical Services	$149,116	$90,000	$90,000	$340,000
FND635 - Fleet Maint & Vehicle Replace	$382,417	$311,000	$490,000	$500,000
Total	$4,572,837	$4,193,827	$4,438,310	$5,116,950

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Fire Equipment and Supplies	$2,770,858	$2,649,799	$2,733,443	$3,382,355
Fire Fleet Maintenance	$1,801,979	$1,544,028	$1,704,867	$1,734,595
Total	$4,572,837	$4,193,827	$4,438,310	$5,116,950

Department: Police Department
Division: Chief's Office

Operations 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 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/or depression remain prevalent in Law Enforcement as humans 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
- Recruiting: The department is dedicated to increasing staff to not only provide for the citizens of KCK but to also provide a more efficient Police Dept. that will reduce attrition to other departments and provide for the best quality of applicants. We are increasing department participation in the recruiting process and making greater efforts to reach a broader audience for our recruiting message.
- Community Engagement: Reaching out to the community through initiatives: Citizens Academy - where everyday citizens respond to the training center to see some of the topics that inform a police officer's curriculum which is also offered in Spanish as provided by our Community Liaison, Open houses for the stations so that the community can 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 the best attendance in 2025. We will host summer youth academies for students ages 12 to 15.

Highlights:

- Training: The department provides training for new police officers, we anticipate larger classes than we have had in recent years.

Summary of National Accreditations, Certifications, Audits & Special Honors:

- The Commission on Accreditation of Law Enforcement Agencies (CALEA) since 2015. The CALEA Accreditation program seals are reserved for use by public safety agencies that have demonstrated compliance with CALEA standards. KCKPD is only 1 of 9 Departments in the state of Kansas that is certified through CALEA and KLEAP.
- Kansas Law Enforcement Accreditation Program (KLEAP). This is a voluntary state level accreditation program administered through the Kansas Law Enforcement Training Center.
- Crime Commission 2024 Clarence Kelley Award presented to Chief Oakman.

Department: Police

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$57,886,693	$64,098,208	$62,009,459	$63,967,399
Contractual Services	$6,108,601	$6,196,850	$7,596,393	$6,631,274
Commodities	$2,009,947	$1,647,995	$1,940,037	$1,938,791
Capital Outlay	$4,721,409	$3,115,482	$3,115,482	$3,754,282
Grants and Claims	($51)	$1,855	$66,855	$66,855
Transfers Out	$2,299,000	$1,984,000	$2,684,000	$1,859,000
Miscellaneous / Other	0	$663	$663	$663
Reserves & Contingencies	0	$328,000	$328,000	$328,000
Agency Fund - Tax Distribution	($20,247)	0	0	0
Total	$73,005,352	$77,373,053	$77,740,889	$78,546,264

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Investigations Bureau	66.00	66.00	65.00	65.00
Operations Bureau	250.00	250.00	249.00	248.00
Police Administration	43.00	43.00	43.00	43.00
Services Bureau	109.00	109.00	110.75	110.75
Total	468.00	468.00	467.75	466.75

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$57,845,743	$61,245,797	$59,150,213	$61,022,838
FND160 - County - General	$4,565,777	$5,723,727	$5,195,434	$5,320,314
FND209 - Wyandotte County 911 Fund	$827,083	$1,041,100	$1,041,100	$1,041,100
FND212 - Dedicated Sales Tax	$4,606,524	$5,381,012	$6,440,901	$5,898,659
FND248 - Police Department Grants	$1,837,036	$723,322	$3,155,465	$2,050,850
FND266 - Other Grants	$755,214	$812,795	$312,477	$318,402
FND269 - Gifts and Donations	$29,629	0	0	0
FND274 - SLETF - Federal Forfeitures	$255,098	$135,000	$135,000	$135,000
FND275 - SLETF - State Forfeitures	$57,525	$163,300	$163,300	$163,300
FND276 - SLETF - Drug Tax	$63,473	$100,000	$100,000	$100,000
FND635 - Fleet Maint & Vehicle Replace	$2,162,252	$2,047,000	$2,047,000	$2,495,800
Total	$73,005,352	$77,373,053	$77,740,889	$78,546,264

Expenditure By Division				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Investigations Bureau	$9,669,225	$11,150,035	$10,786,256	$10,885,278
Operations Bureau	$34,852,380	$37,078,720	$37,384,957	$38,420,964
Police Administration	$9,727,569	$9,519,557	$10,001,904	$9,507,829
Services Bureau	$18,756,178	$19,624,741	$19,567,773	$19,732,192
Total	$73,005,352	$77,373,053	$77,740,889	$78,546,264

Department: Police

Division: Police Administration

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$6,750,884	$6,856,847	$6,711,311	$6,872,445
Contractual Services	$1,791,491	$1,909,264	$2,328,209	$1,862,833
Commodities	$792,990	$637,138	$862,760	$670,324
Capital Outlay	$97,505	$115,000	$115,000	$120,000
Grants and Claims	($53)	$1,308	$66,308	$66,308
Transfers Out	$315,000	0	0	0
Agency Fund - Tax Distribution	($20,247)	0	0	0
Total	$9,727,569	$9,519,557	$10,083,588	$9,591,910

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Police Administration	49.85	45.85	43.00	43.00
Total	49.85	45.85	43.00	43.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$7,493,130	$7,552,163	$7,051,588	$7,167,668
FND212 - Dedicated Sales Tax	$908,433	$1,023,921	$931,415	$942,199
FND248 - Police Department Grants	$645,326	$172,242	$1,829,672	$1,205,206
FND266 - Other Grants	$654,449	$771,231	$270,913	$276,838
FND269 - Gifts and Donations	$26,231	0	0	0
Total	$9,727,569	$9,519,557	$10,083,588	$9,591,910

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Community and Support Services	$767,945	$306,703	$898,852	$280,012
Planning & Research	$495,734	$448,281	$709,424	$728,258
Police Administration	$2,020,158	$2,114,380	$3,237,494	$3,263,270
Police Chief's Office	$3,033,029	$3,155,083	$2,510,301	$2,534,198
Police Internal Affairs	$987,115	$970,972	$873,306	$897,917
Training Academy	$2,423,588	$2,524,138	$1,854,212	$1,888,254
Total	$9,727,569	$9,519,557	$10,083,588	$9,591,910

Department: Police Department
Division: Bureau of Investigations

Operations 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, 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, Special Investigations Division, Crime Scene Investigation Unit, Property Unit, Violent Crime Task Force, Narcotics Group 41A, Victim Services Unit and Animal Services Unit.
- Expand digital cameras, license plate reader, and gunshot detection infrastructure throughout the city.
- Complete remodel of the Gun Squad room for ATF Task Force Officers to investigate gun crimes in KCK.

Highlights:

- Shuffled the detective bureau hours to help support high crime peak times to 1500-0600 coverage.
- Expanded the Narcotics with 1 additional detective to support drug overdoses.
- Animal Services Unit will be getting additional space. They will have a 1,200 sq. ft. modular building to hold the overflow of animals, provide space for surgeries and animal hospital care.
- Added 4 Summer Kennel Tech positions to assist Animal Services Unit (ASU) for the summer months. This program was done in 2024, and it proved to be very beneficial as a whole.
- In 2024, KCK tied the record for the lowest homicides ever recorded in KCK.

Summary of National Accreditations, Certifications, Audits & Special Honors:

- The Chief was added to the High Intensity Drug Trafficking Areas (HIDTA) board (which covers Kansas, Missouri, Nebraska, Iowa, North Dakota, and South Dakota) due to the department's extensive drug enforcement efforts.
- The KCKPD Narc Unit Group 41 Alpha received an award for: Kansas Drug Unit of the year from the Kansas Narcotics Officer Association (KNOA) and Gold Award from the Kansas Association Chiefs of Police.
- Crime Commission 2024 Clarence Kelley Award presented to Chief Oakman.

Department: Police

Division: Investigations Bureau

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$9,529,319	$10,341,753	$10,090,769	$10,365,318
Contractual Services	$98,390	$100,974	$146,634	$134,116
Commodities	$41,515	$50,308	$53,608	$52,108
Capital Outlay	0	$657,000	$657,000	$500,000
Total	$9,669,225	$11,150,035	$10,948,011	$11,051,542

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Investigations Bureau	71.30	71.30	66.00	66.00
Total	71.30	71.30	66.00	66.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$9,183,795	$9,761,022	$9,704,021	$9,964,918
FND212 - Dedicated Sales Tax	$38,972	$230,492	$54,050	$54,729
FND248 - Police Department Grants	$458,978	$464,958	$496,375	$495,330
FND266 - Other Grants	($12,520)	$36,563	$36,564	$36,564
FND635 - Fleet Maint & Vehicle Replace	0	$657,000	$657,000	$500,000
Total	$9,669,225	$11,150,035	$10,948,011	$11,051,542

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Crimes Against Persons/Property	$6,957,814	$8,176,558	$8,128,502	$8,336,823
Police Identification	$1,715,575	$1,997,967	$1,975,803	$1,864,355
Police Investigations	$613,538	$672,483	$740,013	$744,694
Property Room	$382,298	$303,027	$103,693	$105,671
Total	$9,669,225	$11,150,035	$10,948,011	$11,051,542

Department: Police Department
Division: Patrol Bureau

Operations 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 2024, violent crime decreased from 1,235 (2023) to 1,122 (2024) incidents for a -9.14% decrease in violent crime.
- The Crisis Intervention Team is staffed with 1 sworn officer and two civilian mental health co-responders 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 198 hospital admissions, 127 diversions from jail, and 49 diversions from hospital emergency rooms. In April of 2025, we added a K-9 to the Crisis Intervention Team. He is trained to detect individuals in a mental state of crisis.
- The New West Patrol Station is funded beginning in 2026 with completion in 2028.
- 2026 FIFIA World Cup preparation, adding a new EOD K-9 to increase explosive detection capability. In 2025, we will be adding two-wheel officers that will be tasked with escorts of soccer teams and dignitaries for events.

Highlights:

- In 2024, the KCKPD Patrol Bureau handled 116,640 calls for service within Kansas City Kansas. The Patrol Bureau handled 99% of those calls for service. Of the calls for service 6,138 arrests were completed with 280 ending some type of use of force which is 4.56%. 0.002% of our department calls for service did require a use of force in 2024.
- The Patrol Bureau engaged in a total of 29 vehicle pursuits in 2024, for violent felony crimes. Officers attempted to stop 1,314 vehicles for traffic violations that refused to stop for officers.
- Street Racing Side Show continues to be a concerning issue. We continue with enforcement activity, in conjunction KCMO PD and Kansas Highway Patrol (KHP).
- The Department hosted several community events such as the Back to School Bash & Splash, Cram the Cruiser, Trunk or Treat, COPPS Christmas, and Division Open Stations.
- The Traffic Unit assisted with 26 Parades and the 5K runs throughout Kansas City, Kansas.
- The Explosive Ordinance Disposal Unit (EOD) was able to obtain a new x-ray machine with the assistance of the Mid - America Regional Council (MARC).
- The Department designated two impact officers that were federally grant funded assigned to East Patrol to assist in the reduction in violent crime.

Summary of National Accreditations, Certifications, Audits & Special Honors:

- National Police Canine Ass., NPCA offers nationally accepted certifications throughout the United States.
- F.B.I. Hazardous Devices Certification which includes annual audits. (EOD Unit)
- Explosive Breachers are certified through the Kansas State Fire Marshal's office, for the firing and loading of explosive material.
- Motorcycle Operations two instructor certification through TEEX, Texas A&M Engineering Ext. Services.
- Drug Recognition Expert certification through International Chiefs of Police Ass.
- 2024 Metro Chiefs Sheriffs Ass. & Kansas Chiefs Police Ass. Valor Awards, multiple officers were recognized.
- CBOB (Congressional Badge of Bravery) 5 officers nominated in 2024.

Department: Police

Division: Operations Bureau

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$32,252,199	$35,151,607	$34,503,990	$35,757,309
Contractual Services	$139,501	$99,880	$102,180	$102,380
Commodities	$146,334	$134,233	$140,733	$135,233
Capital Outlay	$2,314,346	$1,390,000	$1,390,000	$1,870,800
Grants and Claims	0	0	0	0
Transfers Out	0	0	$700,000	0
Reserves & Contingencies	0	$303,000	$303,000	$303,000
Total	$34,852,379	$37,078,720	$37,139,903	$38,168,722

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Operations Bureau	260.85	260.85	248.00	248.00
Total	260.85	260.85	248.00	248.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$31,043,961	$33,692,907	$32,388,513	$33,570,765
FND212 - Dedicated Sales Tax	$1,306,616	$1,511,392	$2,963,091	$2,328,858
FND248 - Police Department Grants	$79,423	$86,121	0	0
FND274 - SLETF - Federal Forfeitures	$255,097	$135,000	$135,000	$135,000
FND275 - SLETF - State Forfeitures	$57,525	$163,300	$163,300	$163,300
FND276 - SLETF - Drug Tax	$63,473	$100,000	$100,000	$100,000
FND635 - Fleet Maint & Vehicle Replace	$2,046,283	$1,390,000	$1,390,000	$1,870,800
Total	$34,852,379	$37,078,720	$37,139,903	$38,168,722

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Canine Unit	$4,731	$47,462	$57,762	$98,612
Community Policing	$3,249,289	$3,214,460	$2,778,650	$2,856,336
Field Operations Administration	$935,780	$968,344	$869,022	$893,413
Narcotics Unit	$4,545,359	$5,160,062	$4,376,056	$4,475,216
Patrol Activities	$22,253,561	$23,917,896	$25,570,606	$26,130,158
SCORE Unit	$1,909,471	$1,873,551	$1,691,452	$1,811,533
Traffic Support Unit	$1,954,188	$1,896,945	$1,796,356	$1,903,455
Total	$34,852,379	$37,078,720	$37,139,903	$38,168,722

Department: Police Department
Division: Bureau of Services

Operations 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. (We have made great gains in this area but need to continue to ensure adequate staffing and training to meet an increasing volume and scope of demand.)
- CAD-RMS New World Systems Optimization.
- 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:

- Completed the second high school Communications cadet program.
- Completing first year of electronic submission of case data to KBI's Incident Based Reporting System; working to improve reporting system to make reports available to investigators and the public more quickly.
- Paperless traffic ticket and misdemeanor summons launched and in-service.
- Ongoing work to integrate payroll and absence reporting between Telestaff and Workday.
- Began scanning microfiche/microfilm and moving old records database into current Record Management system.
- Made enhancements to our online reporting system, including multilingual services, quick connect, and supplemental reporting.
- Deployed a mobile app for CAD and RMS for department phones
- Multifactor authentication implemented along with other improvements to network security and endpoint protection.
- Working on making License Plate Reader (LPR) and traffic camera data available to all field personnel in real time.

New Initiatives:

- Preparing a more efficient alarm registration system.
- Setting up a phone tender to answer phone calls on our non-emergency telephone line.
- Preparing for Record Management Enhancement and Service Improvements.
- Researching and preparing for a new body camera/in-car camera system and related improvement to our overall data storage plan.
- Researching Drone-First-Responder (DFR) deployment systems.

Department: Police

Division: Services Bureau

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$9,354,291	$11,748,001	$10,701,775	$10,970,429
Contractual Services	$4,079,219	$4,086,732	$5,019,370	$4,531,945
Commodities	$1,029,108	$826,316	$882,936	$1,081,126
Capital Outlay	$2,309,558	$953,482	$953,482	$1,263,482
Grants and Claims	$2	$547	$547	$547
Transfers Out	$1,984,000	$1,984,000	$1,984,000	$1,859,000
Miscellaneous / Other	0	$663	$663	$663
Reserves & Contingencies	0	$25,000	$25,000	$25,000
Total	$18,756,178	$19,624,741	$19,567,773	$19,732,192

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Services Bureau	109.00	109.00	110.75	110.75
Total	109.00	109.00	110.75	110.75

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$10,124,857	$10,239,706	$9,922,792	$10,233,510
FND160 - County - General	$4,565,777	$5,723,727	$5,195,434	$5,320,314
FND209 - Wyandotte County 911 Fund	$827,083	$1,041,100	$1,041,100	$1,041,100
FND212 - Dedicated Sales Tax	$2,352,502	$2,165,208	$2,492,345	$2,572,873
FND248 - Police Department Grants	$653,308	0	$911,102	$434,395
FND266 - Other Grants	$113,285	$5,000	$5,000	$5,000
FND269 - Gifts and Donations	$3,397	0	0	0
FND635 - Fleet Maint & Vehicle Replace	$115,968	0	0	$125,000
Total	$18,756,178	$19,077,293	$19,567,773	$19,732,192

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Administrative Services	$6,462,820	$6,115,820	$5,921,908	$6,037,290
Animal Services Unit	$1,157,405	$1,206,607	$1,054,819	$1,298,499
Criminal Intel Unit	$938,730	$295,824	$1,792,649	$907,208
Dignitary Protection	$512,511	$631,433	$111,907	$115,042
Police Building Security	$1,385,788	$1,508,498	$1,280,838	$1,315,013
Police Dispatch	$4,897,841	$6,278,900	$6,032,801	$6,152,006
Police Fleet Replacement	$1,995,968	$1,984,000	$1,984,000	$1,859,000
Police Vehicle and Body Camera	$1,036,591	$1,167,054	$1,184,393	$1,837,827
Teleserve	$368,524	$436,605	$204,457	$210,307
Total	$18,756,178	$19,624,741	$19,567,773	$19,732,192

Department: Sheriff's Office

Operations 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. 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 people 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.
- While dealing with an aging building it has been identified that some upgrades are needed regarding the detention center and surrounding Sheriff's Office working areas. Examples of these projects are safety updates to records and remodel of adult detention intake area.
- Attempt to recover lost revenue to the Unified Government by assigning deputies to vehicle registration enforcement and collecting bad checks written to the U.G.
- Serve the courts, comprised of 18 Divisions, by transporting housed inmates to court for first appearances, status hearings, preliminary hearings, and trials.
- Register violent, drug, and sex offenders, as mandated by Kansas statute; enforce all required paperwork for the Kansas Attorney General (over 1,500 offenders).

Highlights:

- JDC is participating in PBS, Performance Based Standards. PBS builds performance improvement and accountability into agency, facility, and program operations using a three-part cycle of activities: collecting data, analyzing performance outcomes, and summary data reports and the heart of PBS.
- The Sheriff's Office outfitted our patrol division with new Mobile Data Terminals (MDT's) purchased using grant funding awarded in 2024. The old MDTs were past their end of life and no longer useful. The new MDTs will assist Deputies responding to calls and completing reports.
- Courthouse Security is currently staffed with 15 Security Officers (out of 21), 1 Supervisor and we are utilizing 3 contracted employees to supplement our critically low manpower. Court security processed 339,000 people into the courthouses in 2024
- The Sheriff's Office new evidence room went operational in early 2025. The new evidence room will handle the higher volume of property and includes state-of-the-art evidence drying hood and fentanyl containment hood. This new technology will allow Sheriff's Office investigators the ability to process evidence more efficiently and allow them to field test narcotics in a safe environment.

Summary of National Accreditations, Certifications, Audits & Special Honors:

- The National Institute of Corrections audited the adult detention center at the request of the Sheriff. Findings are being used to shape current and future projects along with policy and review of procedures.
- Courthouse Security Supervisor was selected as Courthouse Security Professional of the year by the National Sheriff Association.
- Sheriff's Office is still undergoing the State of Kansas Accreditation program through the Kansas Law Enforcement Training Center.

Department: Sheriff

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$30,398,893	$34,851,752	$31,738,318	$32,574,560
Contractual Services	$9,260,071	$8,783,037	$9,216,743	$9,779,765
Commodities	$1,185,135	$964,778	$964,778	$1,018,693
Capital Outlay	$879,875	$371,000	$909,325	$610,000
Grants and Claims	$133	$2,892	$2,892	$2,892
Transfers Out	$866,204	$220,000	$284,000	$284,000
Miscellaneous / Other	1,176	$118	$118	$118
Total	$42,591,488	$45,193,577	$43,116,175	$44,270,028

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Detention Bureau - Adult	144.25	141.00	106.00	106.00
Detention Bureau - Juvenile	48.00	51.00	36.00	36.00
Field Bureau - Community & Support Services	24.00	65.25	48.50	48.50
Field Bureau - Operations	0.00	40.00	45.00	45.00
Sheriff Administration	88.00	9.00	18.75	18.75
Total	304.25	306.25	254.25	254.25

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND160 - County - General	$40,610,167	$44,148,790	$41,838,274	$43,170,865
FND181 - County - Jail Commissary Fund	$380,676	$100,000	$100,000	$100,000
FND247 - Sheriff Grants	$209,648	0	0	0
FND264 - Community Corrections Grants	$699,364	$724,787	$757,901	$779,164
FND266 - Other Grants	$145,492	0	0	0
FND269 - Gifts and Donations	$236,117	0	0	0
FND635 - Fleet Maint & Vehicle Replace	$309,994	$220,000	$220,000	$220,000
FND972 - County Project Fund	0	0	$200,000	0
Total	$42,591,488	$45,193,577	$43,116,175	$44,270,028

Expenditure By Division				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Detention Bureau - Adult	$24,051,232	$25,824,863	$24,535,296	$25,237,422
Detention Bureau - Juvenile	$2,719,856	$4,490,302	$3,437,518	$3,606,490
Field Bureau - Community & Support Services	0	$5,777,771	$4,206,812	$4,327,198
Field Bureau - Operations	0	$5,694,779	$6,428,323	$6,620,012
Sheriff Administration	$15,820,400	$3,405,861	$4,508,226	$4,478,905
Total	$42,591,488	$45,193,577	$43,116,175	$44,270,028

Department: Sheriff

Division: Sheriff Administration

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$11,447,583	$1,991,006	$2,917,904	$2,985,740
Contractual Services	$718,204	$656,664	$668,131	$672,175
Commodities	$677,976	$276,930	$276,930	$316,730
Capital Outlay	$750,677	$261,000	$361,000	$220,000
Grants and Claims	0	$260	$260	$260
Transfers Out	$472,847	$220,000	$284,000	$284,000
Total	$14,068,465	$3,405,860	$4,508,226	$4,478,905

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Sheriff Administration	88.00	9.00	18.75	18.75
Total	88.00	9.00	18.75	18.75

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND160 - County - General	$12,242,175	$3,381,118	$3,556,586	$3,506,003
FND181 - County - Jail Commissary Fund	$225,644	$100,000	0	0
FND247 - Sheriff Grants	$209,648	0	0	0
FND249 - Transit Grants	0	0	0	0
FND264 - Community Corrections Grants	$699,394	$724,786	$731,640	$752,902
FND266 - Other Grants	$145,492	0	0	0
FND269 - Gifts and Donations	$236,117	0	0	0
FND635 - Fleet Maint & Vehicle Replace	$309,994	$220,000	$220,000	$220,000
Total	$14,068,465	$4,425,904	$4,508,226	$4,478,905

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Sheriff Administration	$14,068,465	$2,832,410	$3,923,308	$3,874,970
Sheriff Fleet Maintenance	0	$573,450	$584,918	$603,935
Total	$14,068,465	$3,405,860	$4,508,226	$4,478,905

Department: Sheriff's Office

Division: Community and Support Services

Operations 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:

- **OFFENDER REGISTRATION/CONCEALED CARRY HANDGUN PERMITS**
  Wyandotte County currently has 1538 total registered offenders. 805 are Registered Sex offenders, 429 are drug offenders, and 332 are violent offenders. The Unit also completes approximately 11 conceal carry applications and fingerprints of 92 individuals per month. The unit has 1 position unfilled.
- **RECORDS UNIT**
  The Records Unit authorized strength is 10 Records clerks, 1 Utility clerk, 3 Warrant clerks, 2 Civil clerks, 1 Transportation clerk, and 1 Sheriff Receptionist clerk. We currently have 1 Records Clerk positions unfilled. Currently 9 applicants to process for the open clerk position.
- **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 of continued training per year, and Detention Deputies receive a minimum of 24 hours of continued training per year.
- **JUVENILE INTAKE AND ASSESSMENT CENTER**
  JIAC has 6 full-time positions staff, 1 Sr Intake Specialist and Director Mary Pollock. Currently 1 part time opening. For the calendar year 2024, JIAC processed 614 youth. (105 were Police Protective Custody youth, and 229 were Notice to Appears. There were 183 NTA's issued that were NOT complied with.) Completed 187 intakes in JDC and 48 intakes in JO-JIAC.
- **COURTHOUSE SECURITY**
  Courthouse Security is currently staffed with 15 Security Officers (out of 21), 1 Supervisor and we are utilizing 3 contracted employees to supplement our critically low manpower. Court security processed 339,000 people into the courthouses in 2024.

New Initiatives:

- The Sheriff's Office utilized grant funding to install 51 new courthouse cameras and 37 new body cameras for courthouse security and judicial services personnel to update the safety and security of the courthouse complex.
- The Sheriff's Office has purchased 2 new Paragon metal detectors in addition to the 3 detectors purchased in FY'2024 to update the security checkpoints security screening processes for entry into the County Courthouse Complex.

Department: Sheriff

Division: Field Bureau - Community & Support Services

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$1,723,035	$5,622,436	$4,051,477	$4,171,262
Contractual Services	$290,035	$12,787	$12,787	$12,338
Commodities	$59,498	$67,548	$67,548	$68,598
Capital Outlay	$67,522	$75,000	$75,000	$75,000
Total	$2,140,092	$5,777,771	$4,206,812	$4,327,198

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Field Bureau - Community & Support Services	24.00	65.25	48.50	48.50
Total	24.00	65.25	48.50	48.50

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND160 - County - General	$2,140,092	$4,065,933	$4,180,550	$4,300,936
FND264 - Community Corrections Grants	0	$26,261	$26,261	$26,261
Total	$2,140,092	$4,092,194	$4,206,812	$4,327,198

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Courthouse Security	$1,751,935	$1,853,668	$1,727,590	$1,775,489
Records and Warrants	0	$1,008,794	$981,705	$1,010,287
Sheriff Community & Support Services	0	$2,024,929	$1,021,252	$1,050,778
Training Academy	$388,157	$890,378	$476,264	$490,643
Total	2,140,092	$5,777,769	$4,206,812	$4,327,198

Department: Sheriff's Office
Division: Detention

Operations Overview: The Wyandotte County Detention Division provides a safe, secure, and humane environment for staff and people, 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:

- Comply with all Department of Family Services (DFS) and Kansas Department of Corrections (KDOC), Kansas State regulations, uphold detention policies and legal standards, maintain required staffing levels through qualified hiring, and promote strong leadership to ensure effective facility operations.

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.
- Implement specialized retention training for supervisors to enhance leadership skills, focusing on fostering a positive work environment, improving team morale, and addressing staff concerns.
- While dealing with an aging building it has been identified that some upgrades are needed regarding the detention centers intake area. The intake remodel is out for RFP.
- Plan and execute a comprehensive painting project to refresh and maintain the appearance of the entire Adult Detention Center (ADC) and Juvenile Detention Center (JDC).
- 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 of returning all farm-outs as staffing levels improve.

Highlights:

- JDC is participating in PBS, Performance Based Standards. PBS builds performance improvement and accountability into agency, facility, and program operations using a three-part cycle of activities: collecting data, analyzing performance outcomes, and summary data reports and the heart of PBS.
- The JDC is providing an assessment for mental health/substance abuse and subsequent treatment. This process is screened with the Gain instrument in accordance with HB2021 and the CAA Youth Re-Entry Requirements which is the Consolidated Appropriations Act (CAA) of 2023 for detained youth.
- Adult Detention Center has purchased and replaced several pieces of kitchen equipment.

New Initiatives:

- Aramark will begin utilizing the Juvenile Detention Center kitchen in 2026 as part of their contracted food service operations.
- To keep the Detention Division up to date with current technological processes we are replacing our current Jail Management System via an RFP process.
- In partnership with Aramark, the Detention Division offers inmates training in kitchen operations, providing industry-recognized certifications and promoting good behavior, while preparing detainees for successful reintegration into the workforce.
- We will begin the remodel of the Jail Intake area and Reception areas of the Adult Detention Center.
- F/H and E/G Towers of the adult detention are repaired and will operate soon.

Department: Sheriff

Division: Detention Bureau - Juvenile

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$2,598,670	$4,311,784	$3,259,000	$3,345,890
Contractual Services	$91,460	$133,543	$133,543	$207,600
Commodities	$29,726	$44,975	$44,975	$53,000
Total	$2,719,856	$4,490,302	$3,437,518	$3,606,490

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Detention Bureau - Juvenile	48.00	51.00	36.00	36.00
Total	48.00	51.00	36.00	36.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND160 - County - General	$2,719,856	$3,437,377	$3,437,518	$3,606,490
Total	$2,719,856	$3,437,377	$3,437,518	$3,606,490

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Sheriff Juvenile Detention Support	0	$443,108	$446,356	$459,343
Sheriff Juvenile Services	$2,719,856	$4,047,193	$2,991,162	$3,147,147
Total	$2,719,856	$4,490,301	$3,437,518	$3,606,490

Department: Sheriff

Division: Detention Bureau - Adult

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$14,629,604	$17,231,744	$15,081,614	$15,451,656
Contractual Services	$8,160,371	$7,980,043	$8,402,282	$8,887,652
Commodities	$417,933	$575,325	$575,325	$580,365
Capital Outlay	$61,675	$35,000	$473,325	$315,000
Grants and Claims	$133	$2,632	$2,632	$2,632
Transfers Out	$393,357	0	0	0
Miscellaneous / Other	0	$118	$118	$118
Total	$23,663,075	$25,824,862	$24,535,296	$25,237,422

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Detention Bureau - Adult	144.25	141.00	106.00	106.00
Total	144.25	141.00	106.00	106.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND160 - County - General	$23,508,042	$23,996,987	$24,235,296	$25,137,422
FND181 - County - Jail Commissary Fund	$155,032	$100,000	$100,000	$100,000
FND972 - County Project Fund	0	0	$200,000	0
Total	$23,663,075	$24,096,987	$24,535,296	$25,237,422

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Adult Detention Operations	$21,141,215	$21,533,981	$21,972,291	$22,447,832
Adult Detention Support	$2,521,859	$2,563,005	$2,563,005	$2,789,591
Total	$23,633,075	$24,096,987	$24,535,296	$25,237,422

Department: Sheriff's Office

Division: Operations

Operations 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 to the Unified Government by assigning deputies to vehicle registration enforcement and collecting bad checks written to the U.G.

Highlights:

- In February of 2025, the Sheriff's Office took delivery of a new patrol boat. The boat is expected to increase the Deputy's capabilities they didn't have previously when responding to incidents occurring at Wyandotte County Lake. The boat can also be launched on the Kansas River as an extra asset for water rescue.
- In late 2024, early 2025, the Sheriff's Office was able to secure a mobile License Plate Reader (LPR). The LPR can "flag" vehicles of interest, including wanted persons, prior offenders, or stolen property.
- The Sheriff's Office outfitted our patrol division with new Mobile Data Terminals (MDT's) purchased using grant funding awarded in 2024. The old MDTs were past their end of life and no longer useful. The new MDTs will assist Deputies responding to calls and completing reports.
- The Sheriff's Office new evidence room went operational in early 2025. The new evidence room will handle the higher volume of property and includes state-of-the-art evidence drying hood and fentanyl containment hood. This new technology will allow Sheriff's Office investigators the ability to process evidence more efficiently and allow them to field test narcotics in a safe environment.

New Initiatives:

- In 2025, the Sheriff's office is implementing a case management system. The system secures all records made by the Sheriff's office and is currently utilized by KCKPD. This was originally scheduled for 2024 but was delayed due to the cyberattack.
- The Sheriff's Office was able to secure 10 additional LPR cameras for FY'2025 at no additional cost to the Wyandotte County taxpayer as part of a trial period. These cameras are located county wide and access has been shared with our local municipalities to assist with crime deterrence. The Sheriff's Office is working to fund these moving forward into FY'2026.
- Upgrading the Reception areas of the Sheriff's Office to offer ballistic protection to employees and create a more professional and up to date appearance to the public. The current area hasn't seen extensive renovations since the Detention Center was built.

Department: Sheriff

Division: Field Bureau - Operations

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	0	$5,694,779	$6,428,323	$6,620,012
Total	0	$5,694,779	$6,428,323	$6,620,012

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Field Bureau - Operations	0	40.00	45.00	45.00
Total	0	40.00	45.00	45.00

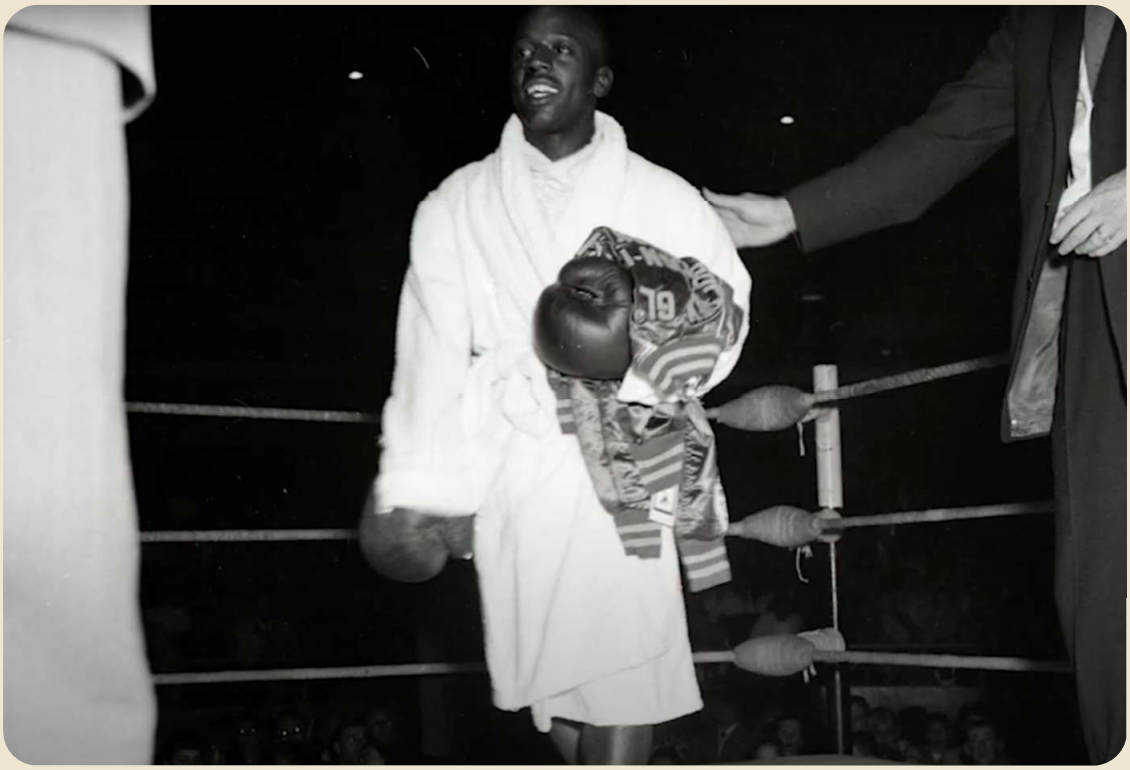
Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND160 - County - General	0	$6,428,323	$6,428,323	$6,620,012
Total	0	$6,428,323	$6,428,323	$6,620,012

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Sheriff Investigations	0	$984,690	$984,754	$1,014,180
Sheriff Judicial	0	$1,554,449	$1,972,009	$2,030,814
Sheriff Operations	0	$445,391	$450,132	$463,387
Sheriff Patrol	0	$2,710,247	$3,021,428	$3,111,632
Total	0	$5,694,777	$6,428,323	$6,620,012

JUDICIAL SERVICES

2025 Amended-2026

Unified Government Budget



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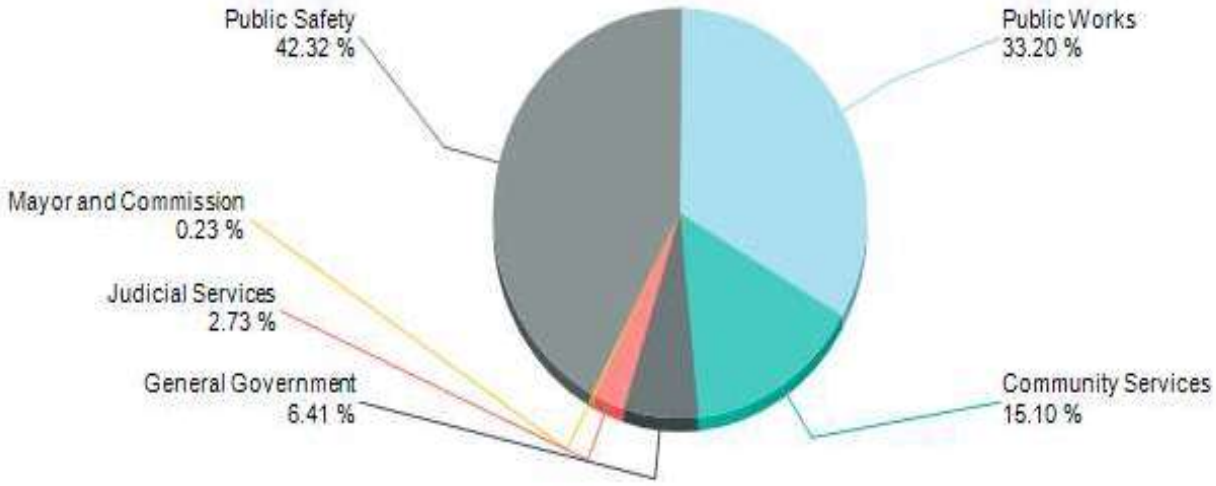
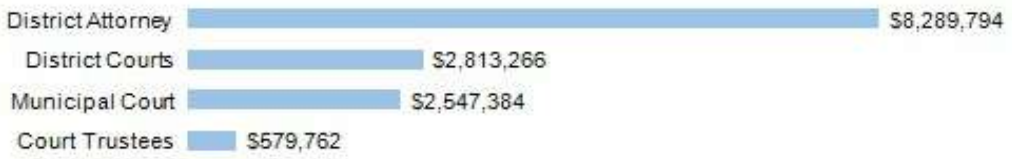
Section: Judicial Services





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

Operations 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 (Kansas Payment Center or KPC) and disbursements of support payments pursuant to K.S.A. 39-7,135, and amendments thereto. Heretofore, the Court Trustee Department, including references 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's Office stays current with technological advances to streamline the processes for parties involved in support and restitution cases, including utilizing Zoom hearings for most matters, completing digitalization of all records, back to 1982 cases, and completing a newly updated telephone directory to more efficiently assist people who call for information regarding child support, spousal support, or bond forfeiture defaults.

Highlights:

- The Court Trustee's Office monitors and assists with several thousands of cases every year. The Office is instrumental in securing that child and spousal support is efficiently collected, recorded, monitored, and distributed to the parents and custodial guardians in our community to assist primarily with the care, education and welfare of the parties' minor child(ren), pursuant the orders of the District Court.
- The Court Trustee's Office has several bilingual staff members to assist individuals whose primary language is Spanish.
- The Court Trustee's Office assists **both** parties in preparing and filing various child support motions and orders throughout the case, pursuant to the Kansas Child Support Guidelines and Kansas Statutes. The Office assists with filing pleadings in child support proceedings, including but not limited to, the establishment of child support through paternity case filings, child support worksheets, domestic relation affidavits, modification orders, income withholding orders, garnishments, debtors' examinations, child emancipation affidavits, termination of support obligations and satisfaction of judgments.

Department: Court Trustees

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$477,141	$542,200	$438,690	$451,463
Contractual Services	$54,914	$97,180	$97,180	$97,180
Commodities	$3,646	$8,492	$8,492	$8,492
Reserves & Contingencies	0	$35,400	$35,400	$35,400
Total	$535,701	$683,272	$579,762	$592,535

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Court Trustees Division	8.50	8.50	5.00	5.00
Total	8.50	8.50	5.00	5.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND570 - Court Trustee Fund	$535,701	$683,272	$579,762	$592,535
Total	$535,701	$683,272	$579,762	$592,535

Expenditure By Division				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Court Trustees Division	$535,701	$683,272	$579,762	$592,535
Total	$535,701	$683,272	$579,762	$592,535

Department: District Attorney's Office

Operations 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 duty of the District Attorney is 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 people 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.
- The LET'S RAPP (Lessening Effects of Trauma, Strengthening Resources, Prevention, and Partnerships) Program. Our office was awarded $687,420 in grant funds from the Federal Byrne State Crisis Invention Program Grant to implement the program. This 2-year grant (April 1, 2024 – March 31, 2026) is a program designed to prevent and reduce gun violence in Wyandotte County by offering crucial community resources, wraparound support, and behavioral health deflection services currently lacking in the county, including emergency assistance (relocation, housing, transportation), crisis case management, and damage repair. Some of our partners include Ad Hoc Group Against Crime and KCKPD.
- 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, Instagram and Tik Tok are also utilized. "DA Dupree's 180Law", where DA Dupree explains an aspect of the criminal justice system in three minutes, or less, via our social media outlets.
- 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 and increase the capabilities and speed of prosecutors.
- 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. The sentences are as follows, Community Service, Anger Management & Diversion.

Summary of National Accreditations, Certifications, Audits & Special Honors:

- Victim Advocate Adriana Olivas was awarded the 2025 Outstanding System-Based Advocate Crime Victim Service Award by the Kansas Attorney General's Office.

Department: District Attorney

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$6,188,610	$7,174,555	$7,437,338	$8,329,572
Contractual Services	$690,886	$794,399	$799,359	$847,818
Commodities	$46,895	$49,547	$53,097	$50,097
Capital Outlay	$612,364	0	0	$8,000
Debt	$1,069,802	0	0	0
Total	$8,608,557	$8,018,501	$8,289,794	$9,235,487

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Community Integrity Unit	2.50	2.50	4.00	4.00
District Attorney Diversion	3.00	3.00	3.00	3.00
District Attorney Division	65.00	66.00	67.00	67.00
Total	70.50	71.50	74.00	74.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND160 - County - General	$7,316,707	$7,784,248	$7,879,758	$8,815,402
FND266 - Other Grants	$51,470	$168,226	$172,687	$177,718
FND269 - Gifts and Donations	0	0	$172,321	$177,340
FND274 - SLETF - Federal Forfeitures	$9,000	$64,984	$64,984	$64,984
FND275 - SLETF - State Forfeitures	$1,488	$43	$43	$43
FND972 - County Project Fund	$160,089	0	0	0
FND990 - Internal Improvement	$1,069,802	0	0	0
Total	$8,608,557	$8,017,501	$8,289,794	$9,235,487

Expenditure By Division				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Community Integrity Unit	$317,072	$346,102	$425,359	$437,000
District Attorney Diversion	$307,774	$264,904	$282,814	$290,909
District Attorney Division	$7,983,711	$7,511,098	$7,581,620	$8,507,578
Total	$8,608,557	$8,122,103	$8,289,794	$9,235,487

Department: District Attorney

Division: Community Integrity Unit

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$313,287	$473,796	$405,709	$417,350
Contractual Services	$2,156	$17,750	$16,200	$17,200
Commodities	$1,701	$1,900	$3,450	$2,450
Total	$317,144	$493,446	$425,359	$437,000

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Community Integrity Unit	2.50	2.50	4.00	4.00
Total	2.50	2.50	4.00	4.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND160 - County - General	$317,144	$493,446	$425,359	$437,000
Total	$317,144	$493,446	$425,359	$437,000

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Community Integrity Unit	$317,144	$493,446	$425,359	$437,000
Total	$317,144	$493,446	$425,359	$437,000

Department: District Attorney

Division: District Attorney Division

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$5,571,682	$6,500,460	$6,754,839	$7,627,338
Contractual Services	$707,877	$778,159	$778,159	$825,618
Commodities	$44,894	$48,622	$48,622	$46,622
Capital Outlay	$589,489	0	0	$8,000
Debt	$1,069,802	0	0	0
Total	$7,983,744	$7,327,241	$7,581,620	$8,507,578

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
District Attorney Division	66.00	66.00	67.00	67.00
Total	66.00	66.00	67.00	67.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND160 - County - General	$6,691,894	$6,917,205	$7,171,584	$8,087,493
FND266 - Other Grants	$51,470	$172,687	$172,687	$177,718
FND269 - Gifts and Donations	0	$172,321	$172,321	$177,340
FND274 - SLETF - Federal Forfeitures	$9,000	$64,984	$64,984	$64,984
FND275 - SLETF - State Forfeitures	$1,488	$43	$43	$43
FND972 - County Project Fund	$160,089	0	0	0
FND990 - Internal Improvement	$1,069,802	0	0	0
Total	$7,983,744	$7,327,241	$7,581,620	$8,507,578

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
District Attorney	$7,983,744	$7,327,241	$7,581,620	$8,507,578
Total	$7,983,744	$7,327,241	$7,581,620	$8,507,578

Department: District Attorney

Division: District Attorney Diversion

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$303,641	$191,789	$276,789	$284,884
Contractual Services	$3,728	$5,000	$5,000	$5,000
Commodities	$405	$1,025	$1,025	$1,025
Total	$307,774	$197,814	$282,814	$290,909

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
District Attorney Diversion	3.00	3.00	3.00	3.00
Total	3.00	3.00	3.00	3.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND160 - County - General	$307,774	$197,814	$282,814	$290,909
Total	$307,774	$197,814	$282,814	$290,909

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
District Attorney Diversion	$307,774	$197,814	$282,814	$290,909
Total	$307,774	$197,814	$282,814	$290,909

Department: District Court

Operations 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 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, supervised 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 continual influx of non-English speaking persons continues to require additional translation expenses, including languages other than Spanish.
- 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.
- There has been an increase in Sexually Violent Predator cases being litigated causing an increase in costs for these cases.
- There has been an increase in the cost of our Contract Attorneys in child in need of care, juvenile and probate cases.
- Increased mail costs.
- Potential for additional compensation for jurors for daily service.
- Increase in misdemeanor criminal cases so additional funds needed for court appointed attorneys for those cases.

Highlights:

- Veteran's Treatment Court is up and running in the 29th Judicial District.
- A new case management system is up and running in each judicial district across the state.

New Initiatives:

- Working with The National Center for State Courts on a new Strategic Plan for the Judicial Branch.
- Working on obtaining a new jury management system with OJA.

Department: District Courts

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$771,651	$762,920	$763,035	$785,131
Contractual Services	$1,432,505	$1,741,243	$1,741,243	$1,741,243
Commodities	$446,126	$308,988	$308,988	$308,988
Total	$2,650,281	$2,813,151	$2,813,266	$2,835,362

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
District Court	2.25	2.25	2.00	2.00
Process Servers	10.00	10.00	9.00	9.00
Total	12.25	12.25	11.00	11.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND160 - County - General	$2,650,281	$2,813,151	$2,813,266	$2,835,362
FND269 - Gifts and Donations	$1,000	0	0	0
Total	$2,651,281	$2,813,151	$2,813,266	$2,835,362

Expenditure By Division				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
District Court	$1,942,680	$2,051,309	$2,117,449	$2,121,009
Process Servers	$708,601	$761,842	$695,816	$714,353
Total	$2,651,281	$2,813,151	$2,813,266	$2,835,362

Department: District Courts

Division: District Court

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$88,903	$55,576	$121,716	$125,276
Contractual Services	$1,409,032	$1,688,645	$1,688,645	$1,688,645
Commodities	$444,745	$307,088	$307,088	$307,088
Total	$1,942,680	$2,051,309	$2,117,449	$2,121,009

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
District Court	2.25	2.25	2.00	2.00
Total	2.25	2.25	2.00	2.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND160 - County - General	$1,941,680	$2,051,309	$2,117,449	$2,121,009
FND269 - Gifts and Donations	$1,000	0	0	0
Total	$1,942,680	$2,051,309	$2,117,449	$2,121,009

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Court Administrator	$46,986	$50,729	$50,729	$50,729
District Court Divisions	$912,827	$940,586	$940,586	$940,586
District Court Services	$944,996	$843,266	$909,406	$912,966
Domestic Court Services	$4,953	$50,229	$50,229	$50,229
Sex Predator Defense	$21,206	$106,499	$106,499	$106,499
State Cases	$11,712	$60,000	$60,000	$60,000
Total	$1,942,680	$2,051,309	$2,117,449	$2,121,009

Department: District Courts

Division: Process Servers

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$682,747	$707,344	$641,318	$659,855
Contractual Services	$24,473	$52,598	$52,598	$52,598
Commodities	$1,381	$1,900	$1,900	$1,900
Total	$708,601	$761,842	$695,816	$714,353

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Process Servers	10.00	10.00	9.00	9.00
Total	10.00	10.00	9.00	9.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND160 - County - General	$708,601	$761,842	$695,816	$714,353
Total	$708,601	$761,842	$695,816	$714,353

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Process Servers	$708,601	$761,842	$695,816	$714,353
Total	$708,601	$761,842	$695,816	$714,353

Department: Municipal Court

Operations 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.

Important Issues:

- Implementation of a new court management software system (Municipal Justice) is ongoing. We are anticipating a "go live" date at the end of the year or within the first quarter of 2026. In conjunction with the new software, the Court will be purchasing digital fingerprinting hardware/software that works in combination with the new court management software, thereby allowing us to capture digital fingerprints, which will be sent to KBI as part of the Kansas Adult Disposition Report (KADR) requirements.
- The Court has been working with KCKPD on continued use of the eCitation system (Enforcement Mobile). This system, which is a Tyler Technologies product, will work "hand in glove" with the Court's Municipal Justice system (also a Tyler product), resulting in greater efficiencies for the Court and KCKPD.
- Appointed defense counsel (ADC) costs have increased significantly. As such, the Court has implemented a new process for screening and review of the ADC affidavit to ensure individuals meet required income criteria. We anticipate this will (potentially) reign in future cost increases.

Highlights:

- Utilization of the PropioOne application (video interpretation services) continues to result in significant cost savings, especially compared to the cost of in-person interpretation.
- Classes offered through Municipal Court (Risk Engagement Assessment Liaison) are ongoing, with participation having increased over this past year. There is no cost to the participant for the classes, so the cost savings to these citizens is substantial – classes taken through an outside vendor range in cost from $100 to $150.

Summary of National Accreditations, Certifications, Audits & Special Honors:

- Judge Meaghan Shultz was elected President of the Kansas Municipal Judge's Association.
- Judge Karen Wittman and Sedgwick County Assistant District Attorney Jennifer Jamison received the 2025 People Saving People Award. This award was granted for their collaborative work on the DUI Law book which has now reached its 20th edition. This book has been an invaluable resource for legal and law enforcement professionals, providing comprehensive guidance on DUI laws and traffic safety.

Department: Municipal Court

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$1,867,320	$2,032,722	$1,937,029	$1,956,520
Contractual Services	$650,548	$579,833	$579,833	$919,862
Commodities	$45,778	$26,400	$26,400	$16,500
Capital Outlay	$545,546	0	0	0
Grants and Claims	($2,357)	$2,340	$2,340	$2,340
Miscellaneous / Other	0	$1,782	$1,782	$1,782
Total	$3,106,835	$2,643,077	$2,547,384	$2,897,004

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Municipal Court Division	24.00	24.00	21.00	21.00
Total	24.00	24.00	21.00	21.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$2,545,330	$2,643,077	$2,547,384	$2,897,004
FND266 - Other Grants	$15,959	0	0	0
FND971 - City Project Fund	$545,546	0	0	0
Total	$3,106,835	$2,643,077	$2,547,384	$2,897,004

Expenditure By Division				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Municipal Court Division	$3,106,835	$2,643,077	$2,547,384	$2,897,004
Total	$3,106,835	$2,643,077	$2,547,384	$2,897,004

COMMUNITY SERVICES

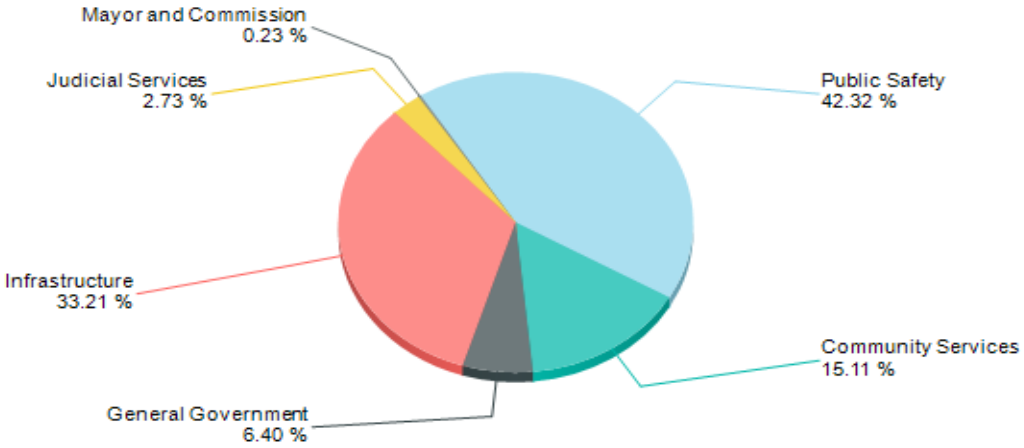
2025 Amended-2026

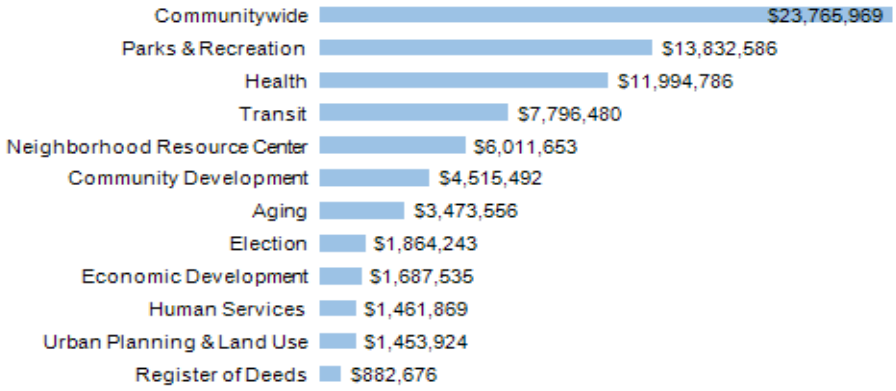
Unified Government Budget



Memorial Hall Centennial:
Honoring 100 years of history. Embracing the future.

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
- Parks
- Recreation
- Sunflower Hills Golf Course

Register of Deeds
- Register of Deeds Division

Transit
- Transit Division

Urban Planning & Land Use
- Planning & Zoning

Department: Wyandotte/Leavenworth Area Agency on Aging & Disability Resource Center

Operations 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 AAAs across Kansas serving all 105 counties. AAAs are responsible for planning, implementing, and administering services to seniors and the disabled at the local level and are found in every county across the nation.

Important Issues:

- Effective June 30, 2025, the Statewide network of Area Agencies on Aging will no longer administer services under the Aging and Disability Resource Center. It was transferred to the AAAs in an RFP bid process in 2013. Two new private agencies, Liberty Health Care and Maximus, will take over the contract, respectively, on June 1, and July 1st respectfully.

Highlights:

- The AAA Nutrition Department celebrated the opening of a new Congregate Meal Site in the Turner Community. Seniors in the Turner area approached the AAA with a request to bring the Older Americans Act Nutrition Program, Congregate meal site to their community. The AAA was happy to present an Open-House at the Turner Community Center November 24, 2024, that included members of the Turner School District, K-State Extension Office, UG Mayor and County Administrators, as well as many seniors of the Turner Community.

New Initiatives:

- The Area Agency on Aging took on a new program effective January 1, 2025, called the "Kansas Respite for Alzheimer's & Dementia Program (K-RAD). This is a program for family caregivers who have limited access to respite care and/or other supports through the current systems. The purpose of the program is to provide relief to unpaid caregivers of individuals diagnosed with Alzheimer disease or related dementia.
- The Choosing Health Appetizing Meal Solutions for Seniors (CHAMPSS) program now exceeds 400 + customers. This program allows the client's $3.50 donation per meal cost, to be loaded on a CHAMPSS card, that can be used at two local eateries, IHOP at the Legends, and Hy-Vee of Shawnee Mission, to purchase Breakfast, Lunch or Dinner, with the OAA funds picking up the balance of each meal. The meals available at both sites are listed as CHAMPSS eligible.
- 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 (SMP) - 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.
- Wyandotte/Leavenworth AAA received CORE Funding. The CORE Funding was a bill approved and passed through the Legislative process and signed off by Governor Kelly. This one-time funding is to provide additional administrative dollars to each Area Agency on Aging (AAA).

Summary of National Accreditations, Certifications, Audits & Special Honors:

- 2012 – N4A National Aging Innovations & Achievement Awards – For the "Senior FIT" Exercise Program offering YMCA Certified Trainers into the Congregate Meals Sites.
- 2019 – N4A National Aging Innovations & Achievement Awards – For the "Dress for Success" a program that supports Grandparents as Caregivers with school aged children.

Department: Aging

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$1,078,183	$1,167,054	$1,224,819	$1,258,804
Contractual Services	$1,883,705	$1,453,403	$1,350,048	$1,396,048
Commodities	$671,900	$745,000	$670,156	$740,156
Grants and Claims	$683,402	$377,496	$203,533	$203,533
Transfers Out	$15,000	$15,000	$15,000	$15,000
Reserves & Contingencies	0	$10,000	$10,000	$10,000
Total	$4,332,190	$3,767,953	$3,473,556	$3,623,541

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Service Program Elderly	12.00	12.00	12.00	12.00
Total	12.00	12.00	12.00	12.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND160 - County - General	$47,415	0	0	0
FND165 - County - Aging	$623,135	$673,153	$558,298	$679,281
FND262 - Department of Aging Grants	$3,659,993	$3,094,800	$2,915,257	$2,944,261
FND269 - Gifts and Donations	$1,647	0	0	0
Total	$4,332,190	$3,767,953	$3,473,556	$3,623,541

Expenditure By Division				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Service Program Elderly	$4,332,190	$3,767,953	$3,473,556	$3,623,541
Total	$4,332,190	$3,767,953	$3,473,556	$3,623,541

Department: Community Development

Operations Overview: The Community Development Department is responsible for the promotion of housing development services to spur neighborhood revitalization in the urban core areas of the city. The Department is supported through the Community Development Block Grant (CDBG) Program from the U.S. Department of Housing and Urban Development (HUD). The entitlement grant includes CDBG, Home Investment Partnership Program, and Emergency Solutions Grant (ESG) funds.

According to HUD regulations, 70% of the CDBG funds expended must benefit low- and moderate-income persons and respond to at least one of 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 a natural disaster. Eligible CDBG programs include housing rehabilitation, infrastructure investments, economic development, public services, and program administration.

HOME funds may be used to carry out multi-year housing strategies through acquisition, rehab, and new construction of housing. A minimum of 15% of the annual HOME allocation must be set aside for Community Housing Development Organizations (CHDO's). Current CHDO activities include new construction and rehabilitation of vacant housing. HOME funds may be spent on other housing activities including a down payment assistance program for eligible homebuyers.

The ESG Program is designed to increase the number and quality of emergency shelters and transitional housing facilities for homeless individuals and families, to provide for the operation of these facilities, to rapidly re-house homeless individuals and families, to provide essential social services, and to prevent homelessness.

Important Issues:

- Fiscal Year 2025 is the fourth year in the 2022-2026 Consolidated Plan. The plan represents a consolidated application to HUD for Community Development Block Grant, HOME Investment Partnership Program, and the Emergency Solutions Grant (ESG) Programs. The Department will continue to address the goals outlined in the 2022-2026 Consolidated Plan.
- Funding for FY2025 CDBG programming is $2,132,228.00. This is a 3.5% decrease over FY2024 funding which was $2,208,181.00. HOME Program FY2025 funding is $695,189.98 and is 6% less than FY2024 funding in the amount of $741,711.85. FY2025 funding for the ESG program is $194,076.00, which is approximately 3% less than FY2024 funding in the amount of $199,704.00. Although there is a decrease in funding across all three programs, the decrease is not significant enough to drastically affect activities in any program. However, should funding continue to decrease incrementally, our ability to accomplish the goals outlined in our 5-year consolidated plan will be impacted.

Highlights:

- CDBG funds supported a shelter to serve the unhoused population during the coldest days of the winter.
- The UG's HOME program guidelines have been rewritten to expand the production of housing by extending the program eligibility to all developers – non-profit and for-profit.

New Initiatives:

Community Development is undertaking several Economic Development activities within the CDBG program, including:

- Façade improvement from 6th to 10th and Minnesota Ave.
- Façade improvement for businesses that have a longstanding presence in the community.
- Renovation assistance for home-based childcare businesses.
- Little Library Boxes are being installed in NRC-registered neighborhoods.
- Launch of For-profit Builder Rebate Program.

Department: Community Development

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$628,410	$1,135,764	$767,058	$886,871
Contractual Services	$593,859	$525,214	$678,226	$525,214
Commodities	$70,664	$10,716	$10,800	$10,716
Capital Outlay	$2,092,188	0	0	0
Grants and Claims	$1,310,351	$3,059,408	$3,059,408	$3,059,408
Total	$4,695,472	$4,731,103	$4,515,492	$4,482,210

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Community Development Division	12.00	12.00	8.00	9.00
Total	12.00	12.00	8.00	9.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$189,143	$124,651	$124,651	$124,651
FND225 - Community Development Grants	$4,506,330	$4,606,452	$4,390,841	$4,357,559
Total	$4,695,472	$4,731,103	$4,515,492	$4,482,210

Expenditure By Division				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Community Development Division	$4,695,472	$4,731,103	$4,515,492	$4,482,210
Total	$4,695,472	$4,731,103	$4,515,492	$4,482,210

Department: Communitywide

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$235,527	$96,838	$201,272	$201,272
Contractual Services	$12,246,994	$1,949,726	$2,076,526	$2,271,233
Commodities	$714,759	$626,904	$593,904	$593,904
Capital Outlay	$1,449,690	$38,800	0	$500,000
Grants and Claims	$20,923,809	$9,194,805	$10,324,044	$9,294,805
Debt	$16,564,220	0	0	0
Transfers Out	$13,826,929	$3,873,944	$3,348,587	$1,847,748
Miscellaneous / Other	$152,004	$6,045,982	$5,470,967	$4,484,515
Reserves & Contingencies	$807,659	$1,095,137	$1,095,137	$1,095,137
Total	$66,921,590	$22,922,136	$23,110,437	$20,288,614

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$6,377,243	$6,969,244	$6,923,678	$7,155,678
FND113 - Parks and Recreation	$23,821	0	$75,000	$75,000
FND160 - County - General	$3,391,959	$4,940,833	$3,278,818	$3,336,818
FND162 - County - Elections	$577	$525,357	$1,000	$1,000
FND165 - County - Aging	0	$1,023,709	$1,023,709	0
FND170 - County - Mental Health	$750,148	$844,148	$844,148	$834,148
FND171 - Developmental Disability	0	$482,828	$482,828	0
FND172 - County - Health Department	$3,593	0	0	0
FND175 - County - Library	0	$4,622,617	$5,822,617	$4,836,165
FND185 - County Finance Infrastructure Program	$929,107	0	$1,129,239	0
FND186 - Economic Development Sales Tax	$18,313,083	0	0	0
FND223 - Tourism & Convention Prom	$1,900,730	$2,023,800	$2,025,300	$2,025,300
FND226 - Specials Assets	$147,631	$550,000	$550,000	$550,000
FND251 - Economic Development RLF	$4,869	0	0	0
FND252 - Econ Development RLF UG Fund	$5,130	0	0	0
FND266 - Other Grants	$7,413,670	0	0	0
FND269 - Gifts and Donations	$1,489,752	0	0	0
FND410 - Bond and Interest	$92,156	$30,000	$10,000	$10,000
FND451 - Downtown Grocery Store TIF	$61,919	0	0	0
FND460 - County Bond and Interest Fund	0	$6,000	$1,000	$1,000
FND560 - Sewer System	$120,000	0	$12,000	$12,000
FND562 - Public Levee	0	0	$17,000	$17,000
FND563 - Stormwater Enterprise	$2,011,728	$45,000	$45,000	$60,698
FND564 - Emergency Medical Services	0	0	$500	$500
FND566 - Stadium (Monarchs)	$854,708	$858,600	$867,100	$1,371,807
FND567 - Solid Waste	0	0	$1,500	$1,500
FND635 - Fleet Maint & Vehicle Replace	$7,408	0	0	0
FND721 - KCK 501 Minnesota	$144,436	0	0	0
FND722 - Central Bank of KC	$11,608	0	0	0
FND971 - City Project Fund	$821,000	0	0	0
FND990 - Internal Improvement	$18,898,886	0	0	0
FND991 - Non-Debt Internal Improvement	$3,146,431	0	0	0
Total	$66,921,590	$22,922,136	$23,110,437	$20,288,614

Expenditure By Division				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Community Programs	$20,376,525	$12,565,687	$11,440,988	$9,100,910
Outside Agencies	$3,398,144	$3,295,433	$3,408,433	$3,408,433
Passthrough	0	$4,620,967	$5,820,967	$4,834,515
Special Assets	0	$550,000	$550,000	$550,000
Special Community Grants	$1,871,895	$1,031,449	$1,031,449	$1,031,449
Stadium	$854,708	$858,600	$858,600	$1,363,307
Total	$26,501,272	$22,922,136	$23,110,437	$20,288,614

Department: Communitywide

Division: Community Programs

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$235,527	$96,838	$201,272	$201,272
Contractual Services	$759,571	$950,851	$925,851	$1,115,851
Commodities	$714,758	$626,904	$593,904	$593,904
Capital Outlay	$1,421,000	0	0	0
Grants and Claims	$12,820,279	$5,170,998	$6,300,237	$5,270,998
Debt	$92,992	0	0	0
Transfers Out	$3,905,936	$3,873,944	$3,348,587	$1,847,748
Miscellaneous / Other	$426,462	$1,775,015	0	0
Reserves & Contingencies	0	$71,137	$71,137	$71,137
Total	$20,376,525	$12,565,687	$11,440,988	$9,100,910

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$5,690,900	$6,114,095	$6,068,529	$6,300,529
FND113 - Parks and Recreation	$23,821	0	$75,000	$75,000
FND160 - County - General	$2,199,705	$3,872,048	$2,097,033	$2,155,033
FND162 - County - Elections	$577	$525,357	$1,000	$1,000
FND165 - County - Aging	0	$1,023,709	$1,023,709	0
FND170 - County - Mental Health	0	$10,000	$10,000	0
FND171 - Developmental Disability	0	$482,828	$482,828	0
FND172 - County - Health Department	$3,593	0	0	0
FND175 - County - Library	0	$1,650	$1,650	$1,650
FND185 - County Finance Infrastructure Program	$929,107	0	$1,129,239	0
FND223 - Tourism & Convention Prom	$304,187	$500,000	$501,500	$501,500
FND226 - Specials Assets	$147,631	0	0	0
FND266 - Other Grants	$7,413,670	0	0	0
FND269 - Gifts and Donations	$500,000	0	0	0
FND410 - Bond and Interest	$92,155	$30,000	$10,000	$10,000
FND460 - County Bond and Interest Fund	0	$6,000	$1,000	$1,000
FND560 - Sewer System	$120,000	0	$12,000	$12,000
FND562 - Public Levee	0	0	$17,000	$17,000
FND563 - Stormwater Enterprise	$1,966,728	0	0	$15,698
FND564 - Emergency Medical Services	0	0	$500	$500
FND566 - Stadium (Monarchs)	0	0	$8,500	$8,500
FND567 - Solid Waste	0	0	$1,500	$1,500
FND635 - Fleet Maint & Vehicle Replace	$7,408	0	0	0
FND721 - KCK 501 Minnesota	$144,436	0	0	0
FND722 - Central Bank of KC	$11,608	0	0	0
FND971 - City Project Fund	$821,000	0	0	0
Total	$20,376,525	$12,565,687	$11,440,988	$9,100,910

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Community Programs	$20,376,525	$12,565,687	$11,440,988	$9,100,910
Total	$20,376,525	$12,565,687	$11,440,988	$9,100,910

Department: Communitywide

Division: Outside Agencies

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Contractual Services	$5,130	0	$151,800	$151,800
Capital Outlay	$4,869	$38,800	0	0
Grants and Claims	$3,388,145	$3,256,633	$3,256,633	$3,256,633
Total	$3,398,144	$3,295,433	$3,408,433	$3,408,433

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND160 - County - General	$996,454	$892,485	$1,005,485	$1,005,485
FND170 - County - Mental Health	$750,148	$834,148	$834,148	$834,148
FND223 - Tourism & Convention Prom	$1,596,543	$1,523,800	$1,523,800	$1,523,800
FND251 - Economic Development RLF	$4,869	0	0	0
FND252 - Econ Development RLF UG Fund	$5,130	0	0	0
FND563 - Stormwater Enterprise	$45,000	$45,000	$45,000	$45,000
Total	$3,398,144	$3,295,433	$3,408,433	$3,408,433

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Convention & Visitor's Bureau	$1,596,543	$1,523,800	$1,523,800	$1,523,800
County Fair	$224,096	$143,527	$143,527	$143,527
Extension Council	$595,358	$574,658	$687,658	$687,658
Law Library	$27,000	$24,300	$24,300	$24,300
Mental Health	$900,148	$984,148	$984,148	$984,148
Revolving Loan Fund	$9,999	0	0	0
Soil Conservation	$45,000	$45,000	$45,000	$45,000
Total	$3,398,144	$3,295,433	$3,408,433	$3,408,433

Department: Communitywide

Division: Passthrough

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Miscellaneous / Other	$4,056,955	$4,270,967	$5,470,967	$4,484,515
Reserves & Contingencies	0	$350,000	$350,000	$350,000
Total	$4,056,955	$4,620,967	$5,820,967	$4,834,515

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND175 - County - Library	$4,056,955	$4,620,967	$5,820,967	$4,834,515
Total	$4,056,955	$4,620,967	$5,820,967	$4,834,515

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Library	$4,056,955	$4,620,967	$5,820,967	$4,834,515
Total	$4,056,955	$4,620,967	$5,820,967	$4,834,515

Department: Communitywide

Division: Special Assets

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Contractual Services	0	$250,000	$250,000	$250,000
Reserves & Contingencies	0	$300,000	$300,000	$300,000
Total	0	$550,000	$550,000	$550,000

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND226 - Specials Assets	0	$550,000	$550,000	$550,000
Total	0	$550,000	$550,000	$550,000

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Special Assets	0	$550,000	$550,000	$550,000
Total	0	$550,000	$550,000	$550,000

Department: Communitywide

Division: Special Community Grants

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Contractual Services	$293,550	$283,775	$264,275	$264,275
Grants and Claims	$1,578,345	$747,674	$767,174	$767,174
Total	$1,871,895	$1,031,449	$1,031,449	$1,031,449

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$686,343	$855,149	$855,149	$855,149
FND160 - County - General	$195,800	$176,300	$176,300	$176,300
FND249 - Transit Grants	0	0	0	0
FND266 - Other Grants	0	0	0	0
FND269 - Gifts and Donations	$989,752	0	0	0
Total	$1,871,895	$1,031,449	$1,031,449	$1,031,449

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Special Community Grants	$1,871,895	$1,031,449	$1,031,449	$1,031,449
Total	$1,871,895	$1,031,449	$1,031,449	$1,031,449

Department: Communitywide

Division: Stadium

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Contractual Services	$321,506	$484,600	$484,600	$489,307
Capital Outlay	0	0	0	$500,000
Miscellaneous / Other	$533,201	0	0	0
Reserves & Contingencies	0	$374,000	$374,000	$374,000
Total	$854,707	$858,600	$858,600	$1,363,307

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND566 - Stadium (Monarchs)	$854,707	$858,600	$858,600	$1,363,307
Total	$856,673	$858,600	$858,600	$1,363,307

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Stadium	$854,707	$858,600	$858,600	$1,363,307
Total	$854,707	$858,600	$858,600	$1,363,307

Department: Economic Development

Operations Overview: The Economic Development Department plays an important role in helping sustain the growth and resiliency of our community through diversification of the economic base, strategic planning and policy development, small business and entrepreneurial support, add quality job opportunities, and realize desired amenities to improve quality of life for residents. Economic Development 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, we strive to produce better conditions for economic growth, workforce development, employment, and a high quality of life.

Important Issues:

- A fully staffed Economic Development Department.
- Facilitate investment, urban regeneration and job growth across Kansas City, Kansas.
- Develop comprehensive strategies that support the residential growth and revitalization of neighborhoods and commercial corridors with a focus on infill properties and job creation.
- Make KCK a leading small business friendly community with a continued focus on better serving our business community and investors.
- Update the Neighborhood Revitalization Act (NRA) Plan to assist in the redevelopment and revitalization of the community.

Highlights:

- Updated 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 670 projects in the pipeline and over 136 under construction or completed on previously vacant properties.
- Helped establish a housing market in the Northeast area. The Land Bank is now attracting larger-scale infill development projects, signaling growing investor confidence and neighborhood revitalization.
- Assumed responsibility for mowing vacant lots from the Parks Department. Launched a new online application to streamline and improve the efficiency of the mowing program.
- Continued administration of Small Business Grants and façade improvements to build resiliency and capacity of local entrepreneurs.

Project Updates:

- The Helm apartments along the Kaw River were completed in 2025.
- The Rock Island Bridge continues to advance in construction and is scheduled to be completed in Fall 2025.
- Margaritaville Hotel and City Hall Lofts are also scheduled for completion in 2025.
- The commission approved a Development Agreement to bring a Buc-ee's Travel Center to the Speedway area and approved an Amended and Restated Development Agreement for the American Royal Project; both projects are scheduled for completion in 2026.

New Initiatives:

- Reinstate the Small Business Liaison position.
- Restore funding to "professional services".
    - To develop economic development strategy, unmet market needs study, and housing study.

Landbank:

- Establish funding for pre-approved plans.
    - Related to the anticipated elimination of Narrow Lot Design Guidelines.
- Tree Removal.
    - Allow us to reduce liability with claims and better manage land bank properties.

Department: Economic Development

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$274,784	$568,843	$680,097	$699,841
Contractual Services	$5,692,187	$947,751	$947,751	$1,081,551
Commodities	$3,844	$9,687	$9,687	$9,687
Capital Outlay	$1,035,636	0	0	0
Grants and Claims	$40,000	$50,000	$50,000	$100,000
Total	$7,046,452	$1,576,281	$1,687,535	$1,891,079

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Economic Development Division	6.00	4.00	4.00	4.00
Land Bank	1.00	1.00	2.00	2.00
Total	7.00	5.00	6.00	6.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$326,362	$737,820	$1,214,146	$1,407,855
FND160 - County - General	$165,976	$240,452	$473,389	$483,223
FND266 - Other Grants	$2,852,381	0	0	0
FND269 - Gifts and Donations	$3,746,977	0	0	0
Total	$7,091,696	$978,272	$1,687,535	$1,891,079

Expenditure By Division				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Economic Development Division	$6,880,476	$737,820	$733,047	$846,378
Land Bank	$165,976	$240,452	$954,488	$1,044,701
Total	$7,046,452	$978,272	$1,687,535	$1,891,079

Department: Economic Development

Division: Economic Development Division

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$140,192	$464,728	$459,955	$473,286
Contractual Services	$5,706,107	$214,592	$214,592	$264,592
Commodities	$3,786	$8,500	$8,500	$8,500
Capital Outlay	$1,035,636	0	0	0
Grants and Claims	$40,000	$50,000	$50,000	$100,000
Total	$6,925,721	$737,820	$733,047	$846,378

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Economic Development Division	6.00	4.00	4.00	4.00
Total	6.00	4.00	4.00	4.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$326,362	$737,820	$733,047	$846,378
FND266 - Other Grants	$2,852,381	0	0	0
FND269 - Gifts and Donations	$3,746,977	0	0	0
Total	$6,925,721	$737,820	$733,047	$846,378

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Economic Development	$6,925,721	$737,820	$733,047	$846,378
Total	$6,925,721	$737,820	$733,047	$846,378

Department: Economic Development

Division: Land Bank

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$134,593	$137,205	$220,142	$226,555
Contractual Services	$31,325	$102,060	$733,159	$816,959
Commodities	$58	$1,187	$1,187	$1,187
Total	$165,976	$240,452	$954,488	$1,044,701

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Land Bank	1.00	1.00	2.00	2.00
Total	1.00	1.00	2.00	2.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	0	0	$481,099	$561,477
FND160 - County - General	$165,976	$240,452	$473,389	$483,223
Total	$165,976	$240,452	$954,488	$1,044,701

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Land Bank	$165,976	$240,452	$954,488	$1,044,701
Total	$165,976	$240,452	$954,488	$1,044,701

Department: Election Office

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

The Wyandotte County Election office is responsible for administering all Federal, State, and Local elections that fall within the jurisdiction of Wyandotte County. The Election Office is unique among governmental agencies in providing goods and services to citizens and has the responsibility for protecting the will of the people and democracy as a concept and form of government. In executing this charge, the Wyandotte County Election Office is responsible for conducting elections in Wyandotte County according to State and Federal laws. In addition, the office also establishes and maintains election precincts; recruits and trains election workers; registers, removes, and updates voter registration records; and examines voter petitions. The duties of the office also include maintaining and testing voting equipment; conducting election results audits; administering absentee and early voting; researching provisional ballots; canvassing election results; issuing certificates of nomination and election; providing statistical and geographical information to citizens and candidates; and receiving and retaining campaign finance reports.

Important Issues:

- **Election Security and Cybersecurity:** Elections are designated as critical infrastructure by the U.S. Department of Homeland Security. The Election Office is focused on maintaining secure systems for both voter registration data and election day operations.
- **Adherence to New Legal and Regulatory Requirements:** The Election Office must monitor changes to both federal and state laws, as well as emerging legal challenges, and stay nimble in their operations.

Highlights:

- **High Community Satisfaction:** According to the recent Community Survey, the Election Office receives some of the highest levels of satisfaction among all Unified Government services, reflecting the team's commitment to providing fair and transparent elections.
- **Enhanced Voting Access:** The Election Office has standardized and expanded early in-person voting locations, providing increased access to the voters of Wyandotte County.

Summary of National Accreditations, Certifications, Audits & Special Honors:

- **U.S. Election Assistance Commission (EAC):** The Election Office is proud to maintain voting equipment certified by the EAC. This certification ensures that our equipment meets national standards for security, accessibility, and accuracy.
- **Post-Election Audit:** Audits are conducted after every election to ensure the accuracy of election results. Precincts and races are audited at random after election day, and ballots are hand counted in accordance with state laws. Every audit has shown the integrity of our election results.
- **Election Worker Recognition:** The Election Office has consistently received positive feedback from our election workers, who are the backbone of the election process. Their dedication and professionalism have helped the Election Office maintain high standards of service.

Department: Election

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$1,203,913	$1,230,581	$1,195,298	$1,282,906
Contractual Services	$623,001	$461,170	$461,170	$463,989
Commodities	$33,722	$97,775	$97,775	$117,775
Capital Outlay	0	$0	$60,000	$440,000
Reserves & Contingencies	0	$50,000	$50,000	$50,000
Total	$1,860,636	$1,839,526	$1,864,243	$2,354,670

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Election Division	19.25	14.25	11.50	11.50
Total	19.25	14.25	11.50	11.50

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND160 - County - General	$120,000	0	0	0
FND162 - County - Elections	$1,740,636	$1,839,526	$1,864,243	$2,354,670
Total	$1,860,636	$1,839,526	$1,864,243	$2,354,670

Expenditure By Division				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Election Division	$1,860,636	$1,839,526	$1,864,243	$2,354,670
Total	$1,860,636	$1,839,526	$1,864,243	$2,354,670

Department: Unified Government Public Health Department (UGPHD)

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

Important Issues:

- On March 24, 2025, the UGPHD was informed by Kansas Department of Health and Environment (KDHE) of termination of funding for grants under the CDC-RFA-IP19-1901 Immunization and Vaccine for Children initiative. This affected 3 separate grants administered by KDHE one of which canceled approximately $69,000 of funding for the UGPHD Childhood Immunization program. Loss of this funding required the UGPHD to terminate a contracted immunization employee which impacts the UGPHD's ability to improve the County's low immunization rates.
- The UG AmeriCorp program was the largest program of its kind in the State of Kansas. This program originally was administrated through the UG Mayors office before being relocated to the Health Department in 2018. On April 25, 2025, the UGPHD received notice that both the Kansas AmeriCorp (State) and AmeriCorp Vista (Federal) programs were being terminated immediately and that no further activities were to be undertaken by the members of either program. This program termination caused the loss of 2 FTEs within the UGPHD and 10 capacity building members within the UGPHD, Community not for profit entities and other UG Departments. This disruption also impacted AmeriCorps members from being able to complete their experiences and receive their full educational credit.

Highlights:

- We were honored to host a group of international public health leaders this Monday, May 5, as part of the U.S. Department of State's International Leadership Visitor Program, coordinated by @GlobalTiesKC. Our team, including Interim Director Terrie Garrison, Health Officer Dr. Allen Greiner, and several of our public health experts, shared insights into how we respond to infectious diseases and work to prevent the spread of diseases locally. After a lively Q&A session, we wrapped things up with a group photo with visitors proudly sporting their new "Public Health" caps! This visit was part of the group's broader exploration of the theme, "Global Public Health Challenges: A Regional Project for Africa." We were thrilled to be one of the stops on their visit to the U.S. The group included health professionals representing 14 different countries. A big thank you to GlobalTiesKC for organizing such a meaningful exchange. We're proud to share our work and learn from others who are making an impact around the world!
- On January 23, 2025, the UGPHD was notified it was awarded a $87,000 grant from the Hall Family Foundation to continue its work with the Health Equity Task Force which was founded during the Covid 19 pandemic and has continued to work on health equity and access issues within Wyandotte County.

Summary of National Accreditations, Certifications, Audits & Special Honors:

- The UGPHD Public Health Accreditation Board (PHAB) Reaccreditation is due in 2025, and we have 95% of the required documentation completed and ready for submission.

Department: Health

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$7,653,560	$8,616,949	$8,128,940	$8,365,116
Contractual Services	$3,561,557	$3,529,456	$3,069,436	$2,809,469
Commodities	$428,626	$645,743	$546,351	$491,768
Capital Outlay	$40,213	0	$25,000	$75,000
Grants and Claims	$974,057	$1,849,000	$200,000	$200,000
Transfers Out	0	$60	$60	$60
Reserves & Contingencies	0	$50,000	$25,000	$25,000
Total	$12,658,012	$14,691,208	$11,994,786	$11,966,413

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Clinical Services	54.50	53.50	51.45	51.45
Health Administration	19.50	18.50	10.50	10.50
Public Health	25.50	25.50	24.80	24.80
Total	99.50	97.50	86.75	86.75

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND160 - County - General	$785,514	$979,327	$978,571	$980,392
FND172 - County - Health Department	$39,997,257	$4,128,833	$4,035,577	$4,188,705
FND263 - Health Department Grants	$6,301,277	$8,967,608	$6,562,213	$6,371,290
FND266 - Other Grants	$1,489,582	$615,440	$235,625	$242,514
FND269 - Gifts and Donations	$84,383	0	$179,910	$180,623
Total	$12,658,012	$14,691,208	$11,994,786	$11,966,413

Expenditure By Division				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Clinical Services	$6,168,644	$7,165,015	$6,687,354	$6,822,835
Health Administration	$3,284,659	$2,194,067	$1,936,439	$1,879,418
Public Health	$3,204,709	$5,332,126	$3,370,993	$3,264,160
Total	$12,658,012	$14,691,208	$11,994,786	$11,966,413

Department: Health

Division: Health Administration

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$1,469,018	$1,332,240	$1,090,348	$1,121,880
Contractual Services	$1,476,599	$466,867	$492,531	$402,978
Commodities	$98,830	$144,900	$103,500	$54,500
Capital Outlay	$40,213	0	$25,000	$75,000
Grants and Claims	$200,000	$200,000	$200,000	$200,000
Transfers Out	0	$60	$60	$60
Reserves & Contingencies	0	$50,000	$25,000	$25,000
Total	$3,284,659	$2,194,067	$1,936,439	$1,879,418

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Health Administration	19.50	18.50	10.50	10.50
Total	19.50	18.50	10.50	10.50

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND160 - County - General	$61,426	$65,000	$65,000	$65,000
FND172 - County - Health Department	$1,402,859	$1,189,556	$1,274,081	$1,356,955
FND263 - Health Department Grants	$327,720	$364,071	$361,733	$214,949
FND266 - Other Grants	$1,489,582	$575,440	$235,625	$242,514
FND269 - Gifts and Donations	$3,073	0	0	0
Total	$3,284,659	$2,194,067	$1,936,439	$1,879,418

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Health Department Administration	$3,284,659	$2,194,067	$1,936,439	$1,879,418
Total	$3,284,659	$2,194,067	$1,936,439	$1,879,418

Department: Unified Government Public Health Department
Division: Clinical Services

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

Important Issues:

- Wyandotte County continues to have some of the lowest Childhood immunizations rates in the State. We currently have a vaccine coordinator that is working with the schools to increase these rates by assisting with accessing out of state immunization records and in some cases out of country records, helping school nurses with reviewing the students immunization records for needed vaccines, and working with our internal immunization clinic to set up special immunization clinics one of which was held on April 16 another on May 14 as well as the Back to School event set for Saturday August 2. This issue is even more crucial with the ongoing Measles outbreak in the State.
- Currently, there is an active measles outbreak in Southwest Kansas. Measles is a highly contagious, reportable disease that poses a significant public health risk. Although there are zero confirmed cases in Wyandotte County currently, our public health department has proactively initiated and continues to implement measles preparedness efforts. These efforts include:
    1. Community outreach via a Town Hall with UGPHD clinical partners where our Health Officer provided some general information, symptoms, and how to prevent, there was also discussion on how to communicate with the community and individual patients on prevention and ways to avoid spreading the disease to others.
    2. We have conducted outreach to local school districts to emphasize the importance of measles vaccination. As part of this effort, we engaged in discussions with school administrators and provided educational handouts for both staff and parents to raise awareness and promote vaccination.
    3. We have established syndromic surveillance for emergency department visits to monitor symptoms consistent with measles. This surveillance allows for early detection of potential cases and supports timely public health response.
    4. The Health Department has also taken steps to ensure it has sufficient inventory of the Measles, Mumps, Rubella vaccine (MMR) since immunization is the best prevention against Measles.
- In 2018 the UGPHD along with 3 other Kansas County Health Departments selected an Electronic Medical Record (EMR) system called EMRx. Since that time there have been several patient safety, clinical inefficiencies and billing concerns with the system and several attempts to address these issues with the provider to no avail. Currently one of the other Counties has already changed systems and the other 2 Counties are going through their RFP process to select and utilize a new system. This will leave the UGPHD as the only user of this system in the State of Kansas and the contract has a 90-day clause that they could stop providing service to us.

Highlights:

- Clinical Services added additional walk-in clinic times to include Wednesday afternoons and all day on Fridays.
- The Well Woman services are now able to provide colposcopies for women with an abnormal pap smear result that requires this service for follow up.
- Clinical Services division is now a part of a new program called Wise Woman. This program focuses on women 35 to 64 years old with chronic health issues. The goal is to provide education and access to needed resources depending on the diagnosed health condition.
- Duchesne Clinic, a primary care safety net provider that served the uninsured population of Wyandotte County and was the only local clinic offering Hepatitis C treatment, their doors closed on June 30, 2024. In response to this closure and the resulting gap in services, the UGPHD is exploring the feasibility of offering Hepatitis C treatment at the health department. This initiative aims to address the limited number of treatment sites and ensure continued access to care for vulnerable populations.

Summary of National Accreditations, Certifications, Audits & Special Honors:

- The Immunization Department had a successful site visit completed by the State Health Department on October 15, 2024.
- One of our nurse practitioners completed new training to be able to implement scalpel free vasectomy procedures here at the HD.

Department: Health

Division: Clinical Services

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$4,314,503	$4,862,445	$4,661,368	$4,796,849
Contractual Services	$1,650,151	$1,878,377	$1,757,771	$1,757,771
Commodities	$201,447	$424,193	$268,215	$268,215
Grants and Claims	$2,543	0	0	0
Total	$6,168,644	$7,165,015	$6,687,354	$6,822,835

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Clinical Services	54.50	53.50	51.45	51.45
Total	54.50	53.50	51.45	51.45

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND160 - County - General	$724,088	$914,327	$913,571	$915,392
FND172 - County - Health Department	$1,909,707	$2,096,419	$1,738,940	$1,782,671
FND263 - Health Department Grants	$3,466,942	$4,154,270	$3,947,101	$4,036,317
FND269 - Gifts and Donations	$67,907	0	$87,742	$88,455
Total	$6,168,644	$7,165,015	$6,687,354	$6,822,835

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
County Coroner	$724,088	$914,327	$913,571	$915,392
Epidemiology	$572,734	$655,938	$398,023	$408,865
Family Planning	$878,885	$786,781	$794,920	$811,628
General Clinic	$460,596	$947,391	$651,147	$666,690
Lab	$155,150	$210,729	$157,316	$161,006
Maternal & Child Health	$846,959	$1,238,313	$859,436	$882,022
Medical Records	$416,592	$317,346	$320,145	$329,300
Personal Health Services	$163,670	0	$87,742	$88,455
WIC & Early Childhood	$1,949,969	$2,084,190	$2,505,054	$2,559,479
Total	$6,168,644	$7,165,015	$6,687,354	$6,822,835

Department: Wyandotte County Public Health Department
Division: County Coroner's Office

Operations Overview: The County Coroner's office is established by the State of Kansas (KSA 22a-226). The County Coroner takes charge of deceased bodies and human remains, makes inquiries regarding the cause of death, makes the decision on investigations for cause of death, completes testimonial court appearances, and provides a Coroner's Report to the Clerk of the District Court for District 29, Wyandotte County. The County Coroner designates qualified pathologists to conduct autopsies as necessary. The County Coroner's Office staff is responsible for coordination of the Coroner's Office cases including but not limited to transportation, storage, cremation procedures, and autopsies of the deceased. The staff are also responsible for the funding and budgetary requirements associated with the expenses associated with the County Coroner's cases.

Important Issues:

- The County Coroner's office staff was affected by cyber-attack. The County Coroner's staff was switched to the Health Department email and server after the transfer of assignment to the Health Department. We have been working to retrieve the communications and files to a new secure digital location for long-term records keeping.
- During recent budget meetings and informational sessions, the County Coroner's Office budget has been presented as part of the Health Department budget. The County Coroner's Office is part of the Health Department but keeps a separate budget since unspent funding is returned to the County general budget and not placed in the Health Department budget for use in Health Department services. Presenting the two separate budgets as a single budget may confuse the public and commission on the actual amounts budgeted for the Health Department services and the actual amount budgeted for the County Coroner's Office.

Highlights:

- The UG administration and the County Coroner Dr. Altaf Hossain agreed upon a two-year professional service agreement extension to retain Dr. Hossain as the Wyandotte County Coroner.

Summary of National Accreditations, Certifications, Audits & Special Honors:

- The County Coroner's Office staff member Margaret Studyvin has been honored for her 35 years of service to the Wyandotte County community.

Department: Unified Government Public Health Department
Division: Community Health Division

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

Important Issues:

- Governor Laura Kelly signed the House Bill 2045 into law, effective July 1, 2025. The bill aims to address the state's childcare shortage by increasing capacity. It redefines and creates new perimeters of unregulated care, increasing the number of children and number of hours one may provide care to those children. The individuals who qualify for this expanded section of unregulated care will be excluded from required background checks. The bill also reduces annual continuing educational requirements for certain staff positions. While these changes may facilitate the creation of additional childcare slots, they also raise concerns among some stakeholders including the UGPHD's Childcare Licensing program staff. These changes may impact on the overall quality of care and child development outcomes, as there will be no minimum standard of care or consumer protection in place. Historically in Wyandotte County, untrained providers providing illegal care in our community has led to fatal outcomes. On the positive side, the bill expands the opportunity of "family choice" and removes the annual licensing fee at the state level for licensed facilities and programs. As the effective date approaches, ongoing dialogue among policymakers, childcare providers, and public health staff will be crucial to ensure that the benefits of increased childcare availability do not come at the expense of quality care and safety of the children in our community.
- We have received notice of refunding of our Chronic Disease Risk Reduction (CDRR) grant through the Kansas Department of Health and Environment that starts on July 1, 2025, SFY 2026. This grant received a reduction in allocation of $7,000.

Highlights:

- **Blanketed Wyandotte County with multi-medium "Today's Drugs Are Different" overdose prevention PSA campaign**. This generated 30.2 million impressions, 29,118 clicks, 12,000 new visitors to First Call KC (twice as many as previous year), and over 17,000 phone calls June-October 2024. The campaign stretched into January 2025, though a partnership with the Mid-America Regional Council. The funding came from the National Association of City and County Health Officials.
- The kNOw Lead KCK program has received 35 applications. 24 Risk Assessments have been completed: Lead remediation and healthy homes repairs have been completed on 8 homes; 6 homes will be completed this summer; 2 assessments found no lead. The remaining 8 homes will get a risk assessment in June 2025 and will be ready to be awarded once we establish our contractor pool. The goal is to remediate 85 homes by December 2026.

Summary of National Accreditations, Certifications, Audits & Special Honors:

- The Environmental Health Division of the Public Health department has been undergoing a UG Internal Auditing process since April 2, 2025.

Department: Health

Division: Public Health

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$1,870,038	$2,422,264	$2,377,224	$2,446,387
Contractual Services	$434,807	$1,184,213	$819,134	$648,720
Commodities	$128,349	$76,650	$174,636	$169,053
Grants and Claims	$771,514	$1,649,000	0	0
Total	$3,204,709	$5,332,126	$3,370,993	$3,264,160

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Public Health	25.50	25.50	24.80	24.80
Total	25.50	25.50	24.80	24.80

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND172 - County - Health Department	$684,690	$842,859	$1,022,556	$1,049,078
FND263 - Health Department Grants	$2,506,616	$4,449,267	$2,253,379	$2,120,023
FND269 - Gifts and Donations	$13,403	$40,000	$92,168	$92,168
Total	$3,204,708	$5,332,126	$3,370,993	$3,264,160

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Air Pollution	$314,841	$630,792	$479,398	$490,651
Child Care	$271,284	$285,630	$284,861	$292,848
Community Health	$1,598,509	$1,142,802	$1,636,217	$1,486,520
Environmental	$903,792	$3,155,203	$778,539	$797,760
Health Education	($6,673)	0	0	0
Strategic Operations & Communications	$122,956	$117,700	$191,979	$196,380
Total	$3,204,709	$5,332,126	$3,370,993	$3,264,160

Department: Human Services

Operations 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 Intellectual and Developmentally Disabled citizens of our community. The department serves a diverse population while maintaining a commitment to ensuring a quality delivery of services.

Important Issues:

- Continue work of collaborating with community partners and expand our presence in the community.
- Modernization of internal practice and processes to increase community outreach and education.

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, parents and guardians about Intellectual Developmental Disability (I/DD) access to services. Mailed out over 150 packets to school personnel to encourage invitations to speak at school sponsored events to promote education regarding Intellectual and Developmental Disability (I/DD) services.
- The continued participation and support of 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 applications, 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.
- CDDO wishes to extend the summer program to Emergent Needs program, which will provide Day services to IDD individuals. This will allow parents to go to work while licensed providers provide services for the person.

Department: Human Services

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$771,595	$787,966	$786,217	$809,046
Contractual Services	$583,607	$460,308	$563,461	$561,799
Commodities	$11,369	$33,679	$27,191	$25,407
Reserves & Contingencies	0	$85,000	$85,000	$85,000
Total	$1,366,571	$1,366,953	$1,461,869	$1,481,252

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 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				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$89,405	$96,509	$97,038	$94,842
FND171 - Developmental Disability	$632,735	$715,184	$713,609	$722,018
FND259 - Human Services Grants	$527,148	$555,260	$651,222	$664,392
FND266 - Other Grants	$113,567	0	0	0
FND269 - Gifts and Donations	$3,716	0	0	0
Total	$1,366,571	$1,366,953	$1,461,869	$1,481,252

Expenditure By Division				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Human Relations/Human Services	$1,366,571	$1,366,953	$1,461,869	$1,481,252
Total	$1,366,571	$1,366,953	$1,461,869	$1,481,252

Department: Human Services

Division: Community Developmental Disabilities Organization

Operations 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 people served in the States database. This division is funded by 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 appropriate funding from the state. The average wait on this list is 10 years.
- Over 30 individuals continue to be funded by local funds despite current and anticipated funding cuts.
- 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.
- 135 individuals received needed medical, dental, program services such as therapy, camp, medical equipment, Special Olympics activities other emergent needs were paid for through State and local funds.
- Participated in CMH's Annual School Health Conference to provide resources for medical professionals. (Nurses and Drs.) to familiarize them with WCDDO's IDD waiver.

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 continues 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 participate 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 40 eligible individuals to access with a total program cost of over $60,000 dedicated to the program.

Department: Human Services
Division: Dispute Resolution

Operations 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, Violation of protection orders, (criminal damage of $1000.00 or less). (Petty theft of $1,500 or less). Landlord/ Tenant issues, Disable parking spaces. Most referrals come from the Police Department, 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.
- Disabled parking signage in residential neighborhoods east of I-635 is an issue that requires an alternative to current practices.

Highlights:

- Approximately 90% of cases referred are resolved without additional court involvement.
- The DRO electronically and manually files hundreds of police report annually.
- 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 and Resource Fairs providing information and education regarding the role of Dispute Resolution and the impact on the community.
- Participate in the monthly Livable Neighborhood providing information and access 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 course for Code Enforcement on how to handle and diffuse difficult situations when encountering residence.

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.

Department: Neighborhood Resource Center

Operations Overview: The Neighborhood Resource Center (NRC) consists of Building and Rental Inspections, Property Maintenance Compliance, and Administrative/Business Licensing. The Livable Neighborhoods office is also located at the NRC and co-managed with Strategic Communications. NRC assists with coordinating resources to identify and address challenges facing the community's neighborhoods. The NRC works collaboratively with other departments including 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:

- Maintain the ability to continue training and education for staff on codes and ordinances to ensure professional, accurate enforcement of codes and standards, and to promote certifications.
- Vehicles are very important for the functionality of our Building, Property Maintenance and Business License inspection staff. The NRC fleet program will need to be increased.
- Safety of staff while operating in the field and interacting with the public.

Highlights:

- The task of moving our Accela system to cloud has been completed. This has immediate benefits to all UG departments that utilize this system. Accela now recognizes the UGs single sign on and the system can be accessed anywhere using any computer or electronic device that has internet access. Prior to this enhancement, staff were limited to access to the system only when they were in the office on a UG computer. This improvement allows other UG departments outside of the UG network to now access information.
- Staff for the NRC are at the highest level than they have been in the last 3 years. As of May 9, 2025, we are approximately 97% with only 2 vacancies.

New Initiatives:

- With Accela moving to the cloud, we will start the process of improving our business processes. 1)Review and improvement will be the Developmental Review Process (DRC). 2) Planning processes, Business Licensing and Occupational Tax Collection processes. 3) expand product use over time, bringing in some of the processes from the Health Department, Fire Department, and Public Works and 4) support and cross over into development projects.
- We will be collaborating with PD, Public Works, Building and Logistics and any other department or entity that can bring ideas and resources to the table regarding illegal dumping.
- We plan to bring a recommendation to the governing body to adopt new codes later in 2025 for the potential adoption in 2026. These codes include the Building, Fire, Residential, Electrical, Plumbing, Mechanical, Energy, Property Maintenance and Existing Building codes. Staff have been working with and are monitoring other KC metro area jurisdictions associated with their reviews of the new codes. Coordinating with other local jurisdictions is an effort to try and be more uniform in the building codes adopted in our metro area.
- Staff are reviewing and working on recommendations to update our current ordinances associated with contractor licensing to include recommendations from the City Works report and to align with Kansas State Statues.

Department: Neighborhood Resource Center

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$4,316,282	$4,748,529	$4,805,505	$4,943,580
Contractual Services	$1,055,322	$742,880	$744,485	$761,099
Commodities	$85,066	$120,788	$120,788	$104,143
Capital Outlay	$103,247	$115,000	0	0
Grants and Claims	$39,617	$110,826	$110,826	$256,604
Transfers Out	$115,000	$115,000	$115,000	$115,000
Miscellaneous / Other		$50	$50	$50
Total	$5,714,535	$5,953,073	$5,896,653	$6,180,476

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Administrative	18.00	18.00	17.00	17.00
Building Inspection	12.00	12.00	14.00	14.00
Livable Neighborhoods	2.00	1.00	1.00	1.00
NRC Administration	2.00	2.00	2.00	2.00
Property Maintenance Enforcement	22.00	22.00	21.00	21.00
Total	56.00	55.00	55.00	55.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$5,537,175	$5,768,073	$5,826,653	$6,110,476
FND160 - County - General	$38,335	$50,000	$50,000	$50,000
FND225 - Community Development Grants	0	$20,000	$20,000	$20,000
FND266 - Other Grants	$35,778	0	0	0
FND635 - Fleet Maint & Vehicle Replace	$103,247	$115,000	0	0
Total	$5,714,535	5,953,073	$5,896,653	$6,180,476

Expenditure By Division				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Administrative	$1,354,208	$1,469,073	$1,414,316	$1,466,242
Building Inspection	$1,145,680	$1,307,560	$1,372,658	$1,410,933
Livable Neighborhoods	$435,358	$200,396	$229,150	$377,809
NRC Administration	$795,286	$672,325	$676,036	$670,331
Property Maintenance Enforcement	$1,984,003	$2,303,718	$2,204,493	$2,255,161
Total	$5,714,535	$5,953,073	$5,896,653	$6,180,476

Department: Neighborhood Resource Center
Division: Administrative

Operations 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:

- Accela has been moved to the cloud for easier access remotely and updates regularly. One of the next steps is to review processes for business licenses and occupation taxes. We plan to add a review process like the Building Inspection DRC process so that multiple departments can approve and comment on licenses prior to issuance.
- Getting the business license inspectors into the field more to follow up, find and get new businesses licensed. The business license program is fully staffed. This will allow the inspectors to focus on unlicensed businesses.

Highlights:

- All staff in the division, except the two inspectors, have been switched to laptops at their workstations. This switch aids in remote working as necessary to attend meetings and complete projects.
- Staff continues to work with the project team for our Accela upgrade to fine tune the system and reporting.
- The DRC Coordinator position that is now located in the Building Inspection Division, one of the admin staff is being trained to assist part-time and learn the DRC processes to ensure good customer service.

New Initiative:

- Providing access to the Public Works right of way permits application at NRC. This will allow customers to visit the NRC instead of going downtown. Admin staff will assist customers with general questions.

Department: Neighborhood Resource Center

Division: Administrative

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$1,295,567	$1,391,441	$1,336,684	$1,375,122
Contractual Services	$48,366	$61,383	$61,383	$74,871
Commodities	$9,936	$15,728	$15,728	$15,728
Grants and Claims	$339	$521	$521	$521
Total	$1,354,208	$1,469,073	$1,414,316	$1,466,242

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Administrative	17.00	18.00	17.00	17.00
Total	17.00	18.00	17.00	17.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$1,354,208	$1,469,073	$1,414,316	$1,466,242
Total	$1,354,208	$1,469,073	$1,414,316	$1,466,242

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Business License Enforcement	$304,058	$292,324	$294,176	$302,493
Rental License Program	$1,050,150	$1,176,749	$1,120,140	$1,163,749
Total	$1,354,208	$1,469,073	$1,414,316	$1,466,242

Department: Neighborhood Resource Center
Division: Building Inspection

Operations 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 required inspections for permitted projects. This includes the rehabilitation of existing structures and new construction projects.
- Continue efforts to cross train Building Inspectors and Rental Inspectors. Cross training inspection staff help maintain a quality level of service during times when staff is reduced.

Highlights:

- Building inspection is fully staffed.
- A new position to coordinate DRC projects was created.
- Accella moved from UG server to Accela cloud.

New Initiatives:

- Building Inspection staff 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 uniform to all local communities. This is an effort to resolve the issue often communicated by customers that each city has different requirements.
- Provide education and training for new inspection staff in preparation for staff taking the ICC Certification exams.
- Work with Accela personnel to customize the software. Creates a user-friendly better functioning user experience for end 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.
- To meet plan review needs and move projects to permit issued quicker 2 additional positions are needed. One commercial Plan Reviewer and one Residential plan reviewer. New positions would help keep up with the demand for information, plan reviews and inspections.

Department: Neighborhood Resource Center

Division: Building Inspection

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$1,106,387	$1,147,345	$1,327,443	$1,365,718
Contractual Services	$17,362	$19,183	$19,183	$19,183
Commodities	$21,931	$25,677	$25,677	$25,677
Capital Outlay	0	$115,000	0	0
Grants and Claims	0	$305	$305	$305
Miscellaneous / Other	0	$50	$50	$50
Total	$1,145,680	$1,307,560	$1,372,658	$1,410,933

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Building Inspection	14.00	12.00	14.00	14.00
Total	14.00	12.00	14.00	14.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$1,145,680	$1,192,560	$1,372,658	$1,410,933
FND635 - Fleet Maint & Vehicle Replace	0	$115,000	0	0
Total	$1,145,680	$1,307,560	$1,372,658	$1,410,933

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Building Inspection	$1,145,680	$1,307,560	$1,372,658	$1,410,933
Total	$1,145,680	$1,307,560	$1,372,658	$1,410,933

Department: Neighborhood Resource Center
Division: Livable Neighborhoods

Operations Overview: Livable Neighborhoods (LN) empowers residents to better the health and safety of Kansas City, KS neighborhoods by working directly with residents and neighborhood-based organizations to identify problems and find solutions that will improve quality of life, promote community connectedness, and increase civic engagement.

The LN office provides services to support volunteer neighborhood groups, serves as a liaison between neighborhood leaders and UG staff, manages the Unified Government's (UG) neighborhood impact grants and the contractual agreements held by Neighborhood & Business Revitalization (NBR) organizations, coordinates civic engagement opportunities, and distributes information about community resources and citywide initiatives.

Important Issues:

- Continue funding the annual Neighborhood Impact Grants.
- Continue funding NBR contractual agreements, with the recommendation that UG adopt a competitive RFQ process for a multi-year contract. LN would like to advocate an increase in funding awarded to NBRs as their funding had remained the same over 10 years and was reduced for the 2025 fiscal year.

Highlights:

- Livable Neighborhoods has relaunched "Civic Connect" and "Neighborhood Leadership Training".
- There are 38 neighborhood groups that are active and in good standing registered with Livable Neighborhoods.

New Initiatives:

- Providing a forum for open communication, information, and resource sharing through monthly meetings.
- Supporting neighborhood groups with organizational support, grant opportunities, and acting as a liaison between neighborhoods and the Unified Government.
- Providing printing and voice broadcasting services for neighborhood groups.
- Coordinating an annual neighborhood appreciation event.
- Managing a neighborhood group registry.

Department: Neighborhood Resource Center

Division: Livable Neighborhoods

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$127,473	$70,396	$99,150	$102,031
Contractual Services	$268,607	$20,000	$20,000	$20,000
Grants and Claims	$39,278	$110,000	$110,000	$255,778
Total	$435,358	$200,396	$229,150	$377,809

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Livable Neighborhoods	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$399,580	$180,396	$209,150	$357,809
FND225 - Community Development Grants	0	$20,000	$20,000	$20,000
FND249 - Transit Grants	0	0	0	0
FND266 - Other Grants	$35,778	0	0	0
Total	$435,358	$200,396	$229,150	$377,809

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Livable Neighborhoods	$435,358	$200,396	$229,150	$377,809
Total	$435,358	$200,396	$229,150	$377,809

Department: Neighborhood Resource Center
Division: Property Maintenance Compliance

Operations Overview: Property Maintenance Compliance is charged with the enforcement of minimum housing standards, property maintenance standards, and regulations for various zoning uses. 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, as well as oversees the Clearance and Demolition program, 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:

- Illegal Dumping – Community/UG wide issue which persists and negatively impacts the public perception of Property Maintenance Compliance.
- Accela Workflows – There are several workflows in the current model of Accela which will need to be enhanced in the future.

Highlights:

- Workstations –inspectors have workstations that can be used to access our system information beyond the standard office setting.
- Staffing – As of May 22, 2025, we project to have 21 of the 22 positions in our division filled.

New Initiatives:

- Accela Workflows – We currently have a team preparing to begin the implementation of new, more efficient, and productive workflows within our newly updated Accela system.
- Certifications – We project to have 7 more inspectors ICC certified by the end of 2025.
- Blitzes – Starting in 2025, and moving forward, we will be conducting city-wide environmental blitzes between the months of April and October. Private property in the city will be inspected for violations including but not limited to tall grass/weeds, abandoned/unregistered vehicles, junk/trash, improper storage, etc.
- Community Development (Home Repair) – We are exploring a more expansive partnership with Community Development to utilize CDBG funds to assist citizens in our community who have code violations.

Summary of National Accreditations, Certifications, Audits & Special Honors:

- KACE – All 20 PMC Division employees are members of the Kansas Association of Code Enforcement.
- ICC Certifications – 9 of the 20 members of our division are now certified as Property Maintenance and Housing Inspectors through the International Code Council.

Department: Neighborhood Resource Center

Division: Property Maintenance Enforcement

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$1,480,981	$1,827,622	$1,728,397	$1,778,655
Contractual Services	$473,237	$427,473	$427,473	$433,218
Commodities	$29,784	$48,623	$48,623	$43,288
Total	$1,984,003	$2,303,718	$2,204,493	$2,255,161

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Property Maintenance Enforcement	21.00	22.00	21.00	21.00
Total	21.00	22.00	21.00	21.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$1,945,668	$2,253,718	$2,154,493	$2,205,161
FND160 - County - General	$38,335	$50,000	$50,000	$50,000
Total	$1,984,003	$2,303,718	$2,204,493	$2,255,161

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Clearance and Demolition	$533,229	$499,967	$500,668	$503,858
Property Maintenance Enforcement	$1,450,773	$1,803,751	$1,703,825	$1,751,303
Total	$1,984,003	$2,303,718	$2,204,493	$2,255,161

Department: Neighborhood Resource Center
Division: Demolition & Clearance

Operations Overview: Demolition and Clearance is charged with securing and demolishing structures which are dangerous, blighted and structurally unsound. This includes all properties both public and private, including those properties which are currently in the possession of the Wyandotte County Landbank. This subset of the Property Maintenance Compliance Division utilizes the Problem Property Team to partner with other divisions within the Unified Government to ensure that the citizens of Kansas City, Kansas live in a safe and healthy environment.

Important Issues:

- Demo Funds – The Demolition budget has been cut over the last three budget cycles. Although the average cost per demo has remained relatively stable, we respond to over 100 property fires referred to us by KCKFD in any given year. There are also other unknown and unpredictable market forces which can dictate the need for money to be set aside for the demolition of vacant, unsafe structures.
- Collaboration – The Problem Property Team has established standard processes with Building Inspection, Public Works, and the Health Dept. to address issues involving Residential Stop Work Orders, Rental properties posted Unfit, and Ground Level Sewage issues on private property.

Highlights:

- Demolished and Boarded Structures – In 2024, we boarded over 50 vacant, unsecure structures at an average cost of $2,400.00 per structure. This year the average cost of boarding has risen to $2,700.00.

Summary of National Accreditations, Certifications, Audits & Special Honors:

- ICC - All three members of the Problem Property Team are certified as Property Maintenance and Housing Inspectors through the International Codes Council.
- KACE - Sr. Property Maintenance Inspector, Steven Strother, of the Problem Property Team, serves on the board of the Kansas Association of Code Enforcement as a Member At-Large.

Department: Parks & Recreation

Operations 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, three regional parks, four community parks, forty-seven neighborhood parks, six recreation/community center buildings, three banquet halls, three lakes, three spray parks and one pool across a 2,600-acre park system. Additionally, the Department is responsible for implementing a median mowing program, managing Sunflower Hills Golf Course, and supporting the Wyandotte County Museum.

Important Issues:

- Strategically fulfill the suggestions of the adopted 2017 Parks and Recreation Master Plan.
- Reduced staffing impacts the ability to provide recreational services and impacts the quality of park maintenance.
- Continue the ongoing strategy to address the aging park system and equipment replacement while operating within the budget guidelines by implementing a proper asset tracking system.
- Strategically manage facilities to provide the greatest benefit possible to residents.
- Staffing challenges associated with recruitment, retention, and overall lack of funded positions.

Highlights:

- Improvements to several parks using funding from the American Recover Act (ARPA) and Community Development Block Grant (CDBG).
- For the fourth 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 2025.
- The Department partnered with the Strawberry Hill Neighborhood Association to install new playground equipment in St. John's Park. The Strawberry Hill Neighborhood Association had been fundraising for this project since 2017.
- An Asset Management Analyst was hired to manage the Department's asset maintenance schedule and replacement initiatives.

Summary of National Accreditations, Awards, Certifications, & Special Honors:

- The Department was recognized by the Kansas Recreation and Parks Association for The Outstanding New or Innovative Park Project of the year for the $2.1 million CDBG-funded Klamm, Kensington and Clifton Park projects.
- Awarded $100k no-match grant through the Kansas Forest Service to plant and remove hazardous trees in areas identified as overburdened and underserved by the Economic Justice Screening Tool.
- 16th consecutive year being recognized as a Tree City USA through the Arbor Day Foundation.
- Museum Volunteer Janice Burns was honored as the Kansas Museum Association Volunteer of the Year in November 2024.
- Through a competitive application process, the Museum was selected to be an exhibit site for the Smithsonian Museums on Main Street Exhibition *Americans* during summer 2026.

Department: Parks & Recreation

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$6,003,238	$7,314,668	$6,545,322	$7,239,279
Contractual Services	$2,706,227	$2,853,705	$2,920,549	$3,114,683
Commodities	$1,128,291	$1,070,043	$1,070,043	$1,064,243
Capital Outlay	$5,767,349	$1,789,000	$2,195,500	$2,463,000
Grants and Claims	$6,357	$7,562	$7,562	$7,562
Debt	$403,655	0	0	0
Transfers Out	$1,469,322	$615,000	$717,500	$360,000
Miscellaneous / Other	0	$1,110	$1,110	$1,110
Reserves & Contingencies	0	$375,000	$375,000	$375,000
Total	$17,484,439	$14,062,087	$13,832,586	$14,624,877

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Historical Museum	3.00	3.00	3.00	3.00
Park Administration	5.00	5.00	5.00	5.00
Parks	48.25	48.25	48.25	47.75
Recreation	24.00	24.00	24.00	24.50
Sunflower Hills Golf Course	5.50	5.50	5.50	5.50
Total	85.75	85.75	85.75	85.75

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$52,840	$5,547	$5,547	0
FND113 - Parks and Recreation	$9,378,500	$9,307,158	$9,031,217	$9,532,875
FND160 - County - General	$470,919	$374,115	$375,916	$386,282
FND212 - Dedicated Sales Tax	$294,398	$325,000	$325,000	$300,000
FND221 - Special Parks and Recreation	$689,768	$775,000	$690,000	$741,055
FND223 - Tourism & Convention Prom	$483,944	$838,817	$698,498	$1,803,074
FND225 - Community Development Grants	$637,323	0	0	0
FND266 - Other Grants	$3,013,887	0	0	0
FND269 - Gifts and Donations	$15,635	$88,375	$88,375	$88,375
FND560 - Sewer System	0	0	0	0
FND562 - Public Levee	$30,447	$10,000	$10,000	$10,000
FND565 - Sunflower Hills Golf Fund	$1,239,159	$1,674,577	$1,915,534	$1,428,217
FND635 - Fleet Maint & Vehicle Replace	$399,475	$627,500	$692,500	$335,000
FND971 - City Project Fund	$128,228	0	0	0
FND972 - County Project Fund	$127,132	0	0	0
FND990 - Internal Improvement	$522,783	0	0	0
Total	$17,484,439	$14,026,087	$13,832,586	$14,624,877

Expenditure By Division				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Historical Museum	$318,204	$370,821	$372,622	$382,989
Park Administration	$924,656	$1,222,564	$1,252,441	$1,307,129
Park Rangers	$155,056	0	0	0

Parks	$12,343,078	$8,066,355	$7,726,436	$8,925,930
Property Maintenance		0	0	0
Recreation	$2,490,060	$2,591,770	$2,465,553	$2,480,613
Sunflower Hills Golf Course	$1,253,385	$1,774,577	$2,015,534	$1,528,217
Total	$17,484,439	$14,026,087	$13,832,586	$14,624,877

Department: Parks & Recreation

Division: Park Administration

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$540,007	$546,836	$576,712	$585,979
Contractual Services	$258,936	$277,290	$277,290	$322,711
Commodities	$110,713	$129,379	$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	$250,000	$250,000	$250,000
Total	$924,656	$1,222,564	$1,252,441	$1,307,129

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Park Administration	5.00	5.00	5.00	5.00
Total	5.00	5.00	5.00	5.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$5,547	$5,547	$5,547	0
FND113 - Parks and Recreation	$911,510	$1,163,724	$1,193,601	$1,253,835
FND160 - County - General	$3,293	$3,293	$3,293	$3,293
FND221 - Special Parks and Recreation	4,305	$50,000	$50,000	$50,000
Total	$924,656	$1,222,564	$1,252,441	$1,307,129

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Parks and Recreation Admin	$924,656	$1,222,564	$1,252,441	$1,307,129
Total	$924,656	$1,222,564	$1,252,441	$1,307,129

Department: Parks & Recreation

Division: Park Rangers

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$155,056	0	0	0
Total	$155,056	0	0	0

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND160 - County - General	$155,056	0	0	0
Total	$155,056	0	0	0

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Park Rangers	$155,056	0	0	0
Total	$155,056	0	0	0

Department: Parks & Recreation

Division: Parks

Operations Overview: The Parks Division oversees the maintenance, repair, and upkeep of 54 parks which includes 3 county parks, in addition to six community center buildings, three reservation/banquet halls, four spray parks, and one pool across a 2,600-acre park system. The Parks Division also oversees 14 cemeteries under the state laws that govern abandoned cemeteries.

Important Issues:

- Continue our ongoing strategy to address our ageing infrastructure and equipment replacement while operating within the budget guidelines.
- Staffing levels throughout the Division are inadequate.
- Continuing to fulfill the suggestions of the adopted 2017 Parks and Recreation Master Plan.
- Ongoing vandalism in parks has been a continuous problem.
- Rebuild the failed rock wall located inside Wyandotte County Lake Park as soon as possible.

Highlights:

- St. Margaret's Park – Installation of a 1/3-mile concrete walking trail with rubberized surfacing.
- Quindaro Park – Converted 2 old tennis courts to 2 post-tensioned concrete courts.
- Klamm Park – Converted 6 tennis courts to 3 post-tensioned tennis courts and 6 pickleball courts. Additionally, 1 basketball court was converted to 2 post-tensioned basketball courts.
- Clopper Field - Installed a 1/3-mile concrete trail with rubberized surfaces along and improved the parking area.
- Jersey Creek Park – Upgraded an old basketball court to a post-tensioned concrete court with 6 goals, which is an increase from the 2 goals that were on the site previously.
- Kensington Park - Upgraded an old basketball court to a post-tensioned concrete court and new parking lot and curbs.
- Clifton Park – Completed installation of a new spray park.
- Wyandotte County Lake Park - Installation of new signage on the Bridle Trail.
- Wyandotte County Lake Park – In May 2024, a storm destroyed the covered dock which was installed in 2023 and damaged 3 other docks. The Marina also experienced severe roofing damage resulting from fallen trees. The Marina roof was repaired.
- ARPA – Upgraded HVAC units at Kensington, Armourdale, Eisenhower, Beatrice L. Lee, community centers and the Parkwood facility. Window replacements at Kensington, Armourdale, and Beatrice L. Lee community centers, as well as at the Parkwood facility, were also performed.

New Initiatives:

- The Department is pursuing an asset management software system tailored to its operational needs.
- 2024-funded projects being completed in 2025: Boston Daniels Park renovation; Heathwood Park splash pad; Wyandotte County Park walking trail; Klamm Park walking trail; Wyandotte County Lake Park dog park; Pierson Park splash pad renovation, walking trail, and dog park; Korean-Vietnam War Memorial restoration at Wyandotte County Lake Park.

Department: Parks & Recreation

Division: Parks

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$3,355,126	$4,274,308	$3,613,253	$4,218,057
Contractual Services	$1,638,659	$1,567,268	$1,630,903	$1,740,594
Commodities	$521,630	$497,667	$497,667	$497,667
Capital Outlay	$5,124,220	$1,222,500	$1,377,500	$2,220,000
Grants and Claims	$7,341	$4,612	$4,612	$4,612
Debt	$403,655	0	0	0
Transfers Out	$1,292,447	$500,000	$602,500	$245,000
Total	$12,343,078	$8,066,355	$7,726,436	$8,925,930

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Parks	48.25	48.25	48.25	47.75
Total	48.25	48.25	48.25	47.75

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$47,293	0	0	0
FND113 - Parks and Recreation	$6,547,775	$5,815,038	$5,635,437	$5,986,801
FND212 - Dedicated Sales Tax	$294,398	$200,000	$200,000	$300,000
FND221 - Special Parks and Recreation	$689,768	$725,000	$640,000	$641,055
FND223 - Tourism & Convention Prom	$458,651	$778,817	$638,498	$1,743,074
FND225 - Community Development Grants	$637,323	0	0	0
FND266 - Other Grants	$2,464,030	0	0	0
FND269 - Gifts and Donations	$10,000	$10,000	$10,000	$10,000
FND562 - Public Levee	$30,447	$10,000	$10,000	$10,000
FND635 - Fleet Maint & Vehicle Replace	$385,250	$527,500	$592,500	$235,000
FND971 - City Project Fund	$128,228	0	0	0
FND972 - County Project Fund	$127,132	0	0	0
FND990 - Internal Improvement	$522,783	0	0	0
Total	$12,343,078	$8,066,355	$7,726,436	$8,925,930

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Banquet Halls	$285,593	$342,687	$348,023	$586,888
Beautification	$302,921	$488,817	$498,498	$508,074
Parks Administration	$2,024,190	$2,545,826	$1,888,736	$1,914,863
Parks Fleet Maintenance	$297,151	$110,000	$592,500	$235,000
Parks Improvements	$4,514,360	$595,000	$495,000	$1,715,000
Parks Maintenance	$3,455,962	$3,877,308	$3,796,961	$3,859,388
Parks Operations	$1,450,171	$50,100	$50,100	$50,100
WyCo Lake Marina		$56,617	$56,617	$56,617
Total	$12,343,078	$8,066,355	$7,726,436	$8,925,930

Department: Parks & Recreation

Division: Recreation

Operations 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 recreation/community centers, athletic fields, swimming pool, and parks.

Important Issues:

- Continue to improve the Department's awareness through marketing and community engagement.
- Determine an appropriate operational model to support the current budget and staffing levels to offer quality services most effectively to residents.
- Improve facility standards to focus on ADA accessibility and fire suppression.
- Reduced number of spots available in the 2025 summer camp program due to funding and staffing limitations.

Highlights:

- Increased winter youth basketball registration by 45% from the previous season.
- Partnered with USD 500 elementary PE teachers to offer programming during class time to promote upcoming sports seasons.
- Hosted a free pickleball clinic to introduce the sport at the new Klamm Park pickleball courts.
- Offered free spring break sports and agility training for middle and high school athletes through Temple Made Fitness.
- Operated two KDHE-licensed summer camps at Eisenhower and Beatrice L. Lee community centers, providing engaging educational and sports activities for youth ages 5-12.
- Worked with Strategic Communications to provide highlight videos of the Department's new amenities, events, and activities.
- Partnered with the Wyandotte County Parks Foundation to provide over 500 gifts at the Department's annual Donuts with Santa event.
- Increased programming for senior residents via Senior Computer classes, Seniors in the Dotte, etc.
- 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:

- Offering a STEM and Literature focused activities at summer camp to broaden the scope of activities provided.
- Implementing skills and drills training for athletic training.

Department: Parks & Recreation

Division: Recreation

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$1,344,309	$1,776,504	$1,650,287	$1,709,647
Contractual Services	$318,823	$505,334	$505,334	$536,034
Commodities	$268,020	$184,932	$184,932	$184,932
Capital Outlay	$498,016	$125,000	$125,000	$50,000
Grants and Claims	($984)	0	0	0
Transfers Out	$61,875	0	0	0
Total	$2,490,060	$2,591,770	$2,465,553	$2,480,613

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Recreation	27.00	26.00	24.00	24.50
Total	27.00	26.00	24.00	24.50

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND113 - Parks and Recreation	$1,919,214	$2,328,395	$2,202,178	$2,292,238
FND212 - Dedicated Sales Tax	0	$125,000	$125,000	0
FND221 - Special Parks and Recreation	0	0	0	$50,000
FND223 - Tourism & Convention Prom	$25,294	$60,000	$60,000	$60,000
FND266 - Other Grants	$545,553	0	0	0
FND269 - Gifts and Donations	0	$78,375	$78,375	$78,375
Total	$2,490,060	$2,591,770	$2,465,553	$2,480,613

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Adult Athletics	$48,156	$153,385	$141,134	$138,018
Aquatics	$784,163	$466,386	$474,076	$406,285
Community Centers	$878,806	$1,105,380	$1,013,431	$1,061,365
Recreation Administration	$183,075	$198,791	$200,031	$205,070
Recreation Programs	$545,970	$610,557	$582,663	$621,260
Youth Athletics	$49,980	$57,272	$54,218	$48,615
Total	$2,490,060	$2,591,770	$2,465,553	$2,480,613

Department: Parks & Recreation
Division: Sunflower Hills Golf Course

Operations 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:

- 45,000+ rounds of golf were played in 2024 (best since 2023, which witnessed 43,000+ rounds played).
- 250+ junior golfers participated in Sunflower Hills Junior Programs.
- Service Roads were asphalted to help keep the equipment in better condition.
- Sunflower Hills has witnessed a continuously increasing amount of revenue since 2020.

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, Cart Barn, and Driving Range.

Department: Parks & Recreation

Division: Sunflower Hills Golf Course

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$337,080	$390,327	$379,562	$390,629
Contractual Services	$463,513	$484,850	$485,072	$486,688
Commodities	$207,678	$232,900	$232,900	$232,900
Capital Outlay	$145,113	$441,500	$693,000	$193,000
Transfers Out	$100,000	$100,000	$100,000	$100,000
Reserves & Contingencies	0	$125,000	$125,000	$125,000
Total	$1,253,385	$1,774,577	$2,015,534	$1,528,217

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Sunflower Hills Golf Course	5.50	5.50	5.50	5.50
Total	5.50	5.50	5.50	5.50

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND565 - Sunflower Hills Golf Fund	$1,239,159	$1,674,577	$1,915,534	$1,428,217
FND635 - Fleet Maint & Vehicle Replace	$14,225	$100,000	$100,000	$100,000
Total	$1,253,385	$1,774,577	$2,015,534	$1,528,217

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Sunflower Hills Golf Course	$1,253,385	$1,774,577	$2,015,534	$1,528,217
Total	$1,253,385	$1,774,577	$2,015,534	$1,528,217

Department: Parks & Recreation

Division: Historical Museum

Operations 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. The Museum fulfills this mission through collection management and care activities, developing relevant and relatable historical content, exhibits, programs, and outreach, and providing access to archival documents and photographs and cemetery information for privately owned cemeteries and 20 abandoned cemeteries in the county.

Important Issues:

- The 2022 community survey highlighted the public's interest in a wide variety of local history topics. 2024 engagement programs identified community perceptions of the Museum and points of connection to Wyandotte county history.
- In addition to self-serve research finding aids and web resources, as a county archive and repository of Wyandotte county abandoned cemetery information, staff respond daily to research inquiries regarding ancestry, naturalization, county history, documents and photographs, and records for 20 cemeteries.

Highlights:

- During 2024, the Museum served over 14,200 people.
- The Museum continues to reach community members through social media. Between 2023 and 2024, the Museum reached over one million people and had a following of 13,600 people through Facebook.

New Initiatives:

- In response to community and other stakeholder input, the Museum and Wyandotte County Historical Society have begun a project to rebrand, create a new website, and develop interior and exterior features to increase visitor engagement.

Department: Parks & Recreation

Division: Historical Museum

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$271,661	$326,693	$325,507	$334,967
Contractual Services	$26,294	$18,963	$21,950	$28,657
Commodities	$20,249	$25,165	$25,165	$19,365
Total	$318,204	$370,821	$372,622	$382,989

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Historical Museum	3.00	3.00	3.00	3.00
Total	3.00	3.00	3.00	3.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND160 - County - General	$312,569	$370,821	$372,622	$382,989
FND269 - Gifts and Donations	$5,635	0	0	0
Total	$318,204	$370,821	$372,622	$382,989

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Historical Museum	$318,204	$370,821	$372,622	$382,989
Total	$318,204	$370,821	$372,622	$382,989

Department: Register of Deeds

Operations 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 they are 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 assure 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 924,750 images from Paper Vision into Laredo. Laredo now has a complete set of recorded documents, starting with the year 1955 going forward.

New Initiatives:

- Memorandum of Understanding has been added to the website for businesses interested in e-filing.
- 81% of documents are filed through e-file.
- Indexing 924,750 images from the conversion project.
- Free Property Fraud Alert offered.
- Promote a customer friendly environment within the office.

Department: Register of Deeds

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$662,500	$688,721	$701,962	$722,385
Contractual Services	$392,636	$175,994	$175,994	$175,994
Commodities	$6,019	$4,720	$4,720	$4,720
Total	$1,061,155	$869,435	$882,676	$903,099

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 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				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND160 - County - General	$681,225	$709,265	$722,506	$742,929
FND206 - Register of Deeds Tech Fund	$379,930	$160,170	$160,170	$160,170
Total	$1,061,155	$869,435	$882,676	$903,099

Expenditure By Division				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Register of Deeds Division	$1,061,155	$869,435	$882,676	$903,099
Total	$1,061,155	$869,435	$882,676	$903,099

Department: Transportation

Operations Overview: The Unified Government Transportation (UGT) Department provides essential transportation services across Wyandotte County and Kansas City, Kansas. UGT operates a comprehensive suite of transit options designed to meet the mobility needs of a diverse population, including local fixed-route bus services along key travel corridors, microtransit within a dedicated service zone, and Bikeshare programs in select areas. Additionally, UGT offers Americans with Disabilities Act (ADA) paratransit services to ensure accessibility for persons with disabilities.

To enhance the breadth and efficiency of transportation services, UGT collaborates with the Kansas City Area Transportation Authority (KCATA) through a contracted partnership. This collaboration allows for the expansion of services under the RideKC regional brand, providing further connectivity and coverage to residents within the region.

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.

Highlights:

- Updated the 2025 Public Transit Agency Safety Plan (PTASP).
- Launched the Northeast microtransit zone.
- RideKC fleet rebranding.
- Infrastructure - Installed new benches, receptacles, repaired bus shelter panels.
- Developed a YouTube playlist for UGT onboarding content & commercials.
- Installed the heating system in the Fleet Garage.
- Completed installment of four (4) high-speed garage doors in the Fleet Garage.
- First Hybrid support vehicles (F-150 & Maverick Trucks).

Summary of National Accreditations, Certifications, Audits & Special Honors:

- Kansas Public Transit Association - 2024 Innovation Award

Department: Transit

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$3,418,226	$4,003,774	$3,757,239	$3,862,558
Contractual Services	$4,994,341	$3,463,164	$3,461,614	$4,649,047
Commodities	$395,074	$332,627	$332,627	$332,627
Capital Outlay	$2,606,604	$455,000	0	$48,000
Transfers Out	$245,000	$245,000	$245,000	$125,000
Total	$11,659,245	$8,499,565	$7,796,480	$9,017,232

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Transit Division	48.00	48.00	45.00	45.00
Total	48.00	48.00	45.00	45.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$6,192,352	$6,599,416	$6,402,825	$7,702,959
FND165 - County - Aging	$1,261,634	$1,385,149	$1,333,655	$1,254,273
FND223 - Tourism & Convention Prom	$73,848	$60,000	$60,000	$60,000
FND249 - Transit Grants	$1,742,894	0	0	0
FND266 - Other Grants	$2,342,620	0	0	0
FND635 - Fleet Maint & Vehicle Replace	$45,896	$455,000	0	0
Total	$11,659,245	$8,499,565	$7,796,480	$9,017,232

Expenditure By Division				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Transit Division	$11,659,245	$8,499,565	$7,796,480	$9,017,232
Total	$11,659,245	$8,499,565	$7,796,480	$9,017,232

Department: Planning & Urban Design

Operations Overview: The Department of Planning and Urban Design's (Planning) mission is to enhance the long-term value and livability of the residents of Kansas City, Kansas (KCK) through the creation of a regenerative community that is socially just, economically accessible, culturally diverse and environmentally sustainable. Planning works to improve the built, natural, social and cultural environments through strategic planning, urban design, development reviews, and zoning enforcement efforts. In collaboration with our many partners, Planning supports decision-makers and empowers citizens to both shape and realize their shared vision of the future. Planning administers the City Planning Commission, Board of Zoning Appeals, Kansas City, Kansas (KCK) Landmarks Commission.

Important Issues:

- Planning currently has eight (8) employees with the goal of hiring an additional seven (7) positions:
  - New Planning Director
  - Three (3) new Review Case Planners
  - One (1) Zoning Enforcement Officer to ensure efficient development processes
  - Planning Technician, combining two Intern positions (one intern obtained from PW) into one FTE to focus on customer service, review development application, ask general questions, schedule in-house appointments, monitor and follow-up on status of applications in the system and general trouble-shooting items associated with planning and zoning
  - One Intern PT
- Utilize on-call or professional service contracts (piggyback services) to expeditiously oversee large developments.
- Launch the Zoning Code Update, which will include incorporating updates to current ordinances identified as priority issues. Work with the County Administrator's Office to identify the top zoning challenges to development.
- Align UG resources to implement the Comprehensive Plan, Area Plan and other Plans through development reviews, policy updates, grant applications and various implementation actions.

Highlights:

- Participate in and facilitate multiple interjurisdictional long-range planning projects, such as the Bi-State Sustainable Reinvestment Corridor and the East-West Transit Corridor.
- Reassessing workflow and executing other best practices to provide the highest level of customer service.
- The planning profession is at a critical juncture where new technologies are constantly emerging, and issues are always evolving. As such, it is imperative for Planning staff to increase their internal capacity through various training, certifications, technology (such as ArcGIS Urban) and other educational and networking opportunities with local, regional, and national peers.
- Join venture with WYCO EDC/BPU and UG on level 3 EV charging stations in public spaces and City/County Parks in 2026.
- Purchase or lease one (1) additional vehicle to assist with the delivery of PUD services.
- Anticipated adoption of the Vision Zero Action Plan in Q1 of 2026 to be eligible for the final round of implementation funding through the Safe Streets and Road for All (SS4A) grant program.
- Identify the priority recommendations for changes to the Zoning Code update through revision of the 2020 Zoning Code Audit, ongoing ordinance updates, and engagement with leadership, and elected officials. Maintain the NFIP Floodplain CRS Score from 7 to 6, thereby reducing flood insurance premiums for all Wyandotte County.
- Identify and execute any zoning/permitting opportunities ahead of the World Cup. This includes identifying open streets areas, temporary approval of street vendors, and any other related relaxation of the code. Continue managing the Brownfields program and apply for remediation funding to support redevelopment.

New Initiatives:

- Support the historic district and Main Street Program in Downtown KCK and expand Main Street to Argentine.
- Build budget to cover monthly maintenance cost associated with utilizing expanded Accela capabilities to improve the permitting process and equipment.
- Continue to update the Planning website to be more user-friendly.
- Develop a dashboard that allows stakeholders to view future land use, ongoing developments, and relevant long-range plans.
- Continue on-going enforcement efforts and site inspections.

Department: Urban Planning & Land Use

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$1,256,288	$1,395,909	$1,043,916	$1,074,236
Contractual Services	$363,891	$395,147	$379,258	$369,682
Commodities	$20,450	$20,750	$20,750	$20,750
Grants and Claims	0	$10,000	$10,000	$10,000
Total	$1,640,629	$1,821,806	$1,453,924	$1,474,668

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Planning & Zoning	14.50	14.50	10.50	10.50
Total	14.50	14.50	10.50	10.50

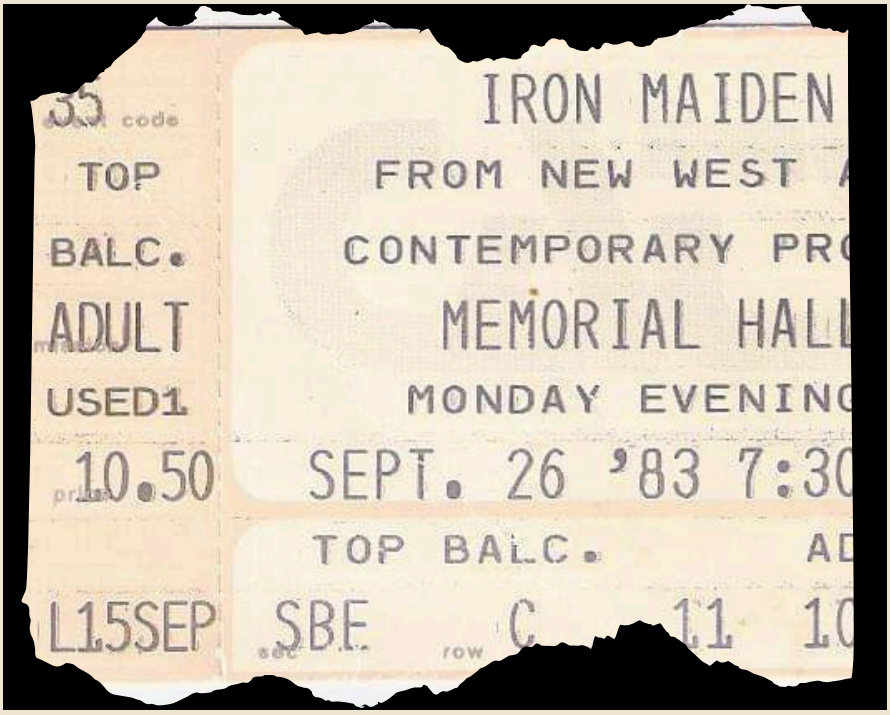
Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$1,601,515	$1,771,806	$1,403,924	$1,424,668
FND269 - Gifts and Donations	$14,114	0	0	0
FND563 - Stormwater Enterprise	$25,000	$50,000	$50,000	$50,000
Total	$1,640,629	$1,821,806	$1,453,924	$1,474,668

Expenditure By Division				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Planning & Zoning	$1,640,629	$1,821,806	$1,453,924	$1,474,668
Total	$1,640,629	$1,821,806	$1,453,924	$1,474,668

INFRASTRUCTURE

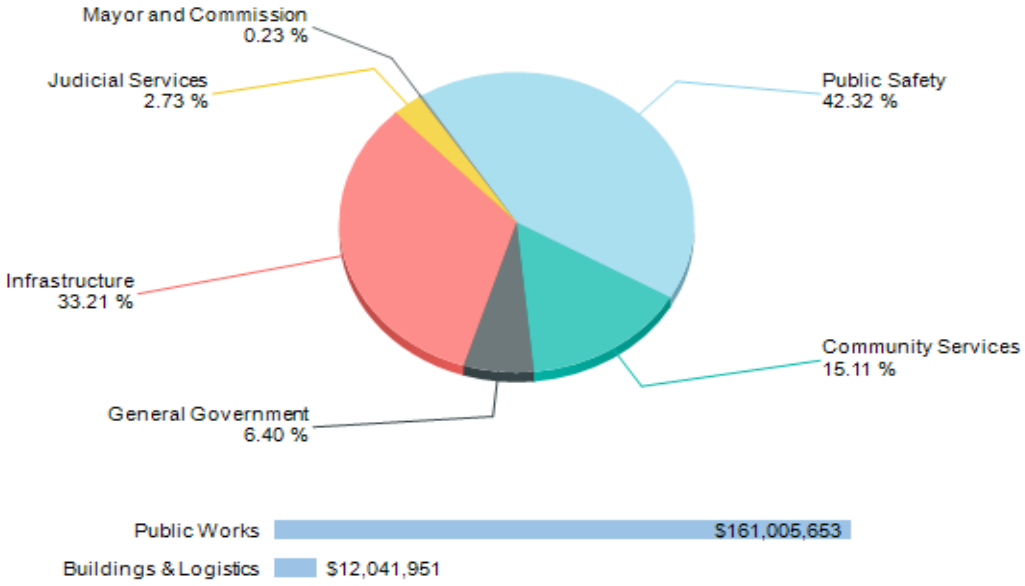
2025 Amended-2026

Unified Government Budget



Memorial Hall Centennial:
Honoring 100 years of history. Embracing the future.

Section: Infrastructure



Departments / Divisions

Buildings & Logistics

- Buildings & Logistics
- Parking Control Enforcement
- Property Maintenance - B&L
- Public Levee

Public Works

- CMIP Engineering/Design Services
- Environmental Services
- Fleet Services
- Geo Spatial Services Division
- Public Services Operations
- Solid Waste Management
- Street Maintenance

Department: Buildings & Logistics

Operations Overview: The Buildings and Logistics Department is responsible for ensuring a safe, functional, and comfortable environment for the employees of the Unified Government (UG) and for the public accessing government services. The department oversees maintenance, repair, and custodial services for all UG-owned and operated buildings and grounds. This includes approximately a dozen major downtown government buildings, satellite facilities, police and fire stations, parking garages, parking services, and associated structures. In addition to facility maintenance, the department manages custodial operations, providing cleaning and care for office spaces, public areas, and restrooms. Buildings and Logistics supports all departments by executing special events in providing set-ups for departments within the UG as well as for the federal, state, and other local communities we host. Set-Ups can include audio/visual, seating, light technical support along with other common amenities associated with ordinary event needs.

Through proactive maintenance planning, responsive service delivery, and a focus on safety and sustainability, the Buildings and Logistics Department is committed to supporting the Unified Government's mission by maintaining the physical infrastructure essential to delivering public services.

Important Issues:

- Optimizing Internal Space Utilization
  - Conducting a thorough review to identify and repurpose underutilized internal areas to meet current and future operational needs.
- Work Order System Configuration and Launch
  - Establishing a centralized digital system to streamline maintenance requests, track work progress, and improve efficiency.
- Ongoing Cost Monitoring and Fiscal Responsibility
  - Continuously evaluating the availability and cost of goods and services to ensure informed purchasing decisions to maintain budgetary control.

Highlights:

- In early 2025, Buildings and Logistics were elevated from a division of Public Works to a stand-alone department which now include the divisions of Parking Control and the Abatement/Beautification Team.
- Upgrades to Soldiers and Sailors Memorial Hall to accommodate Centennial Celebration and 2026 World Cup event. Upgrades will include Basement Kitchen Transformation and Auditorium Audio/Visual Upgrades
- Buildings and Logistics is tracking approximately $12.8M of ARPA funded City and County Projects throughout the UG.
- Collaborated with the Public Works Department in the funding and overseeing of sidewalk improvements throughout the downtown area.
- The City Hall Stabilization Project is coming to completion.
- New WPC (Environmental Services) and CSI facilities are open and operating.

New Initiatives:

- With the addition of the Abatement Team to Buildings and Logistics, this department is working with other departments & divisions throughout the UG to bring about new beautification efforts throughout the community.
- Preventative Maintenance and Master Scheduling Program. This system will establish a centralized digital calendar for the purpose of streamlining maintenance requests, track work progress, improve efficiency and assist in optimizing system operations and their component life spans.

Department: Buildings & Logistics

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$5,966,555	$6,649,825	$6,040,347	$6,189,168
Contractual Services	$4,121,584	$2,906,651	$2,996,467	$3,309,104
Commodities	$748,339	$821,118	$822,118	$882,118
Capital Outlay	$17,802,900	$720,000	$1,660,000	$4,605,000
Grants and Claims	($1)	$19	$19	$19
Debt	0	0	0	0
Transfers Out	$678,240	$338,000	$338,000	$81,000
Reserves & Contingencies	0	$185,000	$185,000	$185,000
Total	$29,317,618	$11,620,613	$12,041,951	$15,251,408

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Buildings & Logistics	55.00	55.00	50.00	50.00
Parking Control Enforcement	8.63	8.63	7.40	7.40
Property Maintenance - B&L	8.75	4.00	4.00	4.00
Total	72.38	67.63	61.40	61.40

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$5,954,454	$5,190,465	$4,936,821	$5,218,429
FND113 - Parks and Recreation	$1,717	0	0	0
FND160 - County - General	$5,480,488	$5,110,982	$4,842,762	$5,510,972
FND186 - Economic Development Sales Tax	0	$5,000	$5,000	$5,000
FND223 - Tourism & Convention Prom	$396,550	$810,599	$1,712,802	$928,565
FND266 - Other Grants	$12,841,251	0	0	0
FND560 - Sewer System	$28,745	$32,700	$32,700	$32,700
FND562 - Public Levee	$330,435	$382,600	$382,600	$125,600
FND631 - Employees Hospitalization	$26,226	$43,266	$44,266	$45,142
FND635 - Fleet Maint & Vehicle Replace	$79,390	$45,000	$85,000	$85,000
FND972 - County Project Fund	$56,000	0	0	0
FND990 - Internal Improvement	$4,122,360	0	0	$3,300,000
Total	$29,317,618	$11,620,613	$12,041,951	$15,251,408

Expenditure By Division				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Buildings & Logistics	$26,495,689	$9,994,137	$10,392,948	$13,688,648
Parking Control Enforcement	$558,978	$611,664	$517,060	$532,127
Property Maintenance - B&L	$1,932,515	$632,212	$749,343	$905,033
Public Levee	$330,435	$382,600	$382,600	$125,600
Total	$29,317,618	$11,620,613	$12,041,951	$15,251,408

Department: Buildings & Logistics

Division: Buildings & Logistics

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$4,780,446	$5,740,483	$5,194,987	$5,315,096
Contractual Services	$2,887,935	$2,682,240	$2,618,448	$2,899,039
Commodities	$701,578	$775,413	$789,513	$839,513
Capital Outlay	$17,785,732	$675,000	$1,615,000	$4,460,000
Debt	0	0	0	0
Transfers Out	$340,000	$40,000	$40,000	$40,000
Reserves & Contingencies	0	$135,000	$135,000	$135,000
Total	$26,495,689	$9,994,136	$10,392,948	$13,688,648

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Buildings & Logistics	55.00	55.00	50.00	50.00
Total	55.00	55.00	50.00	50.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$3,870,663	$4,027,545	$3,751,374	$3,862,224
FND160 - County - General	$5,120,444	$5,107,726	$4,839,507	$5,507,716
FND186 - Economic Development Sales Tax	0	$5,000	$5,000	$5,000
FND223 - Tourism & Convention Prom	$396,550	$810,599	$1,712,802	$928,565
FND266 - Other Grants	$12,841,251	0	0	0
FND631 - Employees Hospitalization	$26,226	$43,266	$44,266	$45,142
FND635 - Fleet Maint & Vehicle Replace	$62,223	0	$40,000	$40,000
FND972 - County Project Fund	$56,000	0	0	0
FND990 - Internal Improvement	$4,122,361	0	0	$3,300,000
Total	$26,495,689	$9,994,136	$10,392,948	$13,688,648

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Building Administration	$1,559,988	$1,976,521	$1,757,788	$1,892,663
Facilities	$24,935,701	$8,017,615	$8,635,160	$11,795,984
Total	$26,495,689	$9,994,136	$10,392,948	$13,688,648

Department: Buildings & Logistics
Division: Parking Control

Operations Overview: The Parking Control Division is committed to providing 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 Department encompasses the enforcement of Municipal Parking Ordinances, the management of Downtown Parking Facilities, and overseeing the School Crossing Guard Program for 22 elementary schools in Kansas City, KS Public School District and 1 elementary school in the Piper School District through a partnership with KCK and Piper Schools. We are responsible for the operation and management of the Downtown Parking Facilities with the goal of optimizing space allocation by maintaining order and promoting the efficient utilization of available parking in the downtown area. The parking enforcement activities are conducted by Parking Control Officers to uphold adherence to Municipal Parking Ordinances in highly dense and populated areas in the city.

Important Issues:

- Modernizing the current parking meters and parking lot management system will enable secure, convenient, and contactless payment options, improve user experience, reduce maintenance costs, and increase overall system efficiency and revenue collection.

Highlights:

- Parking Control was aligned to Building and Logistics.
- Assisted in the Mayor's Christmas Tree Lighting Ceremony.
- Supervised and oversaw the School Crossing Guard program with KCK and Piper School districts.

New Initiatives:

- Modernize and upgrade the current Parking Meters.
- Upgrade the current Parking Lots Management System to include the use of mobile wallets, mobile payment apps, and the use of the chip on debit or credit cards.

Department: Buildings & Logistics

Division: Parking Control Enforcement

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$511,574	$554,673	$459,768	$472,791
Contractual Services	$35,203	$44,868	$43,168	$45,212
Commodities	$12,202	$12,105	$14,105	$14,105
Grants and Claims	($1)	$19	$19	$19
Total	$558,978	$611,665	$517,060	$532,127

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Parking Control Enforcement	8.63	8.63	7.40	7.40
Total	8.63	8.63	7.40	7.40

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$557,262	$611,665	$517,060	$532,127
FND113 - Parks and Recreation	$1,717	0	0	0
FND160 - County - General	($1)	0	0	0
Total	$558,978	$611,665	$517,060	$532,127

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Parking Control Enforcement	$412,441	$484,943	$401,727	$413,370
School Crossing Guards	$146,536	$126,721	$115,333	$118,757
Total	$558,978	$611,665	$517,060	$532,127

Department: Buildings & Logistics

Division: Property Maintenance - B&L

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$674,535	$354,670	$385,591	$401,281
Contractual Services	$1,121,254	$173,042	$259,251	$289,252
Commodities	$34,558	$18,500	$18,500	$28,500
Capital Outlay	$17,168	$45,000	$45,000	$145,000
Transfers Out	$85,000	$41,000	$41,000	$41,000
Total	$1,932,515	$632,212	$749,343	$905,033

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Property Maintenance - B&L	8.75	4.00	4.00	4.00
Total	8.75	4.00	4.00	4.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$1,526,558	$551,256	$668,387	$824,077
FND113 - Parks and Recreation	0	0	0	0
FND160 - County - General	$360,045	$3,256	$3,256	$3,256
FND221 - Special Parks and Recreation	0	0	0	0
FND560 - Sewer System	$28,745	$32,700	$32,700	$32,700
FND635 - Fleet Maint & Vehicle Replace	$17,167	$45,000	$45,000	$45,000
Total	$1,932,515	$632,212	$749,343	$905,033

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Property Maintenance	0	0	0	0
Property Maintenance B&L	$1,932,515	$632,212	$749,343	$905,033
Total	$1,932,515	$632,212	$749,343	$905,033

Department: Buildings & Logistics

Division: Public Levee

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Contractual Services	$77,195	$75,600	$75,600	$75,600
Transfers Out	$253,240	$257,000	$257,000	0
Reserves & Contingencies	0	$50,000	$50,000	$50,000
Total	$330,435	$382,600	$382,600	$125,600

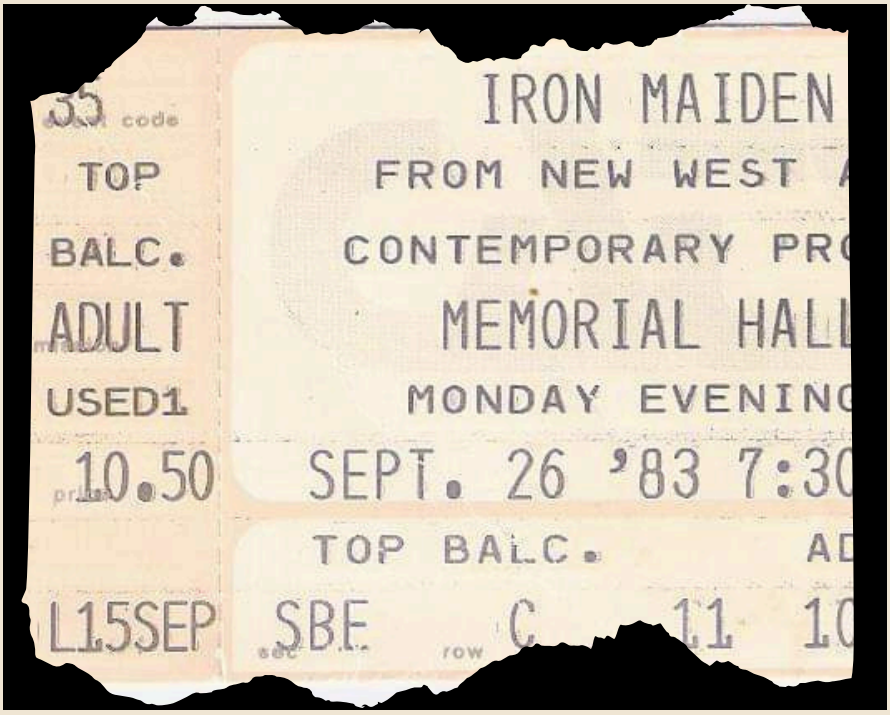
Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND562 - Public Levee	$330,435	$382,600	$382,600	$125,600
Total	$330,435	$382,600	$382,600	$125,600

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Public Levee	$330,435	$382,600	$382,600	$125,600
Total	$330,435	$382,600	$382,600	$125,600

PUBLIC WORKS

2025 Amended-2026

Unified Government Budget



Memorial Hall Centennial:
Honoring 100 years of history. Embracing the future.

Department: Public Works

Operations 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 Streets, Solid Waste & Recycling, Fleet Maintenance, Engineering, 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.
- Recruitment issues make it difficult to hire new employees and fill much needed vacant positions.
- The lack of appropriate trash & recycling containers contributes to increased litter.
- Deferred maintenance backlogs continue to increase across Public Works Divisions.

Highlights:

- Accreditation by the American Public Works Association (APWA)- projected to be complete by end of 2025.
- Continuous improvement initiatives.
- Due to the work around team culture, employee retention has been excellent.
- New Software applications to ensure assets life cycle.
- Updating Public Works strategic plan per division.
- Partnered with Re.Use.Full on plastic recycling challenge for all Wyandotte County and various benches have been created.

New Initiatives:

- Exploring Artificial Intelligence to gain efficiency.
- Trash and recycle carts for Kansas City, KS residents.
- Reinventing the leadership roundtables.
- Website enhancements.

Summary of National Accreditations, Certifications, Audits & Special Honors:

- As part of our pursuit of national Accreditation with the APWA, our team has completed an in-depth peer review by accredited agencies and is now implementing recommendations to refine our policies and procedures ahead of a final on-site review in Fall 2025.
- Fleet service team made it as an honorable mention in the 100 best public fleets with NAFA Fleet Management Association (The world's largest not-for-profit membership association for vehicular fleet and mobility).

Department: Public Works

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$23,352,283	$26,821,547	$26,288,523	$26,981,589
Contractual Services	$17,697,291	$19,422,989	$19,901,949	$20,286,152
Commodities	$7,000,507	$11,465,906	$11,465,906	$11,454,406
Capital Outlay	$93,753,307	$154,738,909	$78,519,369	$87,866,357
Grants and Claims	$6,885,825	$7,143,232	$7,143,232	$7,143,232
Debt	0	0	0	0
Transfers Out	$13,317,516	$16,786,674	$17,486,674	$21,269,847
Miscellaneous / Other	$87,505	0	0	0
Reserves & Contingencies	0	$200,000	$200,000	$200,000
Total	$162,094,235	$236,579,257	$161,005,653	$175,201,583

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
CMIP Engineering/Design Services	17.25	16.00	17.00	17.00
Environmental Services	129.50	129.50	129.50	129.50
Fleet Services	29.00	29.00	27.00	27.00
Geo Spatial Services Division	8.00	7.00	7.00	7.00
Public Services Operations	7.75	6.75	5.75	5.75
Solid Waste Management	4.50	4.50	4.50	4.50
Street Maintenance	72.00	70.50	53.75	54.75
Total	268.00	263.25	244.50	245.50

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$4,537,224	$5,308,124	$12,381,193	$4,925,276
FND160 - County - General	$998,888	$1,011,518	$1,007,343	$1,031,818
FND212 - Dedicated Sales Tax	$5,281,439	$5,430,000	$5,430,000	$5,686,200
FND220 - Special Street & Hiway-City	$8,509,414	$9,966,249	$9,053,025	$8,753,308
FND223 - Tourism & Convention Prom	$2,067,546	$2,804,776	$3,204,776	$2,104,776
FND266 - Other Grants	$9,302,238	$8,838,159	$5,688,159	$3,865,907
FND269 - Gifts and Donations	$6,318,929	0	0	0
FND560 - Sewer System	$45,280,410	$52,017,335	$60,658,749	$57,765,434
FND561 - State Revolving Loan Fund	0	$37,000,000	0	$26,793,500
FND563 - Stormwater Enterprise	$6,349,376	$9,421,593	$7,060,854	$6,974,376
FND567 - Solid Waste	$10,754,471	$11,192,354	$12,423,967	$11,930,846
FND635 - Fleet Maint & Vehicle Replace	$6,621,401	$9,889,148	$9,946,628	$10,388,142
FND701 - Environment Trust	$12,635	$170,000	$370,000	$1,470,000
FND971 - City Project Fund	$4,572,222	0	0	0
FND990 - Internal Improvement	$51,488,041	$83,530,000	$33,780,960	$33,512,000
Total	$162,094,235	$236,579,257	$161,005,653	$175,201,583

Expenditure By Division				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
CMIP Engineering/Design Services	$35,704,418	$63,637,413	$28,696,974	$24,136,578
Environmental Services	$91,992,077	$137,146,164	$96,266,591	$113,212,351
Fleet Services	$6,365,965	$7,491,148	$7,698,128	$8,131,142
Geo Spatial Services Division	$947,744	$999,236	$994,512	$1,018,200
Public Services Operations	$1,658,982	$4,242,504	$4,120,917	$4,108,391
Solid Waste Management	$10,839,257	$11,440,214	$12,871,826	$13,423,846
Street Maintenance	$14,585,792	$11,622,576	$10,356,706	$11,171,076
Total	$162,094,235	$236,579,257	$161,005,653	$175,201,583

Department: Public Works

Division: Asset Management

Operations Overview: The Asset Management team helps Public Works to track and assess the condition of infrastructure assets, optimize workflows, catalog record drawings, and plan for capital and maintenance activities. In addition to serving as custodians for authoritative asset information, Asset Management administers various software used daily across Public Works.

Important Issues:

- Vacancies and turnover lead to difficulties in building sustainable workflows.
- Software upgrades are needed to improve performance and leverage the latest tools in the industry.
- Deferred maintenance backlogs continue to increase across Public Works Divisions.

Highlights:

- Developed the *In the Works: Projects in Our Community* web application. The map displays locations and updates for current and upcoming Public Works construction projects. Other local utilities are also submitting updates for display in the app.
- Created the *Public Works Asset Management Guide* to standardize management procedures for all infrastructure assets maintained by Public Works.
- Developed the *Asset Management HQ*, an internal web application that aggregates all data, maps, policies, documents, dashboards, and URLs for relevant stakeholders.

New Initiatives:

- Continue to build Asset Management Plans for each asset class within Public Works.
- Identify appropriate Level of Service (LoS) goals for each asset class.
- Move to vendor-maintained Software as a Service (SaaS) solutions to reduce software administration requirements and improve cybersecurity.
- Streamline asset onboarding processes to increase efficiency and accuracy.

Summary of National Accreditations, Certifications, Audits & Special Honors:

- As part of our pursuit of national APWA Accreditation, our team has completed an in-depth peer review by accredited agencies and is now implementing expert recommendations to refine and elevate our policies and procedures ahead of a final on-site review in Fall 2025.

Department: Public Works

Division: Business Office/Administration

Operations 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.
- Deferred maintenance backlogs continue to increase across Public Works Divisions.

Highlights:

- Department meet first deadline for APWA Accreditation.
- Coordinated Annual Public Works' Roundtable. Various topics were discussed, including leadership principles, work culture, strategies, such as leadership principles, work culture and strategies and outcomes.
- The Public Works Recruitment team attended various high school career fairs.

New Initiatives:

- Developing an all-division quarterly meeting.
- Updated divisions strategic plans.
- Update and improve permitting online services.

Summary of National Accreditations, Certifications, Audits & Special Honors:

- As part of our pursuit of national Accreditation with the American Public Works Association (APWA), our team has completed an in-depth peer review by accredited agencies and is now implementing recommendations to refine our policies and procedures ahead of a final on-site review in Fall 2025.

Department: Public Works

Division: Public Services Operations

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$734,651	$960,972	$889,385	$914,859
Contractual Services	$89,226	$387,102	$437,102	$399,102
Commodities	$7,707	$8,653	$8,653	$8,653
Capital Outlay	$31,171	$100,000	0	0
Grants and Claims	$612,226	$686,983	$686,983	$686,983
Transfers Out	$184,000	$2,098,794	$2,098,794	$2,098,794
Total	$1,658,982	$4,242,504	$4,120,917	$4,108,391

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Public Services Operations	7.75	6.75	5.75	5.75
Total	7.75	6.75	5.75	5.75

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$701,401	$1,007,563	$1,047,748	$1,029,709
FND160 - County - General	$19,982	$42,282	$42,831	$43,618
FND220 - Special Street & Hiway-City	$292,487	$144,764	$86,679	$89,194
FND223 - Tourism & Convention Prom	$4,776	$4,776	$4,776	$4,776
FND560 - Sewer System	$28,109	$242,693	$188,456	$190,666
FND563 - Stormwater Enterprise	$612,226	$2,750,427	$2,750,427	$2,750,427
FND635 - Fleet Maint & Vehicle Replace	0	$50,000	0	0
Total	$1,658,982	$4,242,504	$4,120,917	$4,108,391

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Asset Management	$229,294	$384,266	$303,186	$310,555
Public Services Operations	$1,429,687	$3,858,238	$3,817,730	$3,797,836
Total	$1,658,982	$4,242,504	$4,120,917	$4,108,391

Department: Public Works

Division: Engineering

Operations Overview: The Engineering Division is responsible for the design, construction supervision, and the inspection of streets, bridges, traffic signals, storm sewers, and sanitary sewer infrastructure projects for the city. It is also responsible for establishing systems for high performing projects and supporting other departments within the Unified Government.

Important Issues:

- The UG's infrastructure is currently feeling the effects of decades of deferred maintenance. If maintenance continues to be underfunded, and budget allocations are continued to be reduced, infrastructure will continue to deteriorate and in turn cost the city and citizens exponentially more in the long run.
- The UG's Average Pavement Condition Index (PCI) has dropped from 56 to 48 in 6 years and continues this downward trend. Once roadways fall below a score of 35, maintenance activities (like mill and overlay) are no longer viable options for rehabilitation. The cost to rebuild a road versus maintain a good condition is 8x-12x more expensive.
- 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. Currently, out of the 296 bridge structures, 129 of them are below a score of 75 on a scale of 0-100.
- Level of Services going forward be reduced due to historic deferred maintenance needs and inadequate funding levels. If funding is not increased to adequate levels to provide proper maintenance of our infrastructure, as safety concerns arise, roads will have to be closed since there will not be enough funds to make repairs.

Highlights:

- The adjustment to the stormwater billing structure has allowed the implementation of a ditching program that kicked off with the first planned ditching projects in 25 years.
- Hutton and Leavenworth Road Roundabout was completed and opened to traffic. This is the first modern day roundabout in the UG.
- Overcame funding obstacles and last-minute program plan modifications to meet the requirements of the consent decree in 2024 to continue the streak of 12 years of meeting the requirements.

New Initiatives:

- Rate kick off for the 2027-2029 stormwater utility fees.
- Revision of stormwater standards with the metro's adoption of the revised American Public Works Association (APWA) 5600.
- Given the condition of the infrastructure and the funding available for repairs we will need to reevaluate how we manage the emergency status of different infrastructure classes.
- Receive our 3rd round of data collection regarding the Pavement Condition Index (PCI) score for the roadway network.

Summary of National Accreditations, Certifications, Audits & Special Honors:

- 3 team members received stormwater certifications.
- 1 person earned certified stormwater manager status through APWA.
- As part of our pursuit of national APWA Accreditation, our team has completed an in-depth peer review by accredited agencies and is now implementing expert recommendations to refine and elevate our policies and procedures ahead of a final on-site review in Fall 2025.

Department: Public Works

Division: CMIP Engineering/Design Services

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$2,194,998	$2,271,521	$2,380,503	$2,440,162
Contractual Services	$1,017,911	$1,187,503	$1,180,081	$1,186,078
Commodities	$14,657	$7,931	$15,931	$14,431
Capital Outlay	$32,425,852	$60,119,159	$25,069,159	$20,444,607
Grants and Claims	0	$300	$300	$300
Debt	0	0	0	0
Transfers Out	$51,000	$51,000	$51,000	$51,000
Total	$35,704,418	$63,637,414	$28,696,974	$24,136,578

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
CMIP Engineering/Design Services	17.25	16.00	17.00	17.00
Total	17.25	16.00	17.00	17.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$1,213,527	$1,391,243	$8,783,192	$1,311,921
FND160 - County - General	0	0	0	0
FND212 - Dedicated Sales Tax	$5,242,939	$5,330,000	$5,330,000	$5,586,200
FND220 - Special Street & Hiway-City	$2,281,505	$2,313,000	$2,313,510	$2,314,020
FND223 - Tourism & Convention Prom	$2,062,771	$2,800,000	$3,200,000	$2,100,000
FND266 - Other Grants	($3,241,163)	$8,838,159	$5,688,159	$3,865,907
FND269 - Gifts and Donations	$6,318,929	0	0	0
FND560 - Sewer System	$574,220	$645,902	$645,408	$662,040
FND561 - State Revolving Loan Fund	0	$37,000,000	0	0
FND563 - Stormwater Enterprise	$4,668,784	$5,118,110	$2,685,704	$2,553,990
FND635 - Fleet Maint & Vehicle Replace	$34,302	$51,000	$51,000	$42,500
FND971 - City Project Fund	$4,515,775	0	0	0
FND990 - Internal Improvement	$12,032,830	$150,000	0	$5,700,000
Total	$35,704,418	$63,637,414	$28,696,974	$24,136,578

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
CMIP Engineering/Design Services	$35,704,418	$63,637,414	$28,696,974	$24,136,578
Total	$35,704,418	$63,637,414	$28,696,974	$24,136,578

Department: Public Works

Division: Environmental Services

Operations Overview: Kansas City, Kansas Environmental Services (KCKES) is a utility responsible for delivering sewer service, protecting water quality, providing stormwater management, and flood management. The utility is funded through two enterprise fund sources, the Sanitary Sewer Fee and the Stormwater Utility Fee. We also receive additional funding through permits, grants, connection fees, COVID testing through our lab, and an *Interlocal Wastewater Agreement* with the City of Edwardsville, Kansas.

The Environmental Services Division peaked at 184 full-time equivalent (FTE) positions. Today, we operate w/130 FTEs. This reduction reflects operational efficiencies & integration of new technologies.

- 850 miles of sanitary/combined sewer lines that carry wastewater from homes and businesses.
- 76 sanitary pump stations that move wastewater to treatment facilities; 5 treatment facilities in KCK where wastewater is treated and returned to the environment; 300 miles of storm pipes that move stormwater to local streams and rivers; 9 flood pump stations that protect low-lying neighborhoods and businesses from flooding.

Important Issues:

- The Partial Consent Decree (2013) and Full Consent Decree (2020), mandate extensive infrastructure upgrades and regulatory compliance.
- Revenue Pressures: Targeted rate increases outlined in the Consent Decree did not anticipate significant inflation in construction costs, materials, services, and additional regulations.
- Operational Transfers: Approximately $8.5 million is transferred annually to the General Fund to cover PILOT fees, staffing (Finance, Budget, HR, Legal), BPU utility costs, and flood pump station security.
- Planned Audit (2025): An external firm will conduct a comprehensive budget and financial assessment, benchmarking our strategy against industry standards.
- Aging Infrastructure: System reinvestment is not keeping pace with deterioration.
- Workforce Shortages: High vacancies result in forced overtime.
- Deferred maintenance backlogs continue to increase across Public Works Divisions.

Highlights:

- Successful rebranding from Water Pollution Control to KCK Environmental Services.
- Food Truck Moratorium and public Education Event, fostering compliance and engagement.
- Customer Service Initiatives launched to improve responsiveness and transparency.
- Opened the new Environmental Services Campus and decommissioned an outdated facility.
- Strong presence in community outreach, including career fairs and educational programs.

Summary of National Accreditations, Certifications, Audits & Special Honors:

- Recipient of NACWA Awards and honored with Mayor's DotteProud Recognition.
- Multiple team members earned Collections and Operations Certifications, furthering professional development and operational excellence.
- As part of our pursuit of national APWA Accreditation, our team has completed an in-depth peer review by accredited agencies and is now implementing expert recommendations to refine and elevate our policies and procedures ahead of a final on-site review in Fall 2025.

Department: Public Works

Division: Environmental Services

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$11,302,345	$13,332,268	$13,689,929	$14,052,079
Contractual Services	$4,717,856	$5,038,238	$5,050,043	$5,240,940
Commodities	$3,169,050	$6,040,780	$6,040,780	$6,040,780
Capital Outlay	$54,169,709	$92,555,000	$51,305,960	$63,215,500
Grants and Claims	$6,273,599	$6,449,999	$6,449,999	$6,449,999
Debt	0	0	0	0
Transfers Out	$12,359,516	$13,729,880	$13,729,880	$18,213,053
Total	$91,992,077	$137,146,164	$96,266,591	$113,212,351

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Environmental Services	129.25	129.25	129.50	129.50
Total	129.25	129.25	129.50	129.50

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND266 - Other Grants	$12,053,744	0	0	0
FND560 - Sewer System	$44,678,081	$51,128,740	$59,824,885	$56,912,728
FND561 - State Revolving Loan Fund	0	0	0	$26,793,500
FND563 - Stormwater Enterprise	$591,068	$1,082,424	$1,160,746	$1,194,123
FND635 - Fleet Maint & Vehicle Replace	$294,340	$1,555,000	$1,500,000	$1,500,000
FND990 - Internal Improvement	$34,374,844	$83,380,000	$33,780,960	$26,812,000
Total	$91,992,077	$137,146,164	$96,266,591	$113,212,351

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Administration	$28,035,842	$85,191,180	$39,056,074	$35,832,729
Environmental Control	$920,951	$1,008,868	$1,051,045	$1,076,032
Kaw Point Maintenance	$558,849	$652,293	$658,445	$665,683
Plant 20/Pump Station Prog	$1,602,981	$2,029,144	$2,035,399	$2,070,736
Pump Stations	$345,924	$557,000	$557,000	$557,000
Sewer Improvements	$33,341,183	$28,780,000	$31,780,960	$53,605,500
Sewer Maintenance	$6,958,378	$8,707,936	$10,717,826	$8,822,668
Storm Sewers	$13,364,900	$2,207,941	$2,093,735	$2,153,945
Wolcott Plant	$98,907	$174,000	$174,000	$174,000
Kaw Point	$6,764,160	$7,837,803	$8,142,107	$8,254,058
Total	$91,992,077	$137,146,164	$96,266,591	$113,212,351

Department: Public Works
Division: Centralized Fleet Maintenance

Operations Overview: Fleet Services is responsible for the maintenance, procurement, and disposal of all Unified Government vehicles, including all Police & Sheriff units. Fleet is a complete service provider that also maintains a record of vehicle repairs, fuel usage, and parts inventory. Fleet Services includes inventory of all Unified Government vehicles/equipment, oversee peripheral services such as the car wash, fuel island, fleet campus needs & upkeep, accidents, and KDHE fuel sites.

Important Issues:

- Take-home vehicle policy increases the organization's fueling costs and creates risk.
- Funding for Entry Level Driver Training (ELDT) will need to be increased.
- Inflation on pricing for vehicles and parts, along with new tariffs.
- Insurance costs on vehicles continue to rise.
- Software costs: annual fleet software, fuel software, and subscriptions are underfunded.
- Motor Pools (loaner vehicles are beyond their useful life; the safety of units is an increasing concern.
- Internal equipment & technology are aging/failing, and replacement is underfunded.
- Training for technicians is extremely underfunded.
- Deferred maintenance backlogs continue to increase across Public Works Divisions.

Highlights:

- Ambulances were transitioned to KCKFD for their fleet shop.
- Parts Room lowered the overall value by $40,000.00.
- Purchased an alignment machine, bringing this service in-house and saving money.
- The ELDT Program saved $646,600.00 in dollars by providing in-house training.
- 103 units (vehicles/equipment/pallets) liquidated for a value of $267,424.00.
- Revenue from Enterprise sales & trade-ins is valued at over $41,000.00.
- 65+ vehicles/equipment procured.
- Carwash reopened bringing this service back in-house.
- Fleet initiated a Campus Safety Committee with Parks, Streets, Transit, and Solid Waste.
- Implemented a Beautification Committee across the campus.
- 75% of Fleet Technicians completed a 15-week Electric Vehicle Safety & Training course through KCKCC.
- Decommissioned one fuel site to save on annual costs.
- Fleet awarded its annual VIBE (Vendor In Business Excellence) Award to PB Hoidale.

New Initiatives:

- Parts Room Reorganization to produce a reduction in value & costs by 10%.
- New vendor relations to create overall parts cost reduction and organization.
- Purchase additional column lifts, a tire machine, and a balancer for the Heavy Operations.

Summary of National Accreditations, Certifications, Audits & Special Honors:

- Application to the National American Fleet Association to be recognized as one of the Top 100 Fleet entities in North America – obtained a Top 100.
- Fleet Parts Room underwent its 1st request for an inventory audit/total by external auditors.
- 1 Light Side Technician completed 6 ASE Certifications, 1 Parts Clerk is in the process of obtaining 3 ASE Certifications, and all other technicians are in the process of obtaining.
- As part of our pursuit of national Accreditation with the American Public Works Association, our team has completed an in-depth peer review by accredited agencies and is now implementing recommendations to refine our policies and procedures ahead of a final on-site review in Fall 2025.

Department: Public Works

Division: Fleet Services

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$2,613,133	$2,641,541	$2,848,521	$2,923,606
Contractual Services	$562,351	$740,463	$740,463	$756,392
Commodities	$2,570,002	$3,881,244	$3,881,244	$3,881,244
Capital Outlay	$532,973	$225,000	$225,000	$567,000
Grants and Claims	0	$2,900	$2,900	$2,900
Transfers Out	0	0	0	0
Miscellaneous / Other	$87,505	0	0	0
Total	$6,365,965	$7,491,148	$7,698,128	$8,131,142

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Fleet Services	29.00	29.00	27.00	27.00
Total	29.00	29.00	27.00	27.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$240,000	0	0	0
FND160 - County - General	$60,000	0	0	0
FND431 - Sandifer/I-635 Industrial Park	0	0	0	0
FND635 - Fleet Maint & Vehicle Replace	$6,009,518	$7,491,148	$7,698,128	$8,131,142
FND971 - City Project Fund	$56,447	0	0	0
Total	$6,365,965	$7,491,148	$7,698,128	$8,131,142

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Centralized Garage	$6,278,460	$7,491,000	$7,698,128	$8,131,142
Fleet Services Fleet Maintenance	$87,505	0	0	0
Total	$6,365,965	$7,491,000	$7,698,128	$8,131,142

Department: Public Works
Division: GeoSpatial Services

Operations 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.

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.

Important Issues:

- As a core member of the Tax Administration Group (TAG), replacing the UG's Tax Billing / Assessment and Administration System is critical.
- 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 across the UG.
- Deferred maintenance backlogs continue to increase across Public Works Divisions.

Highlights:

- Monthly GIS data supports the public safety Computer-Aided Dispatch (CAD) system.
- Continued direct support of the Fire Department for tasks such as station planning, burn permits, hydrant inspections, and driver map testing.
- Continued use of Azure cloud for GIS infrastructure.
- Support of authoritative situs address database and related workflows.
- Update of impervious surface data layer utilized for stormwater utility rate calculations.
- Increased GIS software proficiency of UG GIS users through instructor-led training.

New Initiatives:

- Update to the impervious surface data layer utilized for stormwater 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.
- Implement tools to analyze and optimize the health of our infrastructure.
- Acquire new ortho aerial photography with a flight date scheduled for spring 2026.
- As part of our pursuit of national Accreditation with the American Public Works Association, our team has completed an in-depth peer review by accredited agencies and is now implementing recommendations to refine our policies and procedures ahead of a final on-site review in Fall 2025.

Department: Public Works

Division: Geo Spatial Services Division

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$742,253	$818,312	$813,588	$837,276
Contractual Services	$200,993	$174,574	$174,574	$174,574
Commodities	$4,497	$6,350	$6,350	$6,350
Total	$947,744	$999,236	$994,512	$1,018,200

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Geo Spatial Services Division	8.00	7.00	7.00	7.00
Total	8.00	7.00	7.00	7.00

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$30,000	$30,000	$30,000	$30,000
FND160 - County - General	$917,744	$969,236	$964,512	$988,200
Total	$947,744	$999,236	$994,512	$1,018,200

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Geo Spatial Services	$947,744	$999,236	$994,512	$1,018,200
Total	$947,744	$999,236	$994,512	$1,018,200

Department: Public Works
Division: Solid Waste

Operations 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 UG 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 the 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 of residential trash.
- Low recycling rates.
- Absorption of the UG facility trash costs.
- Short-staffed; Street Division assisting with the Recycling and Yard Waste Center.
- Deferred maintenance backlogs continue to increase across Public Works Divisions.

Highlights:

- Public education, such as presenting at local schools and neighborhood groups, and touch-a-truck events.
- Partnering with neighborhood groups and schools in the plastic film challenge.
- Trash & recycle missed pick-up calls/reports have decreased by more than 30%.
- Increase in community clean-ups and Adopt-A-Spot groups.
- New Household Hazardous Waste (HHW) and tire recycling bids to lower costs.
- Reviewed facility waste disposal (dumpsters) to cut costs

New Initiatives:

- Beginning the phase 1 cart initiative on August 1, 2025 in western KCK.
- Waste Management Customer Service Transition began in February.
- Free Mulch Pilot Program from April to October.
- KC Dumpster provided a free plastic film recycling dumpster.
- Worked with WM to get UG departments to utilize the landfill to make operations more efficient and decrease disposal costs.

Summary of National Accreditations, Certifications, Audits, & Special Honors:

- As part of our pursuit of national Accreditation with the American Public Works Association, our team has completed an in-depth peer review by accredited agencies and is now implementing recommendations to refine our policies and procedures ahead of a final on-site review in Fall 2025.

Department: Public Works

Division: Solid Waste Management

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$562,282	$414,232	$454,722	$467,339
Contractual Services	$9,953,256	$10,544,047	$10,935,169	$11,074,572
Commodities	$20,793	$35,935	$35,935	$35,935
Capital Outlay	$29,926	$173,000	$373,000	$1,473,000
Transfers Out	$273,000	$273,000	$973,000	$273,000
Reserves & Contingencies	0	0	$100,000	$100,000
Total	$10,839,257	$11,440,214	$12,871,826	$13,423,846

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Solid Waste Management	4.50	4.50	4.50	4.50
Total	4.50	4.50	4.50	4.50

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$54,859	$54,859	$54,859	0
FND567 - Solid Waste	$10,754,471	$11,192,354	$12,423,967	$11,930,846
FND635 - Fleet Maint & Vehicle Replace	$17,291	$23,000	$23,000	$23,000
FND701 - Environment Trust	$12,635	$170,000	$370,000	$1,470,000
Total	$10,839,257	$11,440,214	$12,871,826	$13,423,846

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Solid Waste Management	$10,839,257	$11,440,214	$12,871,826	$13,423,846
Total	$10,839,257	$11,440,214	$12,871,826	$13,423,846

Department: Public Works
Division: Street Maintenance

Operations Overview: The Street Maintenance Division is responsible for ensuring safe and visually appealing city streets. Primarily focusing on maintaining pavement conditions, repairing potholes, removing debris, mowing right-of-way, managing traffic signs and pavement markings, conducting snow removal operations, and street sweeping. The division is responsible for over 2,400 lane miles of improved roadway and additional alleyways.
The division consists of a staff of 53 employees, with 17 vacant positions, who perform these tasks while providing excellent customer service and interacting with residents and businesses daily. They are also among the first responders during emergencies and play a crucial role in storm and debris clean-up. Additionally, they provide support for special events, such as clean-ups, parades, and other activities.

Important Issues:

- Increase in the number of potholes due to deteriorating street and curb conditions.
- Not able to hire at the same pace as the work that is performed by the team.
- Continued Inflation caused rising material costs.
- Maintaining performance levels despite reduced resources.

Highlights:

- New Team Members: We welcomed 3 new General Laborers to strengthen and energize our team.
- 4th Annual Leadership Discussion: Our event, "Empowering Excellence, Rebuilding Together," fosters open dialogue and collaboration within the Street Department.
- Volunteer Growth Committee: From this discussion, we aim to form a volunteer committee focused on leadership development and continuous improvement.
- These steps reflect our commitment to team growth and service excellence.
- Deferred maintenance backlogs continue to increase across Public Works Divisions.

New Initiatives:

- We are launching a Community Outreach initiative to connect with various local groups and explain how and why we provide services to the community. Our goal is to build trust and improve understanding by sharing clear information and engaging directly with residents.
- By partnering with community organizations and encouraging open dialogue, we aim to strengthen relationships, increase awareness of our services, and better respond to community needs.

Summary of National Accreditations, Certifications, Audits & Special Honors:

- As part of our pursuit of national APWA Accreditation, our team has completed an in-depth peer review by accredited agencies and is now implementing expert recommendations to refine and elevate our policies and procedures ahead of a final on-site review in Fall 2025.

Department: Public Works

Division: Street Maintenance

Department Expenditure Summary				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Personnel	$5,202,620	$6,382,701	$5,211,875	$5,346,270
Contractual Services	$1,155,696	$1,359,063	$1,384,518	$1,454,493
Commodities	$1,213,801	$1,477,013	$1,477,013	$1,467,013
Capital Outlay	$6,563,675	$1,566,750	$1,546,250	$2,166,250
Grants and Claims	0	$3,050	$3,050	$3,050
Debt	0	0	0	0
Transfers Out	$450,000	$634,000	$634,000	$634,000
Reserves & Contingencies	0	$200,000	$100,000	$100,000
Total	$14,585,792	$11,622,576	$10,356,706	$11,171,076

Full Time Equivalent Positions				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Street Maintenance	72.00	70.50	53.75	54.75
Total	72.00	70.50	53.75	54.75

Expenditure By Fund				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
FND110 - City - General	$2,297,437	$2,824,459	$2,465,393	$2,553,646
FND160 - County - General	$1,162	0	0	0
FND212 - Dedicated Sales Tax	$38,500	$100,000	$100,000	$100,000
FND220 - Special Street & Hiway-City	$5,935,422	$7,508,485	$6,652,836	$6,350,094
FND249 - Transit Grants	0	0	0	0
FND266 - Other Grants	$489,657	0	0	0
FND563 - Stormwater Enterprise	$477,298	$470,632	$463,977	$475,836
FND635 - Fleet Maint & Vehicle Replace	$265,949	$719,000	$674,500	$691,500
FND990 - Internal Improvement	$5,080,366	0	0	$1,000,000
Total	$14,585,792	$11,622,576	$10,356,706	$11,171,076

Expenditure By Cost Center				
	2024 Actual	2025 Original	2025 Amended	2026 Budget
Street Improvements	$5,565,738	0	0	0
Streets Maintenance	$9,020,053	$11,622,576	$10,356,706	$11,171,076
Total	$14,585,792	$11,622,576	$10,356,706	$11,171,076

CAPITAL IMPROVEMENT PROGRAM (CIP)

2025 Amended-2026

Unified Government Budget



Memorial Hall Centennial:
Honoring 100 years of history. Embracing the future.

Capital Improvement Program Process and Policy Summary

The Capital Improvement Program (CIP) is a strategic five-year financial and asset-planning framework that supports organizational decision-making by forecasting capital needs, identifying funding requirements, and prioritizing investments in long-lived infrastructure and equipment. It serves as an essential tool for financial planning, project coordination, and technical preparation of capital projects. The CIP is updated annually and submitted to the Unified Government (UG) Commission for adoption, allowing adjustments such as adding projects, revising priorities, or removing initiatives that no longer align with operational or community needs. Additional details on CIP structure and governance can be found in the Appendices under Financial Policies and the Capital Asset and Equipment Investment and Management Policy.

Capital improvements include the construction, reconstruction, rehabilitation, or major maintenance of facilities or infrastructure assets. Equipment needs may involve replacement, modernization, or acquisition of new operational equipment. Capital assets are generally defined as investments exceeding $50,000 and may require engineering, architectural, or consulting services for evaluation, design, and construction documentation. The capital program may also incorporate maintenance or renewal projects that extend asset life and result in new or upgraded fixed assets.

Process for including an item in the CIP:
- **Initial CIP Request Submission** – Capital requests are submitted to the budget department through department-identified needs, public requests, or commissioner-initiated district needs.
- **Administrative Review** – Department leadership and Administration jointly review, validate, and scope each project or equipment request.
- **Planning Commission Review** – The CIP is presented for advisory comment on planning consistency, land-use alignment, and long-term community impacts.
- **Mayor & Commission Review** – Commissioners evaluate scope, justification, phasing, and fiscal impact during committee sessions.

Once the review process is complete, finalized CIP project and equipment lists are incorporated into the Proposed Budget and submitted to the full Commission for adoption during the annual budget process. The CIP is integrated with the annual budget, land-use planning, facility master planning, intergovernmental coordination, and the broader strategic direction of UG leadership. Variations from year to year primarily reflect cost escalation, lifecycle timing, and operational requirements.

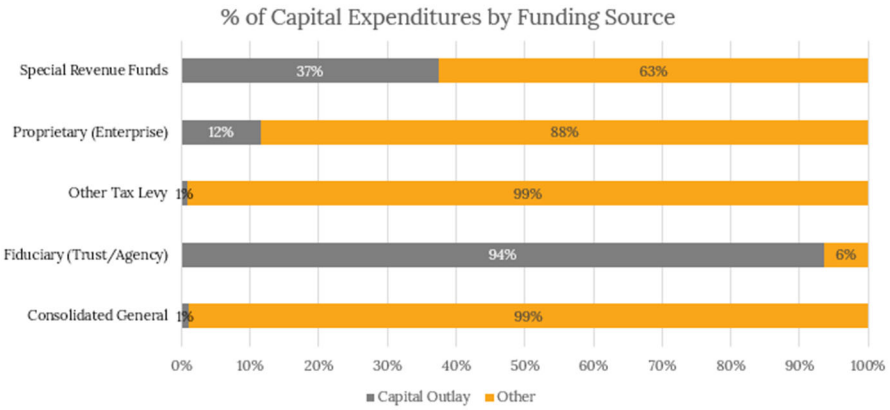
Capital projects resulting in the construction or acquisition of major physical assets are developed in alignment with long-term financial forecasts. Resources for the CIP may come from the same revenue sources that support operating activities; however, large-scale or multi-year investments are typically financed through bonds or other long-term debt instruments. The CIP must remain fiscally balanced, ensuring that planned expenditures do not exceed projected revenues and that lifecycle costs of each project are evaluated against available funding sources.

Periodic status reports are provided to the mayor, commission, and UG leadership to communicate progress, highlight schedule or budget concerns, and document major milestones. Upon completion of a capital project, any unspent appropriations are returned to the original funding source unless reprogrammed in accordance with adopted financial policy.

2025 Capital Improvement Program Overview

The Unified Government of Wyandotte County and Kansas City, Kansas allocates $108 million across the organization for the 2026 Capital Improvement Program. Of this amount, $31 million is contained within our certified funds with the remaining $77 million originating from our debt and grant budgets. The $31 million cash CIP funding constitutes 6% of the UG total certified budget, which breaks down to the following percentages for each of our funding sources' 2026 expenditure budgets:

Funding Source	*% Capital*	*% Other Expenditures*
Consolidated General	1%	99%
Other Tax Levy	1%	99%
Special Revenue Funds	37%	63%
Proprietary (Enterprise)	12%	88%
Fiduciary (Trust/Agency)	94%	6%

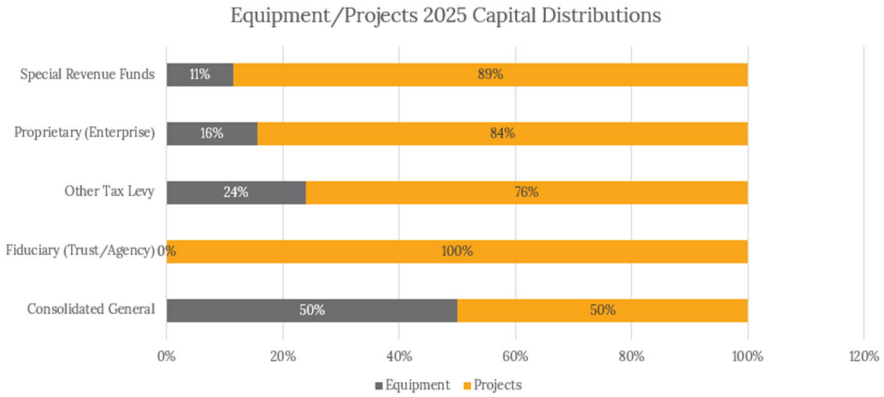


With high demand for tax relief and rising infrastructure costs, the UG continues to defer discretionary capital improvements to balance projected revenues and expenses. Capital spending tends to be heavier in the fiduciary (trust/agency), special revenue, and proprietary (enterprise) funds. The Dedicated Sales Tax, Special Parks and Recreation, and Special Street & Highway funds are significant contributors towards capital expenditures in the special revenue funds. Within enterprise funds the Sewer, Storm, and Stadium funds have larger capital budgets due to the purpose of the funds and the expenditures required to maintain infrastructure.

The capital budgets are further distributed between capital equipment and capital projects. Capital equipment tends to be allocated towards fleet and innovation and productivity, while capital projects are focused primarily on facilities and infrastructure needs. The following table illustrates how capital funding is distributed across UG funding sources between equipment and project expenditures.

Funding Source	*Equipment*	*Projects*
Consolidated General	50%	50%
Other Tax Levy	24%	76%
Special Revenue Funds	11%	89%
Proprietary (Enterprise)	16%	84%
Fiduciary (Trust/Agency)	0%	100%

The general funds and other tax levy funds account for day-to-day governmental operations. The capital expenditures within these funds are focused towards meeting the needs of our fleet operations and innovation and productivity funding. These funds are also the primary source of funding that is utilized to maintain or improve facilities across the UG.



The special revenue, proprietary (enterprise), and fiduciary funds are dedicated use funds to meet specific needs in the community. Some examples of these would be the Special Street and Highway Fund (special revenue) that is received for streets infrastructure and the Sewer Fund (proprietary) that is a self-supporting fund designated to convey untreated sewage via a distribution system and operate treatment facilities for the health and safety of the community. A detailed list of these projects is provided in the following pages. The capital expenditures within these funds are allocated primarily towards meeting infrastructure needs across the community with lesser percentages allocated towards fleet or facilities as directed by the statutory purpose of the fund and the needs within those operations.

A significant challenge that exists within the UG is allocating additional funding to meet underfunded capital needs. Infrastructure, facilities, parks, and fleet have functioned with slim capital budgets in relation to the identified annual maintenance and improvement needs. While steps have been taken to increase funding for streets and infrastructure, additional funding is still needed to maintain or improve the Pavement Condition Index (PCI) score and maintain aging facilities in future years. The UG will need to identify funding sources for specific facilities projects that are currently budgeted in the out years of the CIP. Strategies are being worked on to identify ways to address these issues through looking at the allocation of budgets against the strategic goals of the organization or potential realignment to best meet the priorities and needs of the community. The UG will also be seeking to reduce our current debt service level to balance the demands on the city mill rate dedicated to city debt service that will allow for more flexibility in operating and capital expenditures in the future. The pause in approving new tax levy backed projects funding in 2025 as well as the reduction in available capital funding due to a revenue neutral cash budget has reduced availability of funding to address these concerns in the short-term outlook.

Technology and productivity improvements have received increased focus in recent years. A renewed emphasis has been put on maintaining operating systems and upgrading them to keep from falling behind the pace of changing technologies in operating environments and improving customer service. As the UG continues to improve operating systems and work towards building productivity and efficiency across the organization through improved work platforms, there is a proactive effort to shift human capital to better address the needs of the community and the organization. This funding will also allow an increased online presence and help achieve higher levels of community interaction and customer service than previously possible.

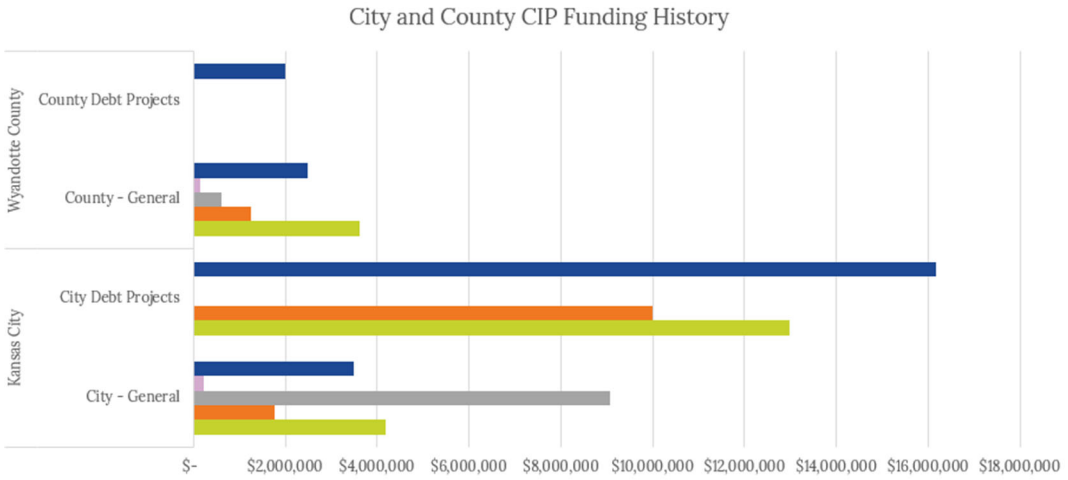
2025-30 Capital Improvement Program Highlights

The funding amounts provided below are indicative of annual costs associated with the overall production of an initiative and therefore may not equate to respective costs shown in the capital equipment or project schedules.

Restoring Capital Investment

The UG's capital investment relies on the city and county general and bond & interest funds, which are the UG's largest tax levy funds. These funds are still impacted by the decision to remain "revenue neutral" for the 2025 budget. That decision meant that the city and county could not collect more Ad Valorem property tax revenue for the 2025 budget than in 2024. Doing so required cutting the mill levies for the city and county by about 4 mills each. The 2025 budget included cost cutting measures and conservative cost estimates to arrive at a balanced budget. For 2026, the UG adopted a budget raising the mill levy by about 2 mills on Wyandotte County tax levies and 1.5 mills on Kansas City, Kansas tax levies. Even with the rising mill levies, capital investments continue to decrease as the UG seeks to maintain a balanced budget.

The graph below shows the UG's capital investment since 2024 for the city and county general and debt funds. In general, the UG's capacity for capital investment has decreased since 2024 after the "revenue neutral" budget. There has been no county debt budgeted since 2024. The county's cash capital funding via the County General Fund has also decreased substantially since 2024, although the forecast shows that it is on the rise again. Prior to 2025, the UG budgeted over $16 million for city debt projects. Then there was no city debt budgeted in 2025. The 2026 budget allocates $10 million for city debt, with a slight increase in 2027. The city's cash capital funding via the City General Fund increased substantially between the adopted and amended budgets because of one-time sales tax revenues realized from closing the Plaza at the Speedway TIF district. The 2026 budget reduces the cash capital funding back down below prior 2024 levels. The 2027 CIP schedule reaches 2024 levels again, but the increased levels of funding have not been built into the Long Range Forecast, which already has a negative outlook.



	Kansas City		Wyandotte County	
	City - General	City Debt Projects	County - General	County Debt Projects
24 Amended	$3,503,532	$16,180,000	$2,475,000	$2,000,000
25 Budget	$227,532	$-	$151,000	$-
25 Amended	$9,082,032	$-	$599,325	$-
26 Budget	$1,762,532	$10,000,000	$1,261,500	$-
27 Forecast	$4,180,782	$12,982,000	$3,614,507	$-

Infrastructure

The budget for infrastructure and equipment in 2026 reflects continued community concern regarding the condition of streets, utilities, and public facilities. With the pause on issuing new debt and reduced general fund capital capacity, available resources rely heavily on special revenue funds such as the Dedicated Sales Tax and the Street and Highway Fund. These sources support a baseline of annual maintenance while major initiatives advance through targeted programs. 2025 also marked the end of a TIF at Plaza at the Speedway, which provided one-time revenues that the UG is putting toward annual pavement preservation and storm recovery. Key efforts include the Annual Pavement Preservation Program, corridor and trail access upgrades, sanitary sewer rehabilitation, pump station improvements, and storm recovery work.

Initiative	2025 Funding	2026 Funding
Annual Pavement Preservation Program*	$12,070,000	$5,266,200
Annual Treatment Plant Repairs	$2,000,000	$2,250,000
Annual Pump Station Repair & Replacement	$2,855,000	$2,150,000
Annual Sanitary Sewer Rehab	$3,950,000	$1,950,000
RIB Access Ramp/ Trail Connections	$3,200,000	$1,900,000
Storm Recovery (Flooding)	$760,000	

**Includes $6.5 million of one-time Plaza at the Speedway revenues in 2025 focused on Parallel Parkway Improvements*

Tourism

The community has continued to express strong interest in enhanced parks and recreation services, and the commission emphasized how vital these amenities are to the quality of life in Wyandotte County, especially with the upcoming World Cup drawing global attention to the region. Significant strides are underway to elevate parks and public spaces, with tourism related improvements focused on creating welcoming, high-quality environments for residents and visitors. Recent budgets have already launched upgrades such as the parks asset management system and the addition of a parks project manager to strengthen operational efficiency. Current cash-funded efforts are prioritizing core maintenance across the existing park system, ensuring safe, functional spaces ahead of increased international visibility. Attention to deferred maintenance—such as structural repairs, lighting enhancements, and trail improvements—demonstrates a commitment to proactive care rather than emergency response. Continued investment and strategic planning reflect the UG's focus on enriching outdoor spaces and community well-being. World Cup-related projects, grants, and earmarked funds highlight the community's desire for stronger recreational facilities. Future opportunities may include leveraging new grant awards or event-driven funding in 2026 to support these initiatives and expand improvements identified through ongoing community feedback.

Initiative	2025 Funding	2026 Funding
Memorial Hall World Cup Upgrades	$1,200,000	$450,000
Rosedale Arch Improvements		$150,000
Futsal Court Maintenance		$200,000
Stone Pillar Replacement at WYCO Lake		$100,000
Solar Lighting Improvements at KAW Point		$125,000
Playground Equipment Replacement WYCO Lake		$125,000
Pave Parking Area near Rugby Field		$70,000
Playground Equipment Replacement WYCO Park		$125,000

Public Safety

Public safety funding in 2026 maintains strong support for essential police and fire infrastructure, ensuring both departments remain equipped to meet community needs. Planned initiatives include facility improvements for fire stations, continued development of the West Patrol Station, updates to intake and detention spaces, modernization of safety systems, and critical fleet programs such as ongoing patrol vehicle and fire apparatus replacement cycles. Additional priorities include ambulance replacements, vehicle equity lease programs, and upgrades to communications and operational technology. These efforts underscore a sustained commitment to officer and firefighter readiness, facility modernization, and reliable emergency response across Wyandotte County.

Initiative	2025 Funding	2026 Funding
Fire Station Replacement		$1,000,000
KCKPD West Patrol Station		$1,000,000
Fire Station Facility Improvements	$200,000	$500,000
Jail Intake Remodel	$238,325	$200,000
Police Vehicle Equity Lease Program	$1,850,000	$2,150,000
Fire Apparatus Replacement Program	$779,000	$937,000
Fire Vehicle Equity Lease Program	$240,000	$250,000
Ambulance Replacement 2-3 Per Year	$1,300,000	$1,600,000

Innovation and Resiliency

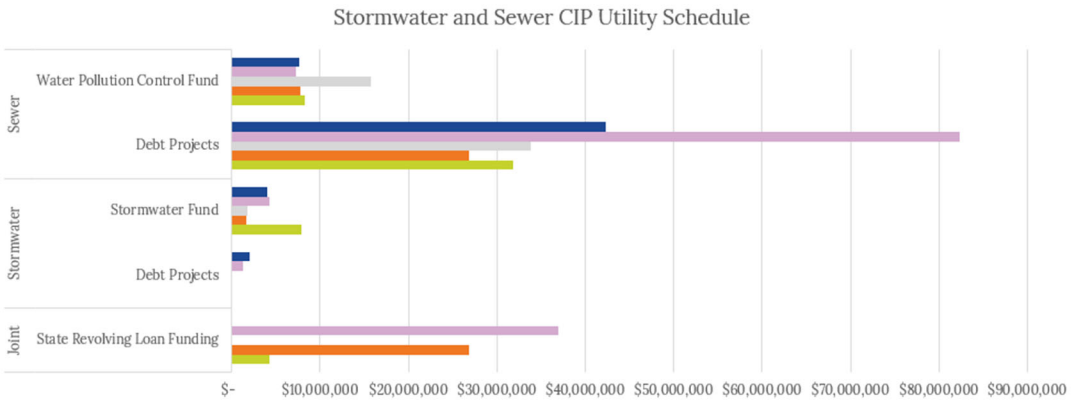
Innovation and resiliency efforts in 2026 focus on maintaining progress in major technology initiatives while preparing for future upgrades. Work continues on the enterprise resource planning system and updates to land management platforms, both expected to require additional resources as implementation advances. Though new funding is limited, key investments continue in public safety technology, including system updates for police and sheriff operations, improvements to correctional management tools, broadcast system enhancements, and modern fire equipment. These initiatives support improved customer service, operational efficiency, and long-term technological resilience across the UG.

Initiative	2025 Funding	2026 Funding
Jail Management System	$200,000	$80,000
UGTV Broadcast System Replacement	$280,000	$120,000
Police and Sheriff Systems Updates	$529,482	$513,482
Tax Management System		$200,000

Utilities

Utility investments remain a significant priority as the UG works to meet federal environmental requirements, modernize critical wastewater and stormwater infrastructure, and address long-standing system needs. Planned utility initiatives include stormwater system upgrades, wastewater system renewals, pump station rehabilitation, and major work associated with long-term overflow reduction programs. Ongoing investment supports progress toward EPA consent decree obligations and advances major capital commitments. While formal debt authorization will occur outside the budget process, utilities remain positioned to carry forward essential infrastructure projects under updated rate structures and long-range planning goals.

Initiative	2025 Funding	2026 Funding
Stormwater	$1,800,000	$1,650,000
Sewer	$15,725,000	$7,800,000
Annual CSO Control Measures Overflow Reduction Program	$27,611,106	
Annual Wastewater System Renewal	$3,169,854	
Annual Pump Station Repair & Replacement	$1,950,000	$2,150,000



	Joint	Stormwater		Sewer	
	State Revolving Loan Funding	Debt Projects	Stormwater Fund	Debt Projects	Water Pollution Control Fund
24 Amended	$-	$2,020,000	$4,050,000	$42,287,500	$7,657,000
25 Budget	$37,000,000	$1,230,000	$4,250,000	$82,300,000	$7,320,000
25 Amended	$-	$-	$1,800,000	$33,780,960	$15,725,000
26 Budget	$26,793,500	$-	$1,650,000	$26,812,000	$7,800,000
27 Forecast	$4,250,000	$-	$7,950,000	$31,785,000	$8,220,000

Vehicle and Equipment Replacement Program

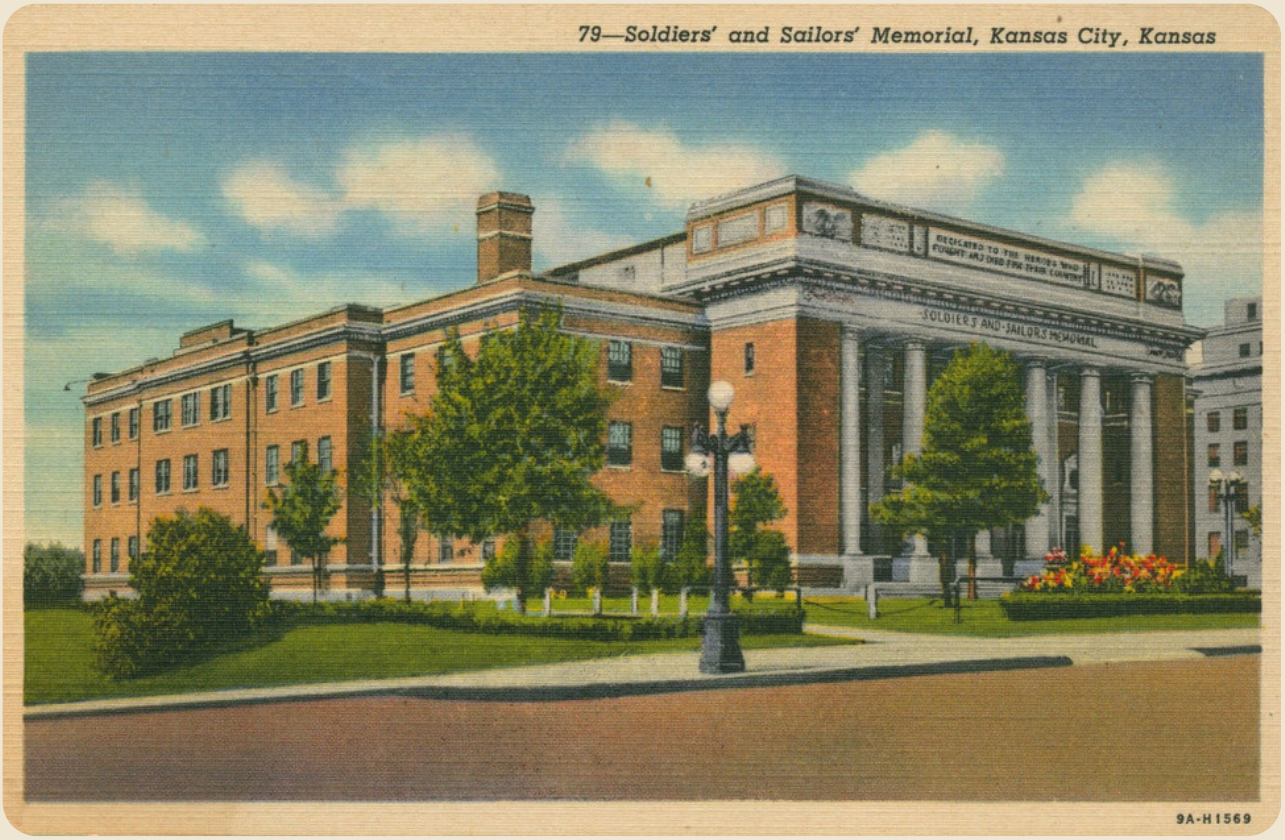
The UG continues implementing a structured fleet replacement program through the Fleet Internal Service Fund, enabling predictable, sustainable investment in vehicles and equipment across departments. Allocations help stabilize replacement cycles, reduce long-term maintenance costs, and improve operational reliability. The program supports retirement of aging units, reinvestment of disposal proceeds, and flexible deployment of equipment as organizational needs evolve. The UG remains committed to improving fleet conditions and ensuring vehicles that deliver direct community services remain safe, dependable, and efficient.

Fund	2025 Allocation	2026 Allocation
FND110 – City General	$2,070,000	$1,945,000
FND113 – Parks & Recreation	$427,500	
FND160 – County General	$220,000	$220,000
FND165 – County Aging	$135,000	$15,000
FND212 – Dedicated Sales Tax	$1,894,000	$1,404,000
FND220 – Special Street & Highway	$634,000	$634,000
FND221 – Special Parks & Recreation	$165,000	$235,000
FND560 – Sewer System	$1,500,000	$1,500,000
FND564 – Emergency Medical Services	$4,271,000	$1,819,000
FND565 – Sunflower Hills Golf Course	$100,000	$100,000
FND567 – Solid Waste	$23,000	$23,000
Total Allocation	$11,439,500	$7,895,000

CAPITAL EQUIPMENT

2025 Amended-2026

Unified Government Budget



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Honoring 100 years of history. Embracing the future.

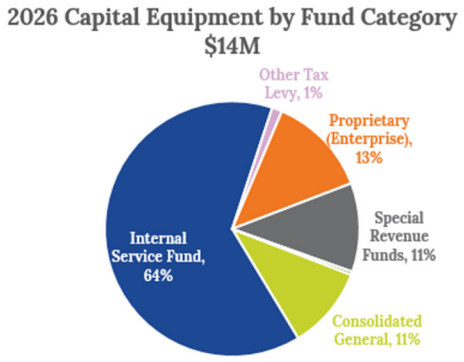
Five Year Capital Equipment: by Fund Category

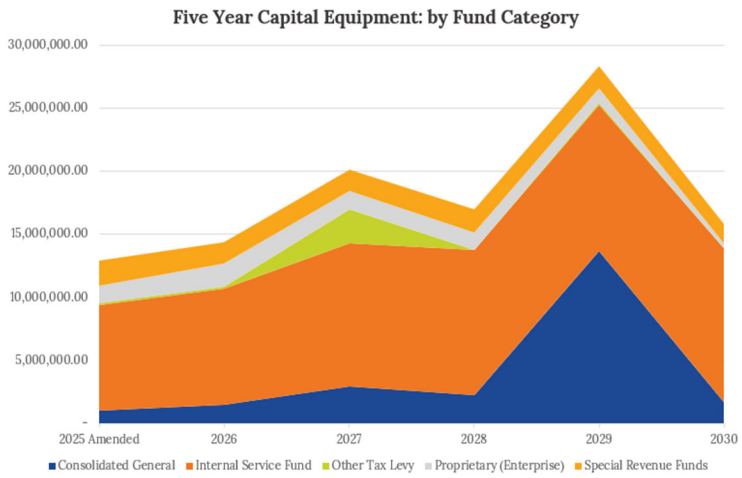
The UG is focusing on capital equipment investments, which are essential for daily operations and long-term viability. This includes systems, fleet vehicles, and any equipment expenditures over $50,000 aimed at improving welfare and customer service for residents. The total five-year appropriations equal over $95 million, with $14 million allocated for the 2026 budget. The funds are sourced from various categories, including general funds, other tax levy funds, internal service funds, enterprise funds and special revenue funds. Investments in capital equipment are vital for improving services and efficiency concerning infrastructure development, increasing responsiveness with modernized equipment and facilitating the continuation and expansion of services without future financial burdens for long-term sustainability. This summary clarifies the UG's financial commitments and their implications for operational effectiveness and community service enhancement. A cumulative breakdown shows appropriated funds over five years, with the following table and charts providing further detail.

Five Year Capital Equipment by Fund

	2025 Amended	2026	2027	2028	2029	2030
Certified Funds						
Consolidated General						
FND110 - City - General	$ 752,032	$ 1,280,032	$ 2,185,032	$ 1,576,533	$ 965,800	$ 1,178,825
FND160 - County - General	$ 261,000	$ 233,500	$ 767,225	$ 667,520	$ 12,697,304	$ 544,208
Consolidated General Total	**$ 1,013,032**	**$ 1,513,532**	**$ 2,952,257**	**$ 2,244,053**	**$ 13,663,104**	**$ 1,723,033**
Other Tax Levy						
FND113 - Parks and Recreation	$ -	$ -	$ -	$ -	$ -	$ -
FND162 - County - Elections	$ -	$ 35,000	$ 2,550,000	$ -	$ 147,000	$ -
FND460 - County Bond and Interest Fund	$ 205,000	$ 150,000	$ 150,000	$ -	$ -	$ -
Other Tax Levy Total	**$ 205,000**	**$ 185,000**	**$ 2,700,000**	**$ -**	**$ 147,000**	**$ -**
Proprietary (Enterprise)						
FND560 - Sewer System	$ 300,000	$ 310,000	$ 427,000	$ 445,000	$ 467,000	$ 240,000
FND564 - Emergency Medical Services	$ 1,034,000	$ 1,493,000	$ 968,000	$ 968,000	$ 712,000	$ 150,000
FND565 - Sunflower Hills Golf Fund	$ 43,000	$ 43,000	$ 26,000	$ 26,000	$ -	$ -
Proprietary (Enterprise) Total	**$ 1,377,000**	**$ 1,846,000**	**$ 1,421,000**	**$ 1,439,000**	**$ 1,179,000**	**$ 390,000**
Special Revenue Funds						
FND212 - Dedicated Sales Tax	$ 1,104,900	$ 1,144,900	$ 1,224,900	$ 1,329,900	$ 1,329,900	$ 1,279,900
FND220 - Special Street & Hiway-City	$ 871,750	$ 474,750	$ 474,750	$ 449,750	$ 390,500	$ 246,000
Special Revenue Funds Total	**$ 1,976,650**	**$ 1,619,650**	**$ 1,699,650**	**$ 1,779,650**	**$ 1,720,400**	**$ 1,525,900**
Certified Funds Total	**$ 4,571,682**	**$ 5,164,182**	**$ 8,772,907**	**$ 5,462,703**	**$ 16,709,504**	**$ 3,638,933**
Other Funds						
Internal Service Fund						
FND635 - Fleet Maint & Vehicle Replace	$ 8,369,000	$ 9,185,800	$ 11,353,835	$ 11,490,700	$ 11,585,500	$ 12,216,600
Internal Service Fund Total	**$ 8,369,000**	**$ 9,185,800**	**$ 11,353,835**	**$ 11,490,700**	**$ 11,585,500**	**$ 12,216,600**
Grants & Other Outside Revenues						
FND264 - Community Corrections Grants	$ -	$ 57,000	$ -	$ -	$ -	$ -
Grants & Other Outside Revenues Total	**$ -**	**$ 57,000**	**$ -**	**$ -**	**$ -**	**$ -**
Other Funds Total	**$ 8,369,000**	**$ 9,242,800**	**$ 11,353,835**	**$ 11,490,700**	**$ 11,585,500**	**$ 12,216,600**
Grand Total	**$ 12,940,682**	**$ 14,406,982**	**$ 20,126,742**	**$ 16,953,403**	**$ 28,295,004**	**$ 15,855,533**

The amount allocated toward capital equipment initiatives in the 2026 budget is $14 million. 64% of capital equipment will be in internal service funds, or in this case, the Fleet Maintenance and Vehicle Replacement fund. Funding allocated within the CIP for capital expenditures is projected to remain at the current level of spending with only slight increases in future years, spread across the various funds of the UG budget.



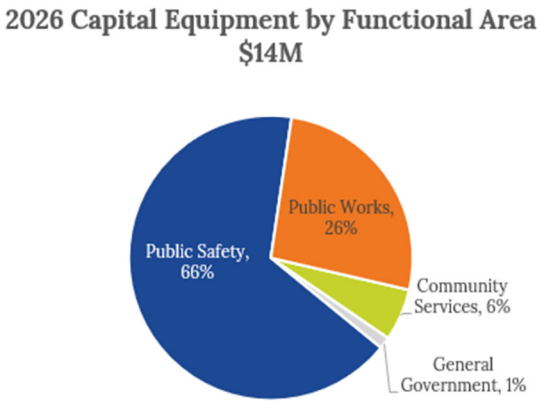


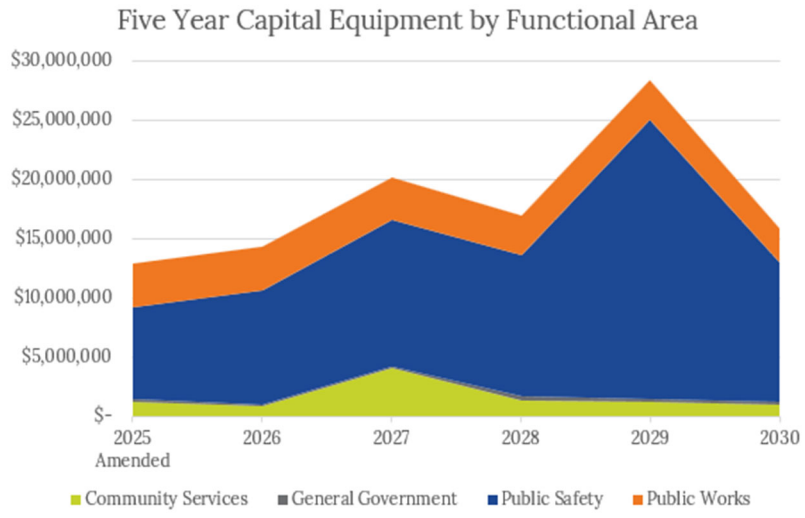
Five Year Capital Equipment: by Functional Area

In Wyandotte County and Kansas City, Kansas, the UG has structured its budget document to enhance organization and accessibility for residents. By grouping departments into functional areas, residents can better understand where their tax dollars are allocated. The primary areas identified include general government, community services, judicial servies, public safety and public works/infrastructure. The emphasis on public safety and public works in the capital improvement program (CIP) illustrates the crucial investments required to ensure the community's infrastructure and safety systems are up-to-date and efficient. Within these two areas, the Fire Department, Police Department, and Public Works Department represent the largest departments in terms of appropriated funding for capital equipment purchases over the next five years. This strategic allocation of resources reflects the UG's commitment to enhancing public safety, maintaining infrastructure, and providing reliable services to the area's residents. Overall, by organizing the budget in this manner, the UG aims to promote transparency and foster a better understanding of the community's financial priorities.

Five Year Equipment by Functional Area

	2025 Amended	2026	2027	2028	2029	2030
Community Services						
Election	$ 150,000	$ 185,000	$ 2,700,000	$ -	$ 147,000	$ -
Neighborhood Resource Center	$ 115,000	$ 115,000	$ 115,000	$ 115,000	$ 115,000	$ 115,000
Parks & Recreation	$ 735,500	$ 378,000	$ 779,000	$ 779,000	$ 855,000	$ 730,000
Transit	$ 245,000	$ 173,000	$ 435,000	$ 467,500	$ 157,500	$ 157,500
Community Services Total	**$ 1,245,500**	**$ 851,000**	**$ 4,029,000**	**$ 1,361,500**	**$ 1,274,500**	**$ 1,002,500**
General Government						
Appraiser	$ 60,000	$ 20,000	$ 10,000	$ -	$ -	$ -
Technology	$ 125,000	$ 173,500	$ 163,725	$ 323,411	$ 205,554	$ 230,483
General Government Total	**$ 185,000**	**$ 193,500**	**$ 173,725**	**$ 323,411**	**$ 205,554**	**$ 230,483**
Public Safety						
Community Corrections	$ -	$ 57,000	$ -	$ -	$ -	$ -
Emergency Management	$ -	$ -	$ 120,000	$ 195,000	$ 12,120,000	$ 120,000
Fire	$ 4,728,450	$ 6,122,450	$ 6,652,450	$ 7,365,450	$ 7,364,450	$ 7,468,450
Police	$ 2,650,482	$ 3,084,282	$ 4,652,817	$ 3,389,182	$ 3,120,000	$ 3,391,600
Sheriff	$ 371,000	$ 330,000	$ 971,500	$ 909,610	$ 940,000	$ 773,000
Public Safety Total	**$ 7,749,932**	**$ 9,593,732**	**$ 12,396,767**	**$ 11,859,242**	**$ 23,544,450**	**$ 11,753,050**
Public Works						
Buildings & Logistics	$ 140,000	$ 185,000	$ 85,000	$ 44,500	$ 44,500	$ 85,000
Public Works	$ 3,620,250	$ 3,583,750	$ 3,442,250	$ 3,364,750	$ 3,226,000	$ 2,784,500
Public Works Total	**$ 3,760,250**	**$ 3,768,750**	**$ 3,527,250**	**$ 3,409,250**	**$ 3,270,500**	**$ 2,869,500**
Grand Total	**$ 12,940,682**	**$ 14,406,982**	**$ 20,126,742**	**$ 16,953,403**	**$ 28,295,004**	**$ 15,855,533**





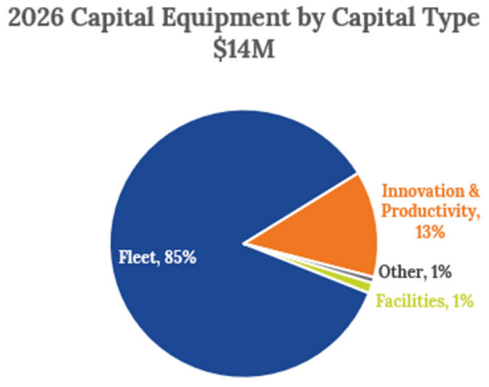
In 2026, 66% of the $14 million designated for capital equipment will support public safety. Other functional areas consume the remainder, including public works (26%), community services (6%), and general government (1%). The UG plans to invest heavily in capital equipment throughout the next five years. Notably, there is a great amount that will be appropriated toward public safety in future years. The next largest allocation is for public works/infrastructure.

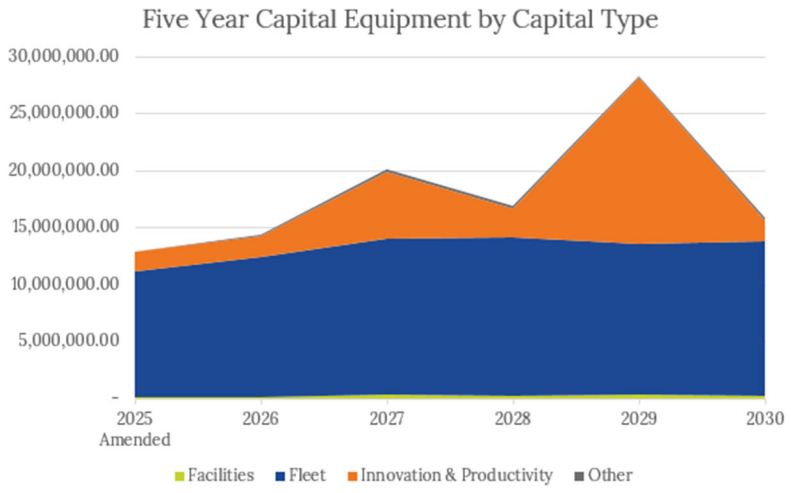
Five Year Capital Equipment: by Capital Type

In an effort to categorize funding for a broad range of capital equipment, major physical assets are umbrellaed under the titles of facilities, fleet, and innovation & productivity. Throughout the next five years the UG will invest heavily in capital equipment associated with fleet and innovation & productivity. The following table and charts highlight this and other commitments.

Five Year Capital Equipment by Type

	2025 Amended	2026	2027	2028	2029	2030
Certified Funds						
Facilities						
Consolidated General	$ 75,000	$ 185,000	$ 345,000	$ 270,000	$ 345,000	$ 270,000
Other Tax Levy	$ 55,000	$ -	$ -	$ -	$ -	$ -
Facilities Total	**$ 130,000**	**$ 185,000**	**$ 345,000**	**$ 270,000**	**$ 345,000**	**$ 270,000**
Fleet						
Consolidated General	$ 498,550	$ 629,550	$ 581,550	$ 615,550	$ 270,550	$ 270,550
Other Tax Levy	$ -	$ -	$ -	$ -	$ -	$ -
Proprietary (Enterprise)	$ 747,000	$ 1,206,000	$ 514,000	$ 514,000	$ 232,000	$ -
Special Revenue Funds	$ 1,451,650	$ 1,279,650	$ 1,279,650	$ 1,254,650	$ 1,195,400	$ 1,050,900
Fleet Total	**$ 2,697,200**	**$ 3,115,200**	**$ 2,375,200**	**$ 2,384,200**	**$ 1,697,950**	**$ 1,321,450**
Innovation & Productivity						
Consolidated General	$ 439,482	$ 598,982	$ 1,925,707	$ 1,253,393	$ 13,047,554	$ 1,182,483
Other Tax Levy	$ 150,000	$ 185,000	$ 2,700,000	$ -	$ 147,000	$ -
Proprietary (Enterprise)	$ 630,000	$ 640,000	$ 757,000	$ 775,000	$ 797,000	$ 240,000
Special Revenue Funds	$ 525,000	$ 340,000	$ 420,000	$ 525,000	$ 525,000	$ 475,000
Innovation & Productivity Total	**$ 1,744,482**	**$ 1,763,982**	**$ 5,802,707**	**$ 2,553,393**	**$ 14,516,554**	**$ 1,897,483**
Other						
Consolidated General	$ -	$ 100,000	$ 100,000	$ 105,110	$ -	$ -
Proprietary (Enterprise)	$ -	$ -	$ 150,000	$ 150,000	$ 150,000	$ 150,000
Other Total	**$ -**	**$ 100,000**	**$ 250,000**	**$ 255,110**	**$ 150,000**	**$ 150,000**
Certified Funds Total	**$ 4,571,682**	**$ 5,164,182**	**$ 8,772,907**	**$ 5,462,703**	**$ 16,709,504**	**$ 3,638,933**
Other Funds						
Fleet						
Internal Service Fund	$ 8,369,000	$ 9,110,800	$ 11,353,835	$ 11,490,700	$ 11,585,500	$ 12,216,600
Grants & Other Outside Revenues	$ -	$ 57,000	$ -	$ -	$ -	$ -
Fleet Total	**$ 8,369,000**	**$ 9,167,800**	**$ 11,353,835**	**$ 11,490,700**	**$ 11,585,500**	**$ 12,216,600**
Innovation & Productivity						
Internal Service Fund	$ -	$ 75,000	$ -	$ -	$ -	$ -
Innovation & Productivity Total	**$ -**	**$ 75,000**	**$ -**	**$ -**	**$ -**	**$ -**
Other Funds Total	**$ 8,369,000**	**$ 9,242,800**	**$ 11,353,835**	**$ 11,490,700**	**$ 11,585,500**	**$ 12,216,600**
Grand Total	**$12,940,682**	**$14,406,982**	**$20,126,742**	**$16,953,403**	**$28,295,004**	**$15,855,533**

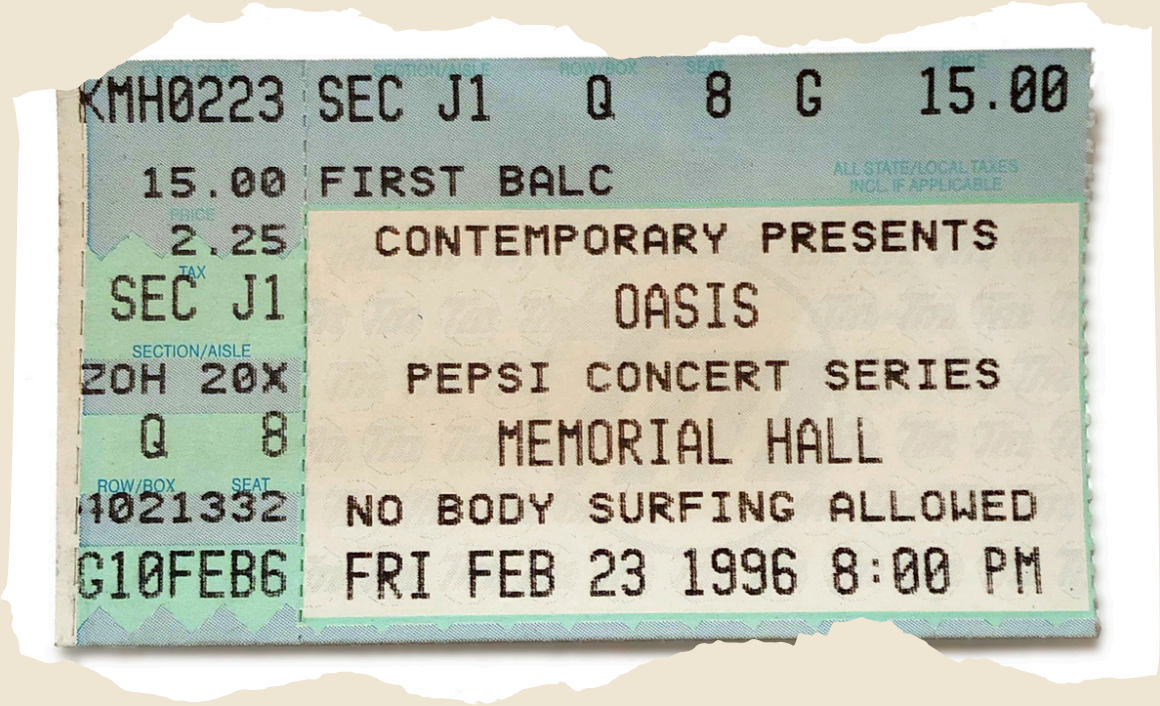




Fleet investment will consume 85% of proposed capital equipment monies in 2026, followed by innovation & productivity (13%) and facilities (1%). A majority of the UG's capital equipment investments in the next five years will be seen in fleet. Innovation & productivity will also be a top priority. Majority of facilities projects are funded out of the capital projects budget.

CAPITAL EQUIPMENT SCHEDULE

2025 Amended-2026
Unified Government Budget



Memorial Hall Centennial:
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UNIFIED GOVERNMENT
2026 - 2030 Proposed Capital Improvement Program (CIP)
Capital Equipment Summary

Fund/Department	Annual	Dept Priority	CIP	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30
FND110 - City - General											
Buildings & Logistics											
			AUTO - 3920 - Security Cameras (Illegal Dumping)	-	-	100,000	-	-	-	-	100,000
			Buildings & Logistics Total	**-**	**-**	**100,000**	**-**	**-**	**-**	**-**	**100,000**
Fire											
		1	030LF02004 - 2019 - Aerials (2) (2019-2028 LF)	244,000	244,000	244,000	244,000	278,000	-	-	1,010,000
		1	030LF03001 - Air/lights/Rehab/MCI Truck 2016 (2019-2028 LF)	67,000	67,000	67,000	67,000	67,000	-	-	268,000
		4	030LF05002 - Haz Mat Support Unit (2023-2032 LF)	70,000	37,000	37,000	37,000	37,000	37,000	37,000	222,000
		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 (2023-2032 LF)	65,000	78,500	78,500	78,500	78,500	78,500	78,500	471,000
		1	030LF10003 - 3456 - Pumpers 2015 (2017-2026 LF)	75,000	-	-	-	-	-	-	-
		1	030LF10004 - 3464a - Pumper 2015 (2017-2026 LF)	75,000	-	-	-	-	-	-	-
		1	030LF10006 - Pumpers (4) 2019 (2020-2026 LF)	72,000	-	-	-	-	-	-	-
		1	030LF12001 - Pumper Tanker 2015 (2017-2026 LF)	75,000	-	-	-	-	-	-	-
		1	030LF51006 - Monitor/Defibrillator Repl/Autopulse (Direct LF 2022-2026)	100,000	100,000	252,000	170,000	170,000	170,000	170,000	1,032,000
			030LF10015 - Pumper 2023 - FS15 (2026-2035 LF)	97,000	-	83,000	83,000	83,000	83,000	83,000	415,000
		1	AUTO - 3855 - Body Armor replacement for responders	-	-	-	100,000	-	-	-	100,000
			Fire Total	**1,012,050**	**598,550**	**833,550**	**851,550**	**785,550**	**440,550**	**440,550**	**3,950,300**
Police											
		1	AUTO - 2561 - EOD Robot	-	-	-	420,000	-	-	-	420,000
		1	AUTO - 3747 - Animal Services Incinerator	-	-	110,000	-	-	-	-	110,000
		3	AUTO - 3874 - Active Shooter Ballistic Shields	-	-	-	-	50,000	-	-	50,000
		3	AUTO - 3730 - Computer Voice Stress Analyzer (CVSA) Machines	-	-	-	30,000	30,000	30,000	30,000	120,000
		1	02078003 - Upgrade Internet Equipment (Firewall)	-	-	-	100,000	100,000	-	-	200,000
		1	02082004 - Traffic/LPR Camera Project	-	-	-	320,000	80,000	90,000	350,000	840,000
		1	020LF54001 - Taser Mandatory Carry (Direct LF)	138,482	138,482	138,482	138,482	138,482	150,000	150,000	853,928
		5	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	300,000
			Police Total	**138,482**	**138,482**	**248,482**	**1,258,482**	**573,482**	**445,000**	**705,000**	**3,368,928**
Public Works											
		3	04070005 - Computer Equipment	-	-	-	50,000	50,000	50,000	-	150,000
			Public Works Total	**-**	**-**	**-**	**50,000**	**50,000**	**50,000**	**-**	**150,000**

UNIFIED GOVERNMENT
2026 - 2030 Proposed Capital Improvement Program (CIP)
Capital Equipment Summary

Fund/Department	Annual	Dept Priority	CIP	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30
Technology											
		1	24074003 - Phone System Upgrade	25,000	-	-	25,000	167,501	30,250	33,275	256,026
		1	AUTO - 3770 - Computer Equipment Replacement	-	-	50,000	-	-	-	-	50,000
		2	24078016 - UG Kronos Software Subscriptions and Maintenance	15,000	15,000	-	-	-	-	-	15,000
			Technology Total	**40,000**	**15,000**	**50,000**	**25,000**	**167,501**	**30,250**	**33,275**	**321,026**
Transit											
		1	AUTO - 3841 - Fleet Fare Equipment	-	-	48,000	-	-	-	-	48,000
			Transit Total	**-**	**-**	**48,000**	**-**	**-**	**-**	**-**	**48,000**
			FND110 - City - General Total	**1,190,532**	**752,032**	**1,280,032**	**2,185,032**	**1,576,533**	**965,800**	**1,178,825**	**7,938,254**
FND160 - County - General											
Emergency Management											
		1	AUTO - 3742 - Radio System Backhaul Network	-	-	-	-	-	12,000,000	-	12,000,000
		1	PRG00312 - Emergency Power Generators, Mobile & Fixed	-	-	-	120,000	120,000	120,000	120,000	480,000
			Emergency Management Total	**-**	**-**	**-**	**120,000**	**120,000**	**12,120,000**	**120,000**	**12,480,000**
Sheriff											
		1	20070003 - Security Electronics	35,000	35,000	35,000	50,000	60,000	60,000	60,000	300,000
		1	AUTO - 2554 - Adult Detention Center Kitchen Equipment	-	-	-	-	-	75,000	-	75,000
		3	AUTO - 3738 - ADC Spartan Mattresses	-	-	-	-	55,110	-	-	55,110
		3	AUTO - 3847 - Body Worn Cameras	-	-	-	44,000	42,000	42,000	42,000	170,000
		1	AUTO - 3854 - Civilian and Contractor Radios	-	-	-	104,500	109,500	-	-	214,000
		3	PNDG - 2460 - Staff Locker Rooms	-	-	-	75,000	-	-	-	75,000
		1	20050006 - Courthouse Security/UG Security Updates	75,000	75,000	75,000	75,000	75,000	75,000	75,000	450,000
		3	AUTO - 2552 - Update/Replace Detention/Administration Computers	-	-	-	50,000	50,000	50,000	50,000	200,000
		3	AUTO - 3669 - CSI Equipment	-	-	-	110,000	-	-	-	110,000
		1	AUTO - 3678 - Mobile Data Terminals	41,000	41,000	-	-	-	100,000	-	141,000
			Sheriff Total	**151,000**	**151,000**	**110,000**	**508,500**	**391,610**	**402,000**	**227,000**	**1,790,110**
Technology											
		1	24072011 - 1761 - Replace UPS batteries	-	50,000	57,500	66,125	76,050	87,458	100,577	437,710
		1	AUTO - 3770 - Computer Equipment Replacement	-	60,000	66,000	72,600	79,860	87,846	96,631	462,937
			Technology Total	**-**	**110,000**	**123,500**	**138,725**	**155,910**	**175,304**	**197,208**	**900,647**
			FND160 - County - General Total	**151,000**	**261,000**	**233,500**	**767,225**	**667,520**	**12,697,304**	**544,208**	**15,170,757**

UNIFIED GOVERNMENT
2026 - 2030 Proposed Capital Improvement Program (CIP)
Capital Equipment Summary

Fund/Department	Annual	Dept Priority	CIP	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30
FND162 - County - Elections											
Election											
		3	AUTO - 3829 - Voting Equipment Refresh	-	-	-	2,550,000	-	-	-	2,550,000
		3	AUTO - 3831 - Electronic Pollbook Updates	-	-	-	-	-	147,000	-	147,000
		3	AUTO - 3834 - Election Office Computer Refresh	-	-	35,000	-	-	-	-	35,000
			Election Total	**-**	**-**	**35,000**	**2,550,000**	**-**	**147,000**	**-**	**2,732,000**
			FND162 - County - Elections Total	**-**	**-**	**35,000**	**2,550,000**	**-**	**147,000**	**-**	**2,732,000**
FND212 - Dedicated Sales Tax											
Fire											
		3	030LF02008 - 2021 Aerial/Quint (2023-2032 LF)	114,000	139,000	139,000	139,000	139,000	139,000	139,000	834,000
		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 (2026-2035 LF)	130,000	-	135,500	135,500	135,500	135,500	135,500	677,500
		3	030LF05001 - Haz Mat OP Unit (2023-2032 LF)	51,000	110,000	110,000	110,000	110,000	110,000	110,000	660,000
		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 (2026-2035 LF)	86,000	-	89,500	89,500	89,500	89,500	89,500	447,500
		4	030LF10012 - Pumper (2023-2032 LF)	71,000	86,000	86,000	86,000	86,000	86,000	86,000	516,000
		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	60,000	60,000	-	-	-	-	-	60,000
			Fire Total	**756,900**	**639,900**	**804,900**	**804,900**	**804,900**	**804,900**	**804,900**	**4,664,400**
Police											
		1	02072001 - Mobile Data Computers	75,000	75,000	100,000	100,000	100,000	100,000	100,000	575,000
		1	02076001 - Key Fobs (3 yr cycle)	-	-	-	45,000	-	-	50,000	95,000
		1	02078002 - Network Equipment (Network Switches)	90,000	90,000	90,000	100,000	125,000	125,000	125,000	655,000
		1	02078005 - Storage Area Network	-	-	150,000	-	300,000	-	200,000	650,000
		1	02078007 - Server Infrastructure	300,000	300,000	-	175,000	-	300,000	-	775,000
			Police Total	**465,000**	**465,000**	**340,000**	**420,000**	**525,000**	**525,000**	**475,000**	**2,750,000**
			FND212 - Dedicated Sales Tax Total	**1,221,900**	**1,104,900**	**1,144,900**	**1,224,900**	**1,329,900**	**1,329,900**	**1,279,900**	**7,414,400**
FND220 - Special Street & Hiway-City											
Public Works											
		3	040LF10003 - Dump Trucks (10) 2017 (2019-2025LF)	170,000	170,000	-	-	-	-	-	170,000
		3	040LF10004 - Dump Trucks (10) 2018 (2019-2025 LF)	171,000	171,000	-	-	-	-	-	171,000
		3	040LF10005 - Dump Trucks (2022-2031) LF)	125,000	144,500	144,500	144,500	144,500	144,500	144,500	867,000
		3	040LF11001 - Motor Graders (2) 2017 (2018-2027 LF)	25,000	25,000	25,000	25,000	-	-	-	75,000
		3	040LF12001 - Pothole Patcher (1) (2018 (2019-2025 LF)	35,000	35,000	-	-	-	-	-	35,000
		3	040LF14001 - Skid Steer and Trailer 2020 (2021-2025LF)	21,000	21,000	-	-	-	-	-	21,000

UNIFIED GOVERNMENT
2026 - 2030 Proposed Capital Improvement Program (CIP)
Capital Equipment Summary

Fund/Department	Annual	Dept Priority	CIP	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30
Public Works		2	040LF15003 - Salt Spreaders 2021 (2021-2029 LF)	25,000	29,000	29,000	29,000	29,000	29,000	-	145,000
		3	040LF15004 - Salt Spreaders 2022 (2022-2031 LF)	37,500	43,500	43,500	43,500	43,500	43,500	43,500	261,000
		3	040LF16003 - Snowplows 2021 (2022-2028 LF)	19,250	19,250	19,250	19,250	19,250	-	-	77,000
		3	040LF17001 - Street Flusher (2021-2030 LF)	32,000	18,500	18,500	18,500	18,500	18,500	18,500	111,000
		3	040LF18001 - Street Striper 2018 (2019-2028 LF)	40,000	40,000	40,000	40,000	40,000	-	-	160,000
		3	040LF20004 - Street Sweeper 2021 (2021-2029 LF)	36,000	37,000	37,000	37,000	37,000	37,000	-	185,000
		3	040LF21003 - Wheel Loader w/bucket 2020 (2021-2029)	35,000	40,000	40,000	40,000	40,000	40,000	-	200,000
		3	040LF23001 - Spray Patcher (1) (2021-2029 LF)	40,000	38,500	38,500	38,500	38,500	38,500	-	192,500
		1	AUTO - 3634 - Street Sweeper 2023 (2023-2030 LF)	36,000	39,500	39,500	39,500	39,500	39,500	39,500	237,000
			Public Works Total	**847,750**	**871,750**	**474,750**	**474,750**	**449,750**	**390,500**	**246,000**	**2,907,500**
			FND220 - Special Street & Hiway-City Total	**847,750**	**871,750**	**474,750**	**474,750**	**449,750**	**390,500**	**246,000**	**2,907,500**
FND264 - Community Corrections Grants											
Community Corrections											
		3	AUTO - 3832 - New Vehicle	-	-	57,000	-	-	-	-	57,000
			Community Corrections Total	**-**	**-**	**57,000**	**-**	**-**	**-**	**-**	**57,000**
			FND264 - Community Corrections Grants Total	**-**	**-**	**57,000**	**-**	**-**	**-**	**-**	**57,000**
FND460 - County Bond and Interest Fund											
Buildings & Logistics											
		3	0111 - Energy Building Upgrades (2011-2025 LF)	55,000	55,000	-	-	-	-	-	55,000
			Buildings & Logistics Total	**55,000**	**55,000**	**-**	**-**	**-**	**-**	**-**	**55,000**
Election											
		1	0117 - Voting Equipment 2017 (2018-2027 LF)	200,000	150,000	150,000	150,000	-	-	-	450,000
			Election Total	**200,000**	**150,000**	**150,000**	**150,000**	**-**	**-**	**-**	**450,000**
			FND460 - County Bond and Interest Fund Total	**255,000**	**205,000**	**150,000**	**150,000**	**-**	**-**	**-**	**505,000**
FND560 - Sewer System											
Public Works											
		3	04050006 - Lab Equipment	175,000	175,000	185,000	200,000	210,000	225,000	240,000	1,235,000
	☒	1	04070006 - WPC Computer Equipment	125,000	125,000	125,000	227,000	235,000	242,000	-	954,000
			Public Works Total	**300,000**	**300,000**	**310,000**	**427,000**	**445,000**	**467,000**	**240,000**	**2,189,000**
			FND560 - Sewer System Total	**300,000**	**300,000**	**310,000**	**427,000**	**445,000**	**467,000**	**240,000**	**2,189,000**

UNIFIED GOVERNMENT
2026 - 2030 Proposed Capital Improvement Program (CIP)
Capital Equipment Summary

Fund/Department	Annual	Dept Priority	CIP	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30
FND564 - Emergency Medical Services											
Fire											
		1	03051007 - X-Series Monitor Upgrade Repl Program (Direct LF 2025-2029)	260,000	222,100	222,100	222,100	222,100	222,100	-	1,110,500
		1	030LF10005 - Pumpers - 1 2016 (2019-2028 LF)	80,000	80,000	80,000	80,000	80,000	-	-	320,000
		1	030LF22001 - Fire Truck Aerial 2017 (2020-2029 LF)	120,000	120,000	120,000	120,000	120,000	120,000	-	600,000
		1	030LF23001 - Fire Truck Pumper 2017 (2019-2028 LF)	88,000	88,000	88,000	88,000	88,000	-	-	352,000
		1	030LF23002 - Fire Truck Pumper 2017 (2019-2028 LF)	88,000	88,000	88,000	88,000	88,000	-	-	352,000
		1	030LF24001 - Fire Truck Quint 2017 (2020-2029 LF)	112,000	112,000	112,000	112,000	112,000	112,000	-	560,000
		1	AUTO - 3856 - Zoll Autopulse	-	-	-	150,000	150,000	150,000	150,000	600,000
		1	03051005 - Stryker Replacement Program	70,000	107,900	107,900	107,900	107,900	107,900	-	539,500
		1	030LF10006 - Pumpers (4) 2019 (2020-2026 LF)	228,000	216,000	425,000	-	-	-	-	641,000
		1	AUTO - 3750 - Hurst eDraulic Extrication Equipment (2) years	-	-	250,000	-	-	-	-	250,000
			Fire Total	**1,046,000**	**1,034,000**	**1,493,000**	**968,000**	**968,000**	**712,000**	**150,000**	**5,325,000**
			FND564 - Emergency Medical Services Total	**1,046,000**	**1,034,000**	**1,493,000**	**968,000**	**968,000**	**712,000**	**150,000**	**5,325,000**
FND565 - Sunflower Hills Golf Fund											
Parks & Recreation											
		3	060LF40008 - Greens Mowers 2020 (2022-2026 LF)	12,650	12,650	12,650	-	-	-	-	25,300
		2	060LF40009 - Large Utility Cart 2020 (2022-2026 LF)	4,350	4,350	4,350	-	-	-	-	8,700
		2	060LF40010 - Rough Mower (LF 2024-2028)	24,500	26,000	26,000	26,000	26,000	-	-	104,000
			Parks & Recreation Total	**41,500**	**43,000**	**43,000**	**26,000**	**26,000**	**-**	**-**	**138,000**
			FND565 - Sunflower Hills Golf Fund Total	**41,500**	**43,000**	**43,000**	**26,000**	**26,000**	**-**	**-**	**138,000**
FND635 - Fleet Maint & Vehicle Replace											
Appraiser											
		3	47005002 - Vehicle/Fleet Maintenance	60,000	60,000	20,000	10,000	-	-	-	90,000
			Appraiser Total	**60,000**	**60,000**	**20,000**	**10,000**	**-**	**-**	**-**	**90,000**
Buildings & Logistics											
		2	04008002 - B&L Vehicle Replacement	40,000	40,000	40,000	40,000	40,000	40,000	40,000	240,000
		1	06045005 - B&L Abatement Equipment Replacement	-	45,000	45,000	45,000	4,500	4,500	45,000	189,000
			Buildings & Logistics Total	**40,000**	**85,000**	**85,000**	**85,000**	**44,500**	**44,500**	**85,000**	**429,000**
Emergency Management											
		1	00605001 - Replacement Vehicle	-	-	-	-	75,000	-	-	75,000
			Emergency Management Total	**-**	**-**	**-**	**-**	**75,000**	**-**	**-**	**75,000**
Fire											
		2	03004002 - Ambulance Repl 2-3 per year	1,300,000	1,300,000	1,600,000	1,850,000	2,200,000	2,450,000	2,900,000	12,300,000
		4	030LF02009 - 2024 Aerial TDA (2027-2036 LF)	72,000	-	-	243,000	243,000	243,000	243,000	972,000

UNIFIED GOVERNMENT
2026 - 2030 Proposed Capital Improvement Program (CIP)
Capital Equipment Summary

Fund/Department	Annual	Dept Priority	CIP	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30
Fire		2	03021001 - Light/Air/Utility Vehicle	232,000	232,000	-	-	-	-	-	232,000
		3	03032008 - Support Vehicles	137,000	137,000	204,000	440,000	474,000	511,000	500,000	2,266,000
		1	030LF10003 - 3456 - Pumpers 2015 (2017-2026 LF)	-	75,000	75,000	-	-	-	-	150,000
		1	030LF10004 - 3464a - Pumper 2015 (2017-2026 LF)	-	75,000	75,000	-	-	-	-	150,000
		1	030LF10006 - Pumpers (4) 2019 (2020-2026 LF)	-	72,000	142,000	-	-	-	-	214,000
		1	030LF12001 - Pumper Tanker 2015 (2017-2026 LF)	-	75,000	75,000	-	-	-	-	150,000
		3	AUTO - 3674 - 2025 Pumper (2) (2028- 2037 LF)	220,000	-	-	-	230,000	238,000	230,000	698,000
		1	AUTO - 3676 - 2026 Aerial Tower	-	-	210,000	210,000	210,000	210,000	210,000	1,050,000
			AUTO - 3718 - Emergency Fire Pumper (3) (2024-2033 LF)	90,000	250,000	250,000	250,000	250,000	25,000	250,000	1,275,000
		1	AUTO - 3827 - Fire Vehicle Equity Lease Program	141,000	240,000	250,000	250,000	250,000	250,000	-	1,240,000
		3	AUTO - 3611 - Pumpers (2) 2024 (2027-2036 LF)	200,000	-	-	200,000	200,000	200,000	200,000	800,000
		1	AUTO - 3857 - Bruck Truck	-	-	-	195,000	-	210,000	-	405,000
		1	AUTO - 3858 - Pumpers	-	-	110,000	110,000	110,000	110,000	110,000	550,000
		1	AUTO - 3859 - 2027 Pumpers (2)	-	-	-	280,000	280,000	280,000	280,000	1,120,000
		1	AUTO - 3862 - 2028 Pumper	-	-	-	-	160,000	160,000	160,000	480,000
		1	AUTO - 3863 - 2029 Pumpers (2)	-	-	-	-	-	320,000	320,000	640,000
		1	AUTO - 3864 - 2030 Pumper	-	-	-	-	-	-	180,000	180,000
		1	AUTO - 3866 - 2028 Aerial Ladder Truck	-	-	-	-	200,000	200,000	200,000	600,000
		1	AUTO - 3867 - 2030 Aerial Ladder Truck	-	-	-	-	-	-	290,000	290,000
			Fire Total	**2,392,000**	**2,456,000**	**2,991,000**	**4,028,000**	**4,807,000**	**5,407,000**	**6,073,000**	**25,762,000**
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
			Neighborhood Resource Center Total	**115,000**	**115,000**	**115,000**	**115,000**	**115,000**	**115,000**	**115,000**	**690,000**
Parks & Recreation											
		1	06005001 - Vehicles	340,000	392,500	122,000	400,000	400,000	400,000	400,000	2,114,500
	☒	1	06010001 - Mowing/Maintenance Equipment	27,500	105,000	-	60,000	60,000	60,000	60,000	345,000
		1	06020001 - Tractors/Maintenance Equipment	50,000	-	50,000	100,000	130,000	100,000	100,000	480,000
		1	AUTO - 3825 - Parks & Rec Vehicle Equity Lease Program	110,000	95,000	63,000	63,000	63,000	70,000	70,000	424,000
		3	PNDG - 2453 - Trash Truck Replacement	-	-	-	-	-	125,000	-	125,000
			AUTO - 2578 - Golf Course Maintenance Equipment	100,000	100,000	100,000	100,000	100,000	100,000	100,000	600,000
		3	AUTO - 3907 - Replace Parks & Rec Pontoon	-	-	-	30,000	-	-	-	30,000
			Parks & Recreation Total	**627,500**	**692,500**	**335,000**	**753,000**	**753,000**	**855,000**	**730,000**	**4,118,500**
Police											
		3	02015002 - Police Motorcycles	-	-	59,800	-	79,100	-	-	138,900
		3	02020004 - K9 Vehicle Replacement	40,000	40,000	86,000	-	-	-	-	126,000
		5	02088003 - SOU ICOR Robot	-	-	75,000	-	-	-	-	75,000

UNIFIED GOVERNMENT
2026 - 2030 Proposed Capital Improvement Program (CIP)
Capital Equipment Summary

Fund/Department	Annual	Dept Priority	CIP	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30
Police		1	AUTO - 3645 - Patrol Vehicle Equity Lease Program	1,350,000	1,350,000	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000	9,600,000
		5	AUTO - 3659 - Special Operations Unit (SOU) Equipment Van	-	-	-	97,000	-	-	-	97,000
		3	02015003 - CSI Vans	157,000	157,000	-	113,735	-	-	-	270,735
		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	AUTO - 3876 - Property/Logistics Truck	-	-	-	92,600	-	-	-	92,600
		5	02025002 - KCKPD Multi-Purpose Truck	-	-	-	82,000	-	-	-	82,000
		1	02015005 - ASU Vehicles/Carriers	-	-	125,000	383,000	-	-	-	508,000
		3	02015006 - Technical Services Vehicles	-	-	-	56,000	61,600	-	61,600	179,200
			Police Total	**2,047,000**	**2,047,000**	**2,495,800**	**2,974,335**	**2,290,700**	**2,150,000**	**2,211,600**	**14,169,435**
Public Works											
	☒	2	04001005 - Environmental Services Fleet Vehicles	300,000	300,000	300,000	250,000	200,000	200,000	180,000	1,430,000
	☒	2	04001006 - Environmental Services Special Vehicles	1,000,000	1,000,000	1,000,000	900,000	820,000	835,000	850,000	5,405,000
	☒	2	04050008 - Environmental Services Equipment and Accessories	255,000	200,000	200,000	200,000	200,000	200,000	150,000	1,150,000
		1	AUTO - 2550 - Fleet Equipment	160,000	160,000	100,000	160,000	160,000	170,000	180,000	930,000
			AUTO - 3703 - Fleet Vehicles	40,000	40,000	-	40,000	40,000	-	-	120,000
		1	AUTO - 3848 - Fleet Center Tow Truck	-	-	442,000	-	-	-	-	442,000
		2	04003030 - Public Works Engineering Equity Lease Program	51,000	51,000	42,500	42,500	42,500	51,000	51,000	280,500
		3	04003040 - Public Works Solid Waste Equity Lease Program	23,000	23,000	23,000	23,000	23,000	23,000	23,000	138,000
		3	04003001 - Street Division Pickup Trucks F-1500	120,000	120,000	-	-	120,000	-	-	240,000
		2	04040001 - Public Works Street Department Vehicle Equity Lease Program	184,000	184,000	136,000	184,000	184,000	184,000	184,000	1,056,000
		3	AUTO - 2605a - Hotbox Pothole Patcher (1) (2025-2032 LF)	35,000	-	35,000	35,000	35,000	35,000	35,000	175,000
		3	AUTO - 3614 - Street Maintenance Equipment	-	-	450,000	500,000	525,000	550,000	575,000	2,600,000
		1	AUTO - 3660 - Mowing Equipment LF 2023-2031	80,000	70,500	70,500	70,500	70,500	70,500	70,500	423,000
		1	AUTO - 3662 - Street Maintenance Equipment	300,000	300,000	-	-	-	-	-	300,000
		1	AUTO - 3849 - Crack Sealer	-	-	-	85,500	-	-	-	85,500
			Public Works Total	**2,548,000**	**2,448,500**	**2,799,000**	**2,490,500**	**2,420,000**	**2,318,500**	**2,298,500**	**14,775,000**
Sheriff											
		1	20001003 - Equipment for Vehicles	35,000	35,000	35,000	70,000	70,000	80,000	80,000	370,000
		1	20001005 - Sheriff Replacement Vehicles	150,000	150,000	150,000	350,000	405,000	415,000	423,000	1,893,000
		1	AUTO - 3826 - Sheriff Vehicle Equity Lease Program	35,000	35,000	35,000	43,000	43,000	43,000	43,000	242,000
			Sheriff Total	**220,000**	**220,000**	**220,000**	**463,000**	**518,000**	**538,000**	**546,000**	**2,505,000**

UNIFIED GOVERNMENT
2026 - 2030 Proposed Capital Improvement Program (CIP)
Capital Equipment Summary

Fund/Department	Annual	Dept Priority	CIP	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30
Transit											
		3	082LF10006 - Light Duty Cutaway Buses - 4 (2024-2027 LF)	125,000	125,000	125,000	125,000	-	-	-	375,000
		3	082LF10008 - Light Duty Cutaway Buses - 3 (2028-2031 LF)	-	-	-	-	78,750	78,750	78,750	236,250
		3	082LF10009 - Light Duty Cutaway Buses - 3 (2028-2031 LF)	-	-	-	-	78,750	78,750	78,750	236,250
		1	AUTO - 3728 - Fleet Replacement	120,000	120,000	-	310,000	310,000	-	-	740,000
			Transit Total	**245,000**	**245,000**	**125,000**	**435,000**	**467,500**	**157,500**	**157,500**	**1,587,500**
			FND635 - Fleet Maint & Vehicle Replace Total	**8,294,500**	**8,369,000**	**9,185,800**	**11,353,835**	**11,490,700**	**11,585,500**	**12,216,600**	**64,201,435**
			Capital Equipment Summary Total	**13,348,182**	**12,940,682**	**14,406,982**	**20,126,742**	**16,953,403**	**28,295,004**	**15,855,533**	**108,578,346**

CAPITAL PROJECTS

2025 Amended-2026

Unified Government Budget



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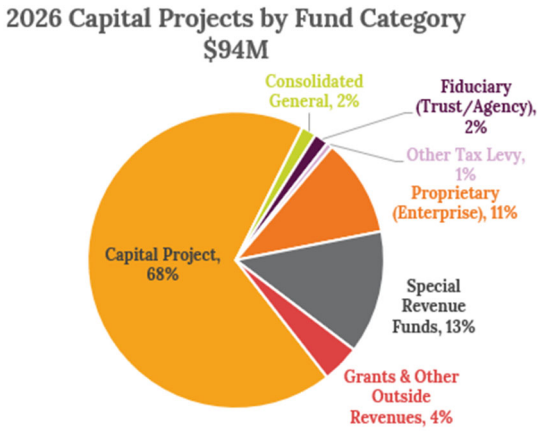
Capital Improvement Program Projects Summary

The capital projects budget is the primary source of funding for infrastructure and facilities projects within the UG. Below is a summary of the overall CIP project budgets, which are allocated by funding source and functions.

Five Year Capital Projects by Fund

	2025 Amended	2026	2027	2028	2029	2030
Certified Funds						
Consolidated General						
FND110 - City - General	$ 8,330,000	482,500	1,995,750	1,789,825	1,699,808	1,570,789
FND160 - County - General	$ 338,325	1,028,000	2,847,282	749,424	642,000	617,000
Consolidated General Total	**$ 8,668,325**	**1,510,500**	**4,843,032**	**2,539,249**	**2,341,808**	**2,187,789**
Fiduciary (Trust/Agency)						
FND701 - Environment Trust	$ 350,000	1,450,000	150,000	150,000	150,000	150,000
Fiduciary (Trust/Agency) Total	**$ 350,000**	**1,450,000**	**150,000**	**150,000**	**150,000**	**150,000**
Other Tax Levy						
FND113 - Parks and Recreation	$ -	90,000	875,000	475,000	475,000	475,000
FND162 - County - Elections	$ 60,000	425,000	-	-	-	-
FND172 - County - Health Department	$ 75,000	75,000	50,000	50,000	50,000	50,000
Other Tax Levy Total	**$ 135,000**	**590,000**	**925,000**	**525,000**	**525,000**	**525,000**
Proprietary (Enterprise)						
FND560 - Sewer System	$ 15,725,000	7,800,000	8,220,000	8,290,000	8,790,000	8,920,000
FND562 - Public Levee	$ 10,000	10,000	10,000	10,000	10,000	10,000
FND563 - Stormwater Enterprise	$ 1,800,000	1,650,000	7,950,000	3,125,000	3,250,000	2,875,000
FND565 - Sunflower Hills Golf Fund	$ 550,000	50,000	50,000	50,000	50,000	50,000
FND566 - Stadium (Monarchs)	$ -	500,000	-	-	-	-
Proprietary (Enterprise) Total	**$ 18,085,000**	**10,010,000**	**16,230,000**	**11,475,000**	**12,100,000**	**11,855,000**
Special Revenue Funds						
FND212 - Dedicated Sales Tax	$ 6,070,000	6,806,200	6,917,968	6,924,927	7,151,140	7,178,111
FND220 - Special Street & Hiway-City	$ 1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
FND221 - Special Parks and Recreation	$ 475,000	440,000	3,220,000	3,020,000	1,520,000	1,520,000
FND223 - Tourism & Convention Prom	$ 4,700,000	3,745,000	2,800,000	1,550,000	200,000	350,000
Special Revenue Funds Total	**$ 12,845,000**	**12,591,200**	**14,537,968**	**13,094,927**	**10,471,140**	**10,648,111**
Certified Funds Total	**$ 40,083,325**	**26,151,700**	**36,686,000**	**27,784,176**	**25,587,948**	**25,365,900**
Other Funds						
Capital Project						
FND561 - State Revolving Loan Fund	$ -	26,793,500	4,250,000	1,200,000	12,660,000	17,940,000
FND972 - County Project Fund	$ 200,000	-	-	-	-	-
FND990 - Internal Improvement	$ 33,780,960	36,812,000	44,767,000	43,786,800	51,927,505	27,363,525
FND991 - Non-Debt Internal Improvement	$ 126,251	126,251	126,251	-	-	-
Capital Project Total	**$ 34,107,211**	**63,731,751**	**49,143,251**	**44,986,800**	**64,587,505**	**45,303,525**
Grants & Other Outside Revenues						
FND266 - Other Grants	$ 5,688,159	3,865,907	3,000,000	-	-	-
Grants & Other Outside Revenues Total	**$ 5,688,159**	**3,865,907**	**3,000,000**	-	-	-
Other Funds Total	**$ 39,795,370**	**67,597,658**	**52,143,251**	**44,986,800**	**64,587,505**	**45,303,525**
Grand Total	$ 79,878,695	$ 93,749,358	$ 88,829,251	$ 72,770,976	$ 90,175,453	$ 70,669,425

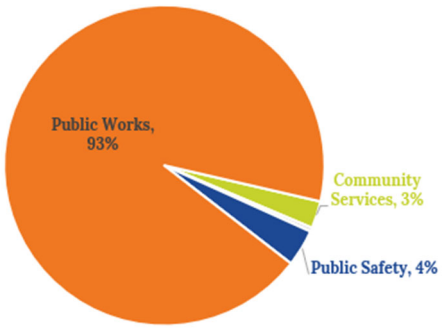


In 2026, 68% of designated capital funding allocated toward capital projects will come from various capital project funds. This is followed by followed by special revenue funds (13%), and enterprise funds (11%).

Five Year Projects by Functional Area

	2025 Amended	2026	2027	2028	2029	2030
Community Services						
Election	$ 60,000	$ 425,000	$ -	$ -	$ -	$ -
Health	$ 75,000	$ 75,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Parks & Recreation	$ 1,460,000	$ 2,085,000	$ 5,380,000	$ 5,380,000	$ 8,280,000	$ 2,580,000
Community Services Total	**$ 1,595,000**	**$ 2,585,000**	**$ 5,430,000**	**$ 5,430,000**	**$ 8,330,000**	**$ 2,630,000**
General Government						
Appraiser	$ -	$ -	$ 200,000	$ -	$ -	$ -
Finance	$ -	$ -	$ -	$ -	$ 3,500,000	$ -
Strategic Communications	$ 280,000	$ 120,000	$ -	$ -	$ -	$ -
Technology	$ 75,000	$ 242,500	$ 1,530,750	$ 296,825	$ 306,808	$ 317,789
General Government Total	**$ 355,000**	**$ 362,500**	**$ 1,730,750**	**$ 296,825**	**$ 3,806,808**	**$ 317,789**
Judicial Services						
District Attorney	$ -	$ 8,000	$ -	$ -	$ -	$ -
Judicial Services Total	**$ -**	**$ 8,000**	**$ -**	**$ -**	**$ -**	**$ -**
Public Safety						
Emergency Management	$ 150,000	$ 40,000	$ 40,000	$ 40,000	$ 4,540,000	$ 40,000
Fire	$ 200,000	$ 1,500,000	$ 500,000	$ 18,500,000	$ 500,000	$ 6,500,000
Police	$ 465,000	$ 1,670,000	$ 11,784,120	$ 1,416,725	$ 1,536,610	$ 1,500,000
Sheriff	$ 538,325	$ 280,000	$ 257,282	$ 187,424	$ 80,000	$ 80,000
Public Safety Total	**$ 1,353,325**	**$ 3,490,000**	**$ 12,581,402**	**$ 20,144,149**	**$ 6,656,610**	**$ 8,120,000**
Infrastructure						
Buildings & Logistics	$ 1,575,000	$ 2,920,000	$ 2,065,000	$ 1,715,000	$ 3,940,000	$ 1,450,000
Public Works	$ 75,000,370	$ 84,383,858	$ 67,022,099	$ 45,185,002	$ 67,442,035	$ 58,151,636
Infrastructure Total	**$ 76,575,370**	**$ 87,303,858**	**$ 69,087,099**	**$ 46,900,002**	**$ 71,382,035**	**$ 59,601,636**
Grand Total	**$ 79,878,695**	**$ 93,749,358**	**$ 88,829,251**	**$ 72,770,976**	**$ 90,175,453**	**$ 70,669,425**

2026 Capital Projects by Functional Area
$94M

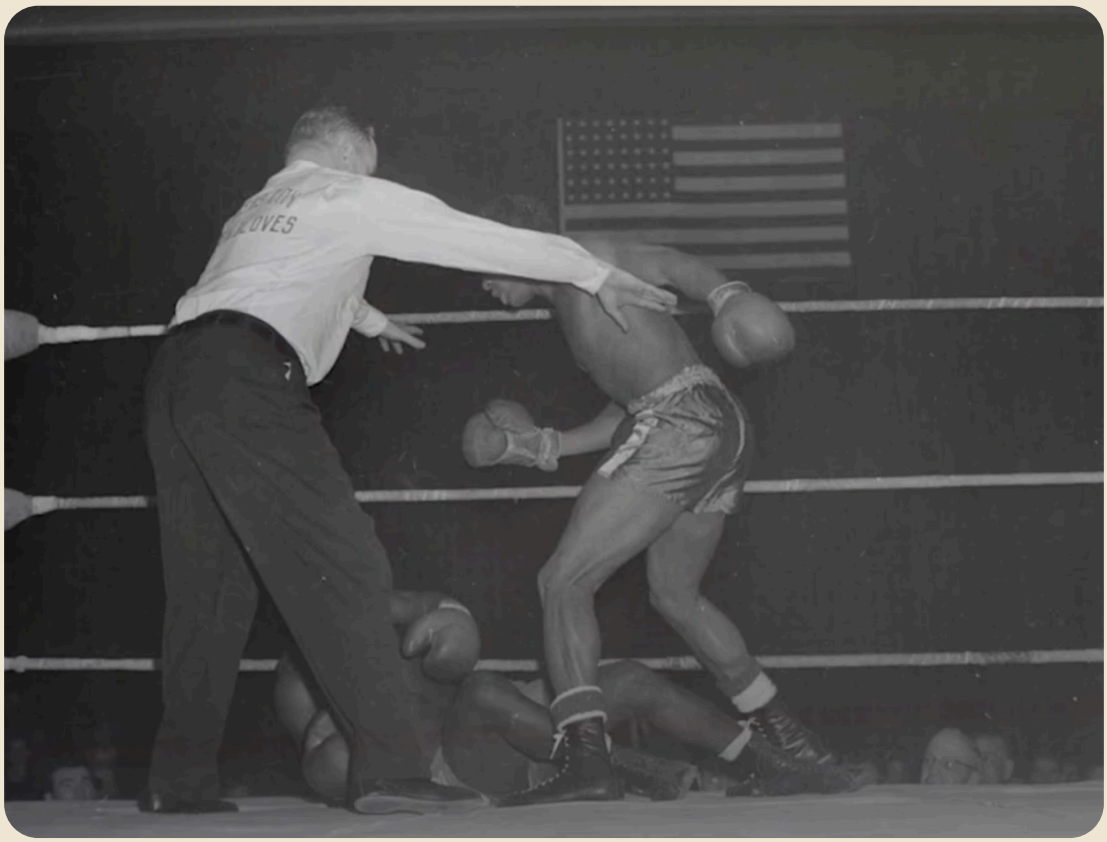


Capital projects in support of public works will receive 93% of the $94 million allocated in 2026. Other capital projects are housed under public safety (4%), judicial services (<1%) and community services (3%).

CASH PROJECTS

2025 Amended-2026

Unified Government Budget



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Capital Improvement Program Cash Projects Summary

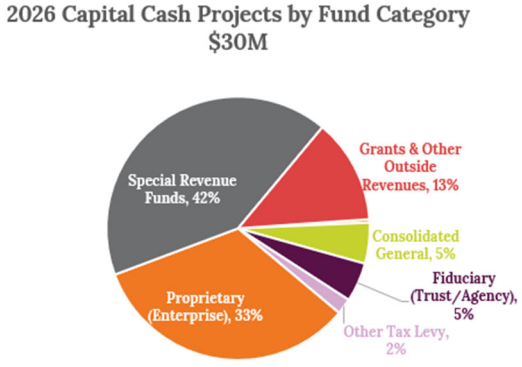
Five Year Capital Cash Projects: by Fund Category

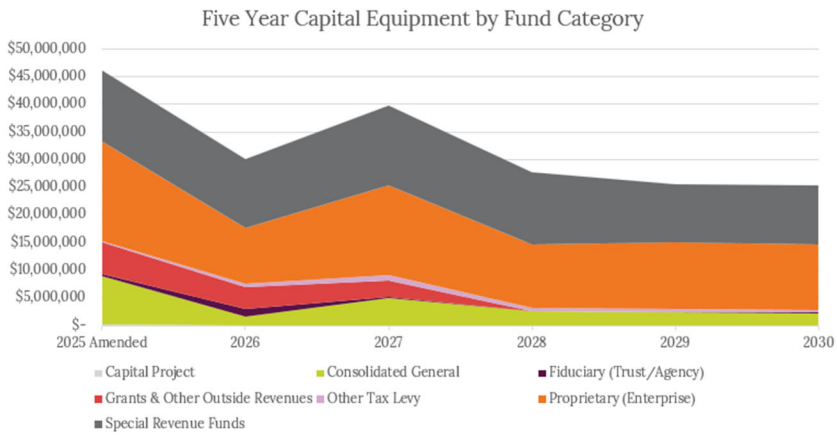
Throughout the next five years over $148 million in cash will be annually utilized to support the rehabilitation and and new construction of capital projects for the residents of Wyandotte County and Kansas City, Kansas. This is illustrated in the following table and charts. The two most significant sources of capital cash projects are the enterprise and special revenue funds followed by grant funds. The Sewer System, Stormwater Utility, and Dedicated Sales Tax funds are the most significant sources of capital projects, each a dedicated funding source that is restricted in the use of the funds for the definitions of their respective funds.

Five Year Capital Cash Projects by Fund

	2025 Amended	2026	2027	2028	2029	2030
Certified Funds						
Consolidated General						
FND110 - City - General	$ 8,330,000	482,500.00	1,995,750.00	1,789,825.00	1,699,808.00	1,570,789.00
FND160 - County - General	$ 338,325	1,028,000.00	2,847,282.00	749,424.00	642,000.00	617,000.00
Consolidated General Total	$ 8,668,325	$ 1,510,500	$ 4,843,032	$ 2,539,249	$ 2,341,808	$ 2,187,789
Fiduciary (Trust/Agency)						
FND701 - Environment Trust	$ 350,000	1,450,000.00	150,000.00	150,000.00	150,000.00	150,000.00
Fiduciary (Trust/Agency) Total	$ 350,000	$ 1,450,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000
Other Tax Levy						
FND113 - Parks and Recreation	$ -	90,000.00	875,000.00	475,000.00	475,000.00	475,000.00
FND162 - County - Elections	$ 60,000	425,000.00	-	-	-	-
FND172 - County - Health Department	$ 75,000	75,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Other Tax Levy Total	$ 135,000	$ 590,000	$ 925,000	$ 525,000	$ 525,000	$ 525,000
Proprietary (Enterprise)						
FND560 - Sewer System	$ 15,725,000	7,800,000.00	8,220,000.00	8,290,000.00	8,790,000.00	8,920,000.00
FND562 - Public Levee	$ 10,000	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
FND563 - Stormwater Enterprise	$ 1,800,000	1,650,000.00	7,950,000.00	3,125,000.00	3,250,000.00	2,875,000.00
FND565 - Sunflower Hills Golf Fund	$ 550,000	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
FND566 - Stadium (Monarchs)	$ -	500,000.00	-	-	-	-
Proprietary (Enterprise) Total	$ 18,085,000	$ 10,010,000	$ 16,230,000	$ 11,475,000	$ 12,100,000	$ 11,855,000
Special Revenue Funds						
FND212 - Dedicated Sales Tax	$ 6,070,000	6,806,200.00	6,917,968.00	6,924,927.00	7,151,140.00	7,178,111.00
FND220 - Special Street & Hiway-City	$ 1,600,000	1,600,000.00	1,600,000.00	1,600,000.00	1,600,000.00	1,600,000.00
FND221 - Special Parks and Recreation	$ 475,000	440,000.00	3,220,000.00	3,020,000.00	1,520,000.00	1,520,000.00
FND223 - Tourism & Convention Prom	$ 4,700,000	3,745,000.00	2,800,000.00	1,550,000.00	200,000.00	350,000.00
Special Revenue Funds Total	$ 12,845,000	$ 12,591,200	$ 14,537,968	$ 13,094,927	$ 10,471,140	$ 10,648,111
Certified Funds Total	$ 40,083,325	$ 26,151,700	$ 36,686,000	$ 27,784,176	$ 25,587,948	$ 25,365,900
Other Funds						
Capital Project						
FND972 - County Project Fund	$ 200,000	-	-	-	-	-
FND991 - Non-Debt Internal Improvement	$ 126,251	126,251.00	126,251.00	-	-	-
Capital Project Total	$ 326,251	$ 126,251	$ 126,251	$ -	$ -	$ -
Grants & Other Outside Revenues						
FND266 - Other Grants	$ 5,688,159	3,865,907.00	3,000,000.00	-	-	-
Grants & Other Outside Revenues Total	$ 5,688,159	$ 3,865,907	$ 3,000,000	$ -	$ -	$ -
Other Funds Total	$ 6,014,410	$ 3,992,158	$ 3,126,251	$ -	$ -	$ -
Grand Total	$ 46,097,735	$ 30,143,858	$ 39,812,251	$ 27,784,176	$ 25,587,948	$ 25,365,900

In 2026, most of the cash allocated for capital projects will originate from special revenue funds (42%). Other funds that will support cash-funded capital projects include enterprise funds (33%), grant funds (13%), general funds (5%), agency funds (5%), and other tax levy funds (2%). Cash allocated from various enterprise and special revenue funds will contribute greatly to the maintenance and improvement of capital projects throughout the UG in the next five years.



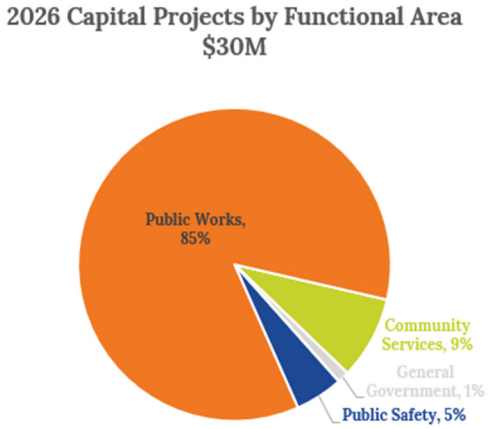


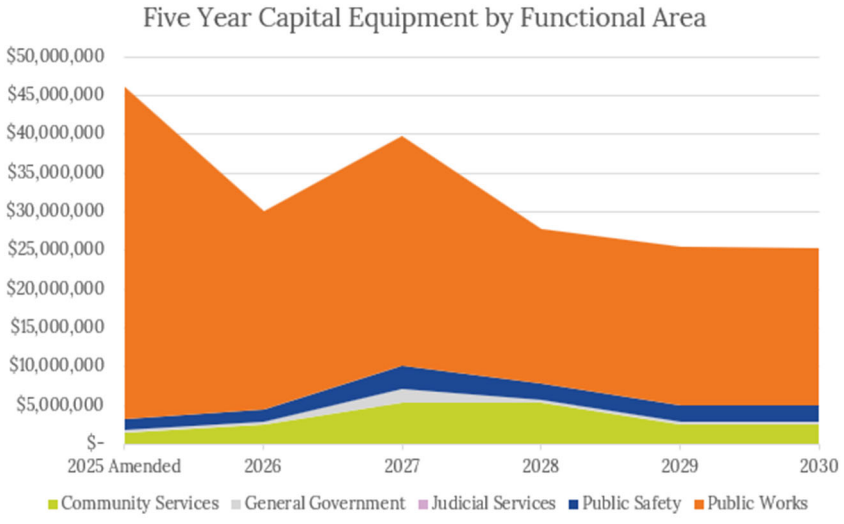
Five Year Capital Cash Projects: by Functional Area

Of the $30 million in cash to be allocated toward projects in 2026, infrastructure will receive over $25 million. The UG's great investment in infrastructure-related capital projects throughout the next five years is seen in the following table and charts.

Five Year Cash Projects by Functional Area

	2025 Amended	2026	2027	2028	2029	2030
Community Services						
Election	$ 60,000	$ 425,000	$ -	$ -	$ -	$ -
Health	$ 75,000	$ 75,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Parks & Recreation	$ 1,460,000	$ 2,085,000	$ 5,380,000	$ 5,380,000	$ 2,580,000	$ 2,580,000
Community Services Total	**$ 1,595,000**	**$ 2,585,000**	**$ 5,430,000**	**$ 5,430,000**	**$ 2,630,000**	**$ 2,630,000**
General Government						
Appraiser	$ -	$ -	$ 200,000	$ -	$ -	$ -
Strategic Communications	$ 280,000	$ 120,000	$ -	$ -	$ -	$ -
Technology	$ 75,000	$ 242,500	$ 1,530,750	$ 296,825	$ 306,808	$ 317,789
General Government Total	**$ 355,000**	**$ 362,500**	**$ 1,730,750**	**$ 296,825**	**$ 306,808**	**$ 317,789**
Judicial Services						
District Attorney	$ -	$ 8,000	$ -	$ -	$ -	$ -
Judicial Services Total	**$ -**	**$ 8,000**	**$ -**	**$ -**	**$ -**	**$ -**
Public Safety						
Emergency Management	$ 150,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000
Fire	$ 200,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000
Police	$ 465,000	$ 670,000	$ 2,284,120	$ 1,416,725	$ 1,536,610	$ 1,500,000
Sheriff	$ 538,325	$ 280,000	$ 257,282	$ 187,424	$ 80,000	$ 80,000
Public Safety Total	**$ 1,353,325**	**$ 1,490,000**	**$ 3,081,402**	**$ 2,144,149**	**$ 2,156,610**	**$ 2,120,000**
Infrastructure						
Buildings & Logistics	$ 1,575,000	$ 1,620,000	$ 1,165,000	$ 1,715,000	$ 1,540,000	$ 1,450,000
Public Works	$ 41,219,410	$ 24,078,358	$ 28,405,099	$ 18,198,202	$ 18,954,530	$ 18,848,111
Infrastructure Total	**$ 42,794,410**	**$ 25,698,358**	**$ 29,570,099**	**$ 19,913,202**	**$ 20,494,530**	**$ 20,298,111**
Grand Total	**$ 46,097,735**	**$ 30,143,858**	**$ 39,812,251**	**$ 27,784,176**	**$ 25,587,948**	**$ 25,365,900**





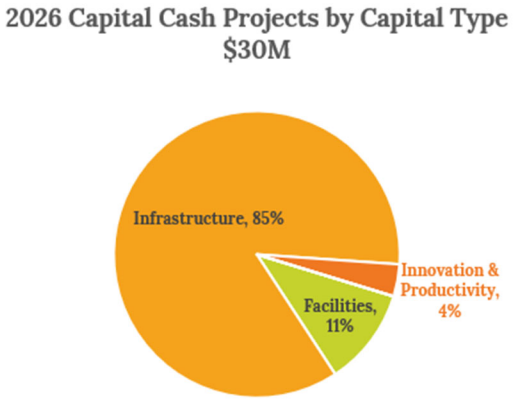
In 2026, public works/infrastructure will utilize 85% of the $30 million of cash available for capital projects, followed by community services (9%), public safety (5%), general government (1%), and judicial services (<1%). Public works/infrastructure includes departments/divisions that include storm and Sewer Utilities, Buildings and Logistics, Street Maintenance, and CIP Engineering and Design. These functions make up most of the infrastructure spending across the UG and we continue to work towards improving the condition of the infrastructure in the community through a commitment to these projects.

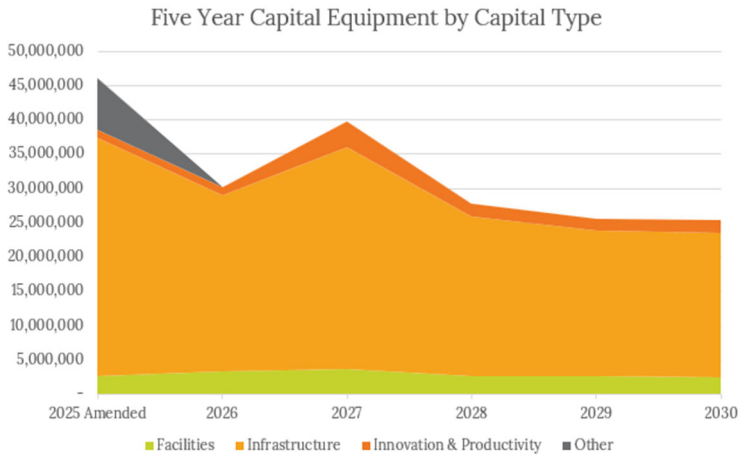
Five Year Capital Cash Projects: by Capital Type

Throughout the next five years the UG plans to invest cash in capital projects that will improve both the facilities and infrastructure in Wyandotte County and Kansas City, Kansas. The following table and charts illustrate this commitment.

Five Year Cash Projects by Type

	2025 Amended	2026	2027	2028	2029	2030
Certified Funds						
Facilities						
Consolidated General	$ 663,325	$ 878,000	$ 1,517,282	$ 1,697,424	$ 1,665,000	$ 1,500,000
Other Tax Levy	$ 135,000	$ 490,000	$ 825,000	$ 325,000	$ 325,000	$ 325,000
Proprietary (Enterprise)	$ -	$ 500,000	$ -	$ -	$ -	$ -
Special Revenue Funds	$ 1,940,000	$ 1,460,000	$ 1,395,000	$ 675,000	$ 675,000	$ 675,000
Facilities Total	**$ 2,738,325**	**$ 3,328,000**	**$ 3,737,282**	**$ 2,697,424**	**$ 2,665,000**	**$ 2,500,000**
Infrastructure						
Consolidated General	$ 7,500,000	$ 40,000	$ 690,000	$ 40,000	$ 40,000	$ 40,000
Fiduciary (Trust/Agency)	$ 350,000	$ 1,450,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000
Other Tax Levy	$ -	$ -	$ 100,000	$ 200,000	$ 200,000	$ 200,000
Proprietary (Enterprise)	$ 10,585,000	$ 9,510,000	$ 16,230,000	$ 11,475,000	$ 12,100,000	$ 11,855,000
Special Revenue Funds	$ 10,455,000	$ 10,731,200	$ 12,028,848	$ 11,353,202	$ 8,684,530	$ 8,823,111
Infrastructure Total	**$ 28,890,000**	**$ 21,731,200**	**$ 29,198,848**	**$ 23,218,202**	**$ 21,174,530**	**$ 21,068,111**
Innovation & Productivity						
Consolidated General	$ 505,000	$ 592,500	$ 2,635,750	$ 801,825	$ 636,808	$ 647,789
Other Tax Levy	$ -	$ 100,000	$ -	$ -	$ -	$ -
Special Revenue Funds	$ 450,000	$ 400,000	$ 1,114,120	$ 1,066,725	$ 1,111,610	$ 1,150,000
Innovation & Productivity Total	**$ 955,000**	**$ 1,092,500**	**$ 3,749,870**	**$ 1,868,550**	**$ 1,748,418**	**$ 1,797,789**
Other						
Proprietary (Enterprise)	$ 7,500,000	$ -	$ -	$ -	$ -	$ -
Other Total	**$ 7,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Certified Funds Total	**$ 40,083,325**	**$ 26,151,700**	**$ 36,686,000**	**$ 27,784,176**	**$ 25,587,948**	**$ 25,365,900**
Other Funds						
Infrastructure						
Capital Project	$ 126,251	$ 126,251	$ 126,251	$ -	$ -	$ -
Grants & Other Outside Revenues	$ 5,688,159	$ 3,865,907	$ 3,000,000	$ -	$ -	$ -
Infrastructure Total	**$ 5,814,410**	**$ 3,992,158**	**$ 3,126,251**	**$ -**	**$ -**	**$ -**
Innovation & Productivity						
Capital Project	$ 200,000	$ -	$ -	$ -	$ -	$ -
Innovation & Productivity Total	**$ 200,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Funds Total	**$ 6,014,410**	**$ 3,992,158**	**$ 3,126,251**	**$ -**	**$ -**	**$ -**
Grand Total	**$ 46,097,735**	**$ 30,143,858**	**$ 39,812,251**	**$ 27,784,176**	**$ 25,587,948**	**$ 25,365,900**





In 2026, a majority of cash funding set aside for capital projects will be appropriated to infrastructure (85%). 11% will go toward facilities and 4% to innovation & productivity. The UG will commit a significant amount of cash funding toward Infrastructure improvement throughout the next five years.

CASH PROJECT SCHEDULE

2025 Amended-2026

Unified Government Budget



Memorial Hall Centennial:
Honoring 100 years of history. Embracing the future.

UNIFIED GOVERNMENT
2026 - 2030 Proposed Capital Improvement Program (CIP)
Capital Cash Project Summary

Fund/Department	Annual	Dept Priority	MSF	CIP	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30
FND110 - City - General												
Buildings & Logistics												
		1	☒	AUTO - 3815 - Building Security Upgrade	-	-	25,000	-	-	-	-	25,000
		3	☒	PNDG - 2481 - City Hall Office Renovation	-	-	65,000	65,000	65,000	65,000	-	260,000
	☒	1		PRG00013 - Annual ADA Modif-UG Facilities	-	-	50,000	200,000	200,000	200,000	200,000	850,000
	☒	1		PRG00020 - Annual Facilities/Parking Maintenance & Repair	200,000	200,000	-	200,000	700,000	700,000	700,000	2,500,000
	☒	1	☒	PRG00237 - Capital Project Reserves	125,000	125,000	100,000	100,000	100,000	100,000	100,000	625,000
	☒	3	☒	PRG00249 - Annual Hardscaping/Landscaping	-	-	50,000	75,000	100,000	100,000	100,000	425,000
		3		AUTO - 3891 - Parking Meter Upgrades	-	-	-	175,000	175,000	-	-	350,000
				Buildings & Logistics Total	**325,000**	**325,000**	**290,000**	**815,000**	**1,340,000**	**1,165,000**	**1,100,000**	**5,035,000**
Police												
		5		AUTO - 3759 - South Patrol HVAC Replacement	-	-	-	-	-	75,000	-	75,000
		1		PRJ-010069 - PDHQ Brick Refacement & Marble Replacement	-	-	-	300,000	-	-	-	300,000
	☒	1		PRJ8420 - Police Station Major Facility Improvements	-	-	-	100,000	100,000	100,000	100,000	400,000
		1		AUTO - 3869 - Cloud Backup Solution for All Police Department Data	-	-	-	400,000	-	-	-	400,000
		1		AUTO - 3871 - Cybersecurity - Developing Technologies	-	-	-	100,000	100,000	100,000	100,000	400,000
		1	☒	PRJ7405 - Vehicle and Body-Worn Camera Program (Direct Lease)	150,000	150,000	150,000	150,000	150,000	150,000	150,000	900,000
				Police Total	**150,000**	**150,000**	**150,000**	**1,050,000**	**350,000**	**425,000**	**350,000**	**2,475,000**
Public Works												
	☒	1	☒	PRG00011 - Annual Pavement Preservation Program	-	6,540,000	-	-	-	-	-	6,540,000
		5	☒	PRJ-010098 - KCK Heritage Trail ARPA/MARC CRPM	200,000	200,000	-	-	-	-	-	200,000
		1		PRJ-010151 - S.14th St/Roe Ln. Roadway Erosion (Storm)	-	75,000	-	-	-	-	-	75,000
				PRJ-010152 - Kaw Drive Under I-635 Pavement Rehab (Storm)	-	90,000	-	-	-	-	-	90,000
				PRJ-010153 - 2220 N. 12th St Roadway Washout (Storm)	-	200,000	-	-	-	-	-	200,000
				PRJ-010155 - 4100 block of N. 49th Dr. Rehabilitation	-	350,000	-	-	-	-	-	350,000
				PRJ-010163 - Bridge #260 Erosion/Washout N. 107th and K-5 (Storm)	-	45,000	-	-	-	-	-	45,000
				Public Works Total	**200,000**	**7,500,000**	**-**	**-**	**-**	**-**	**-**	**7,500,000**
Strategic Communications												
		1	☒	PRJ-010070 - Broadcast System Replacement	280,000	280,000	-	-	-	-	-	280,000
				Strategic Communications Total	**280,000**	**280,000**	**-**	**-**	**-**	**-**	**-**	**280,000**
Technology												
		3		PRJ7308 - Infrastructure Migration	75,000	75,000	42,500	130,750	99,825	109,808	120,789	578,672
				Technology Total	**75,000**	**75,000**	**42,500**	**130,750**	**99,825**	**109,808**	**120,789**	**578,672**
				FND110 - City - General Total	**1,030,000**	**8,330,000**	**482,500**	**1,995,750**	**1,789,825**	**1,699,808**	**1,570,789**	**15,868,672**

UNIFIED GOVERNMENT
2026 - 2030 Proposed Capital Improvement Program (CIP)
Capital Cash Project Summary

Fund/Department	Annual	Dept Priority	MSF	CIP	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30
FND113 - Parks and Recreation												
Parks & Recreation												
		1	☒	AUTO - 3905 - Meyn Hall HVAC Improvements	-	-	90,000	-	-	-	-	90,000
		1		AUTO - 3906 - Pierson Community Center HVAC Improvements	-	-	-	500,000	-	-	-	500,000
		3	☒	PRG00300 - Annual Shelter Repair/Maint	-	-	-	100,000	200,000	200,000	200,000	700,000
		1	☒	PRG00239 - Community Center Improvements	-	-	-	275,000	275,000	275,000	275,000	1,100,000
				Parks & Recreation Total	**-**	**-**	**90,000**	**875,000**	**475,000**	**475,000**	**475,000**	**2,390,000**
				FND113 - Parks and Recreation Total	**-**	**-**	**90,000**	**875,000**	**475,000**	**475,000**	**475,000**	**2,390,000**
FND160 - County - General												
Appraiser												
		1		PRJ7302 - Street Level Imagery	-	-	-	200,000	-	-	-	200,000
				Appraiser Total	**-**	**-**	**-**	**200,000**	**-**	**-**	**-**	**200,000**
Buildings & Logistics												
		1	☒	AUTO - 3815 - Building Security Upgrade	-	-	70,000	-	-	-	-	70,000
		3	☒	PNDG - 2481 - City Hall Office Renovation	-	-	25,000	25,000	25,000	25,000	-	100,000
	☒	1	☒	PRG00237 - Capital Project Reserves	-	-	100,000	100,000	100,000	100,000	100,000	500,000
	☒	3	☒	PRG00249 - Annual Hardscaping/Landscaping	-	-	85,000	75,000	100,000	100,000	100,000	460,000
	☒	3		PRJ8695 - Facilities Improvements-County	-	-	100,000	100,000	100,000	100,000	100,000	500,000
				Buildings & Logistics Total	**-**	**-**	**380,000**	**300,000**	**325,000**	**325,000**	**300,000**	**1,630,000**
District Attorney												
		1		AUTO - 3771 - Office Space Renovation	-	-	8,000	-	-	-	-	8,000
				District Attorney Total	**-**	**-**	**8,000**	**-**	**-**	**-**	**-**	**8,000**
Emergency Management												
		1		PRG00319 - Outdoor Warning Systems	-	-	40,000	40,000	40,000	40,000	40,000	200,000
				Emergency Management Total	**-**	**-**	**40,000**	**40,000**	**40,000**	**40,000**	**40,000**	**200,000**
Public Works												
				PRJ-000014 - Loring Pavement Preservation	-	-	-	650,000	-	-	-	650,000
				Public Works Total	**-**	**-**	**-**	**650,000**	**-**	**-**	**-**	**650,000**
Sheriff												
		3		AUTO - 3739 - Jail Feeder Door Slots	-	-	-	87,282	107,424	-	-	194,706
		1		PRJ-010074 - Jail Intake Remodel	-	238,325	200,000	-	-	-	-	438,325
		1	☒	PRJ7315 - Jail Management System (JMS) (LF 2026 - 2035)	-	-	80,000	80,000	80,000	80,000	80,000	400,000
		3		PNDG - 2461 - Operations Sworn Staff Workspace	-	-	-	90,000	-	-	-	90,000
		1		PRJ-010148 - Security Remodel of Sheriff Reception and Detention Reception Areas	-	100,000	-	-	-	-	-	100,000
				Sheriff Total	**-**	**338,325**	**280,000**	**257,282**	**187,424**	**80,000**	**80,000**	**1,223,031**
Strategic Communications												
		1	☒	PRJ-010070 - Broadcast System Replacement	-	-	120,000	-	-	-	-	120,000
				Strategic Communications Total	**-**	**-**	**120,000**	**-**	**-**	**-**	**-**	**120,000**

UNIFIED GOVERNMENT
2026 - 2030 Proposed Capital Improvement Program (CIP)
Capital Cash Project Summary

Fund/Department	Annual	Dept Priority	MSF	CIP	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30
Technology												
		1		AUTO - 3817 - Tax Management System Replacement & Orion Software	-	-	200,000	1,400,000	197,000	197,000	197,000	2,191,000
				Technology Total	**-**	**-**	**200,000**	**1,400,000**	**197,000**	**197,000**	**197,000**	**2,191,000**
				FND160 - County - General Total	**-**	**338,325**	**1,028,000**	**2,847,282**	**749,424**	**642,000**	**617,000**	**6,222,031**
FND162 - County - Elections												
Election												
		3		AUTO - 3830 - Election Office Website Migration	-	-	50,000	-	-	-	-	50,000
		3		AUTO - 3835 - Election Office Phone Migration	-	-	50,000	-	-	-	-	50,000
		1		PRJ-010149 - Election Office Building Improvements	-	60,000	325,000	-	-	-	-	385,000
				Election Total	**-**	**60,000**	**425,000**	**-**	**-**	**-**	**-**	**485,000**
				FND162 - County - Elections Total	**-**	**60,000**	**425,000**	**-**	**-**	**-**	**-**	**485,000**
FND172 - County - Health Department												
Health												
		1		PRJ-010157 - UGPHD 1st Floor Bathrooms	-	25,000	75,000	-	-	-	-	100,000
		1		PRJ8720 - Health Dept Facility Improvements	50,000	50,000	-	50,000	50,000	50,000	50,000	250,000
				Health Total	**50,000**	**75,000**	**75,000**	**50,000**	**50,000**	**50,000**	**50,000**	**350,000**
				FND172 - County - Health Department Total	**50,000**	**75,000**	**75,000**	**50,000**	**50,000**	**50,000**	**50,000**	**350,000**
FND212 - Dedicated Sales Tax												
Fire												
	☒	1		PRG00315 - Fire Station Facility Improvements	200,000	200,000	500,000	500,000	500,000	500,000	500,000	2,700,000
				Fire Total	**200,000**	**200,000**	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**	**2,700,000**
Parks & Recreation												
		3		PRG00321 - Replace Playground Equipment	100,000	100,000	200,000	300,000	300,000	300,000	300,000	1,500,000
		1	☒	PRG00350 - Aquatic Facilities Improvements	125,000	125,000	-	-	-	-	-	125,000
		1	☒	PRG00239 - Community Center Improvements	100,000	100,000	100,000	125,000	125,000	125,000	125,000	700,000
				Parks & Recreation Total	**325,000**	**325,000**	**300,000**	**425,000**	**425,000**	**425,000**	**425,000**	**2,325,000**
Police												
		5		PRJ-000002 - PDHQ Window & Door Replacement	115,000	115,000	120,000	120,000	-	-	-	355,000
		1		AUTO - 3868 - Computer Aided Dispatch and Record Management System SASS in Cloud	-	-	-	714,120	666,725	711,610	750,000	2,842,455
		1	☒	PRJ7405 - Vehicle and Body-Worn Camera Program (Direct Lease)	200,000	200,000	400,000	400,000	400,000	400,000	400,000	2,200,000
				Police Total	**315,000**	**315,000**	**520,000**	**1,234,120**	**1,066,725**	**1,111,610**	**1,150,000**	**5,397,455**
Public Works												
	☒	1	☒	PRG00011 - Annual Pavement Preservation Program	4,030,000	4,030,000	3,766,200	4,358,848	4,533,202	4,714,530	4,903,111	26,305,891
	☒	1		PRG00258 - Annual Neighborhood ADA Pedestrian Handicapped Ramps	200,000	200,000	200,000	200,000	200,000	200,000	-	1,000,000
	☒	3		PRG00259 - Neigh Curb/Sidewalk Repair	400,000	400,000	-	-	-	-	-	400,000

UNIFIED GOVERNMENT
2026 - 2030 Proposed Capital Improvement Program (CIP)
Capital Cash Project Summary

Fund/Department	Annual	Dept Priority	MSF	CIP	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30
	☒	1		PRG00260 - Emergency Street Repairs	500,000	500,000	500,000	-	-	-	-	1,000,000
	☒	3		PRG00272 - Sidewalk Gap Program	-	-	200,000	200,000	200,000	200,000	200,000	1,000,000
		5	☒	PRJ-010098 - KCK Heritage Trail ARPA/MARC CRPM	100,000	100,000	-	-	-	-	-	100,000
				PRJ-010161 - Structure #67 8908 Swartz Rd Wall Replacement	-	-	220,000	-	-	-	-	220,000
		1	☒	PRJ-010162 - 55th and Metropolitan Intersection Improvements KDOT HSIP	-	-	600,000	-	-	-	-	600,000
				Public Works Total	**5,230,000**	**5,230,000**	**5,486,200**	**4,758,848**	**4,933,202**	**5,114,530**	**5,103,111**	**30,625,891**
				FND212 - Dedicated Sales Tax Total	**6,070,000**	**6,070,000**	**6,806,200**	**6,917,968**	**6,924,927**	**7,151,140**	**7,178,111**	**41,048,346**
FND220 - Special Street & Hiway-City												
Public Works												
	☒	1	☒	PRG00011 - Annual Pavement Preservation Program	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	9,000,000
	☒	1		PRG00262 - Annual Neighborhood Street Repair	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**	**1,600,000**	**1,600,000**	**1,600,000**	**1,600,000**	**9,600,000**
				FND220 - Special Street & Hiway-City Total	**1,600,000**	**1,600,000**	**1,600,000**	**1,600,000**	**1,600,000**	**1,600,000**	**1,600,000**	**9,600,000**
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 - 3885 - Eisenhower Park Track Replacement	-	-	-	1,500,000	1,500,000	-	-	3,000,000
		1		AUTO - 3903 - Dock Decking Replacement	-	-	-	270,000	270,000	270,000	270,000	1,080,000
		1	☒	AUTO - 3905 - Meyn Hall HVAC Improvements	-	-	140,000	-	-	-	-	140,000
		3	☒	PRG00300 - Annual Shelter Repair/Maint	100,000	100,000	-	-	-	-	-	100,000
		1	☒	PRG00350 - Aquatic Facilities Improvements	-	-	50,000	250,000	-	-	-	300,000
		3		PRJ-000007 - Park Sidewalk & Trail Improvements	-	-	-	150,000	200,000	200,000	200,000	750,000
		1		PRJ-000011 - Neighborhood Park Improvements	125,000	125,000	150,000	250,000	250,000	250,000	250,000	1,275,000
		1		PRJ-010071 - Parks Asset Management System	-	250,000	-	-	-	-	-	250,000
		3		PRJ4041 - New Park in UG District 5	-	-	-	500,000	500,000	500,000	500,000	2,000,000
		1	☒	PRG00239 - Community Center Improvements	-	-	100,000	-	-	-	-	100,000
				Parks & Recreation Total	**225,000**	**475,000**	**440,000**	**3,220,000**	**3,020,000**	**1,520,000**	**1,520,000**	**10,195,000**
				FND221 - Special Parks and Recreation Total	**225,000**	**475,000**	**440,000**	**3,220,000**	**3,020,000**	**1,520,000**	**1,520,000**	**10,195,000**
FND223 - Tourism & Convention Prom												
Buildings & Logistics												
		1		PRJ-010054 - Memorial Hall World Cup upgrades	300,000	1,200,000	450,000	-	-	-	-	1,650,000
	☒	1		PRJ8210 - Memorial Hall Facility Improvements	50,000	50,000	-	50,000	50,000	50,000	50,000	250,000
				Buildings & Logistics Total	**350,000**	**1,250,000**	**450,000**	**50,000**	**50,000**	**50,000**	**50,000**	**1,900,000**
Emergency Management												
		1		PRJ-010080 - Camera Security System for Azura Amphitheater	150,000	150,000	-	-	-	-	-	150,000
				Emergency Management Total	**150,000**	**150,000**	**-**	**-**	**-**	**-**	**-**	**150,000**

UNIFIED GOVERNMENT
2026 - 2030 Proposed Capital Improvement Program (CIP)
Capital Cash Project Summary

Fund/Department	Annual	Dept Priority	MSF	CIP	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30
Parks & Recreation												
		5		AUTO - 3755 - Rosedale Arch Improvements	-	-	150,000	-	-	-	-	150,000
		1		AUTO - 3881 - Marshall Creek Bridge Replacement	-	-	150,000	-	-	-	-	150,000
		1		AUTO - 3898 - Futsal Court Maintenance for World Cup	-	-	200,000	-	-	-	-	200,000
		3		AUTO - 3899 - Stone Pillar Replacement at Wyandotte County Lake Park in Preparation for World Cup	-	-	100,000	-	-	-	-	100,000
		1		AUTO - 3900 - Solar Lighting Improvements at Kaw Point Park in Preparation for World Cup	-	-	125,000	-	-	-	-	125,000
		1		AUTO - 3901 - Playground Equipment Replacement at Wyandotte County Lake Park in Preparation for World Cup	125,000	-	125,000	-	-	-	-	125,000
		1		AUTO - 3902 - Pave Parking Area near Rugby Field at Wyandotte County Park in Preparation for World Cup	-	-	70,000	-	-	-	-	70,000
		1		AUTO - 3904 - Playground Equipment Replacement at Wyandotte County Park in Preparation for World Cup	-	-	125,000	-	-	-	-	125,000
	☒	5		PRG00279 - Trail Network Dev Prog	100,000	100,000	-	100,000	100,000	100,000	100,000	500,000
		3		PRJ-000017 - Kaw Point Boat Ramp Renovation	-	-	-	150,000	-	-	-	150,000
		3		PRJ-010129 - KCK Riverfront Park - Amenities	150,000	-	150,000	200,000	1,300,000	-	-	1,650,000
		3		PRJ4406 - Davis Hall Renovations	-	-	-	350,000	-	-	-	350,000
				Parks & Recreation Total	**375,000**	**100,000**	**1,195,000**	**800,000**	**1,400,000**	**100,000**	**100,000**	**3,695,000**
Public Works												
		1		AUTO - 3878 - Annual Rock Island Bridge Inspections and Repairs	-	-	200,000	50,000	100,000	50,000	200,000	600,000
		1		PRJ-010067 - RIB Access Ramp/ Trail Connections	2,800,000	3,200,000	1,900,000	1,900,000	-	-	-	7,000,000
				Public Works Total	**2,800,000**	**3,200,000**	**2,100,000**	**1,950,000**	**100,000**	**50,000**	**200,000**	**7,600,000**
				FND223 - Tourism & Convention Prom Total	**3,675,000**	**4,700,000**	**3,745,000**	**2,800,000**	**1,550,000**	**200,000**	**350,000**	**13,345,000**
FND266 - Other Grants												
Public Works												
		5	☒	PRJ-010098 - KCK Heritage Trail ARPA/MARC CRPM	1,200,000	1,200,000	-	-	-	-	-	1,200,000
		1		PRJ-010132 - Sumner Green Stormwater Corridor HUD CPF	1,500,000	1,500,000	-	-	-	-	-	1,500,000
		1		PRJ-010134 - 6th Street Urban Trail - HUD CPF/MARC STBG	3,000,000	-	-	3,000,000	-	-	-	3,000,000
		1	☒	PRJ-010162 - 55th and Metropolitan Intersection Improvements KDOT HSIP	-	-	1,500,000	-	-	-	-	1,500,000
		1		PRJ5062 - Wyandotte High Lombardy Drive ARPA	500,000	500,000	2,365,907	-	-	-	-	2,865,907
		1		PRJ5063 - Eighth Street Park and Stormwater Management ARPA	2,488,159	2,488,159	-	-	-	-	-	2,488,159
		1		PRJ5067 - USACE-GI Jersey Creek Naturalization Investigation f/k/a Jersey Creek Naturalization	150,000	-	-	-	-	-	-	-
				Public Works Total	**8,838,159**	**5,688,159**	**3,865,907**	**3,000,000**	**-**	**-**	**-**	**12,554,066**
				FND266 - Other Grants Total	**8,838,159**	**5,688,159**	**3,865,907**	**3,000,000**	**-**	**-**	**-**	**12,554,066**

UNIFIED GOVERNMENT
2026 - 2030 Proposed Capital Improvement Program (CIP)
Capital Cash Project Summary

Fund/Department	Annual	Dept Priority	MSF	CIP	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30
FND560 - Sewer System												
Public Works												
	☒	1		PRG00211 - Annual Sewer Emergency System Repairs	402,000	402,000	425,000	445,000	465,000	490,000	445,000	2,672,000
		1		PRG00226 - Annual Pump Station Repair & Replacement	1,950,000	1,950,000	2,150,000	2,250,000	2,350,000	2,500,000	2,700,000	13,900,000
	☒	1		PRG00227 - Annual Sanitary Sewer Rehab	1,950,000	1,950,000	1,950,000	2,050,000	2,100,000	2,200,000	2,050,000	12,300,000
	☒	1		PRG00230 - Annual Treatment Plant Repairs	2,000,000	2,000,000	2,250,000	2,450,000	2,350,000	2,575,000	2,700,000	14,325,000
	☒	1		PRG00313 - Wastewater Management, Compliance, and Planning Program	1,018,000	1,018,000	1,025,000	1,025,000	1,025,000	1,025,000	1,025,000	6,143,000
		1		PRJ-010144 - Pump Station 66 Rehabilitation	-	905,000	-	-	-	-	-	905,000
				PRJ-010146 - Kaw Point Soil Removal	-	7,500,000	-	-	-	-	-	7,500,000
				Public Works Total	**7,320,000**	**15,725,000**	**7,800,000**	**8,220,000**	**8,290,000**	**8,790,000**	**8,920,000**	**57,745,000**
				FND560 - Sewer System Total	**7,320,000**	**15,725,000**	**7,800,000**	**8,220,000**	**8,290,000**	**8,790,000**	**8,920,000**	**57,745,000**
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												
	☒	1		PRG00273 - Stormwater Systems Maintenance Program	2,750,000	500,000	500,000	2,000,000	2,000,000	2,000,000	1,550,000	8,550,000
	☒	1		PRG00275 - Stormwater Environ Compliance	400,000	400,000	400,000	-	-	-	-	800,000
	☒	1		PRG00280 - Turkey Creek Flood Control Annual Maintenance Program	150,000	330,000	150,000	5,200,000	375,000	500,000	525,000	7,080,000
		1		PRG00324 - Stormwater Asset Management Investment	200,000	100,000	100,000	-	-	-	-	200,000
		3		PRG00351 - Watershed Management and Planning Program	750,000	470,000	500,000	750,000	750,000	750,000	800,000	4,020,000
				Public Works Total	**4,250,000**	**1,800,000**	**1,650,000**	**7,950,000**	**3,125,000**	**3,250,000**	**2,875,000**	**20,650,000**
				FND563 - Stormwater Enterprise Total	**4,250,000**	**1,800,000**	**1,650,000**	**7,950,000**	**3,125,000**	**3,250,000**	**2,875,000**	**20,650,000**
FND565 - Sunflower Hills Golf Fund												
Parks & Recreation												
		3		PRG00322 - Course Improvements	50,000	50,000	50,000	50,000	50,000	50,000	50,000	300,000
		1		PRJ-010110 - New SHGC Clubhouse Planning	250,000	500,000	-	-	-	-	-	500,000
				Parks & Recreation Total	**300,000**	**550,000**	**50,000**	**50,000**	**50,000**	**50,000**	**50,000**	**800,000**
				FND565 - Sunflower Hills Golf Fund Total	**300,000**	**550,000**	**50,000**	**50,000**	**50,000**	**50,000**	**50,000**	**800,000**

UNIFIED GOVERNMENT
2026 - 2030 Proposed Capital Improvement Program (CIP)
Capital Cash Project Summary

Fund/Department	Annual	Dept Priority	MSF	CIP	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30
FND566 - Stadium (Monarchs)												
Buildings & Logistics												
		1		AUTO - 3882 - Monarchs Stadium Facility Site & Structure Repair	-	-	500,000	-	-	-	-	500,000
				Buildings & Logistics Total	**-**	**-**	**500,000**	**-**	**-**	**-**	**-**	**500,000**
				FND566 - Stadium (Monarchs) Total	**-**	**-**	**500,000**	**-**	**-**	**-**	**-**	**500,000**
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
		1		PRJ-010156 - Landfill Gas Collections System Expansion Project	-	200,000	1,300,000	-	-	-	-	1,500,000
				Public Works Total	**150,000**	**350,000**	**1,450,000**	**150,000**	**150,000**	**150,000**	**150,000**	**2,400,000**
				FND701 - Environment Trust Total	**150,000**	**350,000**	**1,450,000**	**150,000**	**150,000**	**150,000**	**150,000**	**2,400,000**
FND972 - County Project Fund												
Sheriff												
		1	☒	PRJ7315 - Jail Management System (JMS) (LF 2026 - 2035)	-	200,000	-	-	-	-	-	200,000
				Sheriff Total	**-**	**200,000**	**-**	**-**	**-**	**-**	**-**	**200,000**
				FND972 - County Project Fund Total	**-**	**200,000**	**-**	**-**	**-**	**-**	**-**	**200,000**
FND991 - Non-Debt Internal Improvement												
Public Works												
				PRG00088 - Fairfax Industrial Area TDD	120,000	126,251	126,251	126,251	-	-	-	378,753
				Public Works Total	**120,000**	**126,251**	**126,251**	**126,251**	**-**	**-**	**-**	**378,753**
				FND991 - Non-Debt Internal Improvement Total	**120,000**	**126,251**	**126,251**	**126,251**	**-**	**-**	**-**	**378,753**
				Capital Cash Project Summary Total	**33,638,159**	**46,097,735**	**30,143,858**	**39,812,251**	**27,784,176**	**25,587,948**	**25,365,900**	**194,791,868**

DEBT PROJECTS

2025 Amended-2026
Unified Government Budget



Memorial Hall Centennial:
Honoring 100 years of history. Embracing the future.

Capital Debt Policy:

Each year, the Unified Government (UG) reviews, prepares and adopts a multi-year capital plan. Capital such as infrastructure, technology, and major equipment are fundamental necessities required to provide water, sewer, transportation, sanitation, and other public services. In a community, the needs often overwhelm the resources to obtain those needs, and a capital plan is essential to strategically allocate those resources. Capital planning involves prioritizing, establishing project scope and cost, identifying revenue sources, and projecting what additional impact the project will have on future operating and maintenance costs.

Authority

The UG adopts a five (5) year capital plan, referred to as the 5-year Capital Improvement Program or CIP. The amounts in each fiscal year are approved by the commission through the budget process and give authority to spend those amounts in those years; however, it does not provide sufficient authority to issue debt. Separate project authorizations are required before debt can be issued for projects included in the debt section of the CIP.

Project Authorizations. Project authorizations establish

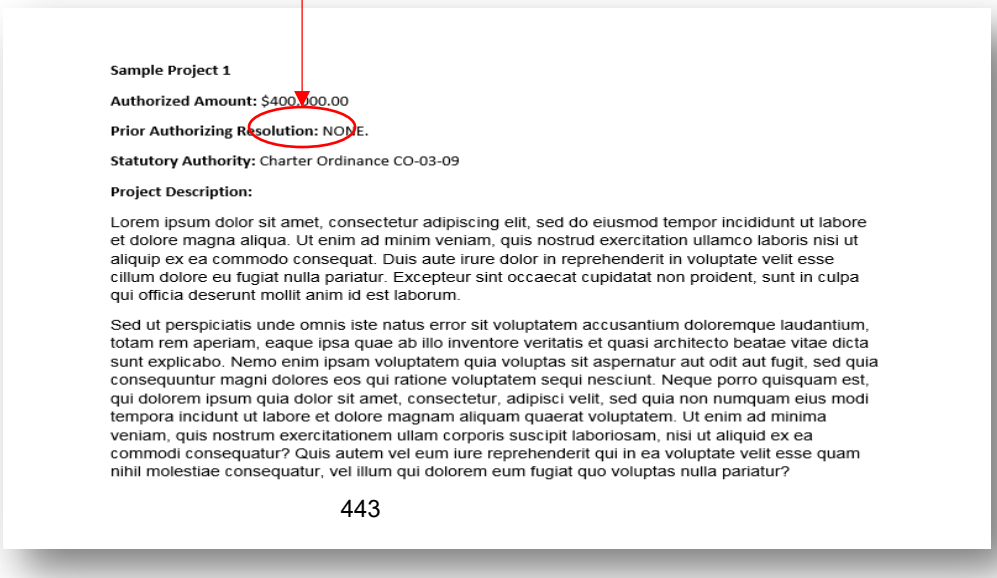
- the total amount of debt financing permitted for a project, and
- a description defining the allowable uses of the debt proceeds.

Historical Process. Prior to 2018, project authorizations were approved individually by separate resolutions. Between 2018 and 2024, the UG transitioned to a single consolidated Debt Authorization Report, which

- listed all the active debt-funded projects including those in progress or requiring conversion from temporary notes to permanent bonds,
- provided project scope and location details, and
- identified the total amount of debt previously authorized based on current and historical CIPs.

This consolidated approach streamlined the process and, when possible, was included directly in the annual budget document.

SAMPLE 5-YEAR CAPITAL MAINTENANCE AND IMPROVEMENTS PROGRAM							
Project	**Prior Year Amended Budget**	**Year 1 Original Budget**	**Year 2**	**Year 3**	**Year 4**	**Year 5**	**TOTAL**
Sample 1	$0	$100,000	$300,000	$0	$0	$0	$400,000
Sample 2	$100,000	$250,000	$500,000	$0	$0	$0	$750,000
Sample 3	$0	$1,000,000	$0	$0	$0	$0	$1,000,000
Sample 4	$0	$200,000	$300,000	$400,000	$500,000	$600,000	$2,000,000



Sample Project 1

Authorized Amount: $400,000.00

Prior Authorizing Resolution: NONE.

Statutory Authority: Charter Ordinance CO-03-09

Project Description:

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Updated Process. Starting in 2025, the UG's strategy is to issue less debt overall and further consolidate the approval process. Under this approach:

- Project authorizations will occur at the same time the bonds are authorized for sale.
- CIP approval alone does not grant debt authority; projects must receive additional approval during the year in which debt will actually be issued.
- All authorized projects intended to receive debt in the next upcoming issue will continue to be combined into a single resolution with an attached Debt Authorization Report.
- Projects approved in the CIP but not financed in that year do not carry forward and must be re-requested through the next CIP cycle.
- Stand-alone project authorizations may still occur when necessary.

Sale Resolution. While not legally required, the commission typically also approves a sale resolution prior to conducting a bond sale. This step is taken preemptively to ensure the commission will ultimately accept the sale. It would be detrimental for the UG to proceed with a sale and then be unable to formally approve the transaction. The sale resolution:

- Lists the projects intended to receive debt proceeds and the amount of those proceeds,
- May include parameters for the sale in order to be accepted.

Final Step: Acceptance of Sale Results. The final action in the debt issuance process is the commission's acceptance of the bond sale results, which formally approves the pricing and completes the debt issuance.

New Debt Strategy

Under the prior approach, the UG issued one-year temporary notes during the design and construction phases and converted them to permanent bonds once project costs were finalized. This approach aligned debt issuance with project spending and minimized the risk of borrowing too early. Beginning in 2025, the UG is transitioning to a new strategy in which permanent bonds are issued in the same year that projects are approved in the CIP, allowing debt service impacts to begin the following fiscal year.

Benefits of the New Strategy

The new approach provides several advantages:

1. **Reduced financing costs**
   Issuing permanent bonds upfront eliminates the cost of issuing and rolling temporary notes (including issuance fees, interest, and cost of carry). This results in fewer total transactions and lower long-term financing expenses.

2. **Greater transparency and predictability**
   Borrowing occurs in the same year that projects are approved, making the timing and future budget impact of debt service clearer to decision-makers and the public.

3. **Simplified approval and financing cycle**
   The process consolidates authorization and issuance, reducing administrative duplication and the need for multiple note rollovers over several years.

4. **More immediate alignment with long-term capital planning**
   Permanent bonds lock in long-term financing earlier, making multiyear capital planning and debt forecasting more stable.

Drawbacks and Risks

While the new strategy offers important benefits, it also introduces additional risks compared to the temporary note structure:

1. **Potential for overbonding**
   Because permanent bonds are issued before project spending occurs, project estimates must be solid and well-developed. If project costs decrease or scopes change, the UG risks borrowing more than needed.
2. **Higher arbitrage risk**
   With permanent bonds, unspent proceeds can remain outstanding for longer periods. If projects do not move forward promptly, the UG risks violating federal arbitrage rules due to earnings on unspent bond proceeds.
3. **Reduced flexibility compared to temporary notes**
   Temporary notes allowed financing to closely follow the pace of construction through annual renewals and adjustments. While bonds can still be issued in phases, doing so carries greater long-term commitment because bond repayment occurs over 20 years, not one.
4. **Front-loading of debt service**
   Because principal and interest payments begin the year after issuance, the new approach accelerates the impact on the operating budget relative to the former method, where payments began only after temporary notes were converted to permanent bonds.

Summary of Strategic Shift

The new strategy strengthens transparency and reduces financing costs but places greater emphasis on accurate upfront project planning and consistent project delivery schedules. Projects must be ready to proceed, cost estimates must be reliable, and departments must actively manage timelines to avoid arbitrage issues. The approach represents a shift from the flexibility of temporary note financing to a more disciplined, predictable, but structurally less forgiving bond-oriented model.

Debt Financing

The Debt Policy of the UG and the type of revenue backing determines the financing instrument and the structure.

Issuing jurisdiction. The UG can issue bonds as either the city or the county. County bonds must be used for projects that benefit the entire county, where city bonds contain only projects that benefit the city of Kansas City, Kansas. The UG also has debt issued by the Public Building Commission of the Unified Government (PBC). This debt typically involves an agreement between the PBC and the county.

Instrument. The two most common instruments employed by the UG are 1-year temporary notes, used during the initial phases of a project and 20-year bonds, which permanently finance amounts once final project costs are determined. Other instruments with varying terms may also be used, for example, sewer or stormwater project bonds may be issued with a 30-year term.

General Obligation Bonds. Typical CIP projects are permanently financed with general obligation bonds backed by ad valorem taxes which may be levied without limitation as to rate or amount upon all the taxable tangible property, real and personal, within the territorial limits of the issuing jurisdiction, excluding any unincorporated areas. The full faith, credit and resources of the issuer are irrevocably pledged for the prompt payment of principal and interest on the bonds as they become due. Because of this pledge, general obligation bonds are highly sought after and result in a reduced interest cost.

Enterprise Funds. Many of the outstanding general obligation bond issues include projects which have dedicated revenue sources. These projects (sanitary sewer, stormwater, golf-course, public levee, tax-increment financing districts, etc.) have their portion of debt service covered by a transfer from the applicable enterprise fund. These projects benefit from a reduced interest rate obtained from being included in a general obligation issue, because the

risk of the revenue source being insufficient to meet debt service needs is mitigated by the general obligation pledge.

Revenue Bonds. Bonds issued where the security for the bonds is the revenue generated by the projects which are being financed. Types of revenue could include fees assessed for a service, additional taxes or assessments from a special taxing district, or a pledge of incremental revenues generated by the development of an area.

Structure. The term of the bond, the debt service pattern, the redemption features, credit enhancement, and whether to capitalize interest are all decisions that affect the structure of the debt.

Term. The term of the bond is determined by what projects are included in the issue, each project's estimated useful life, and the average maturity. A capital project is one of such magnitude that its estimated life is often decades. To be fair and equitable it is important that each taxpayer that benefits from the improvement helps to pay for the improvement. It would not make sense to have today's taxpayers be overly burdened by having to pay for the entire asset, from which future generations are going to benefit, nor would it be prudent to shift the burden into the future, past the estimated useful life of the asset.

Debt Service Pattern. Debt service can be structured as equal payments throughout the life of the bond, or equal principal amortization, or can be weighted toward the front or rear of the bond.

Optional redemption features. Use of optional redemption features give the UG the flexibility to be able to make fiscal decisions that reflect the market conditions and or needs of the government.

Credit Enhancement. Credit enhancements can be included, with additional risk and/or additional cost, to help mitigate the perceived risk of an issue. The use of variable rate debt over fixed-rate debt are also factors to consider, all of which are managed by the UG's Debt Policy.

Capitalized Interest. For projects that have a dedicated revenue stream pledged to cover the debt service, interest payments during the construction period of the project may be rolled into the bond issue to provide financing during that time.

Purposes. To reduce costs of issuance and achieve a marketable amount, many projects of various types are combined into a single issue. A single temporary note or bond issue may contain 50 or more different projects. The proceeds of the municipal temporary notes and general obligation bonds are used for the purpose of paying (i) a portion of the cost of various street, bridge, utility, public parking, and other public projects; (ii) capitalized interest (if applicable); and (iii) the costs associated with the issuance. For specific series, please refer each Series' Official Statement.

Tax Status. Most of the projects the UG issues debt for are eligible to be included in tax-exempt financing which reduces the cost to the UG. Tax-exempt issues have lower interest costs than taxable issues but require ongoing oversight to ensure that the proceeds are only being used for allowable expenditures. A good example are public buildings. If a public building is benefited by proceeds for a capital project, such as a remodel, or a roof replacement, then for the duration that the bond that financed the project is outstanding, the public building must be monitored for compliance with the tax-exempt restrictions, i.e., no private use of the building can occur. Also referenced for each project is the state statute that gives the authority to issue debt for capital purposes, as well as a reference to any previous authorizing resolution or ordinance.

Debt Limits

The Unified Government of Wyandotte County/Kansas City, Kansas is authorized to issue indebtedness as a city of the first class and as a county. When issuing general obligation debt under its authority as a county, all areas within Wyandotte County provide the general obligation pledge for that debt. When issuing general obligation debt under its authority as a city, only the area within the incorporated boundaries of the City of Kansas City (the "City") is subject to taxation for that debt. The total outstanding general obligation indebtedness of the Unified Government is shown in the table below.

OUTSTANDING GENERAL OBLIGATION DEBT AS OF MARCH 27, 2025

Capital type	Non-Exempt	Storm or Sanitary Sewer *K.S.A. 10-309*	TIF *K.S.A. 12-1770*	Judgments or Settlments *K.S.A. 75-6113*	Total
Debt Applicable to Kansas City, Kansas					
Bonds	$ 251,741,518.00	$ 205,703,556.00	$ 14,114,926.00	$ 10,710,000.00	$ 482,270,000.00
Notes	$ -	$ -	$ -	$ -	$ -
Total City Bonds/Notes	**$ 251,741,518.00**	**$ 205,703,556.00**	**$ 14,114,926.00**	**$ 10,710,000.00**	**$ 482,270,000.00**
Debt Applicable to Wyandotte County, Kansas					
Bonds	$ 12,095,000.00	$ -	$ -	$ -	$ 12,095,000.00
Notes	$ -	$ -	$ -	$ -	$ -
Total County Bonds/Notes	**$ 12,095,000.00**	**$ -**	**$ -**	**$ -**	**$ 12,095,000.00**
GRAND TOTAL	**$ 263,836,518.00**	**$ 205,703,556.00**	**$ 14,114,926.00**	**$ 10,710,000.00**	**$ 494,365,000.00**

The following schedules present the available debt margin computations based on the 2024/25 equalized assessed tangible valuation, outstanding debt, and debt service funds as of March 27, 2025. The exceptions to the statutory limitations on bonded indebtedness include sanitary sewers or storm sewers or drains (K.S.A. 12-345(e)), certain tax increment financing redevelopment districts (K.S.A. 12 1770), judgments (K.S.A. 75 6113), streets outside of cities (K.S.A. 68-729) and for several other specific purposes.

Debt Limit Calculation

Outstanding TIF Debt	$	14,114,926
Less: 3% of 2024/25 Total Assessed Tangible Valuation of the City	$	(62,872,881)
Outstanding TIF Debt Subject to Debt Limit	**$**	**-**
2024/25 Total Equalized Assessed Tangible Valuation of the County	$	2,355,174,488
Debt Limit Ratio		30%
Debt Limit	**$**	**706,552,346**
Outstanding G.O. Debt Subject to Debt Limit	$	(263,836,518)
Outstanding TIF Debt Subject to Debt Limit	$	-
Debt Authority Remaining March 27, 2025	**$**	**442,715,828**

Bond Ratings

The creditworthiness of the UG is an essential aspect of its financial strategy, impacting the cost and accessibility of borrowing for crucial capital projects. Bond ratings, assigned by reputable credit rating agencies, provide a comprehensive evaluation of the government's ability to meet its debt obligations and serve as a reliable indicator for investors and stakeholders.

City General Obligation (GO) Bonds:

- **Moody's Rating: A1**
- **S&P Rating: AA Stable outlook**

The city of Kansas City, Kansas issues General Obligation (GO) bonds to support essential projects within its incorporated boundaries. These bonds are evaluated by credit rating agencies based on various factors such as the local economy, revenue streams, debt structure, and management practices. The assigned bond rating for City GO bonds underscores the city's financial strength and capacity to fulfill debt obligations tied to specific projects benefiting the city and its residents.

County General Obligation (GO) Bonds:

- **Moody's Rating: A1**
- **S&P Rating: AA Stable outlook**

Wyandotte County, as a governing entity, issues General Obligation (GO) bonds, with the entire county contributing to the general obligation pledge. Credit rating agencies assess the economic stability, tax base, financial

management, and other relevant factors to assign a bond rating for County GO bonds. This rating signifies the county's ability to honor debt obligations, with the combined backing of its localities.

Municipal Temporary Notes:

- **Moody's Rating: MIG 1**
- **S&P Rating: SP-1+**

The UG has utilized Municipal Temporary Notes to secure short-term financing for immediate funding needs related to various projects outlined in the CIP. The evaluation of Municipal Temporary Notes considers short-term financial viability, cash flow, and the specific terms and purpose of the temporary financing.

Public Building Commission Revenue Bonds:

- **Moody's Rating: A1**
- **S&P Rating: AA Stable outlook**

The PBC issues debt in order to finance improvements to county buildings. Projects financed by the Public Building Commission (PBC) operate under a lease-leaseback structure established between the UG and the PBC. This structure enables the PBC to leverage its market entry capabilities to finance county building projects that would typically be beyond the financial reach of the UG. Typically, PBC-funded projects are sustained through lease payments made by either the county or city, ensuring a viable financial mechanism to support these crucial initiatives.

The bond ratings assigned by credit rating agencies serve as an essential tool for investors and stakeholders to gauge the credit risk associated with the government's debt issuances. These ratings impact the interest rates at which the government can borrow funds, ultimately influencing the cost of financing for critical infrastructure projects.

The UG is committed to maintaining strong financial management practices and transparent reporting, aiming to sustain and enhance its bond ratings over time. These ratings affirm the government's dedication to prudent fiscal management and its ability to effectively manage debt to support the long-term growth and development of the community.

Capital Debt Overview

Five Year Capital Debt Projects: by Funding Source

UG debt is divided into 6 primary categories: city debt, county debt, sewer system utility debt, stormwater utility debt, electric utility debt, and state revolving loan Funds. These debt sections describe the funding source of the associated debt and the annual debt service payments by fund.

A *note about debt forecasting*: The schedules in this section are the debt repayments of the bonds issued through 2025 and not forecasts. Projects with budgets approved in the CIP but not issued are not reflected in the schedules below. The CIP process involves forecasting debt affordability by considering the differences in the budget approval vs. the timing of debt issuance, as dictated by the schedule and timing of each of the projects to determine when the impact of debt repayments will occur.

City. City debt is primarily funded through dedicated revenues deposited into the City Bond and Interest fund. This debt is further divided into streets, bridges, traffic engineering, facilities, parks & recreation, and community projects. TIF projects supported by general obligation (GO) backing receive revenue commitments from the designated district, comprising incremental property, sales, and/or use tax revenues to cover debt service. In situations where these revenues fall short, the City Bond & Interest fund revenues bridge the gap. Consequently, these funds are earmarked within the City Bond & Interest fund, but are accounted for in separate subfunds. Although PBC revenue bonds are generally used to finance county projects, the UG Medical Clinic repayment was split between the city and county Bond & Interest funds. The allocation for city debt is $10 million for 2026.

County. County debt is primarily funded through dedicated revenues deposited into the County Bond and Interest fund. The county utilizes PBC revenue bonds as a financial instrument to fund public building projects that would

otherwise be constrained by a $300,000 limit. This financing method considers the value of the improvement being undertaken and involves a lease-leaseback arrangement between the county and the PBC. The earmarked allocation for County General Obligation (GO) and PBC debt for the year 2026 has been reduced to $0.

City B&I payments by Year
GO, PBC, GO backed TIF

	Principal	P&I
2026	23,484,444.96	33,357,204.03
2027	26,737,424.61	35,245,405.21
2028	22,356,603.78	29,753,019.82
2029	22,627,802.44	29,121,457.00
2030	21,724,095.33	27,322,311.51
2031	15,090,299.05	19,825,726.63
2032	14,304,533.16	18,465,127.70
2033	12,620,356.50	16,262,662.56
2034	12,308,959.50	15,536,687.89
2035	12,077,500.00	14,884,953.75
2036	11,480,000.00	13,884,472.50
2037	10,772,500.00	12,789,243.74
2038	9,732,500.00	11,372,618.76
2039	8,530,000.00	9,848,206.24
2040	7,675,000.00	8,712,018.76
2041	6,030,000.00	6,809,187.50
2042	4,640,000.00	5,195,706.25
2043	4,065,000.00	4,424,481.25
2044	2,995,000.00	3,190,400.00
2045	1,890,000.00	1,965,600.00

County B&I payments by Year
GO, PBC

	Principal	P&I
2026	4,294,276.00	5,896,478.46
2027	4,391,300.00	5,824,012.68
2028	4,565,173.50	5,825,938.78
2029	3,815,561.50	4,896,402.88
2030	2,995,000.00	3,942,437.54
2031	3,100,000.00	3,937,543.78
2032	3,205,000.00	3,938,568.78
2033	3,320,000.00	3,944,456.28
2034	3,430,000.00	3,938,868.80
2035	2,765,000.00	3,154,006.30
2036	2,855,000.00	3,157,456.30
2037	2,795,000.00	3,007,968.80
2038	2,880,000.00	3,003,187.52
2039	610,000.00	637,787.50
2040	625,000.00	639,062.50
2041	-	-
2042	-	-
2043	-	-
2044	-	-
2045	-	-

Sewer. Sewer system debt is funded through debt service within the Sewer Fund that is generated by charges for service as an enterprise fund. This fund supports large projects and ongoing maintenance programs to help the sustainability of the Sewer Fund through generating additional revenue sources and reducing operating expenses. In future years projects will continue to be built into the sewer system to help address the sanitary sewer system and the consent decree from the Environmental Protection Agency (EPA).

Storm. The stormwater utility is funded through debt service within the Storm Water fund that is generated primarily through a storm water fee assessed on a utility bill to community properties. In 2025 the UG implemented a imperviable surface rate to support storm water services going forward for a more sustainable and equitable funding model.

Sewer Fund Debt Service by Year
GO

	Principal	P&I
2026	8,606,874.20	16,713,052.60
2027	9,887,402.12	16,685,185.16
2028	10,067,545.08	16,450,078.44
2029	10,340,634.09	16,293,932.85
2030	10,633,266.31	16,107,822.43
2031	9,438,073.03	14,455,021.45
2032	9,715,522.95	14,342,360.24
2033	9,628,621.00	13,883,719.70
2034	9,893,820.00	13,793,404.06
2035	9,950,000.00	13,479,893.76
2036	9,860,000.00	13,017,375.02
2037	9,485,000.00	12,268,200.02
2038	9,420,000.00	11,833,675.01
2039	9,575,000.00	11,637,193.77
2040	9,445,000.00	11,147,762.51
2041	8,965,000.00	10,308,506.25
2042	8,230,000.00	9,218,237.50
2043	6,250,000.00	6,892,443.75
2044	5,470,000.00	5,861,200.00
2045	4,310,000.00	4,482,400.00

Stormwater Fund Debt Service by Year
GO

	Principal	P&I
2026	1,457,680.84	2,064,492.90
2027	1,507,673.27	2,061,081.55
2028	1,573,351.14	2,069,560.76
2029	1,626,563.47	2,064,551.61
2030	1,675,138.36	2,062,365.06
2031	1,556,627.92	1,891,015.88
2032	1,502,443.89	1,782,422.75
2033	1,516,022.50	1,747,982.80
2034	1,194,720.50	1,378,621.84
2035	1,055,000.00	1,195,812.52
2036	790,000.00	897,243.76
2037	820,000.00	902,343.76
2038	840,000.00	894,787.51
2039	255,000.00	282,206.25
2040	240,000.00	260,118.75
2041	125,000.00	138,343.75
2042	75,000.00	84,212.49
2043	80,000.00	86,206.25
2044	75,000.00	78,000.00
2045	-	-

Electric. There are four series of bonds that contain projects which were done in partnership with the Board of Public Utilities (BPU). These projects include 1) the Emergency Radio Project, financed with PBC Series 2013-A, and County GO Series 2014-C & 2015-C; and 2) Leavenworth Road, 63th to 38th Utility Relocations financed with City GO Series 2018-A. As the issuer of the bonds, the UG makes payments for the debt service, but the BPU contributes towards the payments.

Sewer Revolving Loans. The UG has entered into loan agreements with the Kansas Department of Health and Environment. These loans are used to finance improvements into the wastewater system. There is currently one loan outstanding.

Electric Utility Debt Service by Year
GO, PBC

	Principal	P&I
2026	411,724.00	490,528.71
2027	426,200.00	491,352.99
2028	442,326.50	493,183.15
2029	264,438.50	300,244.05
2030	77,500.00	104,853.13
2031	80,000.00	105,028.13
2032	82,500.00	104,328.13
2033	85,000.00	104,250.00
2034	87,500.00	104,093.75
2035	92,500.00	105,593.75
2036	95,000.00	105,087.50
2037	97,500.00	104,500.00
2038	102,500.00	106,087.50

Sewer Revolving Loans Debt Service by Year
GO

	Principal	P&I
2026	933,937.48	1,201,247.54
2027	959,702.65	1,201,247.54
2028	986,178.64	1,201,247.54
2029	1,013,385.02	1,201,247.54
2030	1,041,341.96	1,201,247.54
2031	1,070,070.19	1,201,247.54
2032	1,099,590.96	1,201,247.54
2033	1,129,926.14	1,201,247.54
2034	1,161,098.17	1,201,247.54
2035	592,506.46	600,623.77
2036	-	-
2037	-	-
2038	-	-

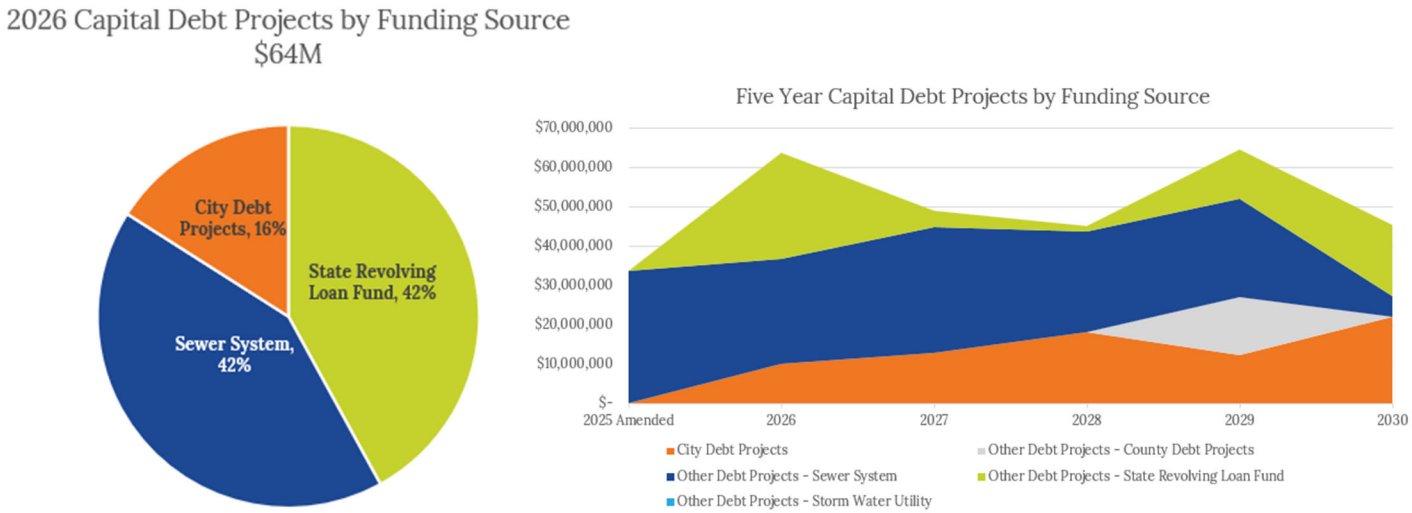
Five Year Capital Debt Projects: by Category

City debt is primarily funded through dedicated revenues deposited into the City Bond and Interest fund. This debt is further divided into streets, bridges, traffic engineering, facilities, parks & recreation, and community projects. Administratively the UG has set a $15 million debt level target for the UG to allow for a gradual transition to allow greater funding of cash projects and reduce the reliance on a dedicated mill rate to the City Bond and Interest Fund. The allocation for city debt is $17 million for 2025.

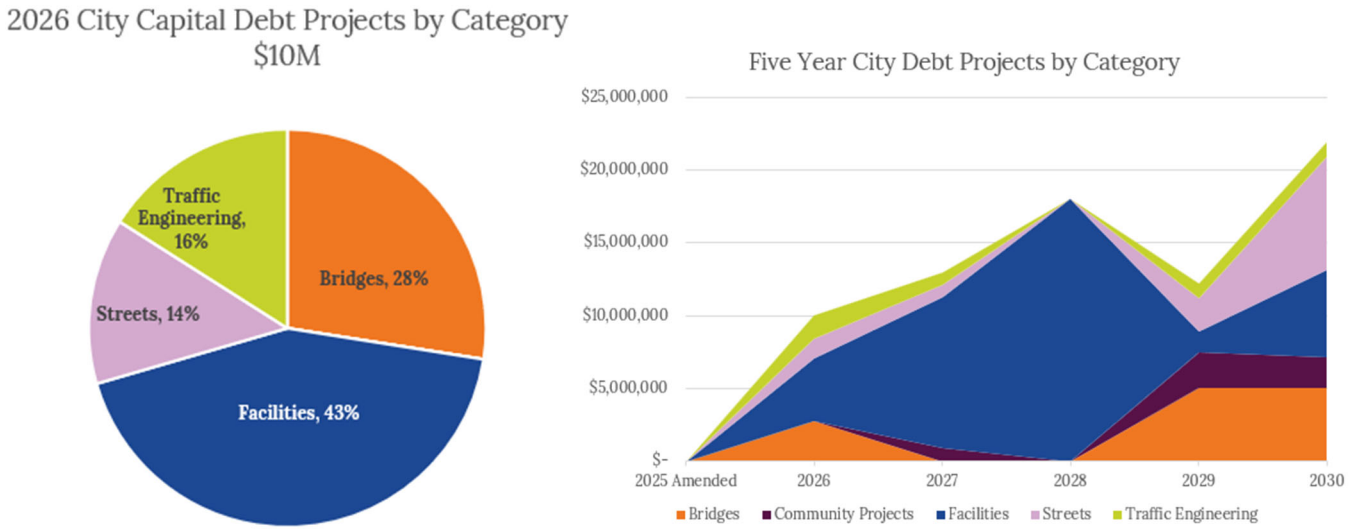
In future years the UG is seeking to work towards increasing the level of funding that is allocated to infrastructure in accordance with the UG Citizen Survey. In addition there are needs that have been identified for fire, police, and other UG facilities that have been deferred and are currently on the CIP schedule for outer years.

Five Year Capital Debt Projects by Funding Source

	2025 Amended	2026	2027	2028	2029	2030
City Debt Projects						
Bridges	$ -	$ 2,750,000	$ -	$ -	$ 5,000,000	$ 5,000,000
Community Projects	$ -	$ -	$ 900,000	$ -	$ 2,500,000	$ 2,100,000
Facilities						
Buildings & Logistics	$ -	$ 1,300,000	$ 900,000	$ -	$ 1,400,000	$ -
Fire	$ -	$ 1,000,000	$ -	$ 18,000,000	$ -	$ 6,000,000
Other Depts	$ -	$ 1,000,000	$ -	$ -	$ -	$ -
Police	$ -	$ 1,000,000	$ 9,500,000	$ -	$ -	$ -
Facilities Total	$ -	$ 4,300,000	$ 10,400,000	$ 18,000,000	$ 1,400,000	$ 6,000,000
Streets						
Maintenance	$ -	$ 1,350,000	$ 800,000	$ -	$ 2,300,000	$ 7,800,000
Streets Total	$ -	$ 1,350,000	$ 800,000	$ -	$ 2,300,000	$ 7,800,000
Traffic Engineering	$ -	$ 1,600,000	$ 882,000	$ -	$ 972,405	$ 1,021,025
City Debt Projects Total	$ -	$ 10,000,000	$ 12,982,000	$ 18,000,000	$ 12,172,405	$ 21,921,025
Other Debt Projects						
County Debt Projects	$ -	$ -	$ -	$ -	$ 14,700,000	$ -
Sewer System	$ 33,780,960	$ 26,812,000	$ 31,785,000	$ 25,786,800	$ 25,055,100	$ 5,442,500
State Revolving Loan Fund	$ -	$ 26,793,500	$ 4,250,000	$ 1,200,000	$ 12,660,000	$ 17,940,000
Storm Water Utility	$ -	$ -	$ -	$ -	$ -	$ -
Other Debt Projects Total	$ 33,780,960	$ 53,605,500	$ 36,035,000	$ 26,986,800	$ 52,415,100	$ 23,382,500
Grand Total	$ 33,780,960	$ 63,605,500	$ 49,017,000	$ 44,986,800	$ 64,587,505	$ 45,303,525



In 2026, 42% of debt projects will be funded by the sewer system and state revolving loan funds, each. 16% will be city debt projects for facilities, bridges, streets, community projects, and traffic engineering. Sewer and city debt will be built out in future years to meet the needs of the utilities at the funding levels that the respective funding sources can sustain.

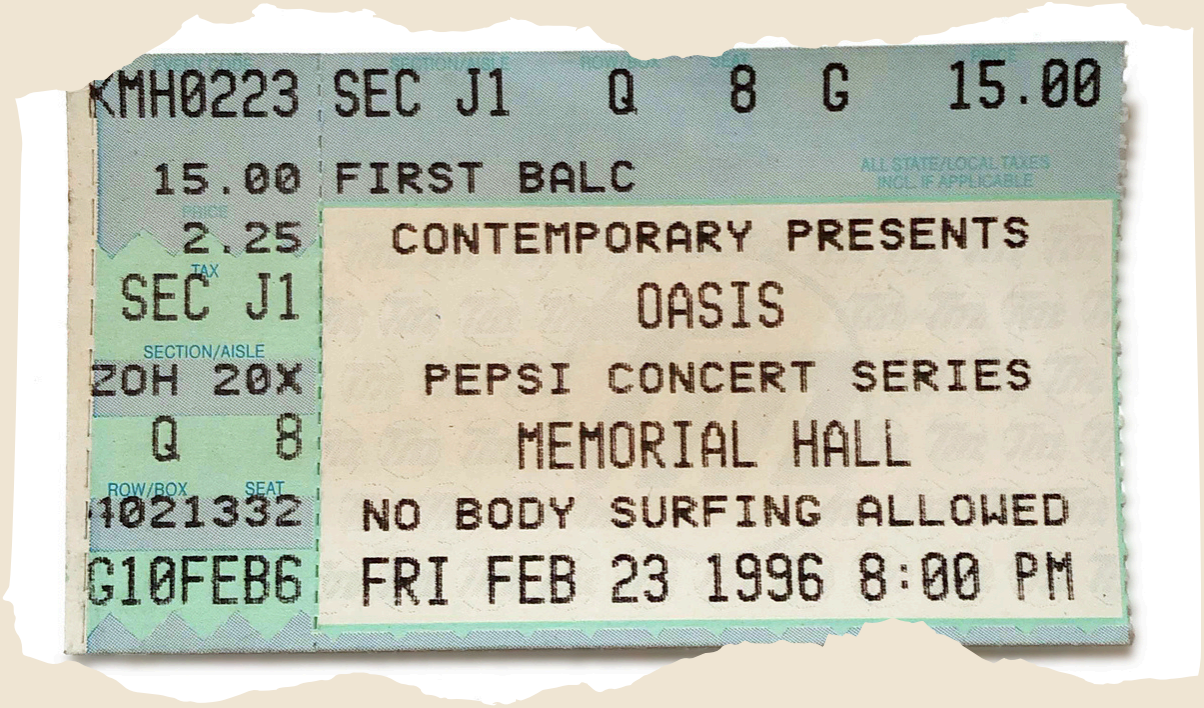


The UG has set a new debt target of $10 million for city debt projects. The majority of this funding is dedicated to facilities (43%), then bridges (28%), traffic engineering (16%), and streets (14%). Future years show the city debt budget increasing over $10 million. However, the future strategy of debt reduction is to only issue debt to match expiring debt payments each year.

DEBT PROJECTS SCHEDULE

2025 Amended-2026

Unified Government Budget



Memorial Hall Centennial:
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UNIFIED GOVERNMENT
2026 - 2030 Proposed Capital Improvement Program (CIP)
DEBT FINANCED PROJECTS

Project Type	Annual	Dept Priority	MSF	CIP	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30
City Debt Projects												
Streets												
	☒	1	☒	PRG00011 - Annual Pavement Preservation Program	-	-	-	-	-	-	5,000,000	5,000,000
	☒	3	☒	PRG00014 - Annual Alley Improvement Program	-	-	400,000	-	-	-	2,000,000	2,400,000
	☒	1	☒	PRG00017 - Annual Concrete Repair Program	-	-	450,000	-	-	1,500,000	-	1,950,000
	☒	1	☒	PRG00258 - Annual Neighborhood ADA Pedestrian Handicapped Ramps	-	-	500,000	800,000	-	800,000	800,000	2,900,000
				Maintenance Total	**-**	**-**	**1,350,000**	**800,000**	**-**	**2,300,000**	**7,800,000**	**12,250,000**
				Streets Total	**-**	**-**	**1,350,000**	**800,000**	**-**	**2,300,000**	**7,800,000**	**12,250,000**
Bridges												
		1		AUTO - 3690 - Kansas Avenue Bridge Replacement Design	-	-	-	-	-	5,000,000	-	5,000,000
		1		AUTO - 3819 - Central Avenue Bridge Design	-	-	-	-	-	-	5,000,000	5,000,000
	☒	1	☒	PRG00019 - Annual Bridge Repair	-	-	600,000	-	-	-	-	600,000
				PRJ-010154 - Bridge #317 (Storm) 126th & Polfer Replacement	-	-	850,000	-	-	-	-	850,000
		1		PRJ-010159 - Bridge #282, Holiday Drive, Replacement	-	-	700,000	-	-	-	-	700,000
		1		PRJ-010160 - Bridge #260, K5 & 107th St, Replacement	-	-	600,000	-	-	-	-	600,000
				Bridges Total	**-**	**-**	**2,750,000**	**-**	**-**	**5,000,000**	**5,000,000**	**12,750,000**
Traffic Engineering												
	☒	3		PRG00155 - Annual Priority Traffic Signal Replacements	-	-	1,600,000	882,000	-	972,405	1,021,025	4,475,430
				Traffic Engineering Total	**-**	**-**	**1,600,000**	**882,000**	**-**	**972,405**	**1,021,025**	**4,475,430**
Facilities												
	☒	1	☒	PRG00020 - Annual Facilities/Parking Maintenance & Repair	-	-	700,000	550,000	-	700,000	-	1,950,000
	☒	1		PRG00219 - Annual City Elevator Upgrades	-	-	600,000	350,000	-	700,000	-	1,650,000
				Buildings & Logistics Total	**-**	**-**	**1,300,000**	**900,000**	**-**	**1,400,000**	**-**	**3,600,000**
		1		AUTO - 3760 - Fire Station Remodel	-	-	-	-	-	-	6,000,000	6,000,000
		1		AUTO - 3768 - Fire Station Remodel	-	-	-	-	-	-	-	-
		3		PRJ8085 - Fire Station Replacement	-	-	1,000,000	-	18,000,000	-	-	19,000,000
				Fire Total	**-**	**-**	**1,000,000**	**-**	**18,000,000**	**-**	**6,000,000**	**25,000,000**
		1		PRJ-010043 - KCKPD West Patrol Station	-	-	1,000,000	9,500,000	-	-	-	10,500,000
				Police Total	**-**	**-**	**1,000,000**	**9,500,000**	**-**	**-**	**-**	**10,500,000**
		1		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	**-**	**-**	**4,300,000**	**10,400,000**	**18,000,000**	**1,400,000**	**6,000,000**	**40,100,000**

UNIFIED GOVERNMENT
2026 - 2030 Proposed Capital Improvement Program (CIP)
DEBT FINANCED PROJECTS

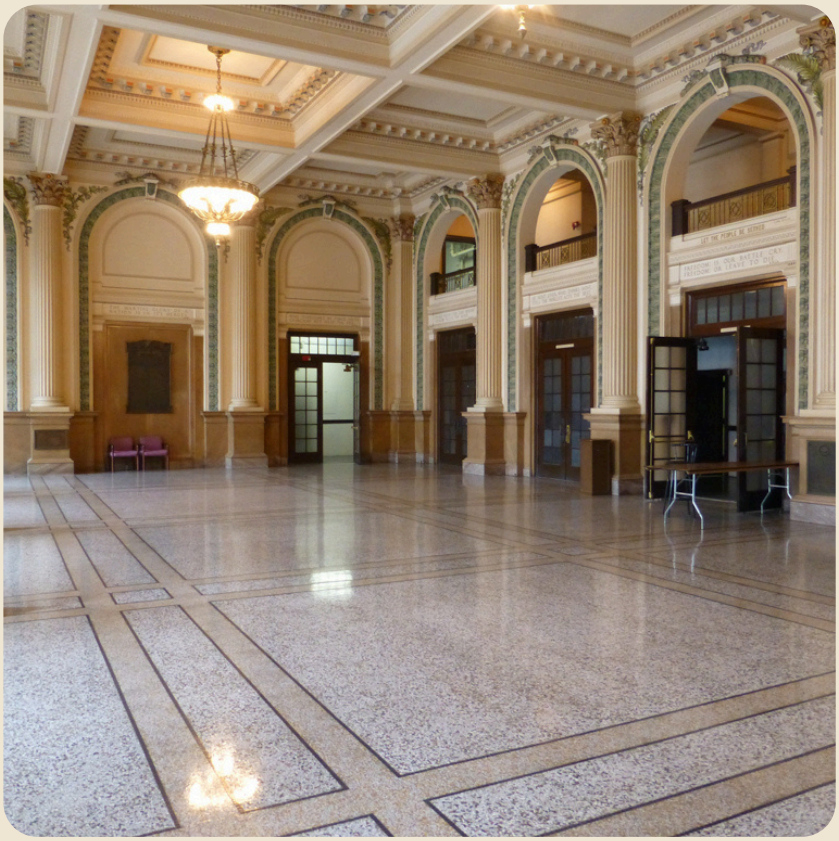
Project Type	Annual	Dept Priority	MSF	CIP	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30
Community Projects												
		1		PRJ-010041 - KCK Riverfront Park - Infrastructure	-	-	-	-	-	2,500,000	2,100,000	4,600,000
		1	☒	PRJ-010134 - 6th Street Urban Trail - HUD CPF/MARC STBG	-	-	-	900,000	-	-	-	900,000
				Community Projects Total	**-**	**-**	**-**	**900,000**	**-**	**2,500,000**	**2,100,000**	**5,500,000**
				City Debt Projects	**-**	**-**	**10,000,000**	**12,982,000**	**18,000,000**	**12,172,405**	**21,921,025**	**75,075,430**
Other Debt Projects												
Sewer System												
			☒	AUTO - 3919 - Future Identified Projects TBD	-	-	26,812,000	31,785,000	25,786,800	25,055,100	5,442,500	114,881,400
	☒	1	☒	PRG00227 - Annual Sanitary Sewer Rehab	-	2,000,000	-	-	-	-	-	2,000,000
	☒	1		PRG00229 - Annual Wastewater System Renewal, 2025	10,000,000	3,169,854	-	-	-	-	-	3,169,854
	☒	3		PRG00232 - Annual CSO Control Measures Overflow Reduction Program, 2025	15,000,000	27,611,106	-	-	-	-	-	27,611,106
	☒	3	☒	PRG00233 - Annual Sanitary Sewer System Capacity Upgrades, 2025	1,700,000	-	-	-	-	-	-	-
	☒	1		PRG00356 - Annual SSO Control Measure Overflow Reduction Program, 2025	1,000,000	1,000,000	-	-	-	-	-	1,000,000
		1		PRJ6045 - Kaw Point Modernization with Biosolids Solution	54,600,000	-	-	-	-	-	-	-
				Sewer System Total	**82,300,000**	**33,780,960**	**26,812,000**	**31,785,000**	**25,786,800**	**25,055,100**	**5,442,500**	**148,662,360**
State Revolving Loan Fund												
			☒	AUTO - 3919 - Future Identified Projects TBD	-	-	26,793,500	4,250,000	1,200,000	12,660,000	17,940,000	62,843,500
		1		PRG00357 - 2024 SRF Jersey Creek CSO and Stormwater Program	37,000,000	-	-	-	-	-	-	-
				State Revolving Loan Fund Total	**37,000,000**	**-**	**26,793,500**	**4,250,000**	**1,200,000**	**12,660,000**	**17,940,000**	**62,843,500**
Storm Water Utility												
	☒	3		PRG00274 - Stormwater Capacity and Water Quality Enhancements, 2025	1,080,000	-	-	-	-	-	-	-
		1	☒	PRJ5067 - USACE-GI Jersey Creek Naturalization Investigation f/k/a Jersey Creek Naturalization	150,000	-	-	-	-	-	-	-
				Storm Water Utility Total	**1,230,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

UNIFIED GOVERNMENT
2026 - 2030 Proposed Capital Improvement Program (CIP)
DEBT FINANCED PROJECTS

Project Type	Annual	Dept Priority	MSF	CIP	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30
County Debt Projects												
		1		AUTO - 2576 - Remodel Emergency Operations Center	-	-	-	-	-	2,000,000	-	2,000,000
		1		AUTO - 2580 - WYCO Lake Roads	-	-	-	-	-	1,200,000	-	1,200,000
		1		AUTO - 3765 - Wyandotte County Park Water Line Replacement	-	-	-	-	-	1,500,000	-	1,500,000
		1		AUTO - 3880 - Pierson Park Water Line Replacement	-	-	-	-	-	1,500,000	-	1,500,000
		1	☒	AUTO - 3881 - Marshall Creek Bridge Replacement	-	-	-	-	-	1,500,000	-	1,500,000
		1		PRJ7316 - APX Radio Replacement Project	-	-	-	-	-	2,500,000	-	2,500,000
		1		PRJ8220 - Courthouse	-	-	-	-	-	1,000,000	-	1,000,000
		3		PRJ8229 - Treasury Offices Consolidation	-	-	-	-	-	3,500,000	-	3,500,000
				County Debt Projects Total	**-**	**-**	**-**	**-**	**-**	**14,700,000**	**-**	**14,700,000**
				Other Debt Projects	**120,530,000**	**33,780,960**	**53,605,500**	**36,035,000**	**26,986,800**	**52,415,100**	**23,382,500**	**226,205,860**
				All Debt Projects Total	**120,530,000**	**33,780,960**	**63,605,500**	**49,017,000**	**44,986,800**	**64,587,505**	**45,303,525**	**301,281,290**

2026 PROJECT DESCRIPTIONS

2025 Amended-2026
Unified Government Budget



Memorial Hall Centennial:
Honoring 100 years of history. Embracing the future.

Project Title (Project #): Annual Alley Improvement Program (PRG00014)

Priority Based Budgeting Results: Reduce Blight, Increase Safety and Perception of Safety, Improve Customer Service and Communication, Infrastructure

Department: Public Works **Scheduled Completion Date:**



Description and Scope of Work: Annual project that will involve the milling, concrete pouring, asphalt overlay, resurfacing, utility cover adjustments, pavement marking, traffic control modifications, Americans With Disabilities Act compliant street to sidewalk access, including any appurtenances related thereto, any necessary land acquisitions, and associated engineering, design, inspection, removal, replacement, and construction costs associated with the replacement or repair of alleyways adjacent to some but not all locations below:

Armourdale/Argentine

MERRIAM LANE, from COUNTY LINE ROAD to 34TH STREET
12TH STREET, from SHAWNEE AVENUE to CUSTER AVENUE
12TH STREET, from HASBROOK AVENUE to SHAWNEE AVENUE
12TH STREET, from PENNSYLVANIA AVENUE to OSAGE AVENUE
43RD AVENUE, from BOOTH STREET to ADAMS STREET
43RD AVENUE, from FISHER STREET to BOOTH STREET
MISSION ROAD, from 42ND AVENUE to 42ND AVENUE
43RD AVENUE, from PEARL STREET to LLOYD STREET
43RD AVENUE, from EATON STREET to CAMBRIDGE STREET
43RD AVENUE, from FRANCIS STREET to EATON STREET
43RD AVENUE, from RAINBOW BOULEVARD to FRANCIS STREET
5TH STREET, from SOUTHWEST BOULEVARD to SEMINARY STREET
MINNIE STREET, from SOUTHWEST BOULEVARD to SEMINARY STREET
MINNIE STREET, from SEMINARY STREET to SE END
SEMINARY STREET, from MINNIE STREET to HILL STREET
SOUTHWEST BOULEVARD, from LINCOLN STREET to HILL STREET
SOUTHWEST BOULEVARD, from MINNIE STREET to LINCOLN STREET
BOOTH STREET, from 38TH AVENUE to NORTH END
RAINBOW EXT, from SOUTHWEST BOULEVARD to SEMINARY STREET
SEMINARY STREET, from HILL STREET to RAINBOW EXT
IOWA STREET, from SEMINARY STREET to SUMMIT STREET
RUBY AVENUE, from WOODLAND BOULEVARD to 30TH STREET
SOUTHWEST BOULEVARD, from 9TH STREET to 9TH STREET
SOUTHWEST BOULEVARD, from BOEKE STREET to 9TH STREET
STATE LINE ROAD, from 43RD AVENUE to 42ND AVENUE
STATE LINE ROAD, from 43RD PL to 43RD AVENUE
STATE LINE ROAD, from SENECA AVENUE to 43RD PL
STATE LINE ROAD, from 46TH AVENUE to 45TH AVENUE
STATE LINE ROAD, from SOUTH END to 46TH AVENUE
WOODLAND BOULEVARD, from SILVER AVENUE to METROPOLITAN AVENUE
10TH STREET, from KANSAS AVENUE to SCOTT AVENUE
10TH STREET, from CUSTER AVENUE to KANSAS AVENUE
42ND STREET, from STRONG AVENUE to POWELL AVENUE
42ND STREET, from STRONG AVENUE to STRONG AVENUE
42ND STREET, from METROPOLITAN AVENUE to STRONG AVENUE
43RD AVENUE, from CAMBRIDGE STREET to STATE LINE ROAD
BARBER AVENUE, from CAMBRIDGE STREET to EAST END
BARBER AVENUE, from EATON STREET to CAMBRIDGE STREET
EATON STREET, from SOUTHWEST BOULEVARD to ELMWOOD AVENUE
EATON STREET, from BARBER AVENUE to ELMWOOD AVENUE
SEMINARY STREET, from 5TH STREET to IOWA STREET
IOWA STREET, from SEMINARY STREET to SEMINARY STREET
KANSAS AVENUE, from DS@261E NB I-635 TO WB KANSAS AVENUE/K-32 to NB I-635 HWY TO SB S 39TH STREET
36TH AVENUE, from NW END to 36TH AVENUE

36TH AVENUE, from NW END to 36TH AVENUE
ELMWOOD AVENUE, from EATON STREET to EAST END
LAWRENCE AVENUE, from CAMBRIDGE STREET to EAST END
STATE LINE ROAD, from FEDERAL AVENUE to ESTERLY AVENUE
STATE LINE ROAD, from 37TH AVENUE to 36TH AVENUE
36TH AVENUE, from CAMBRIDGE STREET to STATE LINE ROAD
36TH AVENUE, from EATON STREET to CAMBRIDGE STREET
37TH AVENUE, from EATON STREET to CAMBRIDGE STREET
BRISTOW AVENUE, from FRANCIS PL to FRANCIS STREET
CAMBRIDGE STREET, from 37TH AVENUE to 36TH AVENUE
CAMBRIDGE STREET, from 38TH AVENUE to 37TH AVENUE
CHESTER AVENUE, from FRANCIS STREET to EATON STREET
CHESTER AVENUE, from FRANCIS PL to FRANCIS STREET
ESTERLY AVENUE, from FRANCIS STREET to STATE LINE ROAD
FEDERAL AVENUE, from EATON STREET to STATE LINE ROAD
FRANCIS PL, from CHESTER AVENUE to BRISTOW AVENUE
FRANCIS STREET, from CHESTER AVENUE to BRISTOW AVENUE
39TH AVENUE, from CAMBRIDGE STREET to STATE LINE ROAD
STATE LINE ROAD, from UNNAMED – 4379 to 38TH AVENUE
STATE LINE ROAD, from 39TH AVENUE to UNNAMED – 4379
CAMBRIDGE STREET, from UNNAMED – 4379 to 38TH AVENUE
CAMBRIDGE STREET, from 39TH AVENUE to UNNAMED – 4379
MISSION ROAD, from 45TH AVENUE to 44TH PL
MISSION ROAD, from 46TH AVENUE to 46TH AVENUE
MISSION ROAD, from COUNTY LINE ROAD to 46TH AVENUE
43RD AVENUE, from ADAMS STREET to RAINBOW BOULEVARD
43RD AVENUE, from THOMPSON STREET to MINNIE STREET
43RD AVENUE, from MISSION ROAD to THOMPSON STREET
43RD AVENUE, from PEARL STREET to PEARL STREET
43RD AVENUE, from FISHER STREET to FISHER STREET
43RD AVENUE, from LLOYD STREET to FISHER STREET
SOUTHWEST BOULEVARD, from CHEROKEE STREET to MINNIE STREET
CHEROKEE STREET, from SOUTHWEST BOULEVARD to SEMINARY STREET
CHEROKEE STREET, from SEMINARY STREET to SE END
SEMINARY STREET, from IOWA STREET to CHEROKEE STREET
IOWA STREET, from SOUTHWEST BOULEVARD to SEMINARY STREET
SOUTHWEST BOULEVARD, from 5TH STREET to 5TH STREET
SOUTHWEST BOULEVARD, from MILL STREET to EARLY STREET
43RD AVENUE, from MINNIE STREET to PEARL STREET
39TH AVENUE, from SPRINGFIELD STREET to BOOTH STREET
BOOTH STREET, from 39TH AVENUE to 38TH AVENUE
38TH AVENUE, from SPRINGFIELD STREET to BOOTH STREET
39TH AVENUE, from BOOTH STREET to ADAMS STREET
SOUTHWEST BOULEVARD, from 31ST STREET to NE END
31ST STREET, from SOUTHWEST BOULEVARD to SE END
SOUTHWEST BOULEVARD, from TREMONT STREET to MISSION ROAD TO SOUTHWEST BOULEVARD
MISSION ROAD, from 43RD AVENUE to 42ND AVENUE
MISSION ROAD, from 45TH AVENUE to 45TH AVENUE
MISSION ROAD, from 44TH TERRACE to 44TH AVENUE
MISSION ROAD, from ROSEDALE PARK ROAD to 40TH TERRACE
SOUTHWEST BOULEVARD, from 9TH STREET to MILL STREET
7TH STREET ACCESS ROAD, from PAWNEE AVENUE to CHEYENNE AVENUE
SOUTHWEST BOULEVARD, from SOUTHWEST BOULEVARD TO MISSION ROAD to NB MISSION ROAD TO SOUTHWEST BOULEVARD
42ND STREET, from POWELL AVENUE to SWARTZ ROAD
SOUTHWEST BOULEVARD, from RAINBOW EXT to MARSHALL STREET
HILL STREET, from SOUTHWEST BOULEVARD to SEMINARY STREET
RAINBOW EXT, from SEMINARY STREET to BOOTH STREET
KANSAS AVENUE, from NB S 39TH STREET TO NB I-635 HWY to DS@163E NB S 39TH STREET TO NB I-635 HWY
KANSAS AVENUE, from DS@163E NB S 39TH STREET TO NB I-635 HWY to DS@460E NB S 39TH STREET TO NB I-635

HWY
SILVER AVENUE, from WOODLAND BOULEVARD to RUBY TRFY
SILVER AVENUE, from WOODLAND BOULEVARD to WOODLAND BOULEVARD
KANSAS AVENUE, from 12TH STREET to 11TH STREET
KANSAS AVENUE, from VALLEY STREET to 12TH STREET
KANSAS AVENUE, from 14TH STREET to VALLEY STREET
KANSAS AVENUE, from BOEKE STREET to ARGENTINE BOULEVARD
KANSAS AVENUE, from ARGENTINE BOULEVARD to MILL STREET
KANSAS AVENUE, from MILL STREET to MILL STREET
KANSAS AVENUE, from FERREE STREET to BOEKE STREET
KANSAS AVENUE, from SB 18TH/US-69 TO WB KANSAS AVENUE to SB 18TH/US-69 TO EB KANSAS AVENUE
KANSAS AVENUE, from KANSAS AVENUE/K-32 TO NB 18TH/US-69 to BAYARD AVENUE
KANSAS AVENUE, from UNNAMED – 6079 to 14TH STREET
KANSAS AVENUE, from NB 18TH/US-69 TO EB KANSAS AVENUE to UNNAMED – 6079
STEELE ROAD, from WB STEELE ROAD TO NB 18TH STREET/US-69 to 15TH STREET
STEELE ROAD, from NB 18TH STREET/US-69 TO WB STEELE ROAD to SEELE ROAD
WOODLAND BOULEVARD, from SILVER AVENUE to SILVER AVENUE
SOUTHWEST BOULEVARD, from FERREE STREET to BOEKE STREET
SOUTHWEST BOULEVARD, from DS@283E 10TH STREET to FERREE STREET
KANSAS AVENUE, from 6TH STREET to 5TH STREET
SUMMIT STREET, from SW END to MINNIE STREET
37TH AVENUE, from CAMBRIDGE STREET to STATE LINE ROAD
38TH AVENUE, from CAMBRIDGE STREET to STATE LINE ROAD
SOUTHWEST BOULEVARD TO MISSION ROAD, from DS@456W SOUTHWEST BOULEVARD to DS@568N SOUTHWEST BOULEVARD
39TH AVENUE, from WEST END to THOMPSON STREET
MISSION ROAD, from 42ND AVENUE to ROSEDALE PARK ROAD
METROPOLITAN AVENUE, from 30TH STREET to 29TH STREET
METROPOLITAN AVENUE, from 32ND STREET to 30TH STREET
METROPOLITAN AVENUE, from 34TH STREET to 33RD STREET
METROPOLITAN AVENUE, from 35TH STREET to 34TH STREET
METROPOLITAN AVENUE, from 36TH STREET to 35TH STREET
METROPOLITAN AVENUE, from 37TH STREET to 36TH STREET
METROPOLITAN AVENUE, from 37TH STREET to 37TH STREET
METROPOLITAN AVENUE, from 38TH STREET to 37TH STREET
METROPOLITAN AVENUE, from 39TH STREET to 38TH STREET
METROPOLITAN AVENUE, from 40TH STREET to 39TH STREET
METROPOLITAN AVENUE, from 41ST STREET to 40TH STREET
METROPOLITAN AVENUE, from 42ND STREET to 41ST STREET
METROPOLITAN AVENUE, from 43RD STREET to 42ND STREET
METROPOLITAN AVENUE, from EB METROPOLITAN AVENUE TO NB I-635 to WB METROPOLITAN AVENUE TO NB I-635
KANSAS AVENUE, from SB 18TH/US-69 TO EB KANSAS AVENUE to 18TH STREET EXPY
METROPOLITAN AVENUE, from 44TH STREET to 44TH STREET
METROPOLITAN AVENUE, from 44TH STREET to 43RD STREET
METROPOLITAN AVENUE, from 29TH STREET to ALLEY E OF 29TH – 6499
38TH AVENUE, from EATON STREET to CAMBRIDGE STREET
EATON STREET, from 38TH AVENUE to 37TH AVENUE
39TH AVENUE, from EATON STREET to CAMBRIDGE STREET
39TH AVENUE, from RAINBOW BOULEVARD to EATON STREET
SOUTHWEST BOULEVARD, from 8TH STREET to I-35 HWY
SOUTHWEST BOULEVARD, from SOUTHWEST BOULEVARD TO NB I-35 HWY to SB MISSION ROAD VIA
SB MISSION ROAD VIA, from DS@361S MISSION ROAD TO SOUTHWEST BOULEVARD to DS@451S MISSION ROAD TO SOUTHWEST BOULEVARD
LAKE AVENUE, from MINNIE STREET to LLOYD STREET
THOMPSON STREET, from LAKE AVENUE to 39TH AVENUE
THOMPSON STREET, from 39TH AVENUE to THOMPSON CIR
THOMPSON CIR, from THOMPSON STREET to THOMPSON STREET
LAKE AVENUE, from THOMPSON STREET to MINNIE STREET
MINNIE STREET, from LAKE AVENUE to DS@672N LAKE AVENUE
LAKE AVENUE, from LLOYD STREET to FISHER STREET

FISHER STREET, from LAKE AVENUE to NORTH END
LLOYD STREET, from LAKE AVENUE to NORTH END
LAKE AVENUE, from FISHER STREET to 39TH AVENUE
39TH AVENUE, from LAKE AVENUE to SPRINGFIELD STREET
SB MISSION ROAD VIA, from DS@121S SOUTHWEST BOULEVARD TO NB I-35 HWY to NB I-35 HWY TO SB MISSION ROAD
NB MISSION TO WB SOUTHWEST BOULEVARD, from MISSION ROAD TO SOUTHWEST BOULEVARD to SOUTHWEST BOULEVARD TO MISSION ROAD
SOUTHWEST BOULEVARD TO MISSION ROAD, from NB MISSION TO WB SOUTHWEST BOULEVARD to NB MISSION ROAD VIA
SOUTHWEST BOULEVARD, from NB MISSION TO WB SOUTHWEST BOULEVARD to SOUTHWEST BOULEVARD TO MISSION ROAD
SOUTHWEST BOULEVARD, from I-35 HWY to HENNING STREET
STEELE ROAD, from 18TH STREET EXPY to NB 18TH STREET/US-69 TO WB STEELE ROAD
ROE LANE, from I-35 HWY to ALMA STREET
METROPOLITAN AVENUE, from I-635 HWY to EB METROPOLITAN AVENUE TO NB I-635
METROPOLITAN AVENUE, from ALLEY E OF 29TH – 6499 to 25TH STREET
18TH STREET, from BAYARD AVENUE to 18TH STREET EXPY
KANSAS AVENUE, from 18TH STREET EXPY to KANSAS AVENUE/K-32 TO NB 18TH/US-69
METROPOLITAN AVENUE, from 33RD STREET to 32ND STREET
SOUTHWEST BOULEVARD, from MARSHALL STREET to RAINBOW BOULEVARD
SOUTHWEST BOULEVARD, from RAINBOW BOULEVARD to EATON STREET
LAKE AVENUE, from WEST END to THOMPSON STREET
EATON STREET, from 39TH AVENUE to 38TH AVENUE
NB MISSION ROAD VIA, from SB MISSION ROAD VIA to MISSION ROAD TO SOUTHWEST BOULEVARD
MISSION ROAD TO SOUTHWEST BOULEVARD, from NB MISSION ROAD VIA to NB MISSION TO WB SOUTHWEST BOULEVARD
24TH STREET, from NB I-35 HWY TO SB S 24TH STREET to NB I-35 HWY TO NB S 24TH STREET
SOUTHWEST BOULEVARD, from EARLY STREET to 8TH STREET
KANSAS AVENUE, from 3RD STREET to 2ND STREET
KANSAS AVENUE, from 8TH STREET to COY STREET
KANSAS AVENUE, from 2ND STREET to ADAMS STREET
KANSAS AVENUE, from 5TH STREET to 5TH STREET
KANSAS AVENUE, from 5TH STREET to 4TH STREET
KANSAS AVENUE, from STREET PAUL STREET to 6TH STREET
18TH STREET EXPY, from SE END to NB 18TH STREET/US-69 HWY TO NB I-35
SOUTHWEST BOULEVARD, from MERRIAM LANE to SOUTHWEST BOULEVARD
RUBY TRFY, from SILVER AVENUE to RUBY AVENUE
STEELE ROAD, from STEELE ROAD to WB STEELE ROAD TO NB 18TH STREET/US-69
KANSAS AVENUE, from BAYARD AVENUE to NB 18TH/US-69 TO EB KANSAS AVENUE
10TH STREET, from SCOTT AVENUE to MCALPINE AVENUE
KANSAS AVENUE, from 10TH STREET to FERREE STREET
KANSAS AVENUE, from 11TH STREET to 10TH STREET
WOODLAND BOULEVARD, from SILVER AVENUE to SILVER AVENUE
KANSAS AVENUE, from 34TH STREET to 26TH STREET
RAINBOW EXT, from BOOTH STREET to RAINBOW BOULEVARD
SPRINGFIELD STREET, from 38TH AVENUE to BOOTH STREET
BOOTH STREET, from SPRINGFIELD STREET to RAINBOW EXT
SOUTHWEST BOULEVARD, from IOWA STREET to CHEROKEE STREET
SOUTHWEST BOULEVARD, from 5TH STREET to IOWA STREET
PARK ACC DR – 4481, from WEST END to BOOTH STREET
MINNIE STREET, from DS@672N LAKE AVENUE to SUMMIT STREET
ADAMS STREET, from 39TH AVENUE to RAINBOW BOULEVARD
STATE LINE ROAD, from 42ND AVENUE to 41ST AVENUE
STATE LINE ROAD, from 41ST AVENUE to OLATHE BOULEVARD
STATE LINE ROAD, from OLATHE BOULEVARD to 39TH AVENUE
STATE LINE ROAD, from 38TH AVENUE to 37TH AVENUE
FRANCIS STREET, from EATON STREET to CHESTER AVENUE
EATON STREET, from 37TH AVENUE to 36TH AVENUE
EATON STREET, from 36TH AVENUE to FEDERAL AVENUE

EATON STREET, from FEDERAL AVENUE to FRANCIS STREET
STATE LINE ROAD, from 36TH AVENUE to FEDERAL AVENUE
STATE LINE ROAD, from ESTERLY AVENUE to EATON STREET
EATON STREET, from STATE LINE ROAD to CAMBRIDGE STREET
CAMBRIDGE STREET, from LAWRENCE AVENUE to BARBER AVENUE
FRANCIS STREET, from BRISTOW AVENUE to EATON STREET
EATON STREET, from FRANCIS STREET to CAMBRIDGE STREET
CAMBRIDGE STREET, from EATON STREET to LAWRENCE AVENUE
SOUTHWEST BOULEVARD, from MISSION ROAD TO SOUTHWEST BOULEVARD to SOUTHWEST BOULEVARD TO SB MISSION ROAD
SOUTHWEST BOULEVARD, from NB MISSION ROAD TO SOUTHWEST BOULEVARD to 5TH STREET
39TH AVENUE, from ADAMS STREET to RAINBOW BOULEVARD
EATON STREET, from LAWRENCE CT to BARBER AVENUE
LAWRENCE CT, from EATON STREET to LAWRENCE CT
EATON STREET, from FRANCIS STREET to LAWRENCE CT
SPRINGFIELD STREET, from 39TH AVENUE to 38TH AVENUE
BRISTOW AVENUE, from WEST END to FRANCIS PL
BRISTOW AVENUE, from FRANCIS STREET to EAST END
36TH AVENUE, from DS@785E RAINBOW BOULEVARD to DS@1022E RAINBOW BOULEVARD
36TH AVENUE, from DS@1022E RAINBOW BOULEVARD to EATON STREET
36TH AVENUE, from RAINBOW BOULEVARD to DS@785E RAINBOW BOULEVARD
SOUTHWEST BOULEVARD, from HILL STREET to RAINBOW EXT
SUMMIT STREET, from MINNIE STREET to IOWA STREET
LAWRENCE CT, from LAWRENCE CT to LAWRENCE CT
STATE LINE ROAD, from 45TH AVENUE to SENECA AVENUE

Justification: In an effort to make improvements to our pavement network, this line item is being created to allow Public Works to begin addressing the deficiency in our current alley system with dedicated funds, as oppose to using funds allocated for street maintenance. This line item will improve the ability for our neighborhoods ability to access their alleyways, thus lessening the on street parking and possibility improving the trash collection efforts by our vendor. The average cost for alleys that we have addressed in recent years has been between $40-60k per block, so this would allow us to do 5 or 6 blocks per year as long as this program continues.

Funding Sources	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30	Future
FND110 - City - General	-	-	-	-	-	-	-	-	-
FND990 - Internal Improvement	-	-	400,000	-	-	-	2,000,000	2,400,000	4,963,059
Funding Sources Total	**-**	**-**	**400,000**	**-**	**-**	**-**	**2,000,000**	**2,400,000**	**4,963,059**

Project Budget Impact	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30
Additional Positions (FTEs)								
Total Project Capital Cost	-	-	400,000	-	-	-	2,000,000	2,400,000
Total Facility & Department Operating	-	-	-	-	-	-	-	-
New Revenue Sources	-	-	-	-	-	-	-	-
Net Project Impact	**-**	-	400,000	-	-	-	2,000,000	2,400,000

Operating Impact:

Project Title (Project #): Annual Concrete Street Repairs (PRG00017)

Priority Based Budgeting Results: Reduce Blight, Increase Safety and Perception of Safety, Increase Economic Prosperity for All Citizens, Infrastructure

Department: Public Works **Scheduled Completion Date:**



Description and Scope of Work: Annual project that will involve, but is not limited to, the removal and replacement of concrete roadway elements such as curb and gutter, sidewalk, curb access ramps, or concrete roadway panels, including any appurtenances related thereto, any necessary land acquisitions, and associated engineering, design, inspection, removal, replacement, and construction costs within the following locations:

55th Street, from inland drive to Kansas Avenue
55th Street nb, from Woodend Avenue to Hagemann Street
55th Street nb, from Hagemann Street to oak grove road
55th Street sb, from Hagemann Street to Woodend Avenue
55th Street sb, from oak grove road to Hagemann Street
53road terrace, from Hazen Avenue to Locust Lane
52nd Street, from Locust Avenue to Forest Avenue
52nd Street, from 51st terrace to alma Street
52nd Street, from alma Street to Hagemann Street
52nd Street, from Hagemann Street to Ottawa Street
52nd Street, from harmony drive to Dodson Avenue
51st terrace, from Locust Avenue to Forest Avenue
Harmony drive, from 52nd Street to 51st terrace
Shawnee drive, from Maxey court to Locust Avenue
Shawnee drive, from Locust Avenue to highland drive
Oak grove court, from 47th Street to east end
Barnett Avenue, from 82nd terrace to 82nd Street
Alma Street, from 53road Street to 52nd court
Alma Street, from 52nd court to 52nd Street
Hagemann Street, from 52nd Street to 51st terrace
Locust Lane, from 55th Street to 53road terrace
Hazen Avenue, from 55th Street to 53road terrace
Forest Avenue, from 53road Street to 52nd terrace
Forest Avenue, from 52nd Street to 51st terrace
Woodend Avenue, from 53road Street to crest drive
55th Street nb, from Locust Lane to Locust Avenue
Locust Avenue, from 55th Street to 53road terrace
Crest drive, from 55th Street to 54th terrace
55th Street sb, from Vista drive to crest drive
55th Street sb, from Woodend Avenue to Vista drive
55th Street nb, from Vista drive to Woodend Avenue
55th Street nb, from Sutton Avenue to Oliver Street
55th Street nb, from county line road to Sutton Avenue
55th Street sb, from Sutton Avenue to county line road
55th Street sb, from Oliver Street to Sutton Avenue
55th Street sb, from Hazen Avenue to Oliver Street
55th Street nb, from Oliver Street to Hazen Avenue
55th Street sb, from Locust Avenue to Locust Lane
55th Street sb, from crest drive to Locust Avenue
55th Street nb, from Locust Avenue to crest drive
55th Street nb, from crest drive to Vista drive
54th Street, from crest drive to Woodend Avenue
Crest drive, from 53road terrace to 53road Street
53road terrace, from Locust Avenue to crest drive
Parallel Parkway, from 81st Street to 80th court
Parallel Parkway, from 93road Street to 92nd terrace
Parallel Parkway, from 94th Street to 93road Street

Project Title (Project #): Annual Neighborhood ADA Pedestrian Handicapped Ramps (PRG00258)

Priority Based Budgeting Results: Reduce Blight, Increase Safety and Perception of Safety, Infrastructure

Department: Public Works

Scheduled Completion Date: Annual

Description and Scope of Work: Removal and replacement of curbs and sidewalks with curbs, sidewalks and ramps to provide street to sidewalk access with complies with the Americans With Disabilities Act in coordination with our 10-year ADA Curb Ramp and Sidewalk Improvement Plan, including concrete pouring, resurfacing, utility cover adjustments, and associated construction costs, including any appurtenances related thereto, and necessary land acquisitions, engineering, design' at the following locations within the City of Kansas City, Kansas:

Project Area, as per annual ADA Ramp Improvement Plan, boundaries below:

Interstate Highway 70, on the north,
County Line Road/ W. 47th Ave. on the South,
State Line Road on the East,
South 59th Street on the West.

Justification: Mandated - The ADA mandates that sidewalks, curbs, and ramps to sidewalks be built or removed and rebuilt according to specifications that will properly serve all members of the community.



Funding Sources	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30	Future
FND212 - Dedicated Sales Tax	200,000	200,000	200,000	200,000	200,000	200,000	-	1,000,000	-
FND990 - Internal Improvement	-	-	500,000	800,000	-	800,000	800,000	2,900,000	-
Funding Sources Total	**200,000**	**200,000**	**700,000**	**1,000,000**	**200,000**	**1,000,000**	**800,000**	**3,900,000**	**-**

Project Budget Impact	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30
Additional Positions (FTEs)								
Total Project Capital Cost	200,000	200,000	700,000	1,000,000	200,000	1,000,000	800,000	3,900,000
Total Facility & Department Operating	-	-	-	-	-	-	-	-
New Revenue Sources	-	-	-	-	-	-	-	-
Net Project Impact	**200,000**	200,000	700,000	1,000,000	200,000	1,000,000	800,000	3,900,000

Operating Impact:

Project Title (Project #): Bridge #260, K-5 and 107th St, Replacement (AUTO - 3743)

Priority Based Budgeting Results: Increase Safety and Perception of Safety, Infrastructure

Department: Public Works

Scheduled Completion Date: Dec 31, 2027

Description and Scope of Work: Project would include the removal and replacement of the existing box culver structure (identified as #260) located appox, 200ft south of the intersection of Kansas Highway 5 and N. 107th Street. Removal and replacement of project items to include asphalt surface, flow able fill material, and concrete base material, concrete box culvert, grading, tree clearing, and guardrail protection. All work includes necessary traffic control and detour signing, and utility adjustments, necessary to accommodate the improvements as well as all necessary engineering, design, inspection, and all necessary appurtenances and related construction.

Justification: Over the last several yeas of monitoring this structure, there has been a significant loss of stability in the surrounding soils due to undermining of the structure and erosion of the soils. This has caused a large dip in the road that creates a safety hazard for those driving through the area.



Funding Sources	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30	Future
FND990 - Internal Improvement	-	-	600,000	-	-	-	-	600,000	-
Funding Sources Total	**-**	**-**	**600,000**	**-**	**-**	**-**	**-**	**600,000**	**-**

Project Budget Impact	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30
Additional Positions (FTEs)								
Total Project Capital Cost	-	-	600,000	-	-	-	-	600,000
Total Facility & Department Operating	-	-	-	-	-	-	-	-
New Revenue Sources	-	-	-	-	-	-	-	-
Net Project Impact	**-**	-	600,000	-	-	-	-	600,000

Operating Impact: Replacement of this structure will improve the drivability of the roadway, reduce the pavement maintenance cost, improve the water quality in this drainage area and reduce the cost of staffing/inventory time for replacing the warning and dip signs currently at that location that are regularly stolen or knocked down.

Project Title (Project #): Bridge #260, K-5 and 107th St, Replacement (AUTO - 3743)

Priority Based Budgeting Results: Increase Safety and Perception of Safety, Infrastructure

Department: Public Works

Scheduled Completion Date: Dec 31, 2027

Description and Scope of Work: Project would include the removal and replacement of the existing box culver structure (identified as #260) located appox, 200ft south of the intersection of Kansas Highway 5 and N. 107th Street. Removal and replacement of project items to include asphalt surface, flow able fill material, and concrete base material, concrete box culvert, grading, tree clearing, and guardrail protection. All work includes necessary traffic control and detour signing, and utility adjustments, necessary to accommodate the improvements as well as all necessary engineering, design, inspection, and all necessary appurtenances and related construction.

Justification: Over the last several yeas of monitoring this structure, there has been a significant loss of stability in the surrounding soils due to undermining of the structure and erosion of the soils. This has caused a large dip in the road that creates a safety hazard for those driving through the area.



Funding Sources	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30	Future
FND990 - Internal Improvement	-	-	600,000	-	-	-	-	600,000	-
Funding Sources Total	**-**	**-**	**600,000**	**-**	**-**	**-**	**-**	**600,000**	**-**

Project Budget Impact	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30
Additional Positions (FTEs)								
Total Project Capital Cost	-	-	600,000	-	-	-	-	600,000
Total Facility & Department Operating	-	-	-	-	-	-	-	-
New Revenue Sources	-	-	-	-	-	-	-	-
Net Project Impact	**-**	-	600,000	-	-	-	-	600,000

Operating Impact: Replacement of this structure will improve the drivability of the roadway, reduce the pavement maintenance cost, improve the water quality in this drainage area and reduce the cost of staffing/inventory time for replacing the warning and dip signs currently at that location that are regularly stolen or knocked down.

Project Title (Project #): Annual Bridge Repair (PRG00019)

Priority Based Budgeting Results: Infrastructure

Department: Public Works

Scheduled Completion Date: Annual

Description and Scope of Work: Repair, removal and replacement of certain bridges and associated streets within the City of Kansas City, Kansas at locations to be determined, and any appurtenances related thereto. All work includes necessary traffic control, detour signing, and utility adjustments necessary to accommodate work as well as all necessary engineering, design, inspection, and all necessary appurtenances and related construction.

Justification: The bridge infrastructure in our community is old and rapidly aging. This funding is to help prevent or address bridge failure. If funding is unavailable or depleted bridges that are in critical condition or damaged will be closed and stay closed. Maintenance of short span bridges and box culverts needs come in at over $15 million dollars annually.



Funding Sources	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30	Future
FND110 - City - General	-	-	-	-	-	-	-	-	-
FND990 - Internal Improvement	-	-	600,000	-	-	-	-	600,000	-
Funding Sources Total	**-**	**-**	**600,000**	**-**	**-**	**-**	**-**	**600,000**	**-**

Project Budget Impact	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30
Additional Positions (FTEs)								
Total Project Capital Cost	-	-	600,000	-	-	-	-	600,000
Total Facility & Department Operating	-	-	-	-	-	-	-	-
New Revenue Sources	-	-	-	-	-	-	-	-
Net Project Impact	**-**	-	600,000	-	-	-	-	600,000

Operating Impact: The better we can fund a program to repair and replace out aging bridge infrastructure system, the fewer emergency repairs we will have that will require road closures and impacts to our emergency budget and citizens,

Project Title (Project #): Annual Priority Traffic Signal Replacements (PRG00155)

Priority Based Budgeting Results: Increase Economic Prosperity for All Citizens, Infrastructure

Department: Public Works

Scheduled Completion Date: Annual

Description and Scope of Work: Project will involve the review, design, and potential installation of traffic control elements along the corridor from 94th St. and State Ave to 118th and State Ave along with the intersection of 99th St and Parallel Parkway. Possible elements could include the removal, replacement, or installation of traffic signals, removal and replacement of pavement marking patterns, installation or modification of traffic controller computer cabinets or equipment, pavement reconditioning, installation or modification of American with Disabilities Act accessible ramp and push buttons, or any appurtenances related to, any necessary land acquisitions, and associated engineering, design, inspection, removal, replacement, and construction costs along the above mentioned corridor.



Justification: In order to provide safe and efficient traffic management we need to continue o make improvements to our aging signal infrastructure.

Funding Sources	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30	Future
FND990 - Internal Improvement	-	-	1,600,000	882,000	-	972,405	1,021,025	4,475,430	-
Funding Sources Total	**-**	**-**	**1,600,000**	**882,000**	**-**	**972,405**	**1,021,025**	**4,475,430**	**-**

Project Budget Impact	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30
Additional Positions (FTEs)								
Total Project Capital Cost	-	-	1,600,000	882,000	-	972,405	1,021,025	4,475,430
Total Facility & Department Operating	-	-	-	-	-	-	-	-
New Revenue Sources	-	-	-	-	-	-	-	-
Net Project Impact	**-**	-	1,600,000	882,000	-	972,405	1,021,025	4,475,430

Operating Impact:

Project Title (Project #): Annual Faciilities/Parking Maintenance & Repair (PRG00020)

Priority Based Budgeting Results: Reduce Blight, Increase Safety and Perception of Safety, Infrastructure

Department: Buildings & Logistics

Scheduled Completion Date: Annual



Description and Scope of Work: This project will provide for but not limited to all: MEP, Engineering, Design, Inspection, Construction or any other related matters concerning Site and Structure Aesthetic, Integrity, Functionality, Safety or other related issues for one or more of the following Unified Government Parking Garages and Surface Lots. Work will include but not be limited to: MEP, Structural Needs, Concrete Surface, Deck Repair/Replacement, Painting, Signage, ADA Needs or other issues related to general site & structure functionality and Customer Experience. Construction work shall also include but not be excluded to any and all elements having to do with Garage Security such as Fencing, Gate/Door Apparatuses including any associated Controlling Equipment, Lighting, Signage and other upgrades, including Surface Coatings/Treatments, Canopy Work and/or Signage.

Surface Lots: Downtown

Lot #3 - Located on South Side of Barnett Avenue, between 6th & 7th St. Streets
Lot #5 - Located at 530 Armstrong Avenue
Lot #6 - Located on the North Side of Armstrong Ave., between 5th & 6th Streets
Lot E - Located between Barnett and Ann Ave.'s and 6th & 7th Streets.

Downtown Parking Garages:
Parking Garage A - Located on the North Side of State Avenue, between 7th & 8th Streets
Parking Garage C - Located on North Side of Armstrong, between 7th & 8th Streets
Parking Garage D - Located between Ann and Barnett Avenues, between7th & 8th Streets
E Reserve - Located between Ann and Barnett Avenues, between 6th & 7th Streets
VIP Lot F - Located between Ann and Barnett Avenues between 6th & 7th Streets

Justification: UG property needs to be well maintained and kept in good condition. Currently, parking structures are suffering from extreme Infrastructure Deterioration and are in need of immediate attention.

Funding Sources	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30	Future
FND110 - City - General	200,000	200,000	-	200,000	700,000	700,000	700,000	2,500,000	-
FND990 - Internal Improvement	-	-	700,000	550,000	-	700,000	-	1,950,000	-
Funding Sources Total	**200,000**	**200,000**	**700,000**	**750,000**	**700,000**	**1,400,000**	**700,000**	**4,450,000**	**-**

Project Budget Impact	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30
Additional Positions (FTEs)								
Total Project Capital Cost	200,000	200,000	700,000	750,000	700,000	1,400,000	700,000	4,450,000
Total Facility & Department Operating	-	-	-	-	-	-	-	-
New Revenue Sources	-	-	-	-	-	-	-	-
Net Project Impact	**200,000**	200,000	700,000	750,000	700,000	1,400,000	700,000	4,450,000

Operating Impact: This initiative will reduce the impact on Daily Operational Budget and allow it to be used for more common daily repair issues.

Project Title (Project #): Annual City Elevator Upgrades (PRG00219)

Priority Based Budgeting Results: Increase Safety and Perception of Safety

Department: Buildings & Logistics

Scheduled Completion Date: Annual

Description and Scope of Work: Project will include engineering and design necessary to upgrade, maintain, repair and improve escalators and/or elevators at locations to be determined to ensure compliance with City, State, and Federal Codes and Regulations, including Americans with Disabilities Act Mandates. The scope for work will include but is not limited to the repair and replacement of drives, brakes, hoist cables, sheave brakes, governor, motor controls, and other associated Mechanical and Control Equipment. Other interior work could include but not be limited to interior lighting, panels, flooring, railings of the Cab. The elevator may receive new Operational Systems installed with new push-button automated operations and controls.
Locations:
City Hall, Court House, Police Headquarters, Court Services, Adult Detention Center, Juvenile Center, Health Department, Annex, Memorial Hall, Reardon Center, Parking Lot A, Parking Lot C, Parking Lot D.

Justification: Annual upgrade of elevators on a gradual schedule throughout all facilities.



Funding Sources	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30	Future
FND990 - Internal Improvement	-	-	600,000	350,000	-	700,000	-	1,650,000	-
Funding Sources Total	**-**	**-**	**600,000**	**350,000**	**-**	**700,000**	**-**	**1,650,000**	**-**

Project Budget Impact	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30
Additional Positions (FTEs)								
Total Project Capital Cost	-	-	600,000	350,000	-	700,000	-	1,650,000
Total Facility & Department Operating	-	-	-	-	-	-	-	-
New Revenue Sources	-	-	-	-	-	-	-	-
Net Project Impact	**-**	-	600,000	350,000	-	700,000	-	1,650,000

Operating Impact: Requests are to reflect current needs for Upgrades and Renovations currently needed in the UG Elevator Inventory.

Project Title (Project #): Fire Station Replacement (PRJ8085)

Priority Based Budgeting Results: Increase Community Cohesion, Increase Safety and Perception of Safety, Increase Community Health

Department: Fire

Scheduled Completion Date: Dec 31, 2025

Description and Scope of Work: Design, engineering, construction, repair, and improvements to a new Fire Department Station that will replace Fire Station 20 which is located at 78th and Kansas. Left over funds from this project will be utilized to repair and improve existing fire facilities.

Justification: Several stations are in bad and even deplorable condition. This is part of a larger plan to get fire station replacements back on track.



Funding Sources	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30	Future
FND990 - Internal Improvement	-	-	1,000,000	-	18,000,000	-	-	19,000,000	-
Funding Sources Total	**-**	**-**	**1,000,000**	**-**	**18,000,000**	**-**	**-**	**19,000,000**	**-**

Project Budget Impact	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30
Additional Positions (FTEs)								
Total Project Capital Cost	-	-	1,000,000	-	18,000,000	-	-	19,000,000
Total Facility & Department Operating	-	-	-	-	-	-	-	-
New Revenue Sources	-	-	-	-	-	-	-	-
Net Project Impact	**-**	-	1,000,000	-	18,000,000	-	-	19,000,000

Operating Impact:

Project Title (Project #): KCKPD West Patrol Station (PRJ-010043)

Priority Based Budgeting Results: Reduce Blight, Increase Safety and Perception of Safety, Increase Economic Prosperity for All Citizens, Improve Customer Service and Communication, Increase Community Cohesion, Infrastructure

Department: Police

Scheduled Completion Date: Dec 31, 2027

Description and Scope of Work: Design, engineering, construction, repair, and improvements to a new Patrol Station that will house the West Patrol Division of the Kansas City Kansas Police Department at a site to be determined. The facility will include, but not be limited to offices, meeting space, restrooms, storage and garage space, as well as grounds for storage of additional equipment and a large garage to store tactical vehicles, and including any appurtenances related thereto, any associated land acquisition, inspection, engineering, design, and construction costs.

Justification: Currently, West Patrol Station occupies a very small building that we share with the KCKFD. The building is old, the pipes are old, and there have been at least (2) floods in the building as a result. The parking space is limited requiring officers to park their personal vehicles on a side street not readily visible from the station. As the department continues to grow and expand with additional resources and personnel, we must occupy more and more space. Furthermore, our current patrol stations do not have garage spaces, so it is imperative that we build a station that contains this vital space.



Funding Sources	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30	Future
FND990 - Internal Improvement	-	-	1,000,000	9,500,000	-	-	-	10,500,000	-
Funding Sources Total	**-**	**-**	**1,000,000**	**9,500,000**	**-**	**-**	**-**	**10,500,000**	**-**

Project Budget Impact	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30
Additional Positions (FTEs)								
Total Project Capital Cost	-	-	1,000,000	9,500,000	-	-	-	10,500,000
Total Facility & Department Operating	-	-	-	-	-	-	-	-
New Revenue Sources	-	-	-	-	-	-	-	-
Net Project Impact	**-**	-	1,000,000	9,500,000	-	-	-	10,500,000

Operating Impact: We have spent quite a bit of money in recent years repairing and renovating our current West Patrol Station. A new building would not require this kind of maintenance/repair work and would be a safer and more reliable space for officers to work.

Project Title (Project #): Salt Dome Expansion Project (PNDG - 2474)

Priority Based Budgeting Results: Increase Safety and Perception of Safety, Increase Economic Prosperity for All Citizens, Improve Customer Service and Communication

Department: Public Works

Scheduled Completion Date: Dec 31, 2026

Description and Scope of Work: This project involves the demolition, replacement, and expansion of salt storage facilities at two locations in Kansas City, KS The upgrade aims to improve the efficiency, capacity, and environmental compliance of the city's road salt storage and distribution system.
Locations:
5033 State Ave
10546 Donahoo Rd



Justification: Salt storage capacity has not been increased since 2001, although road network (lane miles) has increased substantially in that time. Will allow the Street division to store more salt for winter weather events. Won't need to have deliveries after every winter weather event. Improves work flows and operations during winter weather events.

Funding Sources	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30	Future
FND990 - Internal Improvement	-	-	1,000,000	-	-	-	-	1,000,000	-
Funding Sources Total	**-**	**-**	**1,000,000**	**-**	**-**	**-**	**-**	**1,000,000**	**-**

Project Budget Impact	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30
Additional Positions (FTEs)								
Total Project Capital Cost	-	-	1,000,000	-	-	-	-	1,000,000
Total Facility & Department Operating	-	-	-	-	-	-	-	-
New Revenue Sources	-	-	-	-	-	-	-	-
Net Project Impact	**-**	-	1,000,000	-	-	-	-	1,000,000

Operating Impact:

Project Title (Project #): Annual Sanitary Sewer Rehab (PRG00227)

Priority Based Budgeting Results: Increase Safety and Perception of Safety

Department: Public Works

Scheduled Completion Date:

Description and Scope of Work: Required repairs, rehabilitations, and replacements on existing sanitary sewer system that are beyond in-house capability.

Justification: PRG00227 - Annual Sanitary Sewer Rehab (On-Call), 2025 2025 GO Bond 2 $ 2,000,000
Sumner Acadamy Realignment and Rehabilitation (MOU Agreement) $ 2,000,000

To maintain our existing system. To ensure high standards of the essential service the sanitary sewer system provides to the community.



Funding Sources	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30	Future
FND560 - Sewer System	1,950,000	1,950,000	1,950,000	2,050,000	2,100,000	2,200,000	2,050,000	12,300,000	-
FND990 - Internal Improvement	-	2,000,000	-	-	-	-	-	2,000,000	-
Funding Sources Total	**1,950,000**	**3,950,000**	**1,950,000**	**2,050,000**	**2,100,000**	**2,200,000**	**2,050,000**	**14,300,000**	**-**

Project Budget Impact	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30
Additional Positions (FTEs)								
Total Project Capital Cost	1,950,000	3,950,000	1,950,000	2,050,000	2,100,000	2,200,000	2,050,000	14,300,000
Total Facility & Department Operating	-	-	-	-	-	-	-	-
New Revenue Sources	-	-	-	-	-	-	-	-
Net Project Impact	**1,950,000**	3,950,000	1,950,000	2,050,000	2,100,000	2,200,000	2,050,000	14,300,000

Operating Impact:

Project Title (Project #): Annual Wastewater System Renewal (PRG00229)

Priority Based Budgeting Results: Increase Safety and Perception of Safety, Increase Community Health, Improve Customer Service and Communication, Infrastructure

Department: Public Works **Scheduled Completion Date:**



Description and Scope of Work: This is an annual program that includes the inspection, rehabilitation, repair, and/or replacement of wastewater related facilities for the collection, conveyance, treatment of wastewater and/or utility operations. Areas considered for 2024 include:

Wastewater Treatment Plant No 1 Wastewater Treatment
Plant No 3 Wastewater Treatment Plant No 5 Wastewater Treatment Plant No 14 Wastewater Treatment Plant No 20 Pump Station No 1 Pump Station No 2 Pump Station No 3 Pump Station No 4 Pump Station No 5 Pump Station No 6 Pump Station No 7 Pump Station No 8 Pump Station No 9 Pump Station No 10 Pump Station No 11 Pump Station No 13 Pump Station No 14 Pump Station No 15 Pump Station No 16 Pump Station No 18 Pump Station No 19 Pump Station No 20 Pump Station No 70
Pump Station No 71
Pump Station No 72
Pump Station No 73
Pump Station No 74
Pump Station No 78
Pump Station No 79
Pump Station No 80
Pump Station No 81
Pump Station No 86
Flood Pump Station No 01
Flood Pump Station No 02
Flood Pump Station No 10
Flood Pump Station No 11
Flood Pump Station No 12
Flood Pump Station No 13
Flood Pump Station No 14
Flood Pump Station No 16
Flood Pump Station No 17
Data Collection and transmission related improvements associated with Rain Gage /Weather Monitoring Network
Roswell Tower
Fire Station 3 Radio Tower
City Hall (701 N 7th Street)
Mill Street Bridge at Turkey Creek
Kansas River Crossings
Sewer Interceptor Pipes, pressure mains, Local Sewer Collection Pipes, Sewer Junction Structures (Manholes) and associated facilities in the following watersheds:
Armourdale Industrial District
Barber Creek
Brenner Heights Creek
Brenner Heights Tributary
Brush Creek
Central Industrial District
Connor Creek
East Mission Creek
Eddy Creek
Esplanade Creek
Fairfax Industrial District
Honey Creek
Island Creek (and tributary)
Jersey Creek
Little Muncie
Little Turkey Creek (North, South, Tributary)
Marshall Creek

Matoon Creek
Mill Creek
Morris Creek
Pump Station No 21
Pump Station No 22
Pump Station No 23
Pump Station No 24
Pump Station No 25
Pump Station No 26
Pump Station No 27
Pump Station No 28
Pump Station No 29
Pump Station No 30
Pump Station No 31
Pump Station No 32
Pump Station No 32A
Pump Station No 33
Pump Station No 34
Pump Station No 35
Pump Station No 36
Pump Station No 37
Pump Station No 38
Pump Station No 39
Pump Station No 40
Pump Station No 41
Pump Station No 42
Pump Station No 43
Pump Station No 44
Pump Station No 45
Pump Station No 46
Pump Station No 47
Pump Station No 48
Pump Station No 49
Pump Station No 50 (EFHB)
Pump Station No 51
Pump Station No 52
Pump Station No 53
Pump Station No 54
Pump Station No 55
Pump Station No 56
Pump Station No 57
Pump Station No 60
Pump Station No 61
Pump Station No 62
Pump Station No 63
Pump Station No 64
Pump Station No 65
Pump Station No 66
Pump Station No 69 Muncie Bluff Creek
Muncie Creek
Nearman Creek
Piper Creek
Pomeroy Creek
Sortor Creek
Splitlog Creek
Timmons Creek
Turkey Creek
Turner Creek
Union Pacific Bottoms
Vance Creek

Wolf Creek

Justification: PRG00229 - Annual Wastewater System Renewal, 2023 2025 GO Bond 2 $ 769,854
Plant 20 Chemical Phosphorus Removal (NPDES Permit) $ 769,854

PRG00229 - Annual Wastewater System Renewal, 2024 2025 GO Bond 2 $ 2,400,000
Plant 20 Chemical Phosphorus Removal (NPDES Permit) $ 2,400,000

Asset Management plan must be implemented prior to system failure and emergency work. When work is done based on a schedule it is more cost effective and has a more measurable life cycle. Locations and specifics can be identified in IOCP master plan. Ongoing discussions will be had about specific locations and improvements.

Funding Sources	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30	Future
FND990 - Internal Improvement	10,000,000	3,169,854	-	-	-	-	-	3,169,854	48,000,000
Funding Sources Total	**10,000,000**	**3,169,854**	**-**	**-**	**-**	**-**	**-**	**3,169,854**	**48,000,000**

Project Budget Impact	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30
Additional Positions (FTEs)								
Total Project Capital Cost	10,000,000	3,169,854	-	-	-	-	-	3,169,854
Total Facility & Department Operating	-	-	-	-	-	-	-	-
New Revenue Sources	-	-	-	-	-	-	-	-
Net Project Impact	**10,000,000**	3,169,854	-	-	-	-	-	3,169,854

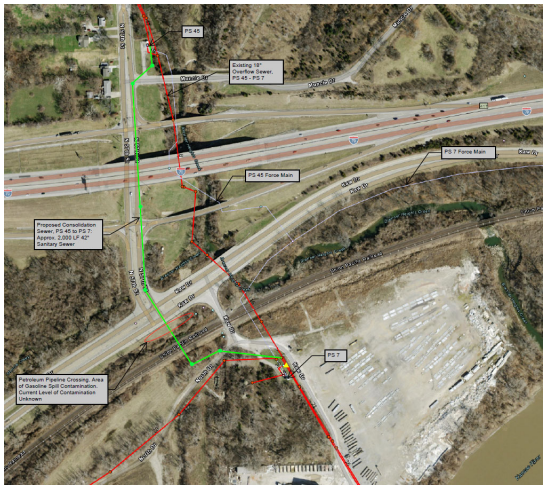
Operating Impact:

Project Title (Project #): Annual SSO Control Measure Overflow Reduction Program (PRG00356)

Priority Based Budgeting Results: Increase Safety and Perception of Safety, Increase Community Health, Increase Economic Prosperity for All Citizens, Improve Customer Service and Communication, Infrastructure

Department: Public Works **Scheduled Completion Date:**

Description and Scope of Work: The annual SSO Control Measure overflow reduction program is identified within the IOCP Consent Decree with specific projects, schedules, and design criteria to be met within identified sewer sheds. The projects to be included for inspection, preliminary scoping investigation, design, construction, inspection, and post-construction monitoring are as follows: (TABLE 1.1 - SSO CONTROL MEASURES of the IOCP, page 16-20 of 51)



Gravity Interceptor from Pump Station 45 to Pump Station 7 – Install approximately 3,000 LF of 36-inch diameter gravity sewer from Pump Station 45 to Pump Station 7 to alleviate surcharging upstream of Pump Staton 45. Flows from the Brenner Heights Creek, Brenner Heights Tributary, and Eddy Creek Basins flow to Pump Station 45 located at 401 N. 57th Street in the Brenner Heights Creek basin. Flows in excess of the Pump Station 45 capacity are conveyed to Pump Station 7 located at 5611 Kaw Drive in the Muncie Creek Basin. Pump Station 7 conveys flow from the Union Pacific Bottoms, Little Muncie Creek, and Muncie Creek Basins and the excess flow from PS 45 to the Kaw Point WWTP. In addition to providing SSO elimination benefits, the project will reduce surcharge potential, reduce O&M requirements, and increase pipe capacity for service population growth.

Mill Creek Basin Capacity Improvements - Replace existing gravity sewer with, or build parallel relief gravity sewer of, 10,000 LF of 15"-60" diameter gravity sewer. This project is to reduce the surcharge potential and address deferred maintenenace of aging infrastructure.

Pump Station 40 Capacity Improvements - Replace pump station infrastructure to increase firm capacity to 1,100 gpm. This projects is to reduced the surcharge potential and the potential pump station asset damange. This project is to address deferred maintenance of aging infrastructure to increase system reliability and increase capacity for service population growth.

Pump Station 23 Capacity Improvements - Replace pump station 23 infrastructure and increase firm capacity from 100gpm to 300 gpm. This project is to redued the surcharge potential and increase capacity for service population growth.

Pump Station 24 Capacity Improvements - Replace pump station 24 infrastructure and increase firm capacity from 329 gpm to 1,025 gpm. This project is to redued the surcharge potential and increase capacity for service population growth.

Pump Station 29 Capacity Improvements - Replace pump station 29 infrastructure and increase firm capacity from 100 gpm to 280 gpm. This project is to redued the surcharge potential and increase capacity for service population growth.

Pump Station 62 Capacity Improvements - Replace pump station 62 infrastructure and increase firm capacity from 168 gpm to 740 gpm. This project is to redued the surcharge potential and increase capacity for service population growth.

WWTP 20 Treatment Capacity Improvements - Expand WWTP 20 to increase primary and secondary treatment capacity from 14to 21 MGD average daily flow as well as install additional final clarifier, aerobic digester, and aerobic sludge-holding basin. The project reduces the surcharge potential, reduces the operation and maintenance requirements, and increases capacity for service population growth.

Wolcott WWTP, Phase 2 - Increase treatment capacity from 2-4 MGD avg. daily flow to provide additional capacity for service population growth.

Justification: PRG00356 - Annual SSO Control Measure Overflow Reduction Program 2025 2025 GO Bond 2 $ 1,000,000
Gravity Interceptor (PS45 to PS7) $ 1,000,000

The Sanitary Sewer Overflow Control Measures and Overflow Reduction Program is a component of the EPA Consent Decree with the Unified Government utilizing the Integrated Overflow Control Plan as the delivery metrics. Failure to meet delivery metrics may result in stipulated penalties as defined within the agreement between Unified Government and the Department of Justice and the Environmental Protection Agency. Projects within the program protect people from sewer water due to sewer system overflows, sewer system capacity upgrades to include pipe repair, preplacement or upsize installation, pump station enhancement, blockage mitigation systems, and other metrics as identified within the SSO evaluation criteria and meet the consent decree metrics as defined within the IOCP.

Funding Sources	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30	Future
FND990 - Internal Improvement	1,000,000	1,000,000	-	-	-	-	-	1,000,000	-
Funding Sources Total	**1,000,000**	**1,000,000**	**-**	**-**	**-**	**-**	**-**	**1,000,000**	**-**

Project Budget Impact	2025 Original	2025 Amended	2026	2027	2028	2029	2030	FY25-30
Additional Positions (FTEs)								
Total Project Capital Cost	1,000,000	1,000,000	-	-	-	-	-	1,000,000
Total Facility & Department Operating	-	-	-	-	-	-	-	-
New Revenue Sources	-	-	-	-	-	-	-	-
Net Project Impact	**1,000,000**	1,000,000	-	-	-	-	-	1,000,000

Operating Impact:

GRANT INVENTORY

2025 Amended-2026
Unified Government Budget



Memorial Hall Centennial:
Honoring 100 years of history. Embracing the future.

Unified Government Grant Inventory
(By Department)

By Department		Funding Allocation
Area Agency on Aging		
Federal	$	914,269
Federal & State	$	1,007,000
State	$	763,227
State & Federal	$	535,000
Area Agency on Aging Total	**$**	**3,219,496**
Community Development		
Federal	$	3,100,000
Community Development Total	**$**	**3,100,000**
Health		
Federal	$	8,771,330
Federal & State	$	1,191,760
State	$	1,324,918
Private/Local	$	137,300
Private	$	550,000
Local Cost Share	$	12,594
State	$	50,000
Federal/Pass through	$	146,000
Health Total	**$**	**12,183,902**
Human Services		
Federal	$	653,000
Human Services Total	**$**	**653,000**
Police Department		
Federal	$	1,773,023
Federal	$	1,855,000
State	$	685,077
Police Department Total	**$**	**4,313,100**
Community Corrections		
State (KDOC)	$	5,354,265
Nonprofit (Sunflower Foundation)	$	141,161
Community Corrections Total	**$**	**5,495,426**
Parks & Recreation		
State	$	205,680
Parks & Recreation Total	**$**	**205,680**

Unified Government Grant Inventory
(By Department)

By Department		Funding Allocation
Transit		
State	$	2,286,079
Private	$	60,000
Transit Total	**$**	**2,346,079**
Public Works		
Federal	$	39,714,199
Federal	$	1,500,000
State	$	400,000
Public Works Total	**$**	**41,614,199**
Public Works		
Federal	$	2,940,000
Federal	$	3,683,480
Public Works Total	**$**	**6,623,480**
Fire Department		
Federal	$	1,678,746
Fire Department Total	**$**	**1,678,746**
Planning		
Federal	$	11,500,000
Planning Total	**$**	**11,500,000**
Sheriff Administration		
State (KDOC)	$	776,585
Sheriff Administration Total	**$**	**776,585**
Historical Museum		
State	$	3,500
Historical Museum Total	**$**	**3,500**
Grand Total	**$**	**93,713,192**

Unified Government Grant Inventory
(By Funding Source)

By Funding Source		Funding Allocation
Federal		
Area Agency on Aging	$	914,269
Community Development	$	3,100,000
Health	$	8,771,330
Human Services	$	653,000
Police Department	$	1,773,023
Public Works	$	39,714,199
Public Works	$	2,940,000
Fire Department	$	1,678,746
Planning	$	11,500,000
Federal Total	**$**	**71,044,567**
Federal		
Police Department	$	1,855,000
Public Works	$	1,500,000
Public Works	$	3,683,480
Federal Total	**$**	**7,038,480**
Federal & State		
Area Agency on Aging	$	1,007,000
Health	$	1,191,760
Federal & State Total	**$**	**2,198,760**
State		
Area Agency on Aging	$	763,227
Health	$	1,324,918
Police Department	$	685,077
Parks & Recreation	$	205,680
Transit	$	2,286,079
Public Works	$	400,000
Historical Museum	$	3,500
State Total	**$**	**5,668,481**
Private/Local		
Health	$	137,300
Private/Local Total	**$**	**137,300**
Private		
Health	$	550,000
Transit	$	60,000
Private Total	**$**	**610,000**

Unified Government Grant Inventory
(By Funding Source)

By Funding Source		Funding Allocation
State & Federal		
Area Agency on Aging	$	535,000
State & Federal Total	**$**	**535,000**
State (KDOC)		
Community Corrections	$	5,354,265
Sheriff Administration	$	776,585
State (KDOC) Total	**$**	**6,130,849**
Nonprofit (Sunflower Foundation)		
Community Corrections	$	141,161
Nonprofit (Sunflower Foundation) Total	**$**	**141,161**
Local Cost Share		
Health	$	12,594
Local Cost Share Total	**$**	**12,594**
State		
Health	$	50,000
State Total	**$**	**50,000**
Federal/Pass through		
Health	$	146,000
Federal/Pass through Total	**$**	**146,000**
Grand Total	**$**	**93,713,192**

Unified Government Grant Inventory

By Funding Source		Funding Allocation
Federal		
Area Agency on Aging	**$**	**914,269**
Federal Administration		
Administration cost associated with the Title III Older American Act programs	$	110,000
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.	$	290,000
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.	$	357,000
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.	$	137,500
Community Development	**$**	**3,100,000**
Community Development Block Grant (CDBG)		
support housing, infrastructure, public services, and economic development activities. Its primary goal is to benefit low- and moderate-income individuals and neighborhoods.	$	2,000,000
Emergency Solutions Grant (ESG)		
promoting housing stability and reducing homelessness by assist individuals & families experiencing homelessness or at risk of homelessness.	$	200,000

Unified Government Grant Inventory

By Funding Source		Funding Allocation
HOME Investment Partnership (HOME)		
create affordable housing for low-income households.	$	900,000
Health	**$**	**8,771,330**
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.	$	105,601
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	$	158,555
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.	$	927,600
Section 103 Monitoring		
Operate the National Air Monitoring Stations and State/Local Air Monitoring Stations.	$	25,000
Women, Infants, and Children (WIC)		
Conduct the Special Supplemental Nutrition Program for Women, Infants, and Children.	$	1,393,460
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.	$	67,279
AmeriCorps Kansas		
Facilitate the Implementation of Americorps Kansas	$	216,000

Unified Government Grant Inventory

By Funding Source		Funding Allocation
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
WYCO SHIFT (WcoSexual Healthinfo for Teens) PREP		
Educate youth on abstinence, contraception, and adulthood preparation subjects.	$	443,426
Human Services	**$**	**653,000**
State Aid Grant		
Provide administrative duties for I/DD programs in the State of Kansas, more specifically in Wyandotte County.	$	160,000
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.	$	493,000
Police Department	**$**	**1,773,023**
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	$	1,190,614
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
FY24 Justice Assistance Grant (JAG)		
Funding will be used to purchase virtual reality and in-person officer training as well as CVSA computers	$	86,202
PD Comm Based Crime Reduction		
Funding will be used to implement strategies to reduce gun crimes in hot-spot areas in KCK	$	314,175
FY24 Byrne Discretionary Community Project		
Funding will be used to support police and youth engagement programs	$	20,000

Unified Government Grant Inventory

By Funding Source		Funding Allocation
Public Works	**$**	**42,654,199**
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
TA (Transportation Alternatives)		
James Street Trail Head	$	500,000
STBG (Surface Transportation Block Grant)		
6th Street Urban Trail/Complete Street Project	$	3,000,000
CPF (Community Project Funding)		
6th Street Urban Trail/Complete Street Project	$	1,500,000
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
CRP (Carbon Reduction Program)		
Northeast KCK Heritage Trail	$	1,200,000
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

Unified Government Grant Inventory

By Funding Source		Funding Allocation
Off-System Bridge Program		
Bridge 311 Replacement *	$	1,000,000
ARPA		
Northeast KCK Heritage Trail	$	240,000
Fire Department	**$**	**1,678,746**
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.	$	1,678,746
Planning	**$**	**11,500,000**
Safe Streets for All		
Vision Zero Action Plan	$	1,000,000
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
Federal Total	**$**	**71,044,567**
Federal		
Police Department	**$**	**1,855,000**
FY23 COPS Equipment and Technology		
Funding will be used to further the establishment of our Real-Time Intelligence Crime Center.	$	905,000

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	$	950,000
Public Works	**$**	**5,183,480**
HSIP (Highway Safety Improvement Program)		
55th & Metropolitan Intersection Improvements	$	1,500,000
ARPA		
Central Ave Bridge & Kansas Ave Bridge Engineering Evaluation & Study	$	3,311,480
BIP (Bridge Investment Program)		
UG Bridge Network Prioritization Program Study	$	372,000
Federal Total	**$**	**7,038,480**
Federal & State		
Area Agency on Aging	**$**	**1,007,000**
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.	$	729,000
Title III-C(2) Home Delivered Meals		
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.	$	278,000
Health	**$**	**1,191,760**
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.	$	486,080
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

Unified Government Grant Inventory

By Funding Source		Funding Allocation
Teen Pregnancy Targeted Case Management		
Provide case management services to pregnant and parenting clients enrolled in Medicaid.	$	76,288
Federal & State Total	**$**	**2,198,760**
State		
Area Agency on Aging	**$**	**763,227**
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.	$	13,500
Senior Health Insurance Counseling for Kansas (SHICK)		
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.	$	14,400
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.	$	14,000
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.	$	38,000
Client Assessment, Referral and Evaluation (CARE)		

Unified Government Grant Inventory

By Funding Source		Funding Allocation
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.	$	200,000
CORE CORE is an administrative grant to provide additional administrative dollars to each AAA	$	431,327
Kansas Respite for Alzheimer's & Dementia Program KRAD is a resource for family caregivers who have limited access to respite care and/or other supports through current systems.	$	52,000
Health	**$**	**1,324,918**
Air Quality State Implement Kansas Air Quality Act and Kansas Air Quality Regulations.	$	174,200
Chronic Disease Risk Reduction Increase number of multi unit dwellings with smoke-free policies, improve cessaation referral system with providers and employers	$	109,080
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.	$	303,849
TB Indigent Control the spread of Tuberculosis by coordinating care for persons infected or active.	$	12,000
Workforce Development Transform the Kansas public health through infrastracture improvements to public health workforce.	$	443,426
Health Narcan for Community Distribution Opioid Settlements State of Kansas (County)	$	12,000
Communications - Opioid Community Edcation Outreach Opioid Settlements State of Kansas (County)	$	67,695
Police Department	**$**	**685,077**
Victims of Crime Act (VOCA) (2025)		

Unified Government Grant Inventory

By Funding Source		Funding Allocation
Provide services to victims of crime and empowering victims by providing them the tools they need to overcome the trauma of their victimization.	$	385,332
Violence Against Women Act (VAWA) (2025) 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
FY25 State Justice Assistance Grant (JAG) This grant was awarded through the Kansas Criminal Justice Coordinating Council. Funds will be used to support fentanyl enforcement and education efforts.	$	68,334
FY24 Drug Endangered Children in Kansas (DECK) This grant was awarded through the Kansas Department of Health & Environment. Funding will be used to support police and youth engagement programs and provide resources for drug-endangered children in Kansas.	$	86,000
Parks & Recreation	**$**	**205,680**
2023 Recreational Trails Program Grant The Recreational Trails Grant program provides opportunities for entities to receive 80% reimbursement for outdoor recreational trail projects.	$	105,680
Kansas Forest Service Community Forests Grant The Kansas Forest Service offers grant awards to municipal governments to improve community forests.	$	100,000
Transit	**$**	**2,286,079**
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
SFY26 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.	$	833,447
Public Works	**$**	**400,000**
City Connecting Link Improvement Program Rainbow Resurfacing from W. 39th Ave. to SW Blvd.	$	400,000

Unified Government Grant Inventory

By Funding Source		Funding Allocation
Historical Museum	**$**	**3,500**
Americans - Museum on Main Street Grant		
This grant is offered via a collaboration between the Smithsonian Institution and Humanities Kansas to support local professional museum exhibits.	$	3,500
State Total	**$**	**5,668,481**
Private/Local		
Health	**$**	**137,300**
HCW VISTA Cost Sharing		
VISTA Stipend's funding from several UG departments and community organizations	$	41,900
Hall Family Foundation HETF Grant		
Provide funding for a task force dedicated to ensuring equitable access to health care services for the un- and under-insured populations of Wyandotte County	$	87,000
Strenghthening Public Health Infrastructure		
Catalyze innovative efforts to provide public health professionals, students and faculty with the competencies and knowledge to reduce the leading causes of death and illness and buld workforce capacity to transform the health system and improve public health.	$	8,400
Private/Local Total	**$**	**137,300**
Private		
Health	**$**	**550,000**
HFF CHIP Core Support		
Provide Core Support for the Community Health Improvement Plan (CHIP)	$	150,000
Sunflower Foundation Kansas Fights Addiction		
Purchase and distribute medication-assisted treatment such as suboxone to un-underinsured individuals in WyCo	$	200,000
Wyandotte Health Foundation Primary Care Clinics		
Radiology collaborative with the safety net clinics.	$	75,000
WHF Health Equity Task Force		
Provide funding for a task force dedicated to addressing concerns such as diabetes, hypertension, vaccine access, health disparities, and other critical issues	$	75,000
Health Forward Foundation - Zoning Codes and Inherited Homes		
Conduct housing analysis as part of the Summer 2025 KCK Zoning Code update and connect KCK residents to programs meant to grant them greater flexibility in obtaining and holding onto affordable housing.	$	50,000

Unified Government Grant Inventory

By Funding Source		Funding Allocation
Transit	**$**	**60,000**
General Motors on Main Street Grant Program		
The GM on Main Street Grant Program was established in 2023 to support nonprofit organizations and municipal government entities in implementing innovative placemaking initiatives in their local commercial districts. The program aims to enhance downtowns through transformative transportation initiatives. The program also focuses on improving safety, accessibility, and vibrancy in Main Street districts.	$	60,000
Private Total	**$**	**610,000**
State & Federal		
Area Agency on Aging	**$**	**535,000**
Title III - State Funded Portion		
State and Performance allocation for the home-delivered meal program	$	535,000
State & Federal Total	**$**	**535,000**
State (KDOC)		
Community Corrections	**$**	**5,354,265**
Adult Admin 2026		
Admin personnel	$	85,714
Adult Behavioral Health 2026		
Program assistant salary, Drug Court Liaison	$	118,220
AISP Adult Intensive Supervision Probation 2026		
Personnel and operations	$	1,730,925
Juvenile Deliquency Prevention 2026		
Heartland 180 juvenile delinquency prevention services	$	120,125
JISP Juv Intensive Supervision Probation/CM 2026		
Personnel and operations	$	1,298,855
Juv Admin 2026		
Admin personnel	$	310,663
Juv Reinvestment 2026-2027		
Enhanced evidence-based correctional programming for justice-involved youth.	$	751,006
Juvenile Corrections Advisory Board (JCAB) Evidence-Based Programs 2026-2027		
Pass-through grant for evidence-based community programs for justice-involved youth	$	938,756

Unified Government Grant Inventory

By Funding Source		Funding Allocation
Sheriff Administration	**$**	**776,585**
JIAS Admin 2026		
Admin personnel	$	112,693
JIAS Juvenile Intake & Assessment 2026		
Personnel and operations	$	663,891
State (KDOC) Total	**$**	**6,130,849**
Nonprofit (Sunflower Foundation)		
Community Corrections	**$**	**141,161**
Kansas Fights Addiction - Specialty Court Enhancement Project		
Opioid settlement money from Kansas Attorney General funding an expansion of the Drug Court program	$	141,161
Nonprofit (Sunflower Foundation) Total	**$**	**141,161**
Local Cost Share		
Health	**$**	**12,594**
AmeriCorps Kansas COST SHARE		
AmeriCorps Stipend's funding from several UG departments and community organizations	$	12,594
Local Cost Share Total	**$**	**12,594**
State		
Health	**$**	**50,000**
LEPP Local Environmental Protection Plan		
For repair/replacement of failing onsite wastewater systems and private water well testing.	$	50,000
State Total	**$**	**50,000**
Federal/Pass through		
Health	**$**	**146,000**
MPHI Building Capacity for Child Death Review FIMR(Fetal & Infant Mortality Review)		
Dedicated to building capacity for the Fetal and Invant Mortality Review as well as funding efforts such as safe sleep events, provide safe sleep enviorments for at-risk parents, distribute flyers, and hand out grief materials	$	76,000
NCFRP (National Center for Fatality Review & Prevention) FIMR-MPHI Michigan Public Health Institute		
To secure data-storage, create culturally competent and community driven prevention strategies, and increase community engagement to reduce youth fatalities.	$	70,000
Federal/Pass through Total	**$**	**146,000**

Unified Government Grant Inventory

By Funding Source		Funding Allocation
Grand Total	**$**	**93,713,192**

PERSONNEL OVERVIEW

2025 Amended-2026
Unified Government Budget



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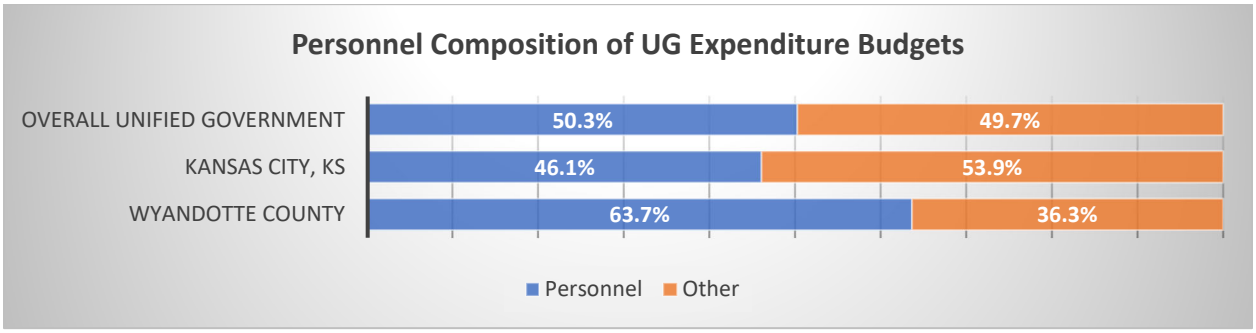
Personnel Expenditures Overview

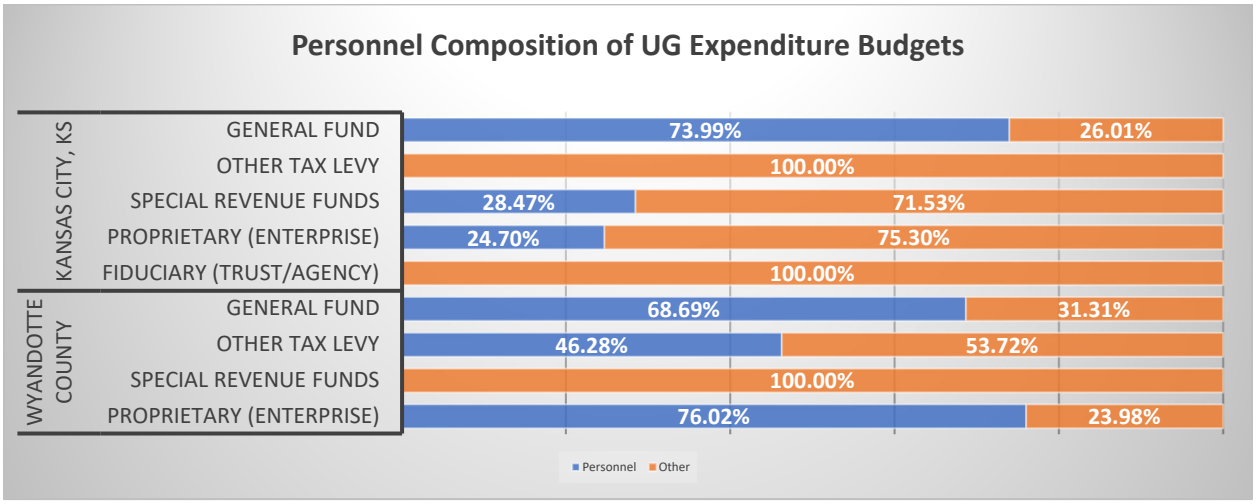
Personnel expenditures are the largest cost driver across the Unified Government (UG) budget. For the 2026 Budget, personnel costs total **$255.6 million**, accounting for **51.3%** of Certified Fund budgets, and **$207.3 million**, or **72.2%**, of General Fund budgets.



Personnel funding is allocated differently across various UG funding areas based on the fund's purpose and service orientation. General Funds, which are primarily supported by unrestricted revenue sources, are more focused on direct service delivery. As a result, they carry higher personnel costs. In 2026, personnel expenditures represent 74% of the City General Fund budget and 69% of the County General Fund budget.

Other tax levy funds are typically designated for specific purposes, such as debt service. For example, the **City Bond and Interest Fund** is the only other tax levy fund on the city side and is entirely committed to servicing Kansas City, KS debt obligations. On the county side, tax levy funds include a mix of operational funds—such as **Health**, **Aging**, and **Elections** levies—and the **County Bond and Interest Fund**, which is fully dedicated to debt service.

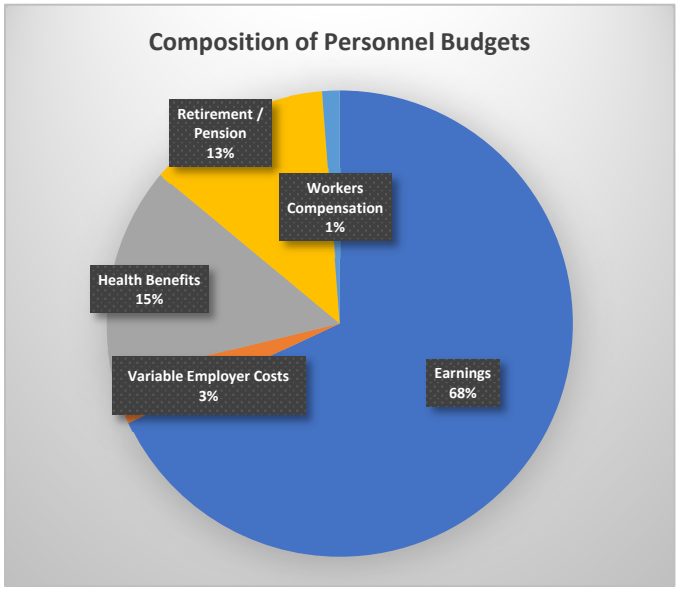
Special Revenue and Enterprise Funds are allocated for designated uses. City examples include the **Street and Highway Fund** and the **Special Parks Fund**, which receive state funds, as well as the KCK **Sewer** and **Stormwater Enterprise Funds**, which are primarily dedicated to infrastructure projects and maintenance.



Personnel Budget Composition

Personnel expenditures are primarily composed of salaries and employer-paid benefits. In the 2026 Budget:

- **71%** of the personnel budget consists of salaries and variable benefits directly tied to compensation, including unemployment insurance, Medicare, and Social Security contributions.
    - **68%** of this total is tied to projected **earnings** including hourly or salaried staff, stipends, overtime or other contractual labor incremental earnings
    - The remaining **3%** that is directly associated to earnings is **variable obligated employer** costs such as Medicare, Social Security and unemployment insurance contributions which are tied to a percentage of earnings.
- The budget includes scheduled contractual labor increases and a **3% cost-of-living adjustment (COLA)** for non-union and other eligible employee groups. A steady staffing level is assumed for 2026 at the new fully funded staffing levels.



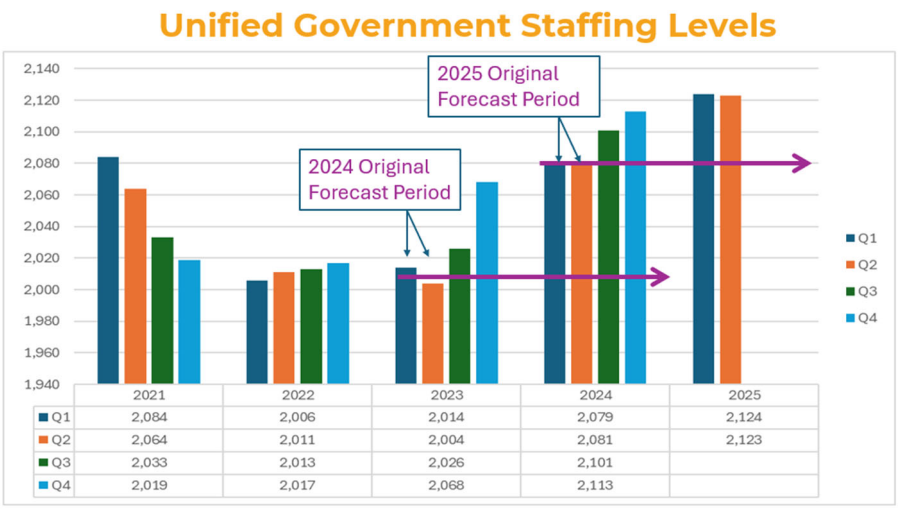
Health Benefits represent the second-largest category, making up **15%** of the personnel budget. The Unified Government is self-insured and maintains an **Employee Health Fund** to manage employee health coverage costs. This coverage is jointly funded by both UG and employee contributions. A **3% increase** in both employee and employer health plan contributions is included in the 2026 Budget to keep pace with rising health care costs.

Retirement and Pension Costs account for **13%** of the personnel budget. These costs are determined by UG's participation in the **Kansas Public Employees Retirement System (KPERS)** and the **Kansas Police and Firemen's Retirement System (KP&F)**. For 2026, employer contributions are expected to remain relatively flat, with a **0.12% reduction** in civilian employer contributions as mandated by the State of Kansas. Notably, the 2025 Amended Budget included a **1% increase** in civilian contributions to cover group term life insurance costs.

The Unified Government is also self-insured for **Workers' Compensation** and maintains a dedicated **Workers' Compensation Internal Fund** to pay for anticipated claims. Contribution levels for this program remain consistent between the 2025 Amended Budget and the 2026 Budget.

Personnel Costs across the 2024 Amended to 2026 Proposed Budget:

In prior budgets, personnel expenses were not based on full staffing, but instead adjusted using a "vacancy trend." This trend projected future staffing levels based on the number of positions actually filled during the first part of the year (Figure 1). Budget pressures and labor market conditions in earlier years led to higher vacancy rates across the organization. Since 2023, however, changes in leadership, updated hiring practices, improved market conditions, a focus on better service delivery, and a more efficient recruitment platform have all contributed to stronger hiring through early 2025.



	2021	2022	2023	2024	2025
Q1	2,084	2,006	2,014	2,079	2,124
Q2	2,064	2,011	2,004	2,081	2,123
Q3	2,033	2,013	2,026	2,101	
Q4	2,019	2,017	2,068	2,113	

Figure 1

These factors have led to rapid growth in personnel budgets and actual spending in recent years (see Figure 2). Additional reorganizations, such as adjustments to the Sheriff and District Attorney budgets to provide more competitive pay for recruitment and retention, were made outside of the normal budget process and further increased costs. As a result, personnel spending has consistently risen beyond the originally proposed budgets—first in the amended budgets and again in final year-end actuals, with the largest impacts on the county side of the budget.

BUDGET PERSONNEL TREND HISTORY

CITY GENERAL FUND (FND110)

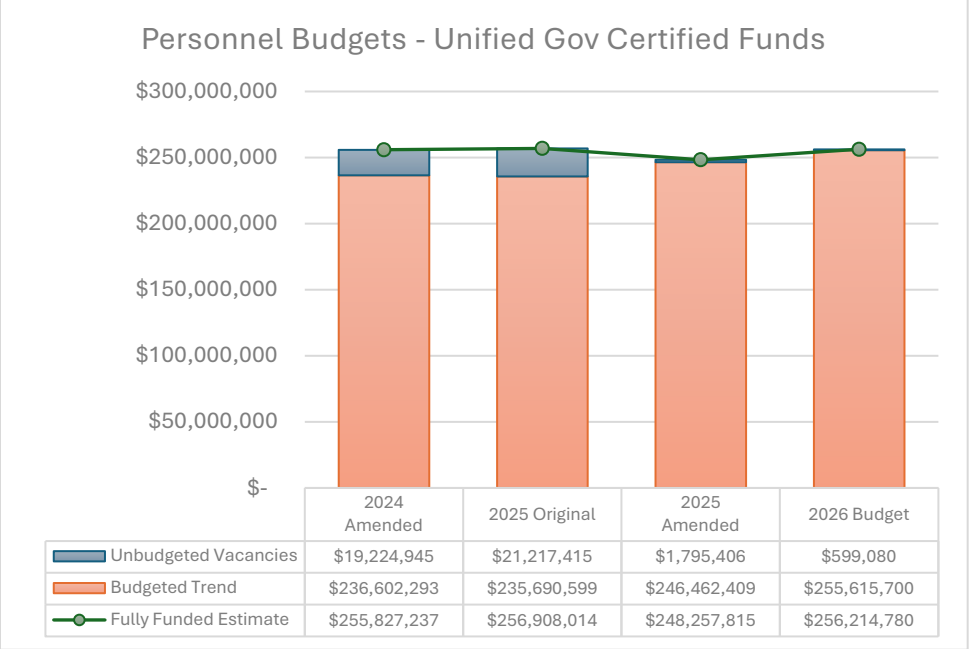
	ORIGINAL	AMENDED	BUDGET CHANGE	ACTUALS	AMENDED BALANCE	% REMAINING BUDGET	ACTUALS FROM PRIOR YEAR
2022	$ 119,855,000	$ 118,940,000	$ (915,000)	$ 118,256,000	$ 684,000	0.58%	
2023	$ 124,430,000	$ 127,190,000	$ 2,760,000	$ 127,564,000	$ (374,000)	-0.29%	7.9%
2024	$ 133,020,000	$ 135,300,000	$ 2,280,000	$ 135,273,987	$ 26,013	0.02%	6.0%
2025	$ 133,930,000	$ 138,153,300	$ 4,223,300	BUDGETED GROWTH FROM PY ACTUALS			2.1%

COUNTY GENERAL FUND (FND160)

	ORIGINAL	AMENDED	BUDGET CHANGE	ACTUALS	AMENDED BALANCE	% REMAINING BUDGET	
2022	$ 52,860,000	$ 51,980,000	$ (880,000)	$ 50,344,000	$ 1,636,000	3.15%	
2023	$ 53,250,000	$ 54,290,000	$ 1,040,000	$ 55,516,000	$ (1,226,000)	-2.26%	10.3%
2024	$ 56,500,000	$ 58,600,000	$ 2,100,000	$ 59,691,588	$ (1,091,588)	-1.86%	7.5%
2025	$ 57,077,000	$ 62,267,000	$ 5,190,000	BUDGETED GROWTH FROM PY ACTUALS			4.3%

Figure 2

In response to these trends and prior budget overruns, the 2025 Amended and 2026 Approved Budgets establish a new baseline for personnel costs by fully funding positions based on the approved position inventory (Figure 3). This approach makes clear which positions are funded, helps control future cost overruns, and increases transparency about the organization's staffing capacity within revenue limits. While the total personnel budget rises by $19 million—from $236.6 million in 2024 to $255.6 million in 2026—this increase reflects two years of contractual cost-of-living adjustments and health cost growth. At the same time, the vacancy liability drops sharply from $21.2 million in the 2025 adopted budget to just $600,000 in 2026 (a 97.2% reduction). Any savings from vacancies can be used to help restore the 25% operational fund balance target, support major one-time projects, or address unexpected costs as they arise.



	2024 Amended	2025 Original	2025 Amended	2026 Budget
Unbudgeted Vacancies	$19,224,945	$21,217,415	$1,795,406	$599,080
Budgeted Trend	$236,602,293	$235,690,599	$246,462,409	$255,615,700
Fully Funded Estimate	$255,827,237	$256,908,014	$248,257,815	$256,214,780

Figure 3

FUND110 - CITY GENERAL FUND PERSONNEL ACROSS BUDGET YEARS

OVERALL PERSONNEL	2024 AMENDED	2025 ORIGINAL	2025 AMENDED	2026 PROPOSED
BASE EARNINGS*	$ 111,900,000	$ 115,410,000	$ 112,887,300	$ 115,374,350
HEALTHCARE COSTS*	$ 20,570,000	$ 20,740,000	$ 19,150,000	$ 19,700,000
OVERTIME / OTHER PAY[1]	$ 5,700,000	$ 2,500,000	$ 3,500,000	$ 3,500,000
PERSONNEL VACANCY TREND[2]	$ (8,380,000)	$ (10,170,000)	$ (1,400,000)	$ -
UNBUDGETED PAYOUTS TREND[2]	$ 2,580,000	$ 2,520,000	$ 1,400,000	$ -
BUDGETED PAYOUTS / PENALTIES[2]	$ 1,380,000	$ 1,380,000	$ 1,066,000	$ 2,490,650
OTHER MISC.	$ 1,550,000	$ 1,550,000	$ 1,550,000	$ 1,550,000
TOTAL	$ 135,300,000	$ 133,930,000	$ 138,153,300	$ 142,615,000
INCREMENT FROM PRIOR YEAR		$ (1,370,000)	$ 2,853,300	$ 4,461,700
% CHANGE FROM PRIOR YEAR[3]		-1.0%	2.1%	3.2%
FTE COUNT	1,121.14	1,093.69	1,022.73	1,023.23
FROZEN POSITIONS	$ -	$ -	$ (7,280,000)	$ (7,500,000)
REMOVED FTE	-	(27.45)	(70.96)	(70.46)
VACANCY TREND % OF BUDGET[2]	-5.8%	-7.1%	-1.0%	0.0%
INCREMENT FROM PRIOR YEAR				
BASE EARNINGS ADJUSTMENTS		$ 3,510,000	$ 987,300	$ 2,487,050
HEALTH BENEFITS CHANGE		$ 170,000	$ (1,420,000)	$ 550,000
OVERTIME ADJUSTMENTS		$ (3,200,000)	$ (2,200,000)	$ -
TREND ADJUSTMENTS		$ (1,850,000)	$ 5,800,000	$ -
PAYOUTS / PENALTIES		$ -	$ (314,000)	$ 1,424,650
NET CHANGE		$ (1,370,000)	$ 2,853,300	$ 4,461,700

*Base Earnings and Healthcare Costs are budgeted per position that is included in the UG position inventory

[1]In the 2025 Original revenue-neutral budget, overtime for the City General Fund was reduced by $3.2 million, primarily in the Police and Fire Departments, as a cost-saving measure in the public safety budget. Midway through 2025, an analysis determined that this reduction could affect base Police response. To address this, $1 million was restored in the 2025 Amended Budget to maintain service levels. An additional $480,000 was also added to revenues to reflect billable Police overtime for traffic control and federal task force activities.

[2]A key feature of the 2025 Amended and 2026 Budget is the decision to fully fund personnel budgets. This approach helps prevent future cost overruns and provides greater transparency about the service levels that can be delivered with full staffing. Any vacancy savings that occur can then be used to restore fund balance, cover unexpected cost increases, or support major one-time initiatives. For the City General Fund, the proposed budget fully funds existing positions. With 70 positions frozen, the personnel budget shifts from a 7% vacancy assumption on an estimated $144 million in the original 2025 budget to a fully funded $142.7 million in 2026, which includes contractual cost-of-living adjustments and anticipated health cost increases.

[3]To balance the 2025 budget, personnel costs were reduced by 1% in the originally adopted plan. This equated to $5.9 million in savings, including a $3.2 million cut to public safety overtime and $1.1 million in vacancy savings. However, stronger-than-expected hiring meant the full savings could not be achieved without impacting core police response or staffing reductions. The 2025 Amended Budget instead funds current staffing levels and establishes a new base overtime level, preventing layoffs and further cuts to public safety response. Overall, the Amended Budget reflects a 2.1% increase in personnel costs over 2024, even while absorbing 3% and 4% contractual labor increases and 3% health cost growth.

FUND160 - COUNTY GENERAL FUND PERSONNEL ACROSS BUDGET YEARS

OVERALL PERSONNEL	2024 AMENDED	2025 ORIGINAL	2025 AMENDED	2026 PROPOSED
BASE EARNINGS	$ 51,743,730	$ 52,725,730	$ 49,910,718	$ 51,308,134
HEALTHCARE COSTS	$ 12,050,000	$ 12,100,000	$ 9,800,000	$ 10,100,000
OVERTIME / OTHER PAY	$ 3,030,000	$ 1,650,000	$ 3,100,000	$ 3,100,000
PERSONNEL VACANCY TREND	$ (10,325,000)	$ (11,500,000)	$ (2,295,000)	$ (1,575,000)
UNBUDGETED PAYOUTS TREND	$ 1,100,000	$ 1,100,000	$ 750,000	$ 750,000
BUDGETED PAYOUTS / PENALTIES	$ 1,270	$ 1,270	$ 1,270	$ 1,270
OTHER MISC.	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000
TOTAL	$ 58,600,000	$ 57,077,000	$ 62,266,988	$ 64,684,404
INCREMENT FROM PRIOR YEAR		$ (1,523,000)	$ 3,666,988	$ 2,417,416
% CHANGE FROM PRIOR YEAR		-2.6%	6.3%	3.9%
FTE COUNT	659.12	645.07	576.10	575.60
FROZEN POSITIONS	$ -	$ -	$ (5,140,000)	$ (5,340,000)
REMOVED FTE	-	(14.05)	(68.97)	(69.47)
VACANCY TREND % OF BUDGET	-15.0%	-16.8%	-3.6%	-2.4%
INCREMENT FROM PRIOR YEAR				
BASE EARNINGS ADJUSTMENTS		$ 982,000	$ (1,833,012)	$ 1,397,416
HEALTH BENEFITS CHANGE		$ 50,000	$ (2,250,000)	$ 300,000
OVERTIME ADJUSTMENTS		$ (1,380,000)	$ 70,000	$ -
TREND ADJUSTMENTS		$ (1,175,000)	$ 7,680,000	$ 720,000
PAYOUTS / PENALTIES		$ -	$ -	$ -
NET CHANGE		$ (1,523,000)	$ 3,666,988	$ 2,417,416

*Base Earnings and Healthcare Costs are budgeted per position that is included in the UG position inventory

[1]In the 2025 Original revenue-neutral budget, overtime for the County General Fund was reduced by $1.4 million in the Sheriff budget as a cost-saving measure to balance the budget. Midway through 2025, an analysis determined that this reduction was not achievable due to staffing constraints in the Jail. To address this, the funding was restored in the 2025 Amended Budget to maintain service levels.

[2]A key feature of the 2025 Amended and 2026 Budget is the decision to fully fund personnel budgets. This approach helps prevent future cost overruns and provides greater transparency about the service levels that can be delivered with full staffing. Any vacancy savings that occur can then be used to restore fund balance, cover unexpected cost increases, or support major one-time initiatives. For the County General Fund, the approved budget gets within 2.5% of fully funding existing positions. With 69 positions frozen, the personnel budget shifts from a 16.8% vacancy assumption on an estimated $68.6 million in the original 2025 budget to a 2.4% vacancy rate on $66.2 million in 2026, which includes contractual cost-of-living adjustments and anticipated health cost increases.

[3]To balance the 2025 budget, personnel costs were reduced by 2.6% in the originally adopted plan. This equated to $3.2 million in savings, including a $1.4 million cut to public safety overtime and $750,000 in additional vacancy savings. However, stronger-than-expected hiring meant the full savings could not be achieved without impacting jail staffing or staffing reductions. The 2025 Amended Budget instead funds current staffing levels and restores the prior overtime level, preventing layoffs and maintaining sheriff operational capacity. Overall, the Amended Budget reflects a 6.3% increase in personnel costs over 2024, with a further 3.9% growth in 2026 to facilitate further reduction of the vacancy trend and contractual and health cost increases.

Position Reset Freeze - by Department
(In Full Time Equivalents)

Department	Position Class	2025 Budget	2026 Budget	Net Change	% Change
Aging		2.05	1.30	-0.75	-36.6%
Appraiser		30.00	27.00	-3.00	-10.0%
Budget		9.00	9.00	0.00	0.0%
Buildings & Logistics		67.63	61.40	-6.23	-9.2%
Commissioners		5.00	4.50	-0.50	-10.0%
Community Corrections		16.90	16.90	0.00	0.0%
County Administration		6.75	5.75	-1.00	-14.8%
Court Trustees		8.50	5.00	-3.50	-41.2%
District Attorney		69.50	71.00	1.50	2.2%
District Courts		12.25	11.00	-1.25	-10.2%
Economic Development		6.00	6.00	0.00	0.0%
Election		14.25	11.50	-2.75	-19.3%
Emergency Management		5.00	5.00	0.00	0.0%
Finance		73.00	64.00	-9.00	-12.3%
Fire		475.00	468.00	-7.00	-1.5%
Health		37.50	31.70	-5.80	-15.5%
Human Resources		17.00	16.00	-1.00	-5.9%
Human Services		3.45	3.45	0.00	0.0%
Legislative Auditor		7.00	6.00	-1.00	-14.3%
Municipal Court		24.00	21.00	-3.00	-12.5%
Neighborhood Resource Center		55.00	55.00	0.00	0.0%
Office of the Mayor/CEO		4.50	4.50	0.00	0.0%
Operations Business Office		2.00	1.00	-1.00	-50.0%
Parks & Recreation		90.00	85.75	-4.25	-4.7%
Police		486.75	447.50	-39.25	-8.1%
Public Works		234.25	218.50	-15.75	-6.7%
Register of Deeds		7.00	7.00	0.00	0.0%
Sheriff		298.25	245.50	-52.75	-17.7%
Strategic Communications		4.00	4.00	0.00	0.0%
Technology		36.00	33.75	-2.25	-6.2%
Transit		48.00	45.00	-3.00	-6.3%
Unified Clerk		10.50	10.00	-0.50	-4.8%
Unified Legal		19.00	17.80	-1.20	-6.3%
Urban Planning & Land Use		14.50	10.50	-4.00	-27.6%
Grand Total*		**2,199.53**	**2,031.30**	**-168.23**	**-7.6%**

*The Full Time Equivalents (FTE) respresented in these summaries do not include grant funds with outside funding sources or internal service funds

Position Reset Freeze - by Fund
(In Full Time Equivalents)

Department	Position Class	2025 Budget	2026 Budget	Net Change	% Change
Consolidated General		1,738.76	1,598.83	-139.93	-8.0%
FND110 - City - General		1,093.69	1,023.23	-70.46	-6.4%
FND160 - County - General		645.07	575.60	-69.47	-10.8%
Other Tax Levy		146.40	131.25	-15.15	-10.3%
FND113 - Parks and Recreation		78.25	73.25	-5.00	-6.4%
FND162 - County - Elections		14.25	11.50	-2.75	-19.3%
FND165 - County - Aging		14.70	13.10	-1.60	-10.9%
FND171 - Developmental Disability		2.45	2.45	0.00	0.0%
FND172 - County - Health Department		36.75	30.95	-5.80	-15.8%
Special Revenue		99.85	89.35	-10.50	-10.5%
FND212 - Dedicated Sales Tax		50.25	49.25	-1.00	-2.0%
FND220 - Special Street & Hiway-City		37.70	28.20	-9.50	-25.2%
FND222 - Special Alcohol Program		6.90	6.90	0.00	0.0%
FND223 - Tourism & Convention Prom		5.00	5.00	0.00	0.0%
Proprietary (Enterprise)		214.52	211.87	-2.65	-1.2%
FND560 - Sewer System		127.27	126.37	-0.90	-0.7%
FND563 - Stormwater Enterprise		22.50	22.50	0.00	0.0%
FND564 - Emergency Medical Services		47.00	48.00	1.00	2.1%
FND565 - Sunflower Hills Golf Fund		4.75	5.50	0.75	15.8%
FND567 - Solid Waste		4.50	4.50	0.00	0.0%
FND570 - Court Trustee Fund		8.50	5.00	-3.50	-41.2%
Grand Total*		**2,199.53**	**2,031.30**	**-168.23**	**-7.6%**

*The Full Time Equivalents (FTE) respresented in these summaries do not include grant funds with outside funding sources or internal service funds

POSITION INVENTORY

2025 Amended-2026
Unified Government Budget



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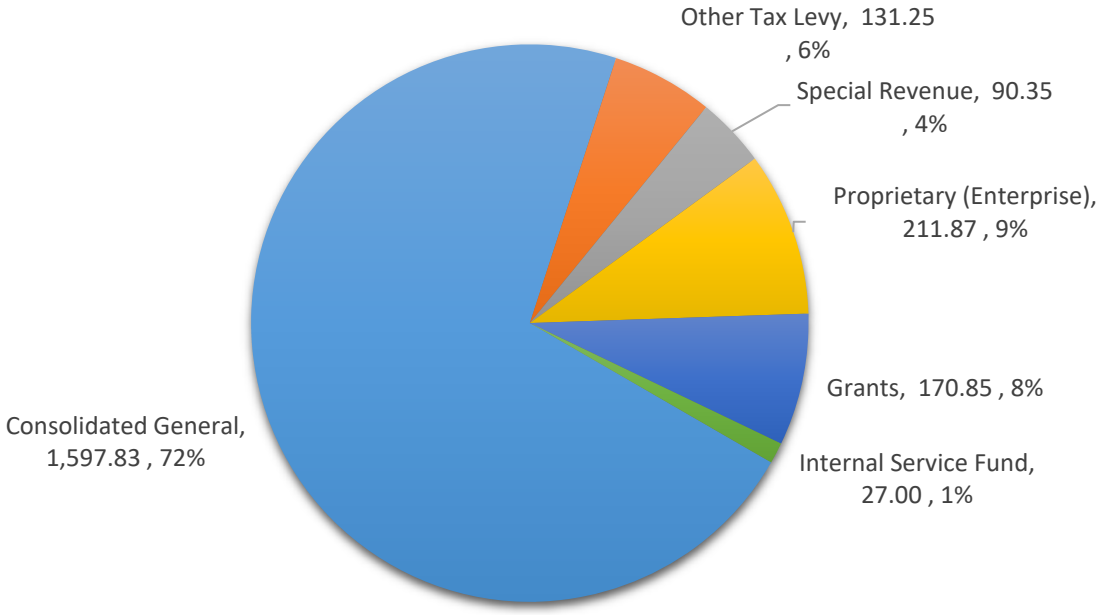
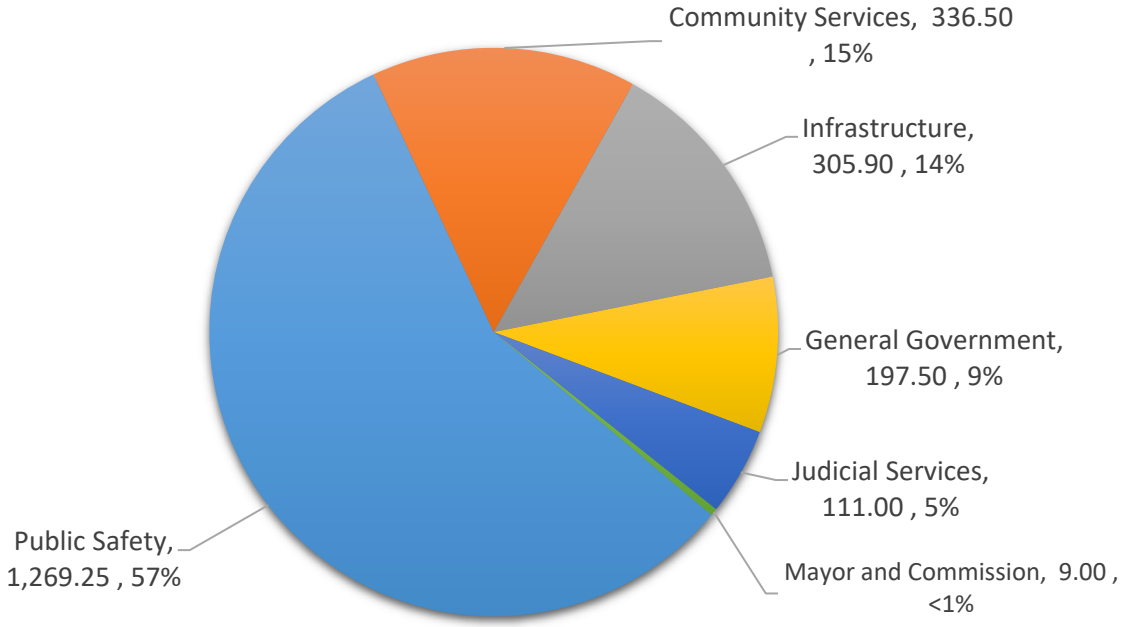
2026 Position FTE Summary

FTE SUMMARY BY FUNDING SOURCE



FTE Summary by department functional area



Position Inventory by Fund
(In Full Time Equivalents)

Fund	2024 Amended	2025 Budget	2025 Amended	2026 Budget
Consolidated General				
FND110 - City - General	1,121.14	1,093.69	1,022.73	1,023.23
FND160 - County - General	659.12	645.07	576.10	575.60
Consolidated General Total	**1,780.26**	**1,738.76**	**1,598.83**	**1,598.83**
Other Tax Levy				
FND113 - Parks and Recreation	82.50	78.25	73.25	73.25
FND162 - County - Elections	19.25	14.25	11.50	11.50
FND165 - County - Aging	14.70	14.70	13.10	13.10
FND171 - Developmental Disability	2.45	2.45	2.45	2.45
FND172 - County - Health Department	38.75	36.75	30.95	30.95
Other Tax Levy Total	**157.65**	**146.40**	**131.25**	**131.25**
Special Revenue				
FND212 - Dedicated Sales Tax	50.25	50.25	49.25	49.25
FND220 - Special Street & Hiway-City	37.70	37.70	28.20	28.20
FND222 - Special Alcohol Program	6.90	6.90	6.90	6.90
FND223 - Tourism & Convention Prom	5.00	5.00	5.00	5.00
Special Revenue Total	**99.85**	**99.85**	**89.35**	**89.35**
Proprietary (Enterprise)				
FND560 - Sewer System	127.27	127.27	126.37	126.37
FND563 - Stormwater Enterprise	22.50	22.50	22.50	22.50
FND564 - Emergency Medical Services	47.00	47.00	48.00	48.00
FND565 - Sunflower Hills Golf Fund	4.75	4.75	5.50	5.50
FND567 - Solid Waste	4.50	4.50	4.50	4.50
FND570 - Court Trustee Fund	8.50	8.50	5.00	5.00
Proprietary (Enterprise) Total	**214.52**	**214.52**	**211.87**	**211.87**
Certified Funds Total	**2,252.28**	**2,199.53**	**2,031.30**	**2,031.30**

Position Inventory by Fund
(In Full Time Equivalents)

Fund	2024 Amended	2025 Budget	2025 Amended	2026 Budget
Internal Service Fund				
FND635 - Fleet Maint & Vehicle Replace	29.00	29.00	27.00	27.00
Internal Service Fund Total	**29.00**	**29.00**	**27.00**	**27.00**
Grants				
FND225 - Community Development Grants	12.00	12.00	8.00	9.00
FND248 - Police Department Grants	8.50	8.50	17.25	17.25
FND262 - Department of Aging Grants	9.95	9.95	10.70	10.70
FND263 - Health Department Grants	53.50	53.50	52.05	52.05
FND264 - Community Corrections Grants	50.10	50.10	48.85	48.85
FND266 - Other Grants	18.75	27.75	25.95	25.95
FND269 - Gifts and Donations	0.00	0.00	2.50	2.50
Grants Total	**157.35**	**166.35**	**169.85**	**170.85**
Other Funds Total	**186.35**	**195.35**	**196.85**	**197.85**
Grand Total	**2,438.63**	**2,394.88**	**2,228.15**	**2,229.15**

Position Inventory by
(In Full Time Equivalents)

Department	Position Class	2024 Amended	2025 Budget	2025 Amended	2026 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	1.00	1.00
	Administrative Support Specialist	2.00	2.00	2.00	2.00
	Appraiser	9.00	9.00	8.00	8.00
	Appraiser Supervisor	1.00	1.00	1.00	1.00
	Director	1.00	1.00	1.00	1.00
	Information Systems Analyst	1.00	0.00	0.00	0.00
	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	3.00	2.00	2.00
	Program Supervisor	2.00	2.00	2.00	2.00
	Real Estate Appraiser	5.00	5.00	6.00	6.00
Appraiser Total		**32.00**	**30.00**	**27.00**	**27.00**
Budget	Assistant Budget Manager	1.00	1.00	0.00	0.00
	Deputy Director	0.00	0.00	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	0.00	0.00	0.00
Budget Total		**10.00**	**9.00**	**9.00**	**9.00**
Buildings & Logistics	Administrative Support Specialist	2.00	2.00	2.00	2.00
	Architect	1.00	1.00	0.00	0.00
	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	1.00	1.00
	Building Trades Laborer	2.00	2.00	2.00	2.00
	Building Trades Plumber	2.00	2.00	0.00	0.00
	Caretaker	18.00	18.00	18.00	18.00
	Custodian Supervisor	2.00	2.00	2.00	2.00
	Director	1.00	1.00	1.00	1.00
	Facilities Maintenance Specialist	7.00	7.00	6.00	6.00
	Facilities Maintenance Technician (AFSCME)	3.00	3.00	2.00	2.00
	Finisher	1.00	1.00	1.00	1.00
	General Laborer	0.00	1.00	1.00	1.00
	Groundskeeper II	0.00	2.00	1.00	1.00
	Groundskeeper IV	0.00	0.00	1.00	1.00

Position Inventory by
(In Full Time Equivalents)

Department	Position Class	2024 Amended	2025 Budget	2025 Amended	2026 Budget
Buildings & Logistics	Lead Carpenter	1.00	1.00	1.00	1.00
	Management Analyst	1.00	1.00	1.00	1.00
	Manager	4.00	4.00	4.00	4.00
	Operations and Maintenance Superintendent	2.00	2.00	2.00	2.00
	Operations Supervisor	0.00	1.00	1.00	1.00
	Parking Control Officer I	2.00	2.00	2.00	2.00
	Parking Control Officer II	2.00	2.00	1.00	1.00
	Professional Assistant	1.00	1.00	1.00	1.00
	School Crossing Guard	3.63	3.63	3.40	3.40
	Skilled Tradesperson	3.00	3.00	2.00	2.00
	Lead Foreman - Plumber	0.00	0.00	1.00	1.00
	Building Trades Apprentice - Plumber	0.00	0.00	1.00	1.00
Buildings & Logistics Total		**63.63**	**67.63**	**61.40**	**61.40**
Commissioners	Commissioner	3.00	3.00	2.50	2.50
	Professional Assistant	2.00	2.00	2.00	2.00
Commissioners Total		**5.00**	**5.00**	**4.50**	**4.50**
Community Corrections	Administrative Support Specialist	3.00	3.00	3.00	3.00
	Director	1.00	1.00	1.00	1.00
	Fiscal Officer	1.00	1.00	0.00	0.00
	Intensive Supervision Administrator	4.00	4.00	4.00	4.00
	Intensive Supervision Officer	29.00	29.00	28.00	28.00
	Intensive Supervision Supervisor	6.00	6.00	6.00	6.00
	Management Analyst	0.00	0.00	1.00	1.00
	Pre-Trial Coordinator	2.00	2.00	2.00	2.00
	Professional Program Assistant	4.00	3.00	3.00	3.00
	Program Coordinator	1.00	1.00	1.00	1.00
	Program Specialist	2.00	2.00	1.00	1.00
	Program Supervisor	5.00	5.00	5.00	5.00
	Surveillance Officer	3.00	2.00	2.00	2.00
Community Corrections Total		**61.00**	**59.00**	**57.00**	**57.00**
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	4.00	5.00
	Program Supervisor	2.00	2.00	0.00	0.00
	Program Technician I	1.00	1.00	1.00	1.00
	Program Technician II	1.00	1.00	0.00	0.00
Community Development Total		**12.00**	**12.00**	**8.00**	**9.00**
County Administration	County Administrator	1.00	1.00	1.00	1.00
	Executive Director (20)	1.00	0.00	0.00	0.00
	Executive Director (21)	3.00	2.00	2.00	2.00
	Intern	1.00	0.00	0.00	0.00
	Management Analyst	2.00	0.00	0.00	0.00
	Manager	1.00	0.00	0.00	0.00

Position Inventory by
(In Full Time Equivalents)

Department	Position Class	2024 Amended	2025 Budget	2025 Amended	2026 Budget
County Administration	Professional Assistant	1.75	1.75	1.75	1.75
	Program Coordinator	1.00	0.00	0.00	0.00
	Executive Assistant to the Administrator	2.00	1.00	1.00	1.00
	Deputy County Administrator	0.00	1.00	0.00	0.00
County Administration Total		**13.75**	**6.75**	**5.75**	**5.75**
Court Trustees	Administrative Support Specialist (State)	1.00	1.00	0.00	0.00
	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	0.00	0.00
	Secretary I	0.50	0.50	1.00	1.00
	Senior Case Manager	2.00	2.00	2.00	2.00
	Trial Court Clerk II	2.00	2.00	0.00	0.00
Court Trustees Total		**8.50**	**8.50**	**5.00**	**5.00**
District Attorney	Administrative Support Specialist	22.00	22.00	1.00	1.00
	Administrative Support Supervisor	3.00	3.00	0.00	0.00
	Assistant District Attorney I	8.00	8.00	8.00	8.00
	Assistant District Attorney II	5.00	5.00	7.00	7.00
	Assistant District Attorney III	5.00	5.00	3.00	3.00
	Assistant District Attorney/Special Assign.	2.00	2.00	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
	Deputy District Attorney	3.00	3.00	3.00	3.00
	District Attorney	1.00	1.00	1.00	1.00
	Information Systems Analyst	3.00	3.00	0.00	0.00
	Intern	2.50	2.50	0.00	0.00
	Investigator	4.00	4.00	4.00	4.00
	Manager	1.00	1.00	0.00	0.00
	Media Relations Specialist	1.00	1.00	0.00	0.00
	Professional Program Assistant	5.00	6.00	0.00	0.00
	Senior Assistant District Attorney	2.00	2.00	2.00	2.00
	Executive Legal Assistant	0.00	0.00	1.00	1.00
	Legal Specialist II	0.00	0.00	6.00	6.00
	Senior Victim Advocate Coordinator	0.00	0.00	1.00	1.00
	Legal Specialist - Special Assignment	0.00	0.00	4.00	4.00
	Victim Advocate Coordinator	0.00	0.00	5.00	5.00
	Public Information Officer	0.00	0.00	1.00	1.00
	Senior Legal Systems Analyst	0.00	0.00	1.00	1.00
	Legal Systems Analyst	0.00	0.00	2.00	2.00
	Office Coordinator - DA	0.00	0.00	1.00	1.00
	Legal Program Coordinator	0.00	0.00	1.00	1.00
	Research and Financial Analyst	0.00	0.00	1.00	1.00
	Executive Coordinator to the DA	0.00	0.00	1.00	1.00
	Legal Specialist I	0.00	0.00	6.00	6.00
	Intern - DA	0.00	0.00	2.00	2.00
	Senior Legal Specialist	0.00	0.00	2.00	2.00
	Legal Program Supervisor	0.00	0.00	2.00	2.00

Position Inventory by
(In Full Time Equivalents)

Department	Position Class	2024 Amended	2025 Budget	2025 Amended	2026 Budget
District Attorney	Legal Program Manager	0.00	0.00	1.00	1.00
	Deputy Director of Operations and Administra	0.00	0.00	1.00	1.00
	Director of Operations and Community Affairs	0.00	0.00	1.00	1.00
District Attorney Total		**70.50**	**71.50**	**74.00**	**74.00**
District Courts	Administrative Support Specialist	1.00	1.00	1.00	1.00
	Bonding Clerk	0.25	0.25	0.00	0.00
	Law Clerk	0.75	0.75	0.75	0.75
	Process Server	8.00	8.00	7.00	7.00
	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**	**11.00**	**11.00**
Economic Development	Director	0.00	1.00	1.00	1.00
	Land Bank Administrator	1.00	1.00	1.00	1.00
	Management Analyst	1.00	0.00	0.00	0.00
	Manager	3.00	2.00	1.00	1.00
	Professional Program Assistant	1.00	1.00	0.00	0.00
	Program Coordinator	1.00	1.00	3.00	3.00
Economic Development Total		**7.00**	**6.00**	**6.00**	**6.00**
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	4.25	0.50	0.50
	Manager	1.00	1.00	1.00	1.00
	Professional Program Assistant	0.00	0.00	1.00	1.00
	Program Coordinator	2.00	2.00	2.00	2.00
Election Total		**19.25**	**14.25**	**11.50**	**11.50**
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	0.00	0.00
	Program Coordinator	1.00	1.00	2.00	2.00
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
	Compliance Officer	1.00	1.00	0.00	0.00
	Debt Coordinator	1.00	1.00	1.00	1.00
	Director	1.00	2.00	2.00	2.00
	Executive Director (21)	1.00	1.00	1.00	1.00
	Fiscal Officer	5.00	5.00	4.00	4.00

Position Inventory by
(In Full Time Equivalents)

Department	Position Class	2024 Amended	2025 Budget	2025 Amended	2026 Budget
Finance	Fiscal Support Assistant (AFSCME)	24.00	24.00	22.00	22.00
	Fiscal Support Specialist (AFSCME)	7.00	7.00	6.00	6.00
	Fiscal Support Supervisor	4.00	4.00	3.00	3.00
	Lead Fiscal Support Specialist (AFSCME)	2.00	2.00	3.00	3.00
	Management Analyst	1.00	1.00	1.00	1.00
	Manager	5.00	3.00	3.00	3.00
	Professional Assistant	1.00	1.00	2.00	2.00
	Professional Fiscal Assistant	6.00	6.00	3.00	3.00
	Program Coordinator	1.00	0.00	0.00	0.00
	Program Supervisor	0.00	1.00	0.00	0.00
	Real Estate Abstractor	4.00	4.00	2.00	2.00
	Treasurer	1.00	1.00	1.00	1.00
	Treasury Manager	1.00	1.00	1.00	1.00
	Fiscal Officer Supervisor	0.00	0.00	1.00	1.00
Finance Total		**74.00**	**73.00**	**64.00**	**64.00**
Fire	Administrative Coordinator	2.00	2.00	2.00	2.00
	Administrative Support Specialist	1.00	1.00	0.00	0.00
	Assistant Fire Chief	10.00	10.00	11.00	11.00
	Battalion Chief	13.00	13.00	12.00	12.00
	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	3.00	3.00	3.00	3.00
	Fire Apparatus Operator	69.00	69.00	69.00	69.00
	Fire Captain (24)	81.00	81.00	81.00	81.00
	Fire Captain (40)	1.00	1.00	1.00	1.00
	Fire Chief	1.00	1.00	1.00	1.00
	Fire Communications Dispatcher (40)	10.00	10.00	10.00	10.00
	Fire Mechanic	3.00	3.00	4.00	4.00
	Fire Prevention Inspector (Sworn)	5.00	5.00	5.00	5.00
	Fire Training Instructor (Sworn)	5.00	5.00	6.00	6.00
	Firefighter/EMT	175.00	175.00	182.00	182.00
	Firefighter/Paramedic	83.00	83.00	83.00	83.00
	Information Systems Coordinator	1.00	1.00	1.00	1.00
	Lead Fire Communications Dispatcher	3.00	3.00	3.00	3.00
	Lead Fire Mechanic	1.00	1.00	1.00	1.00
	Management Analyst	1.00	1.00	1.00	1.00
	Manager	2.00	2.00	2.00	2.00
	Professional Assistant	2.00	2.00	2.00	2.00
	Program Supervisor	1.00	1.00	1.00	1.00
	Trainee	6.00	6.00	0.00	0.00
	Fire Prevention Inspector (Civillian)	1.00	1.00	1.00	1.00
Fire Total		**484.00**	**484.00**	**486.00**	**486.00**
Health	Administrative Coordinator	0.75	0.75	0.75	0.75
	Administrative Support Assistant	1.00	1.00	1.00	1.00
	Administrative Support Specialist	9.00	8.00	5.00	5.00
	Administrative Support Supervisor	1.00	1.00	1.00	1.00

Position Inventory by
(In Full Time Equivalents)

Department	Position Class	2024 Amended	2025 Budget	2025 Amended	2026 Budget
Health	Deputy Director	1.00	1.00	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	3.00	3.00	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	0.00	0.00
	Licensed Practical Nurse	3.00	3.00	3.00	3.00
	Management Analyst	4.50	3.50	1.50	1.50
	Manager	5.00	5.00	4.00	4.00
	Media Relations Specialist	1.00	1.00	0.00	0.00
	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 Assistant	0.00	0.00	1.00	1.00
	Professional Fiscal Assistant	1.00	1.00	1.00	1.00
	Professional Program Assistant	1.00	1.00	1.00	1.00
	Program Aide	1.50	1.50	1.75	1.75
	Program Coordinator	25.00	25.00	22.00	22.00
	Program Specialist	6.00	6.00	6.00	6.00
	Program Supervisor	9.00	9.00	9.00	9.00
	Project Engineer	1.00	1.00	0.00	0.00
	Public Health Nurse	4.00	4.00	3.50	3.50
	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	0.50	0.50	0.00	0.00
	Health Outreach Worker	3.00	3.00	3.00	3.00
	Research Analyst	0.00	0.00	1.00	1.00
Health Total		**99.50**	**97.50**	**86.75**	**86.75**
Human Resources	Administrative Coordinator	1.00	1.00	0.00	0.00
	Director	1.00	1.00	1.00	1.00
	Human Resources Analyst	4.00	4.00	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	4.00	4.00	4.00	4.00
Human Resources Total		**17.00**	**17.00**	**16.00**	**16.00**
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**

Position Inventory by
(In Full Time Equivalents)

Department	Position Class	2024 Amended	2025 Budget	2025 Amended	2026 Budget
Legislative Auditor	Auditor	2.00	2.00	1.00	1.00
	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**	**6.00**	**6.00**
Municipal Court	Court Clerk I	9.00	9.00	6.00	6.00
	Court Clerk II	5.00	5.00	6.00	6.00
	Judge Pro-Tem	1.00	1.00	0.00	0.00
	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		**24.00**	**24.00**	**21.00**	**21.00**
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	5.00	5.00	7.00	7.00
	Building Inspector I - Certified	2.00	2.00	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
	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	0.00	0.00
	Information Systems Analyst	1.00	1.00	1.00	1.00
	Inspections Supervisor	4.00	4.00	4.00	4.00
	Inspector	11.00	11.00	8.00	8.00
	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
	Permits Technician	1.00	1.00	1.00	1.00
	Professional Program Assistant	1.00	1.00	1.00	1.00
	Program Coordinator	2.00	1.00	2.00	2.00
	Program Supervisor	1.00	1.00	1.00	1.00
	Property Maintenance Inspector	1.00	1.00	2.00	2.00
	Senior Property Maintenance Inspector	6.00	6.00	6.00	6.00
	Inspector I - Certified	0.00	0.00	1.00	1.00
Neighborhood Resource Center Total		**56.00**	**55.00**	**55.00**	**55.00**

Position Inventory by
(In Full Time Equivalents)

Department	Position Class	2024 Amended	2025 Budget	2025 Amended	2026 Budget
Office of the Mayor/CEO	Chief of Staff	1.00	1.00	1.00	1.00
	Executive Assistant to Mayor	1.00	1.00	1.00	1.00
	Executive Coordinator to Mayor	1.50	1.50	1.50	1.50
	Mayor/CEO	1.00	1.00	1.00	1.00
Office of the Mayor/CEO Total		**4.50**	**4.50**	**4.50**	**4.50**
Operations Business Office	Professional Assistant	1.00	1.00	1.00	0.00
	Professional Fiscal Assistant	1.00	1.00	1.00	1.00
Operations Business Office Total		**2.00**	**2.00**	**2.00**	**1.00**
Parks & Recreation	Administrative Support Specialist	3.00	3.00	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	0.00	0.00	0.00
	Deputy - KPF 8	1.00	0.00	0.00	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	0.00	0.00	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	7.00	5.00	5.00
	Groundskeeper II	10.00	7.00	8.00	8.00
	Groundskeeper III	5.00	5.00	4.00	4.00
	Groundskeeper IV	4.00	4.00	3.00	3.00
	Groundskeeper V	2.00	2.00	2.00	2.00
	Horticulturalist I	4.00	2.00	2.00	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	0.25	0.25	0.25	0.25
	Museum Curator	2.00	2.00	2.00	2.00
	Operations General Superintendent	1.00	1.00	1.00	1.00
	Operations Superintendent	4.00	3.00	3.00	3.00
	Operations Supervisor	4.00	3.00	3.00	3.00
	Park Maintenance Technician I	3.00	3.00	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	2.00	2.00	2.00
	Program Coordinator	5.00	4.00	3.00	3.00
	Recreation Instructor	0.75	0.75	0.75	0.75
	Recreation Leader	0.75	0.75	1.25	1.25
	Recreation Specialist	11.00	11.00	10.00	10.00
	Summer Laborer	4.25	4.25	4.50	4.50
	Park Maintenance Technician IV	1.00	1.00	1.00	1.00
Parks & Recreation Total		**105.00**	**90.00**	**85.75**	**85.75**

Position Inventory by
(In Full Time Equivalents)

Department	Position Class	2024 Amended	2025 Budget	2025 Amended	2026 Budget
Police	Administrative Coordinator	5.00	5.00	4.00	4.00
	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	4.00	5.00
	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
	Information Systems Analyst	4.00	4.00	3.00	3.00
	Information Systems Coordinator	8.00	8.00	10.00	10.00
	Information Systems Manager	1.00	1.00	1.00	1.00
	Lead Dispatcher	2.00	2.00	2.00	2.00
	Manager	2.00	2.00	3.00	3.00
	Media Relations Specialist	1.00	1.00	1.00	1.00
	Office Assistant III	13.00	13.00	8.00	8.00
	Patrol Officer	243.00	243.00	225.00	225.00
	Police Captain	24.00	24.00	24.00	24.00
	Police Major	7.00	7.00	7.00	7.00
	Police Outreach Cadet	5.50	0.00	0.25	0.25
	Police Sergeant	35.00	35.00	31.00	31.00
	Professional Assistant	6.00	6.00	6.00	6.00
	Professional Fiscal Assistant	1.00	1.00	1.00	1.00
	Professional Program Assistant	4.00	4.00	5.00	5.00
	Program Aide	1.00	1.00	1.00	1.00
	Program Coordinator	5.00	5.00	4.00	4.00
	Program Supervisor	4.00	4.00	3.00	3.00
	Program Technician I	3.00	3.00	3.00	3.00
	Public Safety Dispatcher	34.00	34.00	28.00	28.00
	Security Officer, Armed	15.00	15.00	13.00	13.00
	Security Officer, Unarmed	4.00	4.00	2.00	2.00
	911 Call Operator	10.25	10.25	12.50	12.50
	Security Officer Supervisor	1.00	1.00	0.00	0.00
	Summer Kennel Technician	2.00	0.00	2.00	2.00
Police Total		**509.75**	**502.25**	**465.75**	**466.75**
Public Works	Administrative Coordinator	1.00	1.00	1.00	1.00
	Administrative Support Specialist	1.00	1.00	1.00	1.00
	Building Custodian/Messenger	1.00	1.00	1.00	1.00
	Concrete Specialist	4.00	3.00	0.00	0.00
	Construction Inspector II	3.00	3.00	2.00	2.00
	Construction Worker I	10.00	10.00	10.00	10.00
	Construction Worker II	4.00	4.00	4.00	4.00
	Construction Worker III	5.00	5.00	5.00	5.00
	Director	2.00	2.00	2.00	2.00
	Engineer/Project Mgr I	7.00	7.00	7.00	7.00

Position Inventory by
(In Full Time Equivalents)

Department	Position Class	2024 Amended	2025 Budget	2025 Amended	2026 Budget
Public Works	**Engineer/Project Mgr II**	1.00	0.00	0.00	0.00
	Engineer/Project Mgr III	3.00	3.00	4.00	4.00
	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	9.00	10.00
	Equipment Operator III	10.00	10.00	9.00	9.00
	Equipment Operator IV	4.00	4.00	3.00	3.00
	Equipment Operator V	2.00	2.00	1.00	1.00
	Executive Director (19)	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	0.00	0.00
	Flare Technician II	4.50	4.00	3.00	3.00
	Fleet Maintenance Technician I	4.00	4.00	4.00	4.00
	Fleet Maintenance Technician II (Heavy)	7.00	7.00	7.00	7.00
	Fleet Maintenance Technician II (Light)	7.00	7.00	7.00	7.00
	Fleet Welder	1.00	1.00	0.00	0.00
	General Laborer	12.50	12.50	11.50	11.50
	Information Systems Analyst	8.00	7.00	7.00	7.00
	Information Systems Coordinator	4.00	4.00	3.00	3.00
	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	0.00	0.25	0.25
	Laboratory Technician	4.00	4.00	4.00	4.00
	Lead Engineer/Project Mgr	1.00	1.00	2.00	2.00
	Lead Fleet Maintenance Technician	3.00	3.00	3.00	3.00
	Maintenance Electrician	4.00	4.00	4.00	4.00
	Manager	6.00	6.00	6.00	6.00
	Operations General Superintendent	8.00	8.00	8.00	8.00
	Operations Superintendent	6.00	6.00	5.00	5.00
	Operations Supervisor	6.00	6.00	5.00	5.00
	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	1.00	1.00	1.00	1.00
	Professional Fiscal Assistant	1.00	1.00	1.00	1.00
	Professional Program Assistant	4.00	4.00	4.00	4.00
	Program Coordinator	6.00	5.00	4.00	4.00
	Program Specialist	2.00	2.00	1.75	1.75
	Program Supervisor	5.00	5.00	5.00	5.00
	Public Works Admin	1.00	1.00	1.00	1.00
	Senior Engineer/Project Mgr	1.00	1.00	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
	Sewer Maintenance Worker III	3.00	3.00	3.00	3.00

Position Inventory by
(In Full Time Equivalents)

Department	Position Class	2024 Amended	2025 Budget	2025 Amended	2026 Budget
Public Works	Storekeeper/Clerk	1.00	1.00	1.00	1.00
	Summer Laborer	0.25	0.25	0.00	0.00
	Utility Maintenance Mechanic I	3.00	3.00	3.00	3.00
	Utility Maintenance Mechanic II	3.00	3.00	3.00	3.00
	Utility Maintenance Mechanic III	9.00	9.00	9.00	9.00
	Wastewater / Collection Systems Manager	5.00	5.00	5.00	5.00
Public Works Total		**268.00**	**263.25**	**244.50**	**245.50**
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	2.00	2.00	2.00	2.00
	Chief Deputy ADC & Operations	1.00	1.00	1.00	1.00
	Classification Technician	4.00	4.00	4.00	4.00
	Clerk	14.00	14.00	13.00	13.00
	Correctional Specialist	11.00	11.00	3.00	3.00
	Court Liaison Officer	1.00	1.00	1.00	1.00
	Deputy - KPERS 12	86.00	87.00	60.00	60.00
	Deputy - KPERS 8	0.00	0.00	2.00	2.00
	Deputy - KPF 12	18.00	18.00	14.00	14.00
	Deputy - KPF 8	35.00	36.00	37.00	37.00
	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	42.00	42.00	27.00	27.00
	Juvenile Intake Assessment Specialist	6.75	6.75	6.75	6.75
	Manager	1.00	1.00	1.00	1.00
	Media Relations Specialist	1.00	1.00	1.00	1.00
	Professional Assistant	3.00	3.00	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 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	20.00	20.00
	Senior Attorney	0.00	0.00	1.00	1.00
	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	4.00	4.00
	Sheriff Investigator	5.00	5.00	5.00	5.00
	Sheriff Lieutenant Colonel	2.00	2.00	2.00	2.00
	Sheriff Major	4.00	4.00	4.00	4.00

Position Inventory by
(In Full Time Equivalents)

Department	Position Class	2024 Amended	2025 Budget	2025 Amended	2026 Budget
Sheriff	Sheriff Sergeant	13.00	13.00	3.00	3.00
	Trainee	2.50	2.50	0.00	0.00
	Warrants Clerk	4.00	4.00	4.00	4.00
	Security Officer Supervisor	1.00	1.00	1.00	1.00
	Sheriff Captain - 12 hrs	0.00	0.00	3.00	3.00
	Sheriff Sergeant - 12	0.00	0.00	10.00	10.00
	Sheriff Captain - 8 hrs	0.00	0.00	1.00	1.00
	Senior Utility Clerk	1.00	1.00	1.00	1.00
	Correctional Cadet	0.00	0.00	2.50	2.50
Sheriff Total		**304.25**	**306.25**	**254.25**	**254.25**
Strategic Communications	Director	1.00	1.00	1.00	1.00
	Media Relations Specialist	3.00	3.00	3.00	3.00
Strategic Communications Total		**4.00**	**4.00**	**4.00**	**4.00**
Technology	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	1.00	1.00
	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	11.00	11.00	11.00	11.00
	Information Systems Manager	2.00	2.00	1.00	1.00
	Intern	0.25	0.25	0.00	0.00
	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
Technology Total		**36.00**	**36.00**	**33.75**	**33.75**
Transit	Director	1.00	1.00	1.00	1.00
	Dispatcher II	3.00	3.00	3.00	3.00
	General Laborer	2.00	2.00	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	33.00	33.00
Transit Total		**48.00**	**48.00**	**45.00**	**45.00**
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 Assistant (AFSCME)	0.00	0.00	1.00	1.00
	Administrative Support Specialist	3.50	3.50	3.00	2.00

Position Inventory by
(In Full Time Equivalents)

Department	Position Class	2024 Amended	2025 Budget	2025 Amended	2026 Budget
Unified Clerk	**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	1.00	1.00	1.00	1.00
Unified Clerk Total		**10.50**	**10.50**	**11.00**	**10.00**
Unified Legal	**Administrative Coordinator**	1.00	1.00	1.00	1.00
	Administrative Support Specialist	1.00	1.00	0.00	0.00
	Attorney	3.00	2.00	3.00	3.00
	Attorney II	0.00	0.00	1.00	1.00
	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	0.00	0.00	0.00
	Professional Assistant	3.00	3.00	2.00	2.00
	Professional Program Assistant	1.00	1.00	1.00	1.00
	Program Specialist	1.00	1.00	1.00	1.00
	Prosecutor	2.00	2.00	2.00	2.00
	Senior Attorney	7.00	7.00	5.00	5.00
Unified Legal Total		**22.50**	**21.00**	**19.00**	**19.00**
Urban Planning & Land Use	**Administrative Coordinator**	0.00	0.00	1.00	1.00
	Director	1.00	1.00	1.00	1.00
	Enforcement Specialist	2.00	2.00	1.00	1.00
	Engineer/Project Mgr I	2.00	2.00	0.00	0.00
	Intern	0.50	0.50	0.50	0.50
	Lead Engineer/Project Mgr	1.00	1.00	0.00	0.00
	Lead Planner	1.00	1.00	1.00	1.00
	Planner	5.00	5.00	5.00	5.00
	Professional Assistant	2.00	2.00	1.00	1.00
Urban Planning & Land Use Total		**14.50**	**14.50**	**10.50**	**10.50**
Grand Total		**2,438.63**	**2,394.88**	**2,228.15**	**2,229.15**

EMPLOLYER PAID BENEFITS ASSUMPTIONS

2025 Amended-2026
Unified Government Budget



Memorial Hall Centennial:
Honoring 100 years of history. Embracing the future.

Employer Paid Benefit Assumptions

Employer Paid Benefits	2025 Original	2025 Amended	2026 Budget
Health Insurance (Traditional Plan)			
Single Coverage	$ 11,737	$ 11,737	$ 12,089
Family Coverage	$ 28,335	$ 28,335	$ 29,185
Health Insurance (Health Savings Account)			
Single Coverage	$ 10,545	$ 10,545	$ 10,862
Family Coverage	$ 25,131	$ 25,131	$ 25,885
Dental Insurance			
Single Coverage	$ 394	$ 394	$ 406
Family Coverage	$ 926	$ 926	$ 954
Vision Insurance			
Single Coverage	$ 66	$ 66	$ 69
Family Coverage	$ 143	$ 144	$ 148
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*	9.71%	10.71%	10.59%
KPERS Fire & Police Rates	24.67%	24.67%	24.67%
KPERS Sheriff	24.67%	24.67%	24.67%
KPERS Retired From Different Employer*	9.71%	10.71%	10.59%
FICA (Social Security)	6.20%	6.20%	6.20%
FICA (Medicare)	1.45%	1.45%	1.45%
Unemployment	0.10%	0.10%	0.10%

**includes 1% for group term life insurance beginning in 2025*

FINANCIAL POLICIES

2025 Amended-2026
Unified Government Budget



Memorial Hall Centennial:
Honoring 100 years of history. Embracing the future.

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, 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

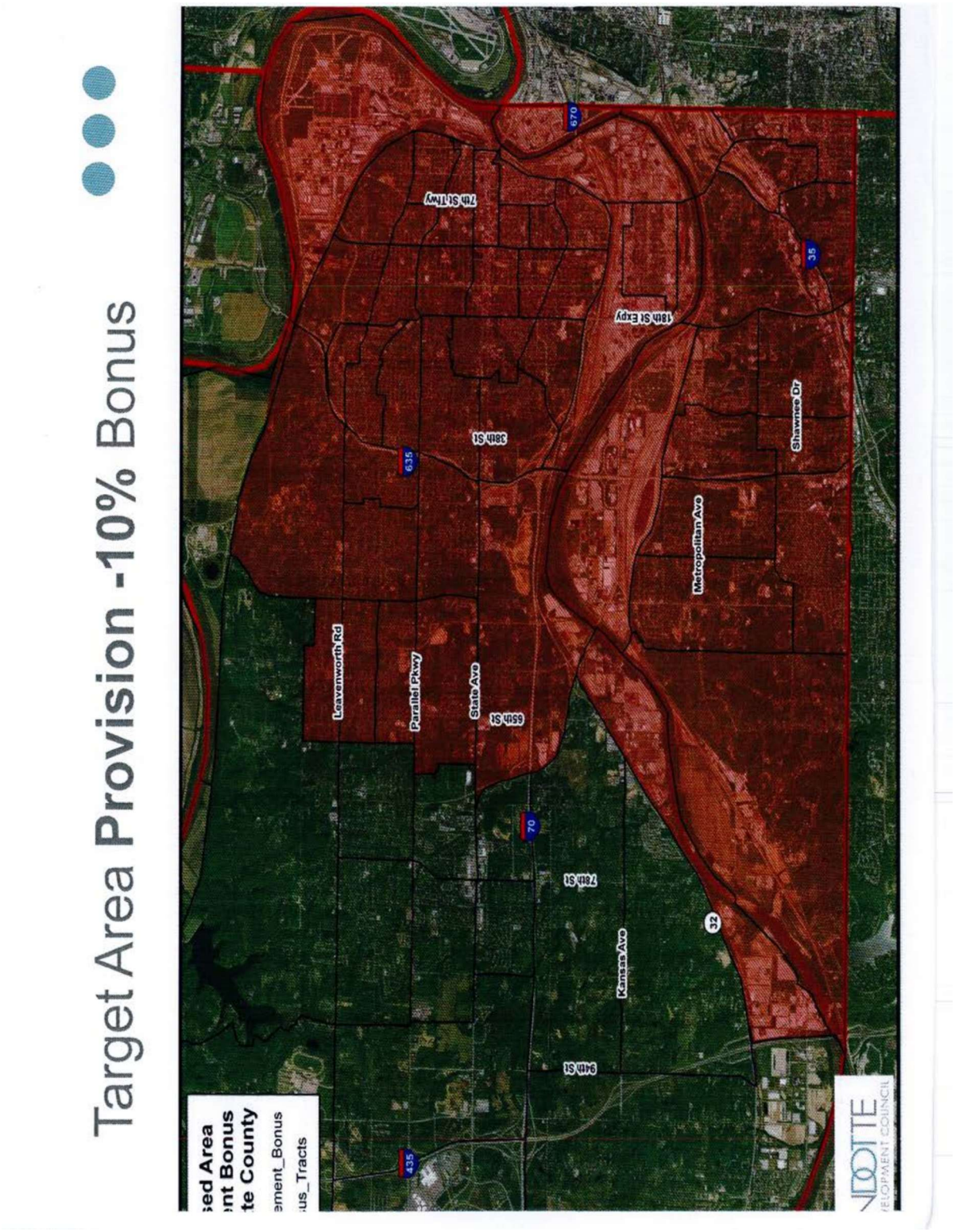


EXHIBIT B
Target Industries ***

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: 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.

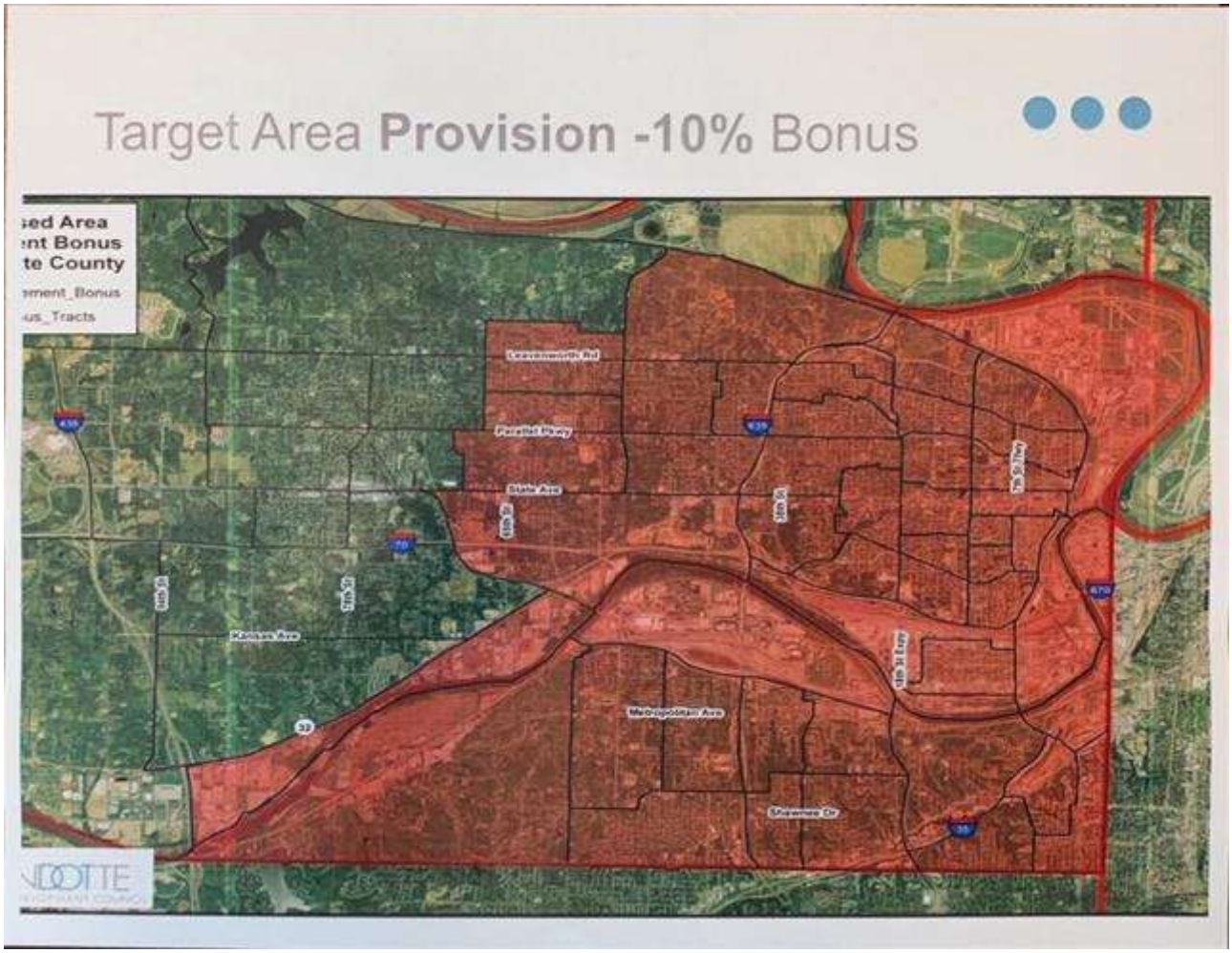
IX. Authority of UG Commission:

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.

Unified Government of Wyandotte County and Kansas City, Kansas

Commission Resolution:
R-__-__
Adopted: 06/_26/_2025_

Gift Card 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:

To outline a policy for the purchase and distribution of gift cards, defined as a stored-value instrument for purchasing services and goods at various merchants (including online merchants). These instruments may include, but are not limited to gift cards, paper gift certificates, electronic gift cards, or vouchers.

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, **provided that for programs that are using state or federal grant funds, no gift cards may be purchased. Coordinate with the Finance Grants Administration Office.**

IV. Policy:

The purchase of gift cards is strongly discouraged. However, it is acknowledged that there are limited circumstances in which this may be necessary for business purposes. This policy identifies the guidelines and procedures for managing the purchasing, tracking and security of gift cards.

Purchasing

The purpose and purchase of gift cards must be preapproved by the department director, Chief Finance Officer (CFO) and the County Administrator, or his/her designee. The validity of the use of gift cards will be based on the purpose of public business, funding, and recipients. Gift cards are not allowable for employees due to tax implications.

Tracking

Upon the approval of the CFO, the purchase of gift cards shall be documented by the following:

1. Physical count
2. Value
3. Serial number
4. Signature of purchaser
5. Second signature of verification from another department representative once the tracking is reconciled against the purchase receipt
6. Itemized receipt

The distribution of gift cards shall be documented by the following:

1. Date of distribution
2. Recipient name
3. Purpose of payment
4. Serial number and amount of gift card
5. Signature of recipient
6. Signature of distributor

Security

All gift cards should be stored in a secure place to prevent theft and fraud. Physical inventory of gift cards should be performed regularly.

Any unused cards should be returned for a refund or reported to the Finance Department. Unused cards should not be used outside of their intended purpose.

Unified Government of Wyandotte County and Kansas City, Kansas

Commission Resolution:
R-__-__
Adopted: _06/26/2025

Meal & Food 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.

Additionally, for programs that are using state or federal grant funds, the applicable federal or state grant funding requirements should be followed which may be more restrictive. Generally, food purchases for employees are not permitted by federal or state funds except for authorized travel and training directly related to the grant funded program.

II. Purpose:

The use of government funds to purchase food or refreshments for either government personnel or non-government individuals will only be authorized in the limited situations set out in this policy.

The purchase of meals and/or refreshments by any employee, authorized agent, official, department, agency, board, commission or representative of the Unified Government (UG) with UG funds shall only be for the purpose of conducting business using taxpayer resources as set out further in this policy, while also following all other applicable UG policies and procedures.

A UG Visa purchasing card can be used to pay for such purchases, and according to the Unified Government Visa Terms of Use Agreement: "The CARD is provided to Unified Government employees based on the need to purchase business-related goods and services in support of business activities." These purchases are subject to this policy as well.

Meal or food purchases can also be made through accounts payable or employee reimbursement as appropriate. This policy establishes the criteria and regulations related to meal and food purchases with UG funds whether on a UG Visa, Accounts Payable, or employee reimbursement.

III. Applicability and Scope:

This policy shall apply to all UG public funds including local, state, and federal funds. State and federal grants may have more restrictive policies, and the strictest policy should be followed.

IV. Policy:

A. Travel Related Meals

Travel-related meals can be reimbursed through guidelines provided in the Travel, Training, and Mileage Reimbursement section of the Unified Government Human Resources Guide or be requested in advance of travel as a travel advance. Only employees are eligible for UG paid travel-related meals and are subject to the rates set by the General Services Administration Per diem rates | GSA (https://gsa.gov/travel/plan-book/per-diem-rates) for the location the employee is going to for UG related travel, and relevant IRS regulations. An employee cannot receive both per diem and submit receipts with a p-card or reimbursement from a personal form of payment. The preferred method is to use per diem for each meal, however, if receipts are used, the per diem rate cannot be exceeded for the cost of the meal(s), including tip, unless specifically preapproved by the County Administrator.

On occasion, a business meeting and/or training and travel may be in a location with few meal options. The County Administrator can exempt the per diem maximum in these limited circumstances.

B. Non-travel Related Business Meals (within 50 miles of Wyandotte County)

Non-travel related business meals incurred while conducting business in the interest of the UG may be authorized. The cost of these meals must be **preapproved** by the department director with a clearly demonstrated business purpose.

Eligible Expenses

Eligible meals must be:

- Essential to a business-related meeting or training
- When working conditions are of such an extreme and unusual nature as to prevent employees from leaving an office and the office must be staffed on a 24-hour basis during a temporary emergency involving danger to human life or property (such as during emergency snow operations), meals for employees may be provided by the employer
- Off-site from employees' regular work location, meals that coincide with conducting UG business as a working meeting that could not be scheduled otherwise (these meetings should be the exception) for the employee only
- Charges related to meals when attending meetings sponsored by non-governmental or other government organizations if the meals are included in the meeting, and attendance of the employee at the meals is necessary to full participation in the business of the conference or meeting
- Of a reasonable cost per employee based on the per diem allowances (link above or available from Finance)
- Expenses related to refreshments or light meals to increase participation in focus groups comprised of non-governmental employees only

- Meals with non-UG elected officials while conducting official and sanctioned UG activities of a de minimus value and approved by the department director and/or the County Administrator prior to having the meeting

Ineligible Expenses

Ineligible meals include, but are not limited to the following:

- Personal meals
- Meals for an internal department or employees during normal operations, or general staff meetings
- Meetings to plan events or conferences and training meetings, workgroup or taskforce meetings, or meetings with community partners
- Celebrations for individual staff members (i.e. birthday, baby/wedding showers, new hire, etc.)
- Food related to social events
- Meetings before and between public meetings unless specifically authorized by the County Administrator
- Alcohol

C. Refreshments

Serving refreshments while conducting business in the interest of the UG and within the county boundaries may be covered. The expense of refreshments must be preapproved by the department director and/or County Administrator clearly demonstrating the business purpose.

Eligible Expenses

Eligible purchases of refreshments must be:

- Essential to a specific business-related meeting or training session involving non-employees limited to beverages and light snacks
- Coffee and bottled water, and other nonalcoholic beverages, may be provided to department employees and members of the public attending UG meetings

Ineligible Expenses

Ineligible purchases of refreshments include, but are not limited to the following:

- Personal refreshments (coffee/beverage or snack purchased individually for self only)
- Refreshments for internal department use only, or general staff meetings
- Celebrations for individual staff members (i.e. birthday, baby/wedding showers, new hire, etc.)
- Food related to social events
- Alcohol

D. Retirements

For employees retiring from the UG, the department may use UG funds to purchase a cake or cookies, water and coffee to appreciate the employee for their years of service appropriate for the number of attendees at the celebration

E. **Exceptions**

Exceptions to this policy may be made for UG sanctioned community events or events for

external stakeholders and citizens. Preapproval for these exceptions must be obtained from the department director and if the cost is over $750 approved by the County Administrator's Office.

F. Real or Perceived Conflicts of Interest

Employees should review the Ethics Code to determine if there is a real or perceived conflict of interest in using governmental funds to pay for meals for non-governmental persons or elected officials or employees accepting meals paid for by non-governmental companies (such as companies that do business with the UG). Compliance with all applicable laws, should be evaluated prior to any purchase or receipt of a meal.

G. Documentation

Unless the per diem rate is used for the employee only, allowable meals should include a list of attendees or the name of the preapproved event, the purpose of the meal, an itemized receipt, and documentation of any required approvals.

Unified Government of Wyandotte County and Kansas City, Kansas

Commission Resolution:
R-__-__
Adopted: _06/26/2025_

Surplus Property 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:

To outline a policy for disposal of property owned by the UG and declared as surplus property, documentation of the disposal, and utilization of funds received.

III. Applicability and Scope:

This policy shall apply to all Funds under budgetary and fiscal control of the Mayor and the Board of Commissioners, **provided that for programs that are using state or federal grant funds, the applicable federal or state grant funding requirements should be followed which may have different disposition procedures. Coordinate with the Finance Grants Office.**

IV. Disposal of Business Property

This policy identifies the roles and responsibilities for managing the utilization and disposal of business property.

A. Declaring Business Property as Surplus Property

Any department with equipment that is no longer needed shall report it as follows:

1. Vehicles or vehicle equipment, heavy equipment – coordinate with Fleet
2. Equipment, furniture, etc. – coordinate with Buildings & Logistics
3. Information Technology equipment – coordinate with Department of Technical Services

In all cases, Purchasing and Accounting shall be notified of the surplus property by the department to ensure disposition occurs per policy and the asset listing is updated.

B. Disposal Methods

Disposal of business property may occur through the following methods:

1. Reuse in the UG – the appropriate department coordinating surplus property outlined Section A shall determine if there is a reuse in the UG for the property and ensure all asset lists are properly updated.

2. If there is no reuse by any other UG department but the item can be reused, the Purchasing Department shall be notified for disposition:

   Disposition must be done through a public process:

   - Advertised public bidding
   - Advertised public auction

3. If the item is broken or cannot be reused, the appropriate department coordinating disposition will recycle if possible, or dispose in the trash if not recyclable.

V. Disposal of Real Property

Any real property (land or buildings) that is no longer needed for public use, if not transferred to the Wyandotte County Land Bank, shall be sold according to the process adopted in joint Ordinance No. O-120-06 and Resolution No. R-141-06 adopted by the Unified Government in November 2006.

VI. Proceeds

All proceeds from the disposal of surplus property shall be deposited accordingly:

1. Fleet – fleet/vehicle account of department disposing of surplus property; fleet will notify the insurance coordinator if the vehicle or equipment is to be removed from the insurance listing.

2. Equipment, furniture, information technology equipment, buildings, land, etc. – applicable fund balance as determined by Finance Department (not department specific).

3. Information Technology – technology replacement fund in the respective City or County general fund.

All disposals must be reported to the Accounting Department for items to be removed from the asset listing.

VII. Disposal of Grant-funded Items

Disposal of grant-funded items may require repayment and/or reporting to the granting entity. Repayment and reporting requirements are determined by the Finance Department, in coordination with the Grants Administration Office. Compliance with the disposal of grant-funded property will comply with all grant requirements.

VIII. Exclusions

This policy does not govern disposal of intangible property such as copyrights, trademarks, or intellectual property.