STATE OF KANSAS)
WYANDOTTE COUNTY)) SS **SPECIAL SESSION, THURSDAY, MAY 25, 2023**
CITY OF KANSAS CITY, KS)

The Unified Government Commission of Wyandotte County/Kansas City, Kansas, met in Special Session, Thursday, May 25, 2023, with eleven members present: Bynum, Commissioner At-Large First District (left the meeting at 6:46 p.m.); Burroughs, Commissioner At-Large Second District; Townsend, Commissioner First District; McKiernan, Commissioner Second District; Ramirez, Commissioner Third District; Johnson, Commissioner Fourth District; Kane, Commissioner Fifth District (left the meeting at 6:33 p.m.); Markley, Commissioner Sixth District; Stites, Commissioner Seventh District; Davis, Commissioner Eighth District; and Garner, Mayor/CEO, presiding. The following officials were also in attendance: David Johnston, County Administrator; Bridgette Cobbins and Alan Howze, Assistant County Administrator's; Patrick Waters, Acting Chief Legal Counsel; Brett Deichler, Unified Government Clerk; Debbie Jonscher, Acting Chief Financial Officer; Reginald Lindsey, Budget Director; and Jeff Fisher, Executive Director of Public Works.

Mayor Garner said before I call this meeting to order, I want to announce that we have individuals attending remotely as well as on-site. All participants joining by phone should mute their phones when not speaking to avoid background noise. During the meeting, please make sure that you announce yourself by name every time you speak so the public that is observing knows who is speaking. This is critical given the number of remote participants and is current guidance from the Kansas Attorney General's Office. When you speak, make sure you speak clearly into the microphone to ensure that all your comments are heard and an accurate record can be made.

Mayor Garner called the meeting to order.

ROLL CALL: Ramirez, Johnson, Kane, Markley, Stites, Davis, Bynum, Burroughs, Townsend, McKiernan, Garner.

NOTICE OF SPECIAL SESSION of the Unified Government of Wyandotte County/Kansas City, Kansas, to be conducted in a hybrid format on Thursday, May 25, 2023, at 5:00 p.m. in the fifth floor conference room of the Municipal Office Building for a Budget Workshop.

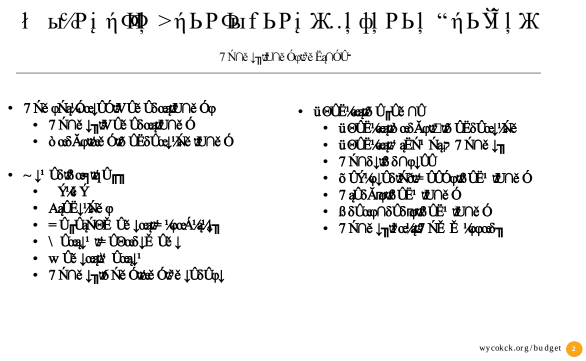
CONSENT TO MEETING of the governing body of Wyandotte County/Kansas City, Kansas, accepting service of the foregoing notice, waiving all and any irregularities in such service and in such notice, and consent and agree that we, the governing body, shall meet at the time and place therein specified and for the purpose therein stated.

Mayor Garner said this is a scheduled budget workshop. I'll now turn it over to our County Administrator David Johnston and he will lead the meeting from here.

David Johnston, County Administrator, said I appreciate the opportunity to start these budget workshops with the Commission. We're going to be starting it with reminding us where we get our money. It's the revenue sources that make up both the City and County budget and all the levy funds. As always, we will have Reggie and staff lead us through this presentation.

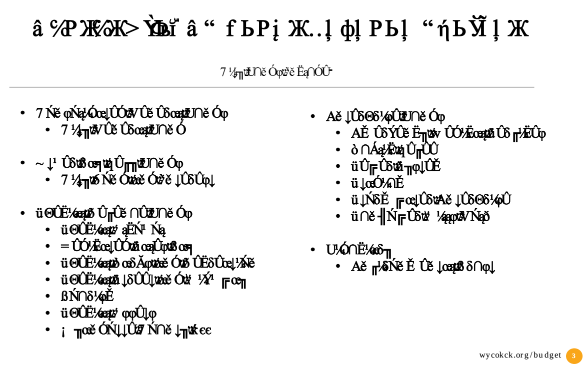
Reggie Lindsey, Budget Director, said I'm going to turn it over to Debbie Jonscher, our Interim CFO. She is going to get us started off.

Debbie Jonscher, Interim CFO, said I'm going to start off the presentation. We're going to be showing a long-range forecast for all of our funds and kind of going through what revenue sources those are and if they are restricted by either state statute or ordinance that the Unified Government has and then showing you what the forecast looks like out through 2028 on each of the funds.

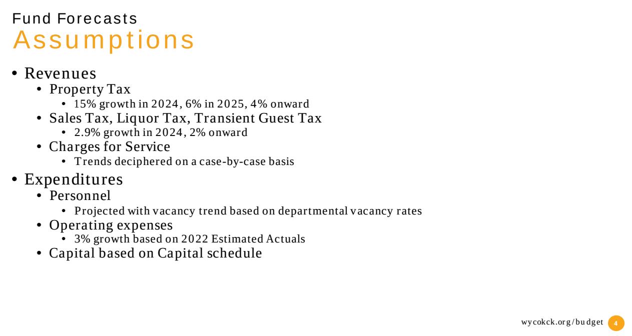


We're going to start out showing what funds we have. Even though we are a Unified Government, Consolidated City/County, we still do have funds that are specifically for the City and the County and we do track all of those funds separately. Just wanted to note this is a listing of all the funds on the County side. There are 15 different funds. We have eight Tax Levy Funds and these are funds that are supported with property tax revenues. Two of those funds are the General Fund—the County General Fund and the Parks & Rec General Fund as well as six other Tax Levy Funds. We have seven Special Revenue Funds that are also included. Special Revenue Funds are revenues where the sources are restricted for specific purposes.

I did also just want to note that the General Funds are the primary operating funds and over most of the operating revenues and expenditures for the government and would account for any sources that are not listed in any of the other funds.



The next sheet is Kansas City, Kansas funds. We have 16 funds on the City side. Once again, we only have two Tax Levy Funds on the City Side and that would be the City General Fund and the City Bond & Interest Fund. We also have seven Special Revenue Funds on the City side as well as six Enterprise Funds. Enterprise Funds are self-supporting funds that charge a fee to provide the services. Then, we also have the one Fiduciary Fund which is usually for assets that are held in trust and that's the Environmental Trust Fund.



This next slide kind of shows the assumptions that we've built into our forecast. On the Revenue side, since we don't have final valuations yet from the Clerk's Office, those are set to be finalized by June 15th, but for now we are—for property tax revenues we are assuming a 15% growth for 2024, a 6% in 2025, and then out through 2028 we're looking at 4%.

Sales Tax, Liquor Tax, and the Transient Guest Tax: As we all know sales tax is a little more volatile and it's sensitive to economic conditions so we tend to be a little more conservative with our estimates there, so we're projecting 2.9% growth in 2024 and then 2% going outward. Charges for Service, we kind of look at that on a case-by-case basis depending on what kind of contract for service we might have.

On the Expenditures, personnel would include all union contracts that have been approved going forward as well as we do have a projected vacancy built into that trend.

Operating Expenses, we've estimated a 3% growth based on 2022 Actuals and the Capital is based on what we currently have in the Capital schedule.

Commissioner Markley asked, for personnel there is no raise for non-union folks figured in as an assumption? **Mr. Lindsey** said there is. **Commissioner Markley** asked, do we know that percentage? **Mr. Lindsey** said 4%. **Commissioner Markley** said 4% we have figured in for everybody. **Mr. Lindsey** said everyone. That's all 14 unions.

Commissioner McKiernan said regarding personnel again, are you projecting that current authorized, but unfilled positions, will stay status quo that is unfilled? **Mr. Lindsey** said yes. **Commissioner McKiernan** said okay.

Commissioner Kane asked, is there a reason why we're not going to fill them and then what are we doing with the money that we would have paid somebody if they'd have been here? **Mr. Lindsey** said we do have overtime that happens with positions that aren't filled right now and so once we fill those positions, overtime will free up money to fill positions. **Commissioner Kane** said we do plan on filling the positions. **Mr. Lindsey** said yes. **Commissioner Kane** said great.

Commissioner Burroughs said the sales tax is projected at 2.9% and 2% on out, I believe that's what you stated Debbie. Do we know what the sales tax has been for the last three years as a moving average? **Mr. Lindsey** said we don't have that number right now. **Commissioner Burroughs** said I just remember two years ago it was 5% and we took a pretty conservative approach with that and 2.9 seems, you know, even more conservative. I don't mind being conservative, trust me, I just don't want to also chip away an opportunity to recognize income that we may have, but not having to be able to look at it in the budget. **Ms. Jonscher** said right. I think last year we did include a 5% and that was based on how we were trending earlier in the year. I don't know, I'm going to probably let Reggie answer on what they've looked at for this year. **Mr. Lindsey** said we came up with a 2.9% just based on economic factors that are going on. There have been some layoffs in the area and we have noticed where spending is not been as high in some retail service areas, so that's what we based our 2.9% on.

Commissioner Burroughs said I would encourage us to maybe look at what the State Department of Revenue took in in sales tax statewide. I think they blew past their projected budgets too and I don't mind a conservative approach, but 2.9 just kind of sticks out to me. **Ms. Jonscher** said we can certainly look at that and make adjustments to our forecast. **Commissioner Burroughs** said on a lot of money there (inaudible).

Ms. Jonscher said I'll turn it over to Reginald Lindsey to talk about the Tax Levy Fund.

Mr. Lindsey said now we're going to go through our Tax Levy Funds.

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We're going to start out looking at the County side of things and then we'll jump into the City, but we can see for Wyandotte County Tax Levy Funds we have the County General Fund, Parks & Rec Fund, County Bond & Interest, Aging, Elections, Developmental Disability, Health Department, Mental Health, and County Bond & Interest.

On the City side there are two tax Levy Funds being the City General Fund and the City Bond & Interest Fund.

County General Fund	2022 Amended Budget	2022 Estimated Actuals	2023 Amended Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
TOTAL REVENUES	$ 76,700,000	$ 75,992,912	$ 77,910,000	$ 84,427,451	$ 89,113,486	$ 93,309,389	$ 97,020,348	$ 100,050,610
1.0 Mill Allocation for CIFI	$ -	$ -	$ -	$ (1,820,000)	$ (1,929,200)	$ (2,006,368)	$ (2,086,623)	$ (2,170,088)
TOTAL EXPENSES	$ 78,208,000	$ 74,750,213	$ 81,556,050	$ 84,654,407	$ 87,840,000	$ 91,190,000	$ 94,760,000	$ 97,682,750
Net Change in Fund Balance	$ (1,508,000)	$ 1,242,699	$ (3,646,050)	$ (226,956)	$ 1,278,486	$ 2,119,389	$ 2,260,348	$ 2,376,860
Cash Basis Ending Fund Balance	$ 12,403,838	$ 15,154,537	$ 11,508,487	$ 11,281,531	$ 12,560,017	$ 14,679,406	$ 16,939,754	$ 19,316,614
Reserve % of Expenditures	19.75%	24.34%	17.84%	16.92%	17.76%	19.43%	21.09%	22.89%
Fund Balance 17% Target	$13,295,360	$12,707,536	$13,864,529	$14,391,249	$14,932,800	$15,502,300	$16,109,200	$16,606,068

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The first one we're jumping into is the County General Fund. Basically, here in this fund how we can kind of see looking at the chart 2022 Estimated Actuals and how we ended the year. We ended up bringing in $1.2M more dollars in revenues than expenditures that we spent. That left us at a fund balance of like 24%. As we move over into 2023 Amended Budget we can see that we have like a $3.6M structural deficit there where we brought in or spent more, $81M in expenses and we had $77M go out and that dropped our fund balance down to almost 18%.

As we look into 2024, we can see that we have a—our structural imbalance is like $226K and that does drop our fund balance down to around 17%, which leaves us in pretty good shape. As we look out into the years going out to 2025, 2026, 2027 and 2028 we can see the fund balance does gradually start to go up each year.

One of the things that's also within this fund is last year during the budget process we did commit to putting in a mill for CIFI which is our County Infrastructure Fund for financing and what that does is provide funding for Bonner Springs, Edwardsville, and the city of Kansas City, Kansas, the funding for infrastructure needs. We can see in 2024 we're committing that mill and will have $1.8M and it does grow each year. So, those numbers are factored into these numbers so the revenues that we have going out and the expenses that we do have going into the outyears reflect those numbers. Also, within the fund there are 676 FTE's that are funded from here.

County Bond & Interest	2022 Amended Budget	2022 Estimated Actuals	2023 Amended Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
TOTAL REVENUES	$ 5,713,853	$ 5,756,122	$ 6,160,365	$ 6,765,411	$ 7,086,332	$ 7,364,398	$ 7,606,879	$ 7,868,428
TOTAL EXPENSES	$ 6,107,241	$ 5,800,639	$ 6,112,175	$ 5,980,390	$ 6,579,044	$ 6,900,523	$ 6,988,346	$ 7,043,496
Net Change in Fund Balance	$ (393,388)	$ (44,517)	$ 48,190	$ 785,021	$ 507,287	$ 463,875	$ 618,533	$ 824,932
Cash Basis Ending Fund Balance	$ 1,798,333	$ 2,147,204	$ 2,195,394	$ 2,980,415	$ 3,487,702	$ 3,951,577	$ 4,570,110	$ 5,395,041
Reserve % of Expenditures	29.45%	37.02%	35.92%	49.84%	53.01%	57.26%	65.40%	76.60%
Fund Balance 17% Target	$1,038,231	$986,109	$1,039,070	$1,016,666	$1,118,438	$1,173,089	$1,188,019	$1,197,394

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Ms. Jonscher said the next fund is the County Bond & Interest Fund. The primary revenue source for this fund is the Property Tax Levy. Funds are restricted for the payment of principal and interest on bonds and just to note, once the money comes into this fund, the only way it can be taken out if it's not used for the payment of principal and interest on debt would be that all outstanding debt issuances have to be retired and that is by state statute and that's both for the City and the County. So, once the funds are in here they stay in here to pay for—until all outstanding debt is retired.

I just wanted to note here this fund actually has a pretty good fund balance going out to 2022. We do have a little bit of structural imbalance in 2022, but we're still ending with a reserve percentage of about 37%. Going into 2023 and out it is structurally balanced. As I said, the primary source of revenue is the property tax. There is also a transfer from the County General Fund of 1.5M that goes toward the debt service on the Juvenile Justice Facility. When that facility was built and we issued the bonds there was a commitment that savings due to farmouts in the County General Fund would go toward the payment of that debt so we do have that transfer built into the revenues.

There are also other revenues that are included within there. BPU does pay a portion of the Emergency Radio Project debt that was issued back in 2013, so that's also coming into this fund. As you can see, we projected out the fund balance grows to about 5.3M by 2028.

Aging Levy	2022 Amended Budget	2022 Estimated Actuals	2023 Amended Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
TOTAL REVENUES	$ 2,058,310	$ 2,033,704	$ 2,051,647	$ 2,357,166	$ 2,514,946	$ 2,647,044	$ 2,762,745	$ 2,887,553
TOTAL EXPENSES	$ 2,069,125	$ 1,502,569	$ 2,152,283	$ 2,049,457	$ 2,372,291	$ 2,216,749	$ 2,558,652	$ 2,396,617
Net Change in Fund Balance	$ (10,815)	$ 531,136	$ (100,636)	$ 307,709	$ 142,655	$ 430,295	$ 204,093	$ 490,935
Cash Basis Ending Fund Balance	$ 563,923	$ 1,105,874	$ 1,005,238	$ 1,312,947	$ 1,455,602	$ 1,885,897	$ 2,089,990	$ 2,580,925
Reserve % of Expenditures	31.16%	78.97%	50.46%	68.00%	64.76%	88.72%	84.84%	111.06%
Fund Balance 17% Target	$351,751	$255,437	$365,888	$348,408	$403,289	$376,847	$434,971	$407,425

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Mr. Lindsey said the current fund that we're looking at is our Aging Fund and what it does is provide funding for service programs for the elderly throughout the county. Looking at the budget for our 2022 Actuals, we have $1.5M in expenses go out, but we did have $2M of revenue come in, so this fund is structurally balanced in 2022. As we move over into 2023, there is a $100K structural imbalance where we have $100K less revenue coming in as it's compared to expenditures. As we look out over the years going out to 2024 all the way out to 2028, we see this fund has a healthy fund balance where some years we have like a 60—68% fund balance in 2024 and by the time we get out to 2028 we have 111% fund balance.

One of the things that we could look at with having a healthy fund balance like this is we could look at increasing services or looking at shifting mills or cutting a portion of the mills. One of the things that this fund does, it employs 19 employees and that's across both Aging and Transit.

Last week we had a meeting regarding the BPU PILOT. One thing that we could look at here is providing some type of service where we can do a utility rebate across the county for all citizens and that would include Kansas City, Kansas, Bonner Springs, and Edwardsville, so the citizens in Edwardsville and Bonner Springs it would not be like a utility rebate for BPU, but for their electric company there, which I know some places it's Evergy.

Parks General Fund	2022 Amended Budget	2022 Estimated Actuals	2023 Amended Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
TOTAL REVENUES	$ 7,506,902	$ 7,435,671	$ 8,371,156	$ 8,897,739	$ 9,192,419	$ 9,448,871	$ 9,681,385	$ 9,929,430
TOTAL EXPENSES	$ 7,643,655	$ 7,175,453	$ 8,566,222	$ 8,642,402	$ 8,933,766	$ 9,275,470	$ 9,561,226	$ 9,848,054
Net Change in Fund Balance	$ (136,753)	$ 260,218	$ (195,066)	$ 255,337	$ 258,654	$ 173,401	$ 120,160	$ 81,376
Cash Basis Ending Fund Balance	$ 1,567,776	$ 1,964,747	$ 1,769,680	$ 2,025,017	$ 2,283,671	$ 2,457,072	$ 2,577,231	$ 2,658,608
Reserve % of Expenditures	25.02%	32.19%	24.09%	27.42%	29.42%	30.21%	30.56%	30.50%
Fund Balance 17% Target	$1,299,421	$1,219,827	$1,456,258	$1,469,208	$1,518,740	$1,576,830	$1,625,408	$1,674,169

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The current fund we're looking at is the Consolidated Parks Fund. Basically, what's funded from here is our programming, our services for our Parks and also improvement tool to our Park & Recreation system that we have across the county and the city. One of the things we can see here is that in 2022 our estimated actuals we ended up having $7.1M in expenses going out and we had $7.4M in revenues coming in, so we were structurally balanced here in the tune of we had $260K more dollars in revenues that came in over expenses. We can see we have a 32% fund balance. As we move into the 2023 Amended Budget we do end up spending—we estimate we will spend more in revenues than expenditures that we're pulling in of almost $200K, but as we move into 2024 and going out to 2028 we—in all the years we have more revenue coming in than expenditures going out and our fund balance in 2028 does go up to 30%, so we do have a healthy fund balance here.

We have 80 employees that are paid from this fund and some of the things that we consider here, also with the healthy fund balance, is looking at increasing services or shifting in the mill or maybe even cutting the mill.

Commissioner Ramirez said just for clarification, for the 2024 to 2028 the net change in fund balance, is that supposed to be black or red? **Mr. Lindsey** said it should be black. **Commissioner Ramirez** said okay. That's what I thought. I just wanted to make sure.

Develop. Disabilities	2022 Amended Budget	2022 Estimated Actuals	2023 Amended Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
TOTAL REVENUES	$ 655,770	$ 639,589	$ 680,233	$ 721,766	$ 771,033	$ 813,566	$ 850,500	$ 890,388
TOTAL EXPENSES	$ 589,409	$ 487,208	$ 594,671	$ 615,701	$ 638,062	$ 660,764	$ 683,817	$ 709,231
Net Change in Fund Balance	$ 66,361	$ 152,382	$ 85,562	$ 106,065	$ 132,971	$ 152,802	$ 166,683	$ 181,157
Cash Basis Ending Fund Balance	$ 474,475	$ 560,496	$ 646,058	$ 752,122	$ 885,094	$ 1,037,896	$ 1,204,579	$ 1,385,736
ACFR Ending Fund Balance	$ 474,394	$ 560,415	$ 645,977	$ 752,041	$ 885,013	$ 1,037,815	$ 1,204,498	$ 1,385,655
Reserve % of Expenditures	80.49%	115.03%	108.63%	122.14%	138.70%	157.06%	176.14%	195.37%
Fund Balance 17% Target	$100,200	$82,825	$101,094	$104,669	$108,471	$112,330	$116,249	$120,569

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Mr. Lindsey said the fund we're looking at right now is Developmental Disabilities. This provides services to the disabled clients across the county. It provides vocation services to help those clients gain wage and earning job skills and then also provides services that helps those individuals learn independent learning. Looking at the 2022 Estimated Actuals for this fund, we had $487K that was spent. We had total revenues come in of $639K and our fund balance ends up being like 115% for this fund.

One of the things I would like to share with you historically, with this fund back in 2019 we did move a portion of the mill to the Health Department, so there's a mill over there in the Health Department that was once in Development Disabilities. At that point in time when Development Disabilities had that mill shifted, it did kind of make their fund structurally imbalanced, but as the excess value has gone up over a few years, they have been able to realize more funding that's coming in to make this fund more healthy than it has been in the past. The department was being frugal and not spending money, but there is a possibility with having more fund balance that we can improve services here or not improve, but increase the services that are here or we could look at shifting a mill or cutting the mill here and it wouldn't be a whole mill. It would be a percentage of a mill.

Also, just kind of give some of the details on the funds that are within that department. There are three FTE's that are paid from this Development Disabilities Mill Levy and then they have three employees that are paid from their grant.

Elections Levy	2022 Amended Budget	2022 Estimated Actuals	2023 Amended Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
TOTAL REVENUES	$ 1,542,732	$ 1,514,510	$ 1,670,982	$ 1,905,176	$ 2,032,318	$ 2,142,460	$ 2,238,483	$ 2,342,064
TOTAL EXPENSES	$ 1,646,220	$ 1,473,273	$ 1,797,327	$ 1,872,294	$ 1,937,563	$ 2,013,590	$ 2,080,398	$ 2,178,010
Net Change in Fund Balance	$ (103,488)	$ 41,237	$ (126,345)	$ 32,881	$ 94,755	$ 128,870	$ 158,085	$ 164,055
Cash Basis Ending Fund Balance	$ 161,993	$ 306,718	$ 180,373	$ 213,254	$ 308,010	$ 436,880	$ 594,965	$ 759,019
Reserve % of Expenditures	9.81%	20.79%	10.01%	11.36%	15.87%	21.67%	28.58%	34.83%
Fund Balance 17% Target	$279,857	$250,456	$305,546	$318,290	$329,386	$342,310	$353,668	$370,262

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The next one is our Elections Fund. This fund has a mill assigned to provide services for elections that happen all across the county. We can see in 2022 estimated actuals that happened where we had $1.4M in expenses go out and we had $1.5M in revenues ending up coming in, so it was structurally balanced here where you ended up having $41K more in revenues coming in and we see their fund balance is 20%. Then, as we get out to 2028, their fund balance does go up to 35%. Also, there are 20 employees paid from this fund.

Health Levy Fund	2022 Amended Budget	2022 Estimated Actuals	2023 Amended Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
TOTAL REVENUES	$ 3,851,639	$ 3,789,728	$ 3,664,451	$ 4,131,545	$ 4,385,645	$ 4,604,121	$ 4,798,165	$ 5,006,524
TOTAL EXPENSES	$ 4,450,661	$ 4,129,938	$ 4,540,561	$ 4,393,668	$ 4,487,537	$ 4,752,191	$ 4,857,650	$ 5,058,935
Net Change in Fund Balance	$ (599,022)	$ (340,210)	$ (876,110)	$ (262,123)	$ (101,893)	$ (148,070)	$ (59,484)	$ (52,411)
Cash Basis Ending Fund Balance	$ 1,258,073	$ 1,516,885	$ 640,775	$ 378,652	$276,760	$128,690	$69,206	$16,794
ACFR Ending Fund Balance	$ 1,450,250	$ 1,709,062	$ 832,952	$ 570,829	$468,937	$320,867	$261,383	$208,971
Reserve % of Expenditures	32.59%	41.38%	18.34%	12.99%	10.45%	6.75%	5.38%	4.13%
Fund Balance 17% Target	$756,612	$702,090	$771,895	$746,924	$762,881	$807,872	$825,800	$860,019

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The current fund we're looking at is the Health Levy Fund which provides funds to assist in carrying out health laws, rules and regulations across the county and provides for capital expenditures for county health purposes.

In 2022 we did bring in $3.7M in revenues, but we did have $4.1M in expenses go out, which ended up being structurally imbalanced by $340K, but we still do have like a 41% fund balance. The trajectory for this fund as we look out into the years, we are spending more money than we have revenues coming in. We do have a fund balance like in 2023 to 2024, but that fund balance is going down each year, so by the time we get out to 2028 that fund balance does drop to 4%.

In this Health Levy Fund we have 39 employees that are paid from it and the Health Department also has 79 employees that are paid from grants, which equal 118 employees within that department, but within this fund there are 39 employees.

Mental Health Levy	2022 Amended Budget	2022 Estimated Actuals	2023 Amended Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
TOTAL REVENUES	$ 707,881	$ 704,760	$ 788,329	$ 926,460	$ 1,007,242	$ 1,084,928	$ 1,144,040	$ 1,209,996
TOTAL EXPENSES	$ 718,491	$ 708,401	$ 844,148	$ 869,472	$ 895,557	$ 922,423	$ 950,096	$ 978,599
Net Change in Fund Balance	$ (10,610)	$ (3,641)	$ (55,819)	$ 56,988	$ 111,685	$ 162,505	$ 193,944	$ 231,397
Cash Basis Ending Fund Balance	$ 67,692	$ 74,661	$ 18,842	$ 75,830	$ 187,515	$ 350,019	$ 543,963	$ 775,360
Reserve % of Expenditures	9.42%	10.54%	2.23%	8.72%	20.94%	37.95%	57.25%	79.23%
Fund Balance 17% Target	$122,143	$120,428	$143,505	$147,810	$152,245	$156,812	$161,516	$166,362

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We also have the Mental Health Fund which has a levy attached to it and the purpose of this is to contract services out with non-profit corporations to provide either mental services or services for clients with mental health needs. We do contract out with Behavioral Health for this contract where the amount of the contract that gets paid from this mill is $750K a year and there's also $150K that comes from the County General Fund for a total of $900K a year.

We see in 2022 the estimated actuals that went out were $708K in expenses and revenues of $704K, so we have a very minimal structural imbalance of $3K, having a cash ending fund balance of $74K which is 10%. We can see as we go out into the years, 2023 we do end up spending $55K more in revenues than we have coming in and it does drop our fund balance, but as we go out we see the fund balance does by the time we get to 2028 go up to 80%.

Now we're going to look at the two Tax Levy Funds that are over in the City General Fund. We're going to start out with the City General Fund.

City General Fund	2022 Amended Budget	2022 Estimated Actuals	2023 Amended Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2020 Forecast
TOTAL REVENUES	$ 170,570,023	$ 167,127,914	$ 154,558,990	$ 161,358,448	$ 166,611,970	$ 171,985,161	$ 177,810,987	$ 183,034,144
TOTAL EXPENSES	$ 180,121,708	$ 168,788,479	$ 160,382,000	$ 171,954,000	$ 178,137,000	$ 196,485,000	$ 204,970,000	$ 213,520,000
Net Change in Fund Balance	$ (9,551,685)	$ (1,660,565)	$ (5,823,010)	$ (10,595,552)	$ (11,525,030)	$ (24,499,839)	$ (27,159,013)	$ (30,485,856)
Cash Basis Ending Fund Balance	$ 21,427,915	$ 29,319,035	$ 23,496,025	$ 12,900,473	$1,375,444	($23,124,395)	($50,283,408)	($80,769,264)
Reserve % of Expenditures	20.16%	26.19%	23.93%	16.16%	9.13%	-4.19%	-17.27%	-30.85%
Fund Balance 17% Target	$30,620,690	$28,694,041	$27,264,940	$29,232,180	$30,283,290	$33,402,450	$34,844,900	$36,298,400

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The City General Fund does include FTE's in the amount of 1,073 and 369 of those are for the Police Department sworn and then 443 of those are for Fire Department sworn and we can see estimated actuals in 2022 we ended up spending $168M and we had $167M in revenues that we collected, so our structural imbalance was about $1.6M. Even though revenues did outpace expenditures for 2022, we still have a 26% fund balance.

As we move over into 2023 we can see that we are still outpacing as far as expenditures going out in revenues to the tune of almost $6M. Some of the things that are built into there, last year we did reopen the Fairfax Fire Station so that number is built in there and then we also have SAFER Grant employees in the Fire Department that will be rolling back into the City General Fund that are built in here. Then, we also have contractual agreements that are built into also, which does kind of push the numbers up going out into the future, so we can see when we get out to 2026 we have $196M going out and the forecast is $171M.

Also, in 2023 I will note that we did start a Enterprise Fund for our solid waste so we had about $10M come out of this fund and it was moved into an Enterprise Fund.

City Bond & Interest	2022 Amended Budget	2022 Estimated Actuals	2023 Amended Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
TOTAL REVENUES	$ 38,574,605	$ 38,592,372	$ 43,524,883	$ 46,168,558	$ 48,799,900	$ 51,178,157	$ 53,288,978	$ 55,552,113
TOTAL EXPENSES	$ 39,774,858	$ 38,776,137	$ 43,496,756	$ 46,030,900	$ 47,931,827	$ 49,332,782	$ 50,833,765	$ 51,840,478
Net Change in Fund Balance	$ (1,200,253)	$ (183,765)	$ 28,127	$ 135,658	$ 868,073	$ 1,845,375	$ 2,455,213	$ 3,711,635
Cash Basis Ending Fund Balance	$ 8,970,865	$ 9,987,352	$ 10,015,479	$ 10,151,137	$ 11,019,210	$ 12,864,585	$ 15,319,798	$ 19,031,433
Reserve % of Expenditures	22.59%	25.79%	23.05%	22.08%	23.02%	26.10%	30.16%	36.74%
Fund Balance 17% Target	$6,761,726	$6,591,943	$7,394,449	$7,825,253	$8,148,411	$8,386,573	$8,641,740	$8,812,881

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Ms. Jonscher said the next one we're going to look at is the City Bond & Interest Fund. This fund is also mainly funded with property tax revenues—property tax levy solely for the payment and interest on bonds just like the County Debt Service Fund. On this fund you can see in 2022 we're estimating an ending fund balance of about 9.9M so we were slightly more in expenses than we had in revenues, but going out in the future years this fund does accumulate some additional fund balance.

Other revenues that are included here, there is a BPU portion that pays for some utility improvements that were included with a road project a couple years ago so they are paying a portion of that debt. We fund all of the—currently all of the debt is funded with General Obligation Bonds and so any debt that's issued for the Enterprise Funds, those Enterprise Funds are paying their debt and so there is a transfer of revenue from those funds to the Bond & Interest Fund to pay for their debt.

Transfers currently amount to about 13M of the revenue so they are paying for their own debt. I did want to note here you do see that, you know, we accumulate to a balance of about 19M in 2028. I did just want to remind that one thing we do not have built in here currently is the grant match for the Kansas Avenue Bridge Replacement that was approved. If that grant is awarded, there was a potential for about 30M for the grant match, so I don't have that built in here yet, but that would obviously affect the fund balance going forward and I think the projections were maybe starting in 2025 we would have that debt issuance. However, it would be, I think, staggered over a couple of years, but I'll be working on that projection to make sure we get that included.

Commissioner Burroughs asked, Debbie, could you explain what was the 1.2M that busted our budget, that got us over budget. Was there something specifically that happened in ‘22 that cost us the 1.2M? **Ms. Jonscher** asked that was budgeted. You’re looking at the 2022 Amended Budget? **Commissioner Burroughs** said yes. **Ms. Jonscher** said I do know that every year we build in about a million in revenues—in reserves for that fund, so probably a million of that was related to the revenues that we built in because most of the expenses are debt service on bonds that we currently have, so that’s pretty much a fixed number that we know. We do build in about a million in the event that something should come up during the year where we would need to pay something on debt service. **Commissioner Burroughs** said great. **Ms. Jonscher** said the actual amount ended about 183K over budget. **Commissioner Burroughs** said so the million dollars is extra carrying. **Ms. Jonscher** said right, a reserve that we build in each year. **Commissioner Burroughs** asked, is that built into the reserve moving forward in every one of those projections? **Ms. Jonscher** said I believe it should be, yes. **Commissioner Burroughs** said because I’m looking at ‘23 and ‘24 and they’re pretty stagnant. **Ms. Jonscher** said yes, it should be built in there.

Mr. Lindsey said now we’re going to move into Wyandotte County Special Revenue Funds.

Clerk's Tech Fund	2022 Amended Budget	2022 Estimated Actuals	2023 Amended Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
TOTAL REVENUES	$ 60,000	$ 48,390	$ 60,000	$ 62,090	$ 63,942	$ 65,849	$ 67,814	$ 69,121
TOTAL EXPENSES	$ 83,000	$ 51,960	$ 83,000	$ 70,000	$ 72,100	$ 74,263	$ 76,491	$ 78,786
Net Change in Fund Balance	$ (23,000)	$ (3,570)	$ (23,000)	$ (7,910)	$ (8,158)	$ (8,414)	$ (8,677)	$ (9,665)
Cash Basis Ending Fund Balance	$ 109,175	$ 128,605	$ 105,605	$ 97,695	$ 89,537	$ 81,123	$ 72,446	$ 62,781
Reserve % of Expenditures	169.44%	32.46%	165.14%	184.51%	167.82%	151.60%	135.84%	119.62%
Fund Balance 17% Target	$14,110	$8,833	$14,110	$11,900	$12,257	$12,625	$13,003	$13,394

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The first one we’re going to look at is the Clerk’s Technology Fund and the purpose of this fund is to acquire equipment and technology service for storing, recording, archiving, retrieving, maintaining and handling of data recorded, stored and generated in particular offices and this is particularly for the Clerk’s fund. The revenue for this comes from filing of deeds and so we can see that 2022 estimated actual where we had expenses go out was $51K and had revenues come in at $48K. As we go out to future years we can see where fund balance does stay pretty stable where in 2023 we had a 165% fund balance and 184% in 2024 and we get out to 2028, there's 119% fund balance.

There are two other funds that are similar to this, that being the Treasurer's Technology Fund and the Register of Deeds Technology Fund. I do know the three department are eyeing a new software that is definitely needed for the whole organization and then as the Land Management systems that we use across the three departments and also the Appraiser is involved in that. The fund balance is that we do see they're being built up to help purchase that software sometime in the future.

Court Trustee Fund	2022 Amended Budget	2022 Estimated Actuals	2023 Amended Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
TOTAL REVENUES	$ 450,000	$ 378,396	$ 450,000	$ 465,674	$ 479,565	$ 493,870	$ 508,603	$ 518,408
TOTAL EXPENSES	$ 694,013	$ 497,546	$ 558,628	$ 539,386	$ 567,036	$ 591,234	$ 608,242	$ 639,093
Net Change in Fund Balance	$ (244,013)	$ (119,150)	$ (108,628)	$ (73,712)	$ (87,471)	$ (97,364)	$ (99,640)	$ (120,685)
Cash Basis Ending Fund Balance	$ 511,334	$ 636,197	$ 527,569	$ 453,857	$ 366,386	$ 269,022	$ 169,382	$ 48,697
Reserve % of Expenditures	73.68%	78.22%	46.71%	84.12%	64.60%	45.49%	27.83%	7.60%
Fund Balance 17% Target	$117,982	$84,583	$94,967	$91,696	$96,396	$100,530	$103,401	$108,646

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The next one is the Court Trustee Fund and the purpose of this fund is to collect child support payments within the county. That's basically where they make their revenues from, so we can see that in 2022 estimated actuals were our Court Trustee. We had $497K in revenues or $497K in expenses that went out. We had $378K of revenues that came in so we did have a structural imbalance here of $119K. We can kind of see they do have a pretty hefty fund balance of 78% in 2022. As we go into the years we can see next year we're estimating a fund balance of 46%. By the time we get out to 2028, it's about a 7.6% fund balance. This particular fund does have 8.5 employees that depend on their paychecks from here.

Jail Commissary Fund	2022 Amended Budget	2022 Estimated Actuals	2023 Amended Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
TOTAL REVENUES	$ 60,000	$ 168,869	$ 60,000	$ 61,800	$ 63,654	$ 65,564	$ 67,531	$ 69,556
TOTAL EXPENSES	$ 100,000	$ 27,025	$ 130,000	$ 30,900	$ 31,827	$ 32,782	$ 33,765	$ 34,778
Net Change in Fund Balance	$ (40,000)	$ 141,844	$ (70,000)	$ 30,900	$ 31,827	$ 32,782	$ 33,765	$ 34,778
Cash Basis Ending Fund Balance	$ 307,809	$ 489,653	$ 419,653	$ 450,553	$ 482,380	$ 515,162	$ 548,927	$ 583,705
Reserve % of Expenditures	318.22%	1850.36%	330.82%	1491.78%	1548.33%	1603.23%	1656.54%	1708.29%
Fund Balance 17% Target	$17,000	$4,594	$22,100	$5,253	$5,411	$5,573	$5,740	$5,912

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The next fund is the Jail Commissary Fund. This is a fund that's based in the Sheriff's Department and the revenue source of Canteen Funds where items are bought and resold to inmates. We can see in 2022 estimated actuals were $168K in revenues and total expenses were $27K. They did have a payback from a vendor that owed some money from a few years ago that paid into this. That's why we have over $100K more in revenue that came in, but we can see in outer years we still project like $60K to come in each year. The fund balance here is pretty healthy and this fund I mean is strictly for canteen funds for inmates at the Sheriff's Department.

Register of Deeds Tech Fund	2022 Amended Budget	2022 Estimated Actuals	2023 Amended Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
TOTAL REVENUES	$ 250,000	$ 193,560	$ 250,000	$ 258,708	$ 266,425	$ 274,372	$ 282,557	$ 288,004
TOTAL EXPENSES	$ 160,170	$ 124,899	$ 160,170	$ 128,646	$ 132,505	$ 136,481	$ 140,575	$ 144,792
Net Change in Fund Balance	$ 89,830	$ 68,661	$ 89,830	$ 130,062	$ 133,920	$ 137,892	$ 141,982	$ 143,212
Cash Basis Ending Fund Balance	$ 298,345	$ 367,006	$ 388,175	$ 518,237	$ 652,156	$ 790,048	$ 932,030	$ 1,075,242
Reserve % of Expenditures	160.02%	38.44%	236.10%	330.16%	460.44%	548.06%	633.10%	733.57%
Fund Balance 17% Target	$27,229	$21,233	$27,229	$21,870	$22,526	$23,202	$23,898	$24,615

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Here we have the Register of Deeds Fund which is very similar to the Clerks Technology Fund that we covered a couple slides back. Revenues here come from filing of deeds and it does have a pretty hefty fund balance. Between the three departments of the Clerk and Register of Deeds and also Treasurer, they're looking to buy a new Land Management System and the Appraiser is also involved in that, so this was the fund balance being built up here.

Treasurer's Tech Fund	2022 Amended Budget	2022 Estimated Actuals	2023 Amended Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
TOTAL REVENUES	$ 60,000	$ 48,390	$ 60,000	$ 61,800	$ 63,654	$ 65,564	$ 67,531	$ 69,556
TOTAL EXPENSES	$ 95,500	$ 33,055	$ 95,500	$ 60,000	$ 111,800	$ 63,654	$ 65,564	$ 67,531
Net Change in Fund Balance	$ (35,500)	$ 15,335	$ (35,500)	$ 1,800	$ (48,146)	$ 1,910	$ 1,967	$ 2,026
Cash Basis Ending Fund Balance	$ 69,971	$ 120,806	$ 85,306	$ 87,106	$ 38,960	$ 40,870	$ 42,837	$ 44,862
Reserve % of Expenditures	75.78%	26.83%	91.84%	149.18%	37.00%	67.98%	69.00%	69.99%
Fund Balance 17% Target	$16,235	$5,619	$16,235	$10,200	$19,006	$10,821	$11,146	$11,480

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Here's the Treasurer’s Technology Fund, and again, the revenues that come from here are from the filing of deeds. We can see that they have $120K in fund balance in 2022 estimated actuals. As we move over into 2023 we see they have a 91% fund balance, so they do have a pretty hefty fund balance moving out through the years.

Now we’re going to move into the Special Revenue’s for the city of Kansas City, Kansas

Dedicated Sales Tax	2022 Amended Budget	2022 Estimated Actuals	2023 Amended Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
TOTAL REVENUES	$ 12,170,000	$ 13,731,186	$ 13,527,501	$ 13,798,156	$ 14,074,227	$ 14,355,823	$ 14,643,054	$ 14,936,033
TOTAL EXPENSES	$ 16,315,318	$ 15,438,853	$ 13,340,900	$ 14,774,900	$ 15,297,647	$ 15,827,076	$ 16,403,389	$ 16,990,790
Net Change in Fund Balance	$ (4,145,318)	$ (1,707,667)	$ 186,601	$ (976,744)	$ (1,223,420)	$ (1,471,254)	$ (1,760,335)	$ (2,054,757)
Cash Basis Ending Fund Balance	$ 1,005,887	$ 3,442,434	$ 3,629,035	$ 2,652,290	$ 1,428,870	$ (42,384)	$ (1,802,718)	$ (3,857,475)
Reserve % of Expenditures	44.48%	62.79%	74.06%	60.26%	50.20%	39.23%	27.12%	14.09%
Fund Balance 17% Target	$2,773,604	$2,624,605	$2,267,953	$2,511,733	$2,600,600	$2,690,603	$2,788,576	$2,888,434

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The first one we're going to look at is the Dedicated Sales Tax and this is our 3/8 sales tax that citizens passed back on July 1st of 2010 and then it was also renewed on June 30th of 2020. We can see that basically revenues for 2022 going out were—or coming in was $13.7M in total expenses and went out were $15.4M. That did still leave us with a 62% fund balance. We do have 50 employees that are paid from here, 25 from the Police Department and 25 from the Fire Department and then we also have funding that comes out for Public Works and also Parks, so each department roughly gets about 33% of this budget. What it means, like the Fire Department gets about $4.4M, and between Public Works and Parks, they all get about $4.4M.

Environmental Trust Fund	2022 Amended Budget	2022 Estimated Actuals	2023 Amended Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
TOTAL REVENUES	$ 1,242,234	$ 1,196,792	$ 250,000	$ 262,500	$ 275,625	$ 289,406	$ 303,877	$ 319,070
TOTAL EXPENSES	$ 1,254,520	$ 717,844	$ 470,000	$ 170,600	$ 171,218	$ 171,855	$ 172,510	$ 173,185
Net Change in Fund Balance	$ (12,286)	$ 478,948	$ (220,000)	$ 91,900	$ 104,407	$ 117,552	$ 131,366	$ 145,885
Cash Basis Ending Fund Balance	$ 314,272	$ 805,506	$ 585,506	$ 677,406	$ 781,813	$ 899,365	$ 1,030,731	$ 1,176,616
Reserve % of Expenditures	49.11%	152.55%	188.80%	574.02%	632.93%	698.98%	772.48%	853.70%
Fund Balance 17% Target	$213,268	$122,033	$79,900	$29,002	$29,107	$29,215	$29,327	$29,442

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Ms. Jonscher said the next fund is the Environmental Trust Fund. This fund was created—it authorized the creation of the Kansas City, Kansas Solid Waste Environmental Liability Fund for the purpose of setting aside monies in trust to finance any environmental liability arising from the collection and disposal of residential and municipal solid waste. The restricted use of this fund is it must be for an environmental cost or a liability associated with the solid waste collection and disposal. The termination of the fund in the agreement was the fund shall terminate 10 years after the expiration of the term of a City Solid Waste contract.

I just want to note that in 2022, I think Reggie mentioned it earlier, that previously a portion of the solid waste contract was paid for from the General Fund and a portion of it was paid from the Environmental Trust Fund. In 2023 we set up a separate Enterprise Fund just to track the revenues and expenditures of the solid waste contract, so that's why you see a decrease from 2022 to 2023. Currently, the only expenses that will be in here—that are in here right now moving forward are the monitoring of the closed landfill, the Garland Park site. Right now we have a transfer built in going forward of about 250K, but that's something we're going to review annually.

That transfer would come from the Solid Waste Enterprise Fund, but if we determine we don't need that transfer, then we would leave the funds in the Solid Waste Fund.

Commissioner Burroughs said, Debbie, I appreciate that. When I start seeing a 853% reserve number that's quite high, but I also know that all it takes is one event to wipe that fund out and then some, but I do have a question for Legal and I don't need an answer tonight. Is there a chance that when we start seeing funds that are generating large reserves to the extent they are, it tells us that we're not providing services or we're not spending the expenditures hypothetically on technology we're waiting for the contract to come in, but is there a way for us to stop the revenue on those and spend that down and then re-implement it or is it something that we can—how would we go about addressing that. We could lower the mill on those particular funds and readjust those mills to do it, but when we see large reserves I think we need an explanation to why those reserves continuing to grow beyond the 17% especially when they get up to nearly three digits. I don't mind having some reserves, but when we're sitting on millions of dollars that should be going out into services for these particular programs, I'm just trying to see where we might be able to find some money for the budget.

Patrick Waters, Interim Chief Legal Counsel, said I'm happy to look into that. That's probably something that needs a little research. Do you mean in between budget cycles making adjustments or do you mean—**Commissioner Burroughs** said well if we get to a critical point. Hypothetically, if we set the 17% target as the amount of reserves, we may want to have the target raised up a little higher to 20% and once it exceeds the 20% that we either halt it or it goes into another account to be set off to the side. I mean we are collecting dollars that aren't being spent and if they're not being spent this year, but there to be spent next year on technology, which we know you need to save up for that, that's one thing and we should have an explanation as to why those reserves are as large as they are. These reserves have come down considerably from what they were five years ago, but when I still see a projection of 853% that's possible, that tells me that either services aren't being provided or we're not spending the money as designated as need be and we may want to look at either eliminating that mill or lowering that mill for a period of time and we can do that during the budget cycle.

Mr. Johnston said those are the same type of questions that we asked at a meeting two days ago with our Finance staff. Why are we sitting on a lot of this positive large pots of money. I mean, remember these are taxpayers money and either we need to make sure they're kept in their pocket or we're providing services to them. I think the discussion that we had was the very questions that you asked. Are there service levels that we should be providing to our citizens and not, are they saving the money for a particular reason and I think what was perplexing to all of us, we didn't have answers to that and, therefore, that's part of this year's budget process is to get those types of answers and incorporate them in my final budget.

Hopefully, we'll see good news either way. Either where we can expand services, fine; if we can do mill relief, fine. Those are good news, but that can only be for where we can deal with these large reserves that we're seeing here, so we've had those discussions and you'll see how we will apply them in the budget process.

Commissioner Burroughs said I'm pleased to hear that because a few of the others they were a little low and we were running into having to chip at the reserves and was taking us down below that 17% level. If we have during budget discussion, if we can adjust those mills to level that out a little bit, then that's what I feel might be an opportunity for us to do, but thank you Mr. Administrator, I do appreciate that and thank you staff.

Commissioner Ramirez said Colleagues, correct me if I'm wrong, in our financial policy with fund balance it does state if it exceeds the fund balance target, we have the ability to take that fund balance elsewhere. Am I correct? **Commissioner Burroughs** said if it goes to a similar type issue in most cases. In other words, if it's a technology fund that's overfunded and then it has to go to technology somewhere else within our business acumens, doing with another agency, but yes, you're correct. **Commissioner Ramirez** said that's what I thought I remember from reading the fund balance policy.

Special Alcohol Fund	2022 Amended Budget	2022 Estimated Actuals	2023 Amended Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
TOTAL REVENUES	$ 575,492	$ 627,073	$ 645,985	$ 676,100	$ 696,380	$ 717,268	$ 738,763	$ 760,944
TOTAL EXPENSES	$ 966,845	$ 681,474	$ 851,998	$ 770,195	$ 801,576	$ 834,270	$ 868,335	$ 903,828
Net Change in Fund Balance	$ (391,353)	$ (54,401)	$ (206,013)	$ (94,095)	$ (105,196)	$ (117,002)	$ (129,551)	$ (142,884)
Cash Basis Ending Fund Balance	$ 724,945	$ 1,061,897	$ 855,884	$ 761,789	$ 656,594	$ 539,592	$ 410,041	$ 267,157
Reserve % of Expenditures	75.18%	64.06%	100.68%	99.16%	82.15%	64.91%	47.44%	29.77%
Fund Balance 17% Target	$164,364	$115,851	$144,840	$130,933	$136,268	$141,826	$147,617	$153,651

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Mr. Lindsey said currently the fund we're looking at is a Special Alcohol Fund and what this fund does is provide services and programs for alcohol and drug abuse across the city. The revenues come from 10% of gross receipts that are derived from the sale of alcohol and liquor by any club, caterer or drinking establishment within the city. Looking at 2022's estimated actuals we can see that we had $681K in expenses go out and total revenues came in with $627K and that left us with a 64% fund balance. As we go out into the years we can see that expenditures do outpace revenues each year out until 2028, so the healthy fund balance that it does have allows us to go out into the years without eating all of our fund balance up, but as we get out to 2028, we can see we do drop to a 30% fund balance. This fund does have seven employees within it.

Commissioner Ramirez said sorry to cut you off there. Going back to the Special Alcohol, and this is a question for Legal, because I've read this statute, both for the Special Alcohol and for the Special Parks & Rec, where that revenue comes from. In the statute we have a committee that's defunct at the moment, but by state statute that committee is supposed to be the one to recommend a budget to the Commission and then the Commission approves that budget, but that committee has been defunct, so how have we been allocating that money when that committee is—I mean that committee is made up of appointees of ourselves, we make appointments to that committee, we just haven't. So how are we spending that money when that committee has not provided a recommendation for Special Alcohol and Special Parks & Rec? **Mr. Waters** said that's a good question, Commissioner. I will check to make sure that we haven't chartered out of that requirement, but if we haven't, then it sounds like we do need to reconvene that, so I'll look into it.

Mr. Lindsey said, Commissioner Ramirez, with the Special Alcohol Fund portion of it, that budget is run out of Community Corrections and we will get to the Special Parks piece of it, but that portion is also ran out of Parks & Rec.

Special Assets Fund	2022 Amended Budget	2022 Estimated Actuals	2023 Amended Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
TOTAL REVENUES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL EXPENSES	$ 850,000	$ 154,603	$ 159,241	$ 164,018	$ 168,939	$ 174,007	$ 72,123	$ -
Net Change in Fund Balance	$ (850,000)	$ (154,603)	$ (159,241)	$ (164,018)	$ (168,939)	$ (174,007)	$ (72,123)	$ -
Cash Basis Ending Fund Balance	$ 892,931	$ 738,328	$ 579,087	$ 415,069	$ 246,130	$ 72,123	$ (0)	$ (0)
Reserve % of Expenditures	105.05%	477.56%	363.65%	253.06%	145.69%	41.45%	0.00%	#DIV/0!
Fund Balance 17% Target	$144,500	$26,283	$27,071	$27,883	$28,720	$29,581	$12,261	$0

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Ms. Jonscher said the next fund is the Special Assets Fund. This fund was set up to record revenues associated with the sale of significant government assets including land and buildings. We haven't had any revenues come into this fund for the past several years. The fund was set up when we had the sale of the downtown hotel and also the Legends—the theater that was at the Legends. The sale of both of those, those monies went into this fund. At the time the downtown hotel had debt issuance on it; however, the debt was not callable and at that time the decision was made by the previous Commission that we would hold those funds and use those funds, if needed, for a future capital asset or economic development project.

Currently, we usually budget, although it's not shown going forward, if you look at the 2022 Amended, there's 850K budgeted there. Usually there was a large reserve as well as some contractual budget that was added there in the event that we would have some type of expense. Currently the expense that's coming out of there, I believe, is related to the Stabilization Fund that was set up for the downtown grocery store. So, that's kind of what we have running in there right now and there may be some other miscellaneous expenses. I'm not sure what else because those payments were even amounts, so I'm not quite sure what else is in there. I will have to take a look at that, but that is the only thing that's coming out of there.

So, right now we have no revenues coming in and once we utilize all those funds we wouldn't have a balance unless we had another asset that was sold and those funds were put into this fund.

Special Parks Fund	2022 Amended Budget	2022 Estimated Actuals	2023 Amended Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
TOTAL REVENUES	$ 676,222	$ 769,351	$ 666,283	$ 676,000	$ 696,280	$ 717,168	$ 738,683	$ 760,844
TOTAL EXPENSES	$ 848,262	$ 692,773	$ 583,500	$ 650,245	$ 903,311	$ 638,941	$ 661,076	$ 684,616
Net Change in Fund Balance	$ (172,040)	$ 76,578	$ 82,783	$ 25,755	$ (207,031)	$ 78,227	$ 77,607	$ 76,228
Cash Basis Ending Fund Balance	$ 93,688	$ 342,306	$ 425,089	$ 450,844	$ 243,813	$ 322,040	$ 399,647	$ 475,875
Reserve % of Expenditures	17.74%	173.57%	141.26%	130.72%	71.18%	112.87%	120.83%	127.81%
Fund Balance 17% Target	$144,205	$117,771	$99,195	$110,542	$153,563	$108,620	$112,383	$116,385

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Mr. Lindsey said the current funding we're looking at is the Special Parks & Recreation Fund, which is associated with the Special Alcohol Fund where they both get revenues of 10% gross receipts that are derived from the sell of alcohol within the city. There are restricted uses on the revenues for both Special Parks and the Special Alcohol Fund so they may be expended—this particular one may be expended only for the purchase, establishing, maintenance or expansion of Park and Recreational services, programs, and facilities.

Looking at the financials, we can see in 2022 expenses that went out for $692K, revenues that came in were $769K, so we ended up having $76K more of revenue come in than expenditures that went out, which ended up leaving us with a fund balance of 173%. Some of the things that get paid out of this fund, we do have like three employees that are paid from here and we also pay for capital equipment from here and also services throughout the Parks & Rec system.

Special Street & Highway	2022 Amended Budget	2022 Estimated Actual	2023 Amended Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
TOTAL REVENUES	$ 8,274,164	$ 7,629,298	$ 7,077,934	$ 7,290,272	$ 7,507,578	$ 7,732,806	$ 7,963,346	$ 8,202,246
TOTAL EXPENSES	$ 8,798,526	$ 6,932,353	$ 7,384,071	$ 7,658,993	$ 7,937,663	$ 8,230,193	$ 8,526,699	$ 8,847,300
Net Change in Fund Balance	$ (524,362)	$ 696,945	$ (306,137)	$ (368,722)	$ (430,085)	$ (497,387)	$ (563,353)	$ (645,053)
Cash Basis Ending Fund Balance	$ 2,746,246	$ 3,443,191	$ 3,137,054	$ 2,768,332	$ 2,338,247	$ 1,840,860	$ 1,277,507	$ 632,454
Reserve % of Expenditures	44.23%	66.19%	57.93%	51.10%	43.89%	36.28%	28.41%	20.09%
Fund Balance 17% Target	$1,495,749	$1,178,500	$1,255,292	$1,302,029	$1,349,403	$1,399,133	$1,449,539	$1,504,041

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Ms. Jonscher said the next fund is Special Street & Highway Fund. Revenues are from the motor fuel tax collections. Allocations are based on population. These funds are restricted to be used for construction, reconstruction, repair and maintenance of city streets and highways. I just wanted to note we're getting about—in 2022 we got about $7.6M in revenues and we've got from—we're estimating $7M all the way out to $8.2M in revenues as those revenues grow. We've kept expenses—we are a little—the net change going out for the future years is negative, but we can correct that if we need to or what it's simply doing is spending down the fund balance in those funds.

We do pay for some personnel from the Street Department in this fund as well as the snow removal contract and street and maintenance equipment.

Commissioner Bynum said question. The Special Street & Highway money, does it come in through the state? **Ms. Jonscher** said yes. **Commissioner Bynum** said so the motor fuel tax is collected and then disseminated, again like it says, by population of city and county. So, this is not a tax that we levy or collect. **Ms. Jonscher** said right. It comes in quarterly from the state.

Commissioner Stites said why would we have a fund balance at all in that collection. If it's something we're not collecting, we're not going to be issuing or worried about a catastrophic event, but yet at the end of the day, today we're looking at having $3.4M left in there with nowhere for this money to go. **Mr. Lindsey** said we do have 42 employees that are paid from here so we do have employees that are being paid from this fund. We do like to have a reserve there. **Commissioner Stites** said $3.5M—(inaudible). **Mr. Lindsey** said also I was going to add that we do projects from here also so some years we'll have some projects that hit here. One of our plans to do here is to move our street preservation all the way into this fund. It was probably about three years ago, right before COVID, we did have more employees here and we moved them to the City General Fund and we plan to try to do more street maintenance here. The fund balance has not always looked like this, but with us moving the people from this fund to the City General Fund has allowed this fund to grow more.

Commissioner Stites asked, how are the dollars allocated to—I don't remember seeing it and if we did, just tell me where it's at, but this is the City's forecast, right, but if you go up and you look, it says that population based on the city and county. Are dollars going out of this revenue that we're getting from the state back to the County General Fund? **Mr. Lindsey** said I believe—

we don't have anything going to the County General Fund—like the other cities within the county, they receive their own allotment from the state.

Ms. Jonscher said we receive the city portion and then the city's portion of the county and I would believe the county—the other cities would receive the same thing. **Commissioner Stites** said we're not collecting any money off of Bonner Springs, Edwardsville or Lake Quivira. They're collecting their own. We're only receiving our own. I say our own, KCK's own. **Ms. Jonscher** said that's correct. **Commissioner Stites** said got it.

Ms. Jonscher said I will also just note that if you look at the expenditure budget, the 2022 Amended Budget was about 8.7, but it looks like we only spent about 6.9 so there is about 1.8M there and I'm not sure what that's related to, but we can look into that. That also did contribute to some of the increase in the fund balance.

Commissioner Stites said I'll just make one more short comment. Last year I think a City mill was equivalent to 1/6 roughly, right, if I'm not mistaken, so times two there is about 3.2. There's two mill reduction that we held that we could have passed to our citizens for tax relief instead of that setting in a bank account. **Ms. Jonscher** said we would have to—if you're saying lowering two mills within the City General Fund, if you were going to shift cost here, it would have to be related to street maintenance. You would either have to move street employees that are being paid out of the General Fund back into here or if there's any street expenses in the City General Fund, those could be moved here.

Commissioner Stites said I guess I'm a little confused because we have a surplus of money of $3.5M, right? Those employees that you're talking about were still getting paid and we still—I'm not talking about moving anybody and we still had $3.5M that we did not spend last year. **Ms. Jonscher** said this mill—there's no tax levy in this fund, so the tax levy you would have—reducing two mills in the City General Fund would not affect this fund, but you're suggesting that if we had done that, we could have shifted cost to this fund. **Commissioner Stites** said correct. **Ms. Jonscher** said we could have done that, but they would have had to been cost related to street maintenance. **Commissioner Stites** said got it.

Commissioner Johnson said Commissioner Stites just kept asking questions until I finally decided to jump on there. Why couldn't we move the cost for employees back from the General Fund to this fund for those specific employees as a means of reconciling the structural deficit that we have in the General Fund. Does that make sense? **Ms. Jonscher** said we could do that. We could move more personnel back into this fund because we have over the course of several years moved personnel out of here because, you know, to try to free up additional money for street maintenance. But, if you move additional personnel into here, then that reduces the amount you will be able to use for street maintenance and actual infrastructure. **Commissioner Johnson** said you can play it either way though because Jeff Fisher might say I want to use this extra money next year, you know, and so has that discussion been had with this department, with Public Works, the discussion of moving the employees over to this area? **Ms. Jonscher** said we can have additional discussions. We've had those discussions before which is partly why we've been trying to move personnel out of this fund to allow them to spend this money on capital infrastructure. That would reverse some of what we've done over the past several years.

Commissioner Johnson said I don't have a recommendation one way or the other, but we have a pot of money here that can be used one way or the other.

Mr. Johnston said I think these questions are very interesting because we can make trade-offs, but when you're talking about a pot of money that is specifically collected to address only infrastructure issues, when I see a balance of $2M or $3M, that's not much because Public Work projects, if we have to do an emergency, it's nice to have that nest egg. You don't want to zero it out, but maybe there is some adjustment that you could use. We have some flexibility, but just because you see $3.4M, remember in Public Work projects, those are expensive and it has its own inflation rate of about 15 to 20% per year so the buying power of this gets less. But, yes, I understand what you're saying. There is flexibility that we could use within the budget.

Commissioner Burroughs said I would just state that the gas tax is being affected by the continued growth of electric vehicles and you're sensing it on your highway plan and for the State of Kansas, so those revenues will eventually shrink more statewide than they have as of late, but with the proliferation of more fuel efficient vehicles and electrical vehicles, you're going to see that gas tax and the revenue stream shrink statewide. I don't know what kind of revenue we'll be receiving five to ten years from now.

Commissioner Kane said I don't want to take any money away from Public Works. I wish Fisher wasn't here, but I've got two roads that are out and it would be quite—I would love to see us spend that money to fix those. I don't want to take money where it's not needed, but I'd sure like to spend it where we could fix it. Isn't that right, Mr. Fisher? I can't hear you. **Mr. Fisher** was inaudible.

Commissioner Townsend said I guess in listening to the conversation we're talking about $3.4M in the black here. That's a drop in the bucket. When I go back to the conversation—was it three on threes we had a couple weeks ago that talked about infrastructure and we need to be adding what about $6M each year to Public Works for street and highway. I don't want to get things mixed up, but overall that's what I'm thinking. This is nothing. We don't have extra money. We need about $6M annually just to stay at the same level we are in terms of road improvement and our constituents have said they want better, so I just want to make sure I'm following this conversation. We don't have extra money anywhere.

Tourism & Convention	2022 Amended Budget	2022 Estimated Actuals	2023 Amended Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
TOTAL REVENUES	$ 3,763,566	$ 4,181,136	$ 4,301,761	$ 4,387,796	$ 4,475,552	$ 4,565,063	$ 4,656,365	$ 4,749,492
TOTAL EXPENSES	$ 5,294,987	$ 3,439,789	$ 4,799,050	$ 3,701,136	$ 3,895,078	$ 3,940,593	$ 4,019,665	$ 4,046,162
Net Change in Fund Balance	$ (1,531,421)	$ 741,347	$ (497,289)	$ 686,660	$ 580,474	$ 624,471	$ 636,700	$ 703,330
Cash Basis Ending Fund Balance	$ 1,489,566	$ 3,762,334	$ 3,265,045	$3,951,705	$4,532,180	$5,156,651	$5,793,350	$6,496,681
Reserve % of Expenditures	49.74%	142.64%	91.88%	137.69%	145.74%	159.90%	172.59%	188.85%
Fund Balance 17% Target	$900,148	$584,764	$815,839	$629,183	$662,163	$669,901	$683,343	$687,847

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Mr. Lindsey said the current slide we're looking at is the Tourism & Convention Fund. Revenues here come from our hotels and motel transactions and there's restricted use of revenues for promotion, convention, and tourism within the city of Kansas City, Kansas. We do have $1.4M annually that goes out for Visit KCK from this budget and the budget does have three FTEs in it. 2022 Actuals we have $3.4M that went out. We had $4.1 that came in in revenues for a fund balance of $3.7M. As we move into 2023, we can see we're planning $4.8M going out and $4.3M come in. We did, earlier this year, have a transaction where we were paying for a bridge raise for the Rock Island Bridge, that is coming out of here this year. We can see going into 2024 and out to 2028 we do have a really stable fund balance going out into those years where in 2024 we're estimating a $3.9M fund balance and then going out to 2028 that fund balance grows to almost $6.5M.

Commissioner Stites asked, at what percentage of growth do you show that? Is that pretty conservative or is it pretty aggressive? **Mr. Lindsey** said for 2023 we did adjust to a 3% sales tax increase and then in 2024 we have almost a 3% increase and then going out 2025 to 2028 there's a 2% each year. One of the reasons we did that, and again, just looking at what we're hearing about the economy as far as there are some layoffs in the area, certain retail services have noticed sales start falling off, so that's where we came up with those estimates.

Commissioner Ramirez said you may or may not know this answer. Do we know how many hotels and motels in general that we have within the city? **Mr. Lindsey** said we do have that information. I do not know it off the top of my head. We do have that information and we can get it. **Commissioner Ramirez** said okay. I was asking because we have to think—you know we're talking tourism and I know you're giving the growth, but you know two years, 2026, we're going to have a big event right next door to our city. They're not going to have all the hotels and motels to house everybody. It's the World Cup and so people are going to come over here to our side of town and come to our hotels and motels and book, which is going to increase the revenue coming in. Have we thought that when—I know it's kind of very, very hard to figure that in at the moment, but is that something that's been thought of or that's a conversation that's been had.

Mr. Johnston said we've had that conversation, but I think one of the things we caution when we talk about that is that's going to be a one-time and, therefore, we will take any that—any increase because of that event is gravy. It's hard to say what it's going to be, but we really don't want to have that be regular income because of that fact, so it's better to be conservative on current trends and then, hey, that's a great year we have, let's do something special with that extra money.

Commissioner Ramirez said I agree with that. I do agree that's going to be a one-time infusion that's going to be on our sales tax, on what have you, on everything that we—that's within this city and county. So, no, I agree with that.

Commissioner Kane asked, can we have Fisher come up and give a three minute talk about where he's at with his stuff? **Mayor Garner** asked, what specifically were you looking for. **Commissioner Kane** said just to see where he's at with some of his projects. **Mayor Garner** said I think what I'll do for you, Commissioner, I'll set up a Special Session just on infrastructure and Public Works. **Commissioner Kane** said perfect. **Mayor Garner** said I'll get with the Administrator and we can have that as part of the public budget process. **Mr. Johnston** said we are going to have a session on CMIP. **Mayor Garner** said, Commissioner Kane, did you pick up on that? The Administrator's saying he's already got a CMIP Special Session that he's going to work with me on—planned already. **Mr. Lindsey** said that'll be June 15th.

Commissioner Markley said I just want to make a suggestion for that little one-time bump. As some of you know I'm chairing the Mayor's Arts Committee. That committee is looking to start an Arts Commission—or to restart an Arts Commission. We had one many, many, many years ago here in the county. I think it would be nice to use that extra random bump as some seed money for them to get that commission started, so you'll probably hear from me again on that, but it would be nice because it wouldn't be out of the amount that we are expecting to get so much as a utilization of additional funds that are coming in. **Mr. Lindsey** asked, do you know the amount on the seed money that might be needed? **Commissioner Markley** said I don't, but we're working on it. That's the discussion right now is what does that look like and what do we think would be needed. **Mr. Johnston** said she's planting seeds, so let's respect that.

Mayor Garner said, Commissioner Markley, if you want to bring up—you brought that up and I believe you're going to want a resolution or an ordinance to solidify that. What's that looking like. Is that going to be in this budget cycle? **Commissioner Markley** said good question. We're in discussions right now about what that entity looks like and what sort of the makeup of that is. We haven't settled on anything yet. What I anticipate is that, at least initially, this organization is going to need some sort of administrative support and grant related support and so we're talking to Arts KC about whether they have a role in sort of acting as a contract agency to bump us along so we can build a commission that is robust enough to sort of standalone. It could be what this seed money does is pay Arts KC to be our admin and apply for grants on our behalf until we are big enough to apply for grants on our own. That's kind of what I think we're starting to see come together, but we haven't settled on anything yet and I don't know that we're going to come to a complete conclusion by the budget season, but we're going to try to.

Commissioner Davis said speaking of the World Cup, if you all recall, the state is allocating funding. I was talking with Commissioner Stites about this for the purpose of Sporting KC and the fact that we are going to be hosting at least practices or something of that sort. I think it would behoove us to have some conversations with the Lieutenant Governor and the Secretary of Commerce on where those millions of dollars are going to go because Wyandotte County will absolutely have to bear the cost when we have those massive events. I'm thinking about our infrastructure, I'm thinking about Public Safety and what it's going to require of that and so as we're having those particular conversations, I think we should definitely think about what type of investment the state is willing to make as well.

Mayor Garner said, Administrator, can you bring the Commission and maybe the public up to where we're at and your assignment to that Metro Committee? **Mr. Johnston** said there's a committee that was named to really lead the efforts of the region's response to support the World Cup in 2026. I am the Wyandotte County representative and our other Kentucky representative is Senator—sorry, wrong K state, Senator Sykes from northern Johnson County is the Governor's appointee on that committee as well. That committee is charged to guide the efforts and support efforts of that massive tourism event for us and I think we're geared to have two waves of soccer. First a preliminary round and a quarter round, so having two waves of that is going to be a boon. Part of that discussion is that the committee will be discussing with both Governors Office because each state is allocating money, $50M from Missouri, $10M from Kansas and how will that be played out in the support for the World Cup. Since we're going to be on the national stage, we have to be up to par for that challenge and so that's just one focus area that this committee is charged to program, utilize; however, the state legislators and the governors have earmarked it.

We'll be hearing more and more of that as it gets defined out of the Statehouse and that's a windfall for us.

WyCo 911 Fund	2022 Amended Budget	2022 Estimated Actuals	2023 Amended Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
TOTAL REVENUES	$ 961,178	$ 970,934	$ 1,000,062	$ 1,030,064	$ 1,060,966	$ 1,092,795	$ 1,125,579	$ 1,159,346
TOTAL EXPENSES	$ 839,138	$ 801,871	$ 825,927	$ 957,900	$ 986,637	$ 1,016,236	$ 1,046,723	$ 1,078,125
Net Change in Fund Balance	$ 122,040	$ 169,063	$ 174,135	$ 72,164	$ 74,329	$ 76,559	$ 78,855	$ 81,221
Cash Basis Ending Fund Balance	$ 264,624	$ 276,502	$ 450,637	$ 522,801	$ 597,130	$ 673,688	$ 752,544	$ 833,765
Reserve % of Expenditures	64.39%	50.90%	70.50%	68.32%	73.87%	79.25%	84.47%	89.55%
Fund Balance 17% Target	$142,653	$136,318	$140,408	$162,843	$167,728	$172,760	$177,943	$183,281

Mr. Lindsey said the next one we're going to look at is the Wyandotte County 911…

Commissioner McKiernan said we can come back to this in a minute, but would I be wrong to say that the high majority of the services we provide, City and County, come through our General Funds? That if we talk about the services that the citizens broadly receive from the Unified Government, they are paid for through our three City, County and Parks General Funds, would that be roughly correct? **Mr. Lindsey** said that is correct. **Commissioner McKiernan** said I want to come back to that in a minute because these are not trivial, these are concrete beneficial funds, but most of these are not Mill Levy—I mean not General Mill Levy. They are Special Mill Levy or Special Revenue or Enterprise and so I'm going to come back to something in a minute, if I could, about our Consolidated General Funds and how those look irrespective of these. Not to trivialize these because they're there, but as I'm looking at the Consolidated General Funds for the next couple of years, we talk about we have a $3M balance in one of these funds, it doesn't even begin to make up the deficit that would exist in those other funds and once we use those funds one time, they're gone, they're not recurring. If I could just ask, I want to come back to the Consolidated General Funds in a minute.

Mr. Lindsey said the current funding we're looking at is the Wyandotte County 911 Fund. Revenue for this fund comes from $0.53 per month per subscriber account for telephones, landlines, hardware and wireless and voice over internet protocol telephones, so that revenue goes into this fund. In 2022 it produced $970K of revenues. We had $801K of expenses to go out. The expenses have to be used on our 911 Call Center and maintenance and licensing fees for 911, equipment purchase of 911 equipment and upgrades. This fund is specifically used for our Dispatch Center and 911 upgrades and just keeping the Dispatch Center running. We can see fund balance here for 2022 we ended up with a 50% fund balance. Moving into 2023 we're expecting a 70% fund balance. As we get out to 2028 we do have like a 90% fund balance.

This is called Wyandotte County 911 Fund, but it is a City General—not a City General Fund, but a City Fund.

EMS Fund	2022 Amended Budget	2022 Estimated Actuals	2023 Amended Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
TOTAL REVENUES	$ 12,419,706	$ 13,482,160	$ 13,421,774	$ 13,588,118	$ 14,063,429	$ 14,562,453	$ 15,095,273	$ 15,648,331
TOTAL EXPENSES	$ 14,194,290	$ 14,186,879	$ 12,885,938	$ 13,893,000	$ 14,297,410	$ 14,704,981	$ 15,136,221	$ 15,521,658
Net Change in Fund Balance	$ (1,774,584)	$ (704,719)	$ 535,836	$ (304,882)	$ (233,981)	$ (142,528)	$ (40,948)	$ 126,673
Cash Basis Ending Fund Balance	$ 16,481	$ 1,086,346	$ 1,622,182	$ 1,317,300	$ 1,083,319	$940,791	$899,843	$1,026,516
Reserve % of Expenditures	3.69%	11.23%	16.53%	13.13%	11.13%	9.85%	9.30%	9.88%
Fund Balance 17% Target	$2,413,029	$2,411,769	$2,190,609	$2,361,810	$2,430,560	$2,499,847	$2,573,158	$2,638,682

Next, we're going to jump into our Enterprise Funds and Enterprise Funds are funds that are self-sufficient. They bring in revenues for charges that they charge to citizens and businesses within the city.

The first one we're going to look at is the Emergency Medical Services Fund and basically this is for the Fire Department. They started providing emergency medical services back on July 1st of 2004. A source of revenues are one-fourth cent sales tax which was passed by voters on June 8, 2004. They also get revenue from insurance, Medicare, Medicaid, and individual user payments. This fund has 47 employees in it, the whole EMS. Emergency Medical Service Division has 83 employees in it, 36 of those employees are paid from the City General Fund. We can see in 2022 revenues that we had come in were $13.4M. Expenses were $14.1M. You see we have a fund balance of $1M.

One of the things that we did have to do with this fund we did have to move out some personnel expenses into the City General Fund in 2022 because personnel ended up being more than we thought it was going to be. We could look at this fund where revenues going out each year are not growing as fast as the expenditures. We can see where fund balance by the time we get out to 2028 does drop to 10%, so the portion of EMS as a whole outside of this fund you have like $12M of it is paid from this fund. We also got $4.1M that is also paid from the City General Fund.

Commissioner Bynum said on the EMS Fund, the quarter cent sales tax, is it held within the Fire Department's budget? **Mr. Lindsey** said it is—it goes into this fund and so it is specifically for the Fire Department. **Commissioner Bynum** said I guess what I'm trying to ask is, it pays EMS, EMT paramedics and ambulances and medical equipment, things like that. **Mr. Lindsey** said yes. **Commissioner Bynum** said in other words, it's not co-mingled into fire suppression. **Mr. Lindsey** said no. **Commissioner Bynum** said when we see, for example, the budget of the Fire Department, is this money in that budget? **Mr. Lindsey** said yes it is. **Commissioner Bynum** said okay. **Mr. Lindsey** said there's a division within the Fire Department called EMS and the funding goes to help fund that department.

Legends Stadium	2022 Amended Budget	2022 Estimated Actuals	2023 Amended Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
TOTAL REVENUES	$ 372,370	$ 407,449	$ 419,672	$ 432,263	$ 445,231	$ 458,587	$ 472,345	$ 486,515
TOTAL EXPENSES	$ 583,600	$ 410,064	$ 422,366	$ 435,037	$ 448,088	$ 461,531	$ 475,377	$ 489,638
Net Change in Fund Balance	$ (511,230)	$ (2,615)	$ (2,693)	$ (2,774)	$ (2,857)	$ (2,943)	$ (3,032)	$ (3,122)
Cash Basis Ending Fund Balance	$ 1,857,599	$ 1,854,984	$ 1,852,291	$ 2,360,746	$ 2,357,889	$ 2,354,946	$ 2,351,914	$ 2,348,792
Reserve % of Expenditures	290.23%	452.36%	438.55%	542.65%	526.21%	510.25%	494.75%	479.70%
Fund Balance 17% Target	$150,212	$69,711	$71,802	$73,956	$76,175	$78,460	$80,814	$83,238

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Ms. Jonscher said this next Enterprise Fund is the Legends Stadium. This fund was created for revenues and expenses, expenditures associated with the baseball stadium. In 2014 the Unified Government purchased the stadium with the issuance of STAR Bonds that were then paid off in 2016. When those bonds paid off, we received the capital reserve that was remaining in that fund and so those funds have been used and now we are in an agreement with the KC Monarchs baseball club. We do have a management agreement with them and currently the expenses—the revenues and expenses in here are going to cover those costs. Within the management agreement we've committed to paying $250K per year for capital improvements at the stadium. We also pay the insurance on the stadium as well as other maintenance charges with being in the Village West area.

The transfer we have coming in here is from the Tourism Fund and it goes in to fund those additional costs that we have set aside to pay for owning the stadium, so that's what's coming in here. We'll be reviewing this annual transfer each year to determine how much we need for current operating expenses.

Public Levee	2022 Amended Budget	2022 Estimated Actuals	2023 Amended Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
TOTAL REVENUES	$ 341,675	$ 340,307	$ 343,300	$ 343,553	$ 343,814	$ 344,082	$ 344,359	$ 344,644
TOTAL EXPENSES	$ 428,220	$ 369,591	$ 339,480	$ 341,748	$ 344,084	$ 346,490	$ 348,968	$ 351,521
Net Change in Fund Balance	$ (86,545)	$ (29,284)	$ 3,820	$ 1,805	$ (270)	$ (2,408)	$ (4,610)	$ (6,877)
Cash Basis Ending Fund Balance	$ 262,021	$ 232,737	$ 236,557	$ 324,907	$ 324,636	$ 322,228	$ 317,619	$ 310,741
Reserve % of Expenditures	61.19%	62.97%	69.68%	95.07%	94.35%	93.00%	91.02%	88.40%
Fund Balance 17% Target	$72,797	$62,830	$57,712	$58,097	$58,494	$58,903	$59,325	$59,759

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The next fund is the Public Levee Enterprise Fund. This fund was set up primarily for the operation of the Public Levee facility that was in the Fairfax District. In 2014 a new development came in and the existing buildings were demolished and a new development went up in its place. There was still debt issued on one of the buildings that was not able to be paid, so the current source of revenue comes from the rent and management leases to the new development that are going to pay operating costs as well as the debt service expenditures, so that's what you see. The revenue is the lease and management payments and then the expenses are the debt service as well as some other—I think there's some other operating expenses that are included in here.

Commissioner Burroughs said, Debbie, with that, I noticed that we're still taking money out of reserves to make up for the shortfall. Do we know if it's because they're not renting all the units out because rent has gone up in most of these commercial facilities and so I'm just curious as to why we're still having to supplement it out of reserves. I mean that's the only question I have as to what may be causing—either they're not charging enough for the rent or we have vacancies down there that's impacting the amount of revenue. **Ms. Jonscher** said we have contracts for the two development agreements, so those revenues are fixed and they come in every year. They're set to pay a certain amount every year and I believe it's through—it's either 2025 or 2026. I probably need to look at that because I believe that's when the debt expires and those leases for the development were set to cover the debt that was still outstanding.

As far as 2022, I'm not sure what led to that. I know we have some operating charges in there. We have some storage I think that's paid out of there, so maybe that cost increased and we didn't get it put into the budget, but yeah, we should be able to budget and cover those costs within there. The fund balance stays around the $200-$300K range each year.

Sewer System Fund	2022 Amended Budget	2022 Estimated Actuals	2023 Amended Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
TOTAL REVENUES	$ 49,614,500	$ 49,281,633	$ 50,604,197	$ 52,621,816	$ 54,719,944	$ 56,901,794	$ 59,170,710	$ 61,530,168
TOTAL EXPENSES	$ 48,564,910	$ 41,392,034	$ 50,121,970	$ 53,591,258	$ 58,134,687	$ 61,755,673	$ 64,887,644	$ 66,865,777
Net Change in Fund Balance	$ 1,049,590	$ 7,889,599	$ 482,227	$ (969,442)	$ (3,414,744)	$ (4,853,879)	$ (5,716,934)	$ (5,335,610)
Cash Basis Ending Fund Balance	$ 14,594,838	$ 21,434,847	$ 21,917,074	$ 20,947,632	$ 17,532,889	$ 12,679,010	$ 6,962,075	$ 1,626,466
Reserve % of Expenditures	30.05%	51.78%	43.73%	39.09%	30.16%	20.53%	10.73%	2.43%
Fund Balance 17% Target	$8,256,035	$7,036,646	$8,520,735	$9,110,514	$9,882,897	$10,498,464	$11,030,900	$11,367,182

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The next fund is the Sewer System Enterprise Fund. The sewer rates fund the expenses of the Water Pollution Control Division. All revenues fund the operations, maintenance, and debt service of sewer operations. As you can see, this fund has a pretty good fund balance. In 2022 estimated and even through 2023. Starting in 2024 we do start eating up the fund balance so we probably, to get that into balance, we just need to look at the expenditures that are sitting there. We may need to reduce those to get—because we do want to keep—since this one does pay for salaries, we do want to keep a reserve within there to cover if there's overtime or any charges like that.

The fees do have increases built in each year and that's related to the consent decree that was entered into several years ago and that helps to fund the debt that's issued for the consent decree.

As I mentioned, when I talked about the Debt Service Fund, this is one of the funds that does pay into the Debt Service Fund for its debt that's issued.

Solid Waste Fund	2022 Amended Budget	2022 Estimated Actuals	2023 Amended Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
TOTAL REVENUES	$ -	$ -	$ 10,410,000	$ 10,722,300	$ 11,043,969	$ 11,375,288	$ 11,716,547	$ 12,068,043
TOTAL EXPENSES	$ -	$ -	$ 10,260,464	$ 10,578,953	$ 10,907,972	$ 11,247,553	$ 11,597,998	$ 11,958,616
Net Change in Fund Balance	$ -	$ -	$ 149,536	$ 143,347	$ 135,997	$ 127,735	$ 118,549	$ 109,427
Cash Basis Ending Fund Balance	$ -	$ -	$ 149,536	$ 292,883	$ 428,880	$ 556,615	$ 675,163	$ 784,591
Reserve % of Expenditures			1.46%	2.77%	3.93%	4.95%	5.82%	6.56%
Fund Balance 17% Target			$1,744,279	$1,798,422	$1,854,355	$1,912,084	$1,971,660	$2,032,965

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The next one is the Solid Waste Enterprise Fund. This is the one that was newly established in 2023. It's to track the fees collected for residential garbage and recycling services and make it easier to track the services that are being spent, so that's why you don't see anything in 2022 because previously these charges were in the General Fund and the Environmental Trust Fund. Currently, as you can see, we do have this fund in balance and the rates will be reviewed each year to look at what expenses—because the trash contract has a CPI increase set for each year, so depending on how much that varies, we'll have to look at the rates each year to determine if the rates collected are covering the trash contract.

Stormwater Utility	2022 Amended Budget	2022 Estimated Actual	2023 Amended Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
TOTAL REVENUES	$ 5,468,896	$ 5,477,324	$ 5,330,000	$ 10,884,200	$ 11,232,900	$ 13,171,000	$ 14,156,800	$ 15,237,800
TOTAL EXPENSES	$ 5,841,593	$ 5,335,792	$ 5,371,783	$ 9,726,550	$ 10,864,250	$ 11,964,850	$ 12,594,750	$ 13,602,650
Net Change in Fund Balance	$ (372,697)	$ 141,532	$ (41,783)	$ 1,157,650	$ 368,650	$ 1,206,150	$ 1,562,050	$ 1,635,150
Cash Basis Ending Fund Balance	$ 363,231	$ 877,460	$ 835,677	$ 1,993,327	$ 2,361,977	$ 3,568,127	$ 5,130,177	$ 6,765,327
Reserve % of Expenditures	6.22%	16.44%	15.56%	20.49%	21.74%	29.82%	40.73%	49.74%
Fund Balance 17% Target	$963,071	$907,085	$913,203	$1,653,514	$1,846,923	$2,034,025	$2,141,108	$2,312,451

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This next one is the Stormwater Utility Fund. This is for all the maintenance and capital improvements and debt service of the stormwater system. I'll just note, in 2022—fees were approved in 2021 for 2022. We were charging a single rate for all users, but in 2022 that fee increased with a separate rate for residential and non-residential customers and then last year in 2022 a new fee structure was approved to be effective in 2024 using the impervious surface instead of the flat fee that was previously used.

We have built in those projections going forward for this fund. We probably need to look to see if future debt service expenses are built in. I'm not sure if those are built into the fund yet, but we'll be reviewing that.

Sunflower Hills Fund	2022 Amended Budget	2022 Estimated Actuals	2023 Amended Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
TOTAL REVENUES	$ 1,195,250	$ 1,104,986	$ 1,214,800	$ 1,274,540	$ 1,337,267	$ 1,403,130	$ 1,472,287	$ 1,544,901
TOTAL EXPENSES	$ 1,179,505	$ 1,037,493	$ 1,336,246	$ 1,274,500	$ 1,331,125	$ 1,390,681	$ 1,453,261	$ 1,518,960
Net Change in Fund Balance	$ 15,745	$ 67,493	$ (121,446)	$ 40	$ 6,142	$ 12,449	$ 19,026	$ 25,941
Cash Basis Ending Fund Balance	$ 322,916	$ 390,409	$ 268,963	$ 269,003	$ 275,145	$ 287,594	$ 306,620	$ 332,561
ACFR Ending Fund Balance	$ -	$ 390,409	$ 268,963	$ 269,003	$ 275,145	$ 287,594	$ 306,620	$ 332,561
Reserve % of Expenditures	27.38%	37.63%	20.13%	21.11%	20.67%	20.68%	21.10%	21.89%
Fund Balance 17% Target	$200,516	$176,374	$227,162	$216,665	$226,291	$236,416	$247,054	$258,223

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Mr. Lindsey said our last fund is our Sunflower Hills Golf Course. Revenue here is generated from the use of the golf course by the public and related expenses for operation of the golf course. We can see in 2022 Actuals that revenues ended up coming in with $1.1M. We ended up having total expenses going out of $1M, so left us with like $67K more revenue coming in than expenses going out. The fund balance ended up being almost $400K.

As we move over to 2023, we are estimating to spend $121K in the fund balance here, but as we go out from 2024 to 2028 the fund balance does stay pretty stable within this fund. Some things that are also being paid out of this fund are four FTEs and then also capital that is being spent out of this fund also.

That is the last fund that we wanted to cover with you all tonight.

Commissioner Bynum said I have some questions. Mayor, before I ask my questions, you know, I learned ask not, receive not and so with that I'm going to ask again and I'm going to keep asking our Commission to consider the elimination of the PILOT for the target population we brought to you last week. I'm going to ask it next week and the week after that. **Mayor Garner** said with that said, Administration and staff, if you would, I guess, for our next round based on the information you've gotten from Commissioner Bynum's work in working with her, can you present those projections to this full Commission for debate and consideration as part of the budget conversation so that issue can be addressed. **Commissioner Bynum** said thank you on behalf---and we brought—first of all, Mayor, they did all the work, you know, I convened the committee but they did all the work and we have some rough ideas, but given kind of some of what we're seeing here, I'm just putting it in the universe again that I would like to ask for that relief for that target population.

The questions I'm having tonight are around your special funds, but in the beginning you went to the Tax Levy Funds, Aging, Mental Health, etc. I want to make sure I understand. Multiple times, Reggie, as you walked us through those funds you said we could provide more services or we could shift the mill levy rate, so a couple of things. If we have a conversation about going revenue neutral on just the County side of the budget, it's all a hypothetical conversation, that would not necessarily change these rates, right? We could change these rates. Am I correct, these are all some portion of a mill that's funding these special tax levies at the dollar amounts that they're generating. I'm speaking of the Tax Levy Funds, specifically, right now, Aging, and we can adjust those up and down at our discretion. Am I right about that?

Ms. Jonscher said yes, you can move—there's eight levee funds on the County side and you can, without even changing it, you could shift from one of the levees to the General Fund or vice-versa without even changing the levee. Now, if you're talking about going revenue neutral, that would probably reduce the total County levy and then you probably would have to reduce—

Commissioner Bynum said okay, that's what I'm trying to get at I guess. To go revenue neutral on just the County side of the budget, last week that presentation was 37.328 mills down to 31.743. It looks to me like within some of these fund balances on these Tax Levy units on the County side, we might have room—and Brian makes a good point, because if you do that, if you go from 37.3 to 31.7, then that's next year and the year after that and the year after that. So, over here when we look at the levy funds, I'm just wondering if we don't go revenue neutral, and again, I'm just talking about the County side, we could still make adjustments in these rates that could even potentially still produce more revenue, just not as much as what's currently being produced.

I'm not trying to like scare any department. This is a part of why I was asking last week for this kind of deep dive. This is the beginning to me of the deep dive that we're asking you for because we want to bring mill levy relief and if we can bring that in the form of revenue neutral, fine, but we again, we must know where those expenditures will not occur. Some of it could be in very small increments of these Tax Levy Funds and I just want to make sure I'm speaking correctly and if I'm not, I need to be explained.

Mr. Johnston said I think when we presented both the PILOT option last week and the revenue neutrality, each of those would reduce the amount—well, would reduce the revenue pool for the County General—our General Funds in essence. The magnitude to—when you look at the adjustments that maybe you'll be talking to the Levy Funds to the magnitude of the impact to the General Funds, it's not going to be covering that magnitude. That's one thing to keep in mind that it's not the elixir that I think everybody would like it to be, but it's one of the options that we're going to be looking for.

We're doing the deep dive at the staff level. We'll be explaining those to you and I'm going to say, like I said at the end of that meeting, it's going to be a tough budget process and maybe that's a segue into Commissioner McKiernan's desire to speak about the General Funds.

Commissioner McKiernan said the 2024, 2025 and 2026, so your forecasts up here are based on the model that you presented, the assumptions in the model. PILOT revenue shows up in City General Fund income, correct, so when we talk PILOT, we're talking City General Fund, not County, not Parks Consolidated, not Special Revenue, not Bond & Interest, City General Fund, okay. At its core, a local government is basically a service organization and for a lot of service organizations it's pretty safe to say that about 75% of the total expense is personnel. Would you say that it's safe to say that 75% of our expense in our three General Funds ends up being personnel or is that overestimating that? **Mr. Lindsey** said no, that's about what it is.

Commissioner McKiernan said about what it is, so in 2024 out of the $255M of combined General Funds, $191M of that will be personnel. I don't see any way out of this without cutting personnel. Paper clips and pickup trucks are not going to balance this budget. I think we need to confront that, that if we're even thinking about revenue reductions, we have to think about what jobs will not be funded and filled, what services will not be provided because right now, as I look just at the General Funds, we have a deficit of $10.5M in '24, a deficit of 9.9 in '25 and a deficit of 22.9 in '26 and that's if I add together City, County and Parks.

I don't see any way that paper clips and pickup trucks is going to balance that budget and erase those deficits, so I think that's something, we as a Commission, need to confront that as we talk about making big changes, big shifts to balance this budget, it's going to have to come—tell me if I'm wrong. I hope I am, but there's going to have to be some personnel shift, would that be correct? **Mr. Lindsey** said that is definitely correct and mostly in the City General Fund.

Commissioner McKiernan said I think one of the things that we as a Commission need to consider is what services currently being provided, what services that citizens are currently asking for increased levels of would we need to trim and cut back in order to achieve the personnel savings necessary to balance the budget. I'm just going to throw that out there that I think that's something we are going to need to confront one way or the other.

Mayor Garner said, Commissioner, before you move on, the Administrator is going to chime in.

Mr. Johnston said I appreciate the reminder of that. I think that's a reality that is at the staff side of the table are realizing too. I think for the first time even internal staff are seeing the same numbers that you are and we have to do this readjustment and it's going to be a few years process to get us back to a more stable environment. As I said last time, this did not happen over the last couple years. It's decades in the making, but now we're at a point where fiscal discipline has to be king and our focus and that means looking at personnel, looking at ways of how we do business, how we use debt to fund our things. Now it's also going to be a reality in discussions with you because over the last couple years you have given staff priorities that you have expectations like 25% increase every year on infrastructure. I'm going to tell you right now, that's not going to happen. That's a reality. It's an ideal, but we're not going to be able to deal with it with our current situation. I'll say it that bluntly. That's going to have to be an expectation that's reduced.

There's got to be an expectation to community stakeholders that they can't come to the UG like they used to in the past to get the support that they want. That's got to be a hard fact to talk about our partners who we rely on to provide services. It's going to be a challenge and the fact that you overtly saying, hey, we got to face the elephant in the room, we're going to do that. I envision that once I present to you my work and then leave it to you to beat yourselves up over, you're going to have to confront individual priorities with fiscal realities that we can't continue to pay.

What you had here today is step one in the budget process, get an understanding of where all our revenue comes in for both budgets and the other budgets that we have, but you also—there was one thing I wanted all of you to realize, some of the comments that our two financial professionals mentioned, in a lot of these funds we have employees embedded in them and that usually is a game that those of us in large budget processes we took them out of the General Fund because we had pressures on the General Fund.

I'm at a point where I don't know how much I have that latitude in our budget processes, but we've shifted a lot and across the country why you've established Levy Funds is you wanted to keep your General Fund Levy below. If you look at some of those Levy Funds, those are typical services that you would find governments providing anyway, but to show that your General Fund is lower, you created a Special Levy Fund and took that out of it. It's a public sector tool that then you can say, well no, I maintain the General Fund, but you increase the Special Levy on the outside of the fund.

There are these mechanisms that have evolved over the years that we've used in the history of the UG, but it's used everywhere. I mean the joke in Illinois is it has the most taxing districts in the country because they wanted to keep County and City General Funds low, so they created Park Districts, they created Forest Districts, they created Drainage Districts, they created Mosquito Abatement Districts; all receiving a Tax Levy away from what normally used to be in it.

So, again, telling the citizen voter we've kept the General Fund down, they never talk about how we did it. Just understand that these are things that have happened over time and we have to deal with it maybe more dramatically on the front end, but it's going to be a multi-year process.

Commissioner Markley said just a two second note, I know the three of us—at least he's not even over there, he ran off, but remember when we first came on we were paying back some funds that we borrowed from, so we don't want to be doing that again. I would just make that side note. It's not fun to have to pay yourself back because it took money out of funds you shouldn't have, so something to keep in mind.

Commissioner Davis said this has been—listening I think a few thoughts, Administrator, just to consider. I would like to know the vacancy rate of our employees. We have seen a large, large number exit the Unified Government. What is the percentage, what are we at right now. I would also like to know what is the funding that goes with that, so with the exit of so many of our employees, what is the carryover funding that goes with that had they not left the Unified Government?

We, I think, have made it clear that whether it's local ordinances or resolutions or funds that are state statute generated that we may not be following some of them. So, I would recommend maybe either looking into a contractor or someone to do the work of going through these state funds or going through some of these resolutions and seeing if we are abiding by these funds and their purposes.

The last thing I'll say is I do agree we do need to revisit the conversation on our reserves. With that deficit in mind, on the City side, there's just no way I can justify taking away revenue via revenue neutral or tax relief. Until we change that number for expenses, it's just for us to deliver services to our citizens at the very minimum. It just doesn't make sense, but perhaps we can find some cost savings that can be returned to the General Fund so that we're not in as large of a ongoing deficit as we see right before us on the City side.

The last thing I'll say is, Colleagues, if you recall, our previous Administrator had suggested a mid-year budget adjustment, which would give us the opportunity to look at, you know, midway through the budget where we are at and whether or not we want to continue on that road or whether or not we want to adjust. I also know there's been conversations on a two-year budget. I would just recommend that we consider all of those options so that we can have a heavy pulse on—a nice pulse on what's happening with our finances.

Commissioner Burroughs said, Colleagues, we had a discussion last week in reference to the revenue neutral rate and it's quite obvious from last year's budget discussion and this year's budget discussion revenue neutral rate was off the table. We have been mandated to do that by law, to have that discussion and if we're not going to do the revenue neutral, then we have to come public as to why we're not. What revenue neutral discussion forced us to do was give us the opportunity to look at this budget to the extent that we are and this is something that I'm looking forward to. I'm working with staff and since I've been here in the five years, we haven't had this thorough of a discussion by funds and had the debate and discussion that we've had tonight. So, there's promise here that now we're really, really drilling down to the budget. None of us want to see people lose jobs, none of us want to see a cut in services; however, we do have a responsibility to be efficient and effective and fiscally sound in our economy known as our government and this is what this revenue neutral discussion has kind of forced us to do.

I really appreciate the discussion. Staff, thank you for the work and the conversation and I appreciated the little conversations we had last night Reggie in Bonner Springs and Edwardsville that Chuck Stites and I attended in reference to what we're hearing from other communities. I stand ready to do my part. I know we're going to have differences of agreement, but the bottom line is we're elected to do this and I'm excited that now we're beginning to really, really do it, so thank you.

Mayor Garner said good discussion. Any more questions from our commissioners? Thank you staff for that presentation. I agree with Commissioner Burroughs, a really robust conversation that needs to be had as we continue to deep dive into this budget process to hopefully get to where the residents expect us to be.

We do have a 7:00 Commission meeting. Staff has indicated they're going to need about 15 minutes or so, maybe a little bit more to set up, so we're going to push that 7:00, and I apologize on behalf of the Unified Government Commission, just because of the importance of this meeting, we're going to have to push the 7:00 back to about 7:15. We will reconvene for our normal full

Commission Meeting at 7:15 in the Commission Chambers, but as such I will adjourn this Special Session. Do I have a motion?

Commissioner Markley made a motion, seconded by Commissioner Ramirez, to adjourn. Roll call was taken and there were seven "Ayes," Ramirez, Johnson, Stites, Davis, Burroughs, Townsend, McKiernan.

MAYOR GARNER ADJOURNED
THE MEETING AT 6:55 p.m.

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Brett Deichler
Unified Government Clerk

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