Unified Government Clerk's Office
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Unified Government Clerk

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http://www.wycokck.org

NOTICE OF SPECIAL MEETING

To the Members of the Governing Body of the
Unified Government of Wyandotte County/Kansas City, Kansas:

You are hereby notified that a Special Meeting of the Unified Government of Wyandotte County/Kansas City, Kansas, is scheduled to be conducted in a hybrid format on Wednesday, April 16, 2025, at 5:00 PM, for presentations regarding a historical financial review by Finance and County Mandate review from Budget in the fifth-floor conference room of the Municipal Office Building, 701 N. 7th Street, Kansas City, Kansas. **Copies of the presentations are attached to this notice.**

The public will be able to observe or listen to the special session live on YouTube or UGTV, or through ZOOM; information is below. The public may also view the special session from the fifth-floor conference room of the Municipal Office Building, 701 N. 7th Street, Kansas City, Kansas.

Please click the link below to join the webinar:
https://wycokck.zoom.us/j/82024395755
Webinar ID: 820 2439 5755
Or One tap mobile:
+12532158782,81423989537# US (Tacoma)
+13462487799,81423989537# US (Houston)
Or Telephone:
Dial (for higher quality, dial a number based on your current location):
+1 253 205 0468 US; +1 253 215 8782 US (Tacoma); +1 346 248 7799 US (Houston)
+1 669 444 9171 US; +1 669 900 9128 US (San Jose); +1 719 359 4580 US
+1 309 205 3325 US
+1 312 626 6799 US (Chicago)
+1 360 209 5623 US
+1 386 347 5053 US
+1 507 473 4847 US
+1 564 217 2000 US
+1 646 558 8656 US (New York)
+1 646 931 3860 US
+1 689 278 1000 US
+1 301 715 8592 US (Washington DC)
+1 305 224 1968 US
877 853 5257 US Toll-Free
888 475 4499 US Toll-Free
International numbers available:
https://wycokck.zoom.us/u/kbxsXjASEp

Dated this 15th day of April 2025.

Budget Workshop #3

WYANDOTTE COUNTY 2025 BUDGET

MANDATED PROGRAMS

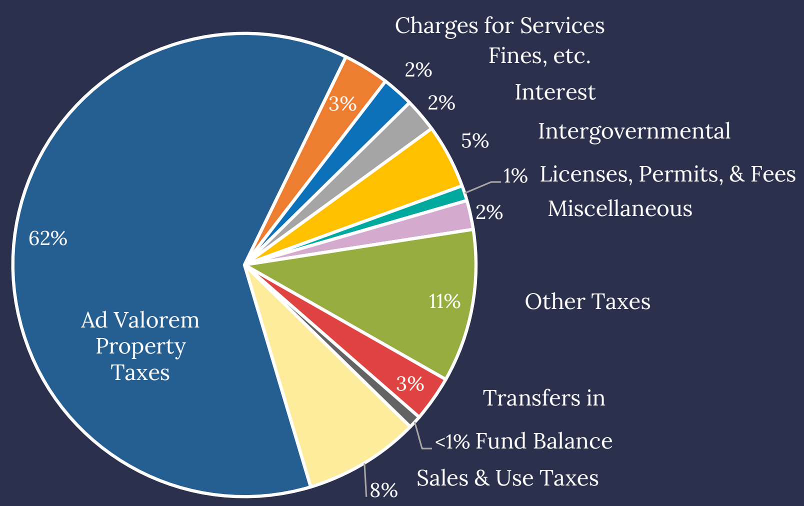
2025 County Budget Overview

County Tax Levy Funds

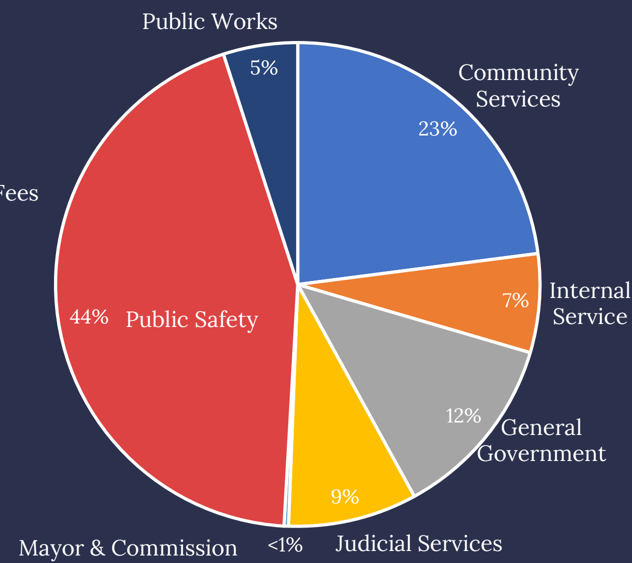
Funds Include:

- Aging
- Elections
- County General
- Health Dept
- Mental Health
- County Bond & Interest
- Developmental Disability
- Parks & Recreation

Sources of Support - $112M



Expenses - $112M



KEY NOTES:

- **County Tax Levy funds support 791.47 FTEs**
- **Special Revenue funds not included. County Special Revenue funds total $1.1M**

2025 County Budget
County Departments

PUBLIC SAFETY

1. Sheriff
2. Police Dispatch
3. Fire Dispatch
4. Emergency Management
5. Community Corrections

JUDICIAL SERVICES

6. District Attorney
7. District Court
8. Court Trustee

COMMUNITY SERVICES

9. Parks & Recreation
10. Health Department
11. Appraiser
12. Elections
13. Transit
14. Register of Deeds
15. Human Services
16. Aging
17. Economic Development

INFRASTRUCTURE

18. Buildings & Logistics
19. Public Works

SHARED SERVICES

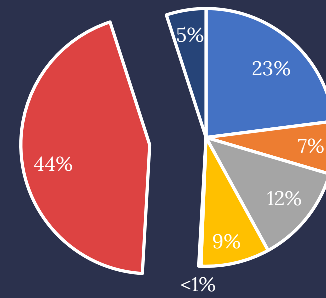
20. Finance
21. Technology
22. Clerk
23. Human Resources
24. Legal
25. County Administrator’s Office
26. Budget, Strategy, & Research
27. Legislative Auditor
28. Strategic Communications
29. Operations Business Office

Explainer on Check Marks

- Every department received a check for fiscal sustainability and communication because these are organization-wide tenants that every department must attend to

Commission Priorities

- Departments received a check for economic development and/or improve infrastructure if they scored a 2 or higher on a scale of 0-4 for these strategic goals

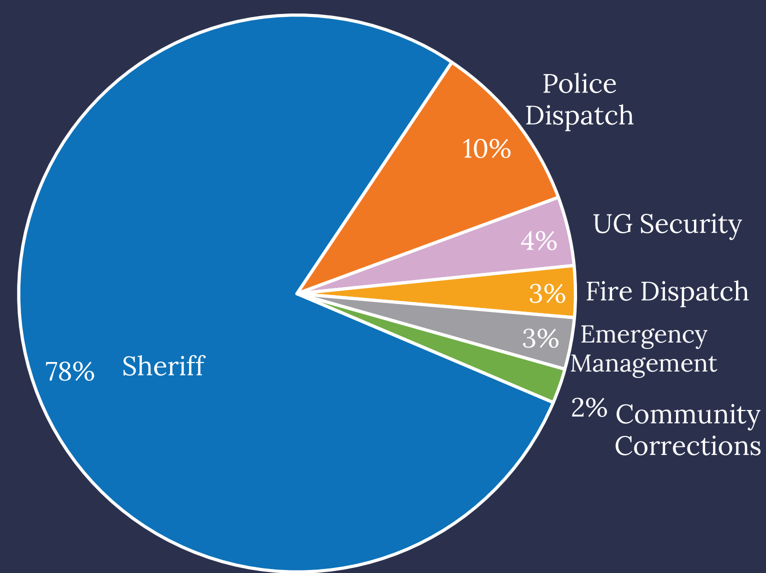


2025 County Budget

Public Safety Departments

Department	2025 County Budget
Sheriff	$42,395,121
Police Dispatch	$5,723,727
UG Security	$2,139,931
Fire Dispatch	$1,614,304
Emergency Management	$1,797,910
Community Corrections	$1,019,606
Total	$56,444,268

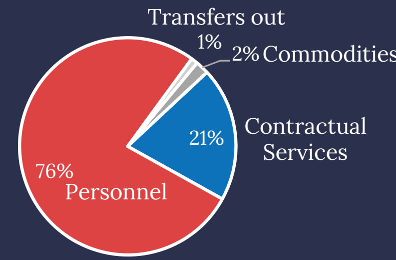
All County Funds Public Safety Expenses - $56M



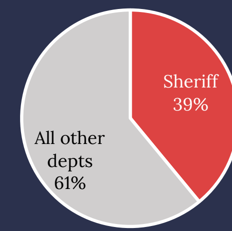
2025 County Budget: Public Safety

Sheriff

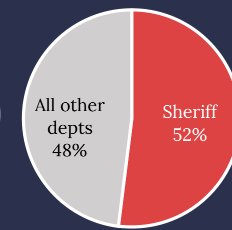
Commission Priorities



Budget by Cost Category



% of Tax Levy Budget



% of County General Fund

TOTAL COUNTY BUDGET

$42,395,121*

FTE COUNT

284.25 FTEs*

State or Federal Mandate

- Civil Service/ Warrants
- Court Transport
- Investigations
- Jail Authority
- Juvenile Detention Center Operations
- Resident Medical Program

Commission Mandate

- Public Safety Interlocal Program
- Resident Out of County Transport Travel
- Jail Training
- Sheriff General Operations
- Tag Enforcement Unit

Best Practice

- Sheriff Emergency Response Team (SERT)
- Wyandotte Center Mental Health
- Park Rangers
- Sheriff Jail Commissary Program

KEY NOTES:

- **Jail Commissary is a Special Revenue Fund and not part of the County Tax Levy**

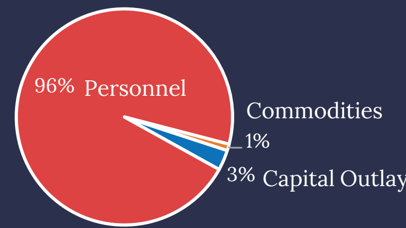
*** Doesn't include Courthouse Security**

2026 BUDGET PROCESS

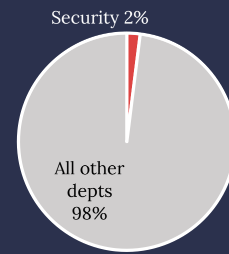
2025 County Budget: Public Safety

UG Security

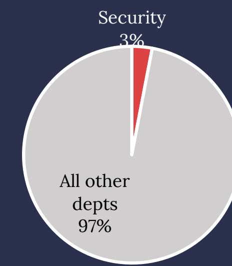
Commission Priorities



Budget by Cost Category



% of Tax Levy Budget



% of County General Fund

TOTAL COUNTY BUDGET

Sheriff Security: $1,853,668
Police Security: $486,051

FTE COUNT

Sheriff Security	Police Security
• 22 FTEs	• 5.6 FTEs

Commission Mandate

- Courthouse Security
- UG Security (all security excluding courthouse)

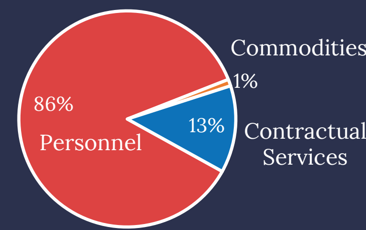
KEY NOTES:

- Sheriff Courthouse Security is fully County funded
- Police Security is split across City and County facilities

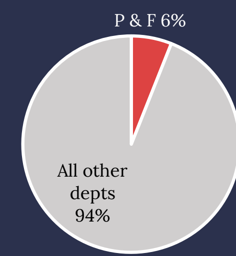
2025 County Budget: Public Safety

Public Safety Dispatch

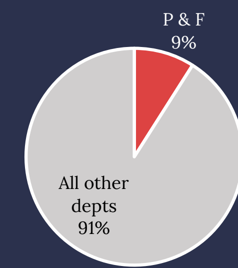
Commission Priorities



Budget by Cost Category



% of Tax Levy Budget



% of County General Fund

TOTAL COUNTY BUDGET

Fire Dispatch: $1,614,304
Police Dispatch: $6,764,827

FTE COUNT

Fire Dispatch

- 13 FTEs

Police Dispatch

- 53.25 FTEs

Best Practice

- Police Communications
- Fire Communications

KEY NOTES:

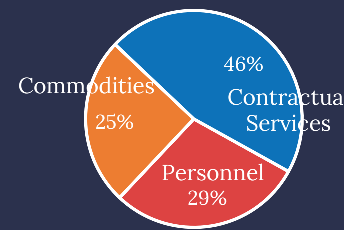
- All Fire/Police Dispatch PBB programs are funded via the county tax levy

2026 BUDGET PROCESS

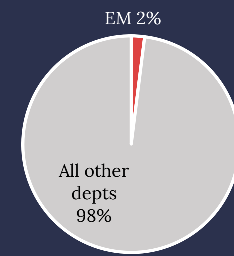
2025 County Budget: Public Safety

Emergency Management

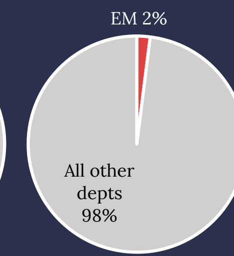
Commission Priorities



Budget by Cost Category



% of Tax Levy Budget



% of County General Fund

TOTAL COUNTY BUDGET

$1,797,910

FTE COUNT

6 FTEs

State or Federal Mandate

- Emergency Management Operations
- Planning
- Public Outreach, Network, & Marketing
- Radio amateur Civil Emergency Service Team
- Severe Weather Awareness

Best Practice

- Public Safety Radio Replacements
- Regional Collaboration

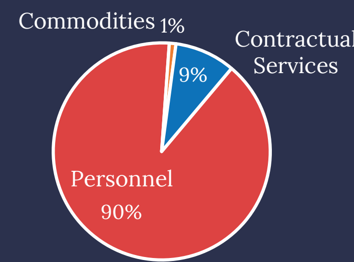
KEY NOTES:

- **All Emergency Management PBB programs are funded via the county tax levy**

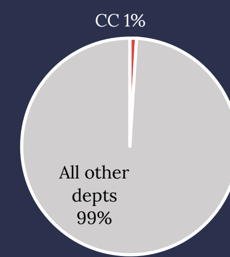
2025 County Budget: Public Safety

Community Corrections

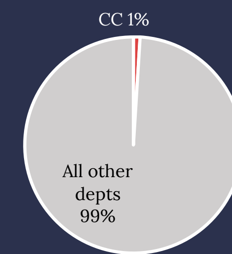
Commission Priorities



Budget by Cost Category



% of Tax Levy Budget



% of County General Fund

TOTAL COUNTY BUDGET

$1,019,606

FTE COUNT

10 FTEs

State or Federal Mandate

- Corrections Advisory Board
- Comprehensive Corrections Plan

Best Practice

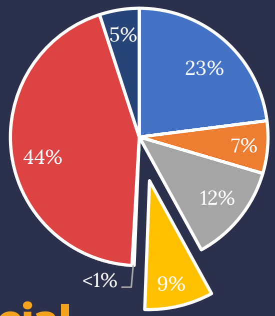
- Drug Court
- Diversion Program
- Pre-Trial Program

KEY NOTES:

- Community Corrections programs are funded (at least partially) via the county tax levy
- The 2024 – 2025 Grant Inventory for Community Corrections is $3.6 Million

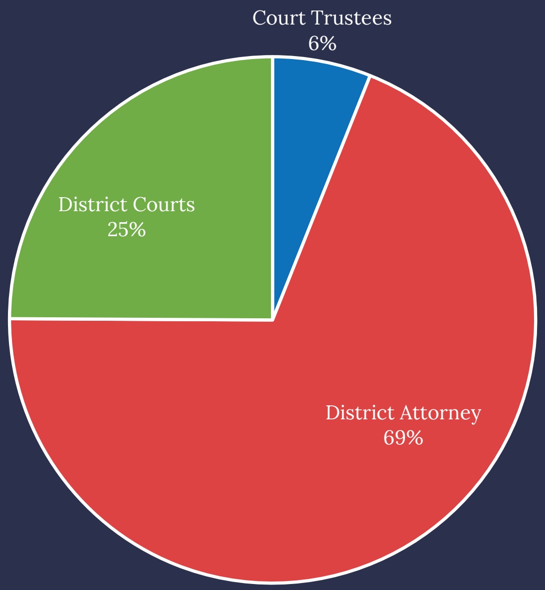
2025 County Budget

Judicial Services Departments



All County Funds Judicial Services Expenses - $11M

Department	2025 County Budget
District Attorney	$7,784,248
District Court	$2,813,151
Court Trustees	$683,272
Total	$11,280,671



2025 County Budget: Judicial Services

District Attorney

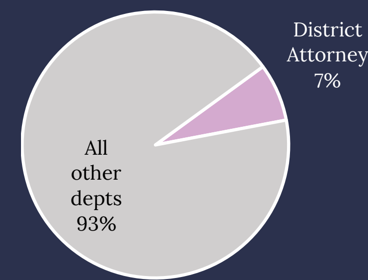
TOTAL BUDGET

$7,784,248

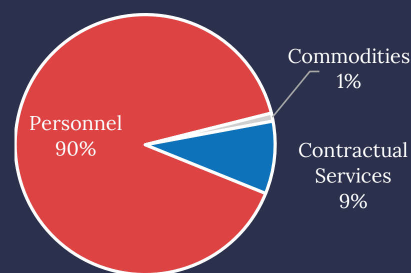
FTE COUNT

71.5 FTEs

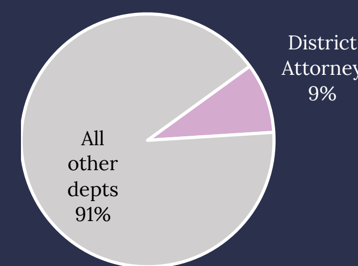
Commission Priorities



% of Tax Levy Budget



Budget by Cost Category



% of County General Fund

KEY NOTES:

- The District Attorney is funded (at least partially) via the county tax levy
- Some District Attorney programs are grant funded

2025 County Budget: Judicial Services

District Court

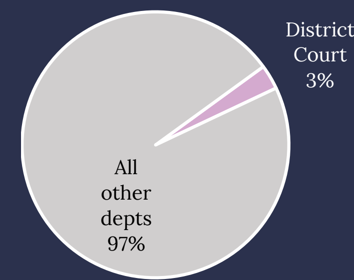
TOTAL BUDGET

$2,813,151

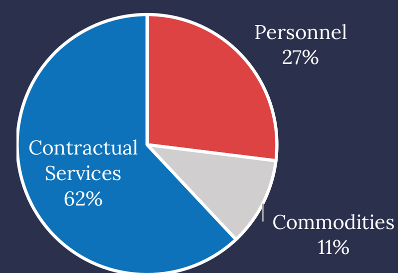
FTE COUNT

12.25 FTEs

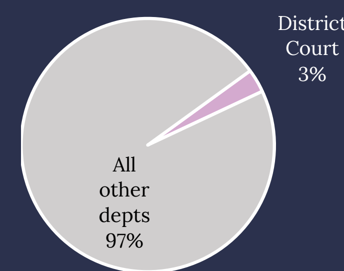
Commission Priorities



% of Tax Levy Budget



Budget by Cost Category



% of County General Fund

KEY NOTES:

- The District Court is funded via the county tax levy

2025 County Budget: Judicial Services

Court Trustee

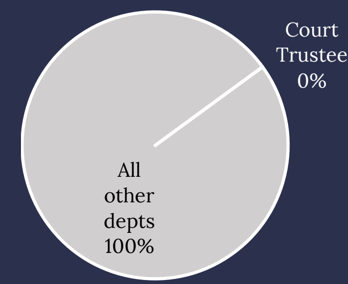
TOTAL BUDGET

$683,272

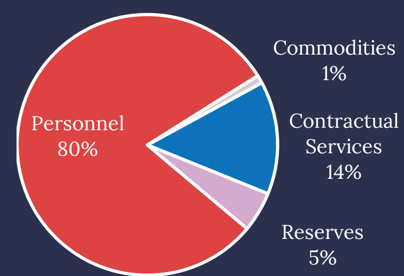
FTE COUNT

8.5 FTEs

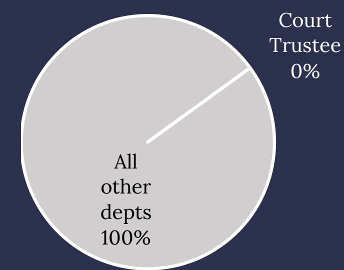
Commission Priorities



% of Tax Levy Budget



Budget by Cost Category



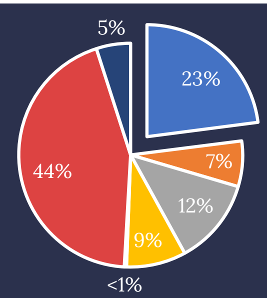
% of County General Fund

KEY NOTES:

- The Court Trustee is funded via the Court Trustee Fund

2025 County Departmental Overview

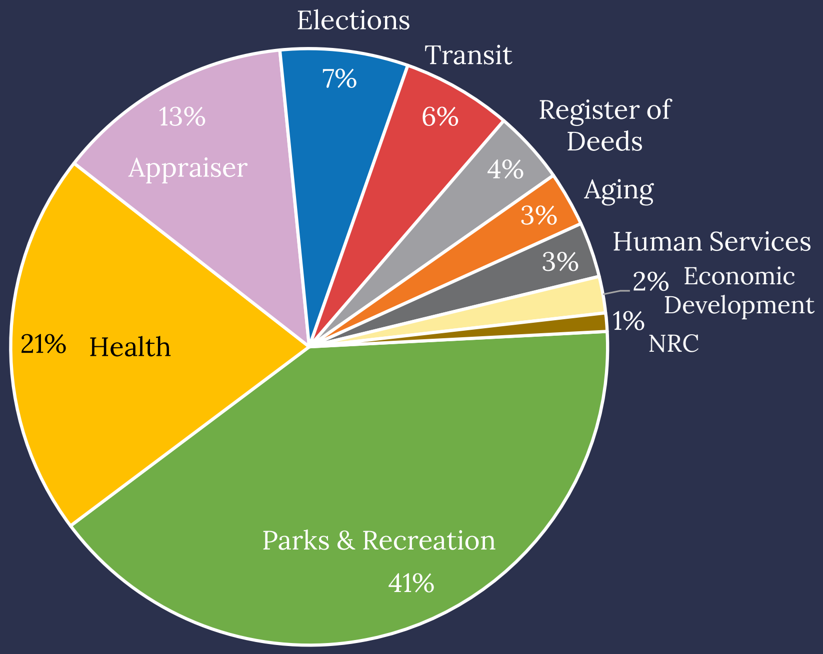
Community Services Departments



Department	2025 County Budget
Parks & Recreation	$9,681,272*
Health Department	$5,108,160
Appraiser	$3,177,440
Elections	$1,738,945
Transit	$1,385,149
Register of Deeds	$869,435
Human Services	$715,184
Aging	$673,153
Economic Development	$390,452
Neighborhood Resource Ctr	$50,000
Total	$23,789,190

*$4.9M from City General Fund Annual Appropriation

All County Funds Community Services Expenses - $23M

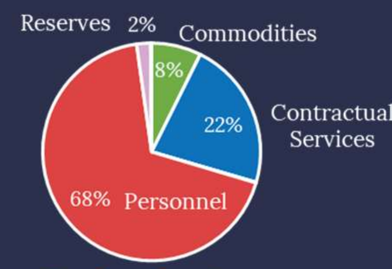


2026 BUDGET PROCESS

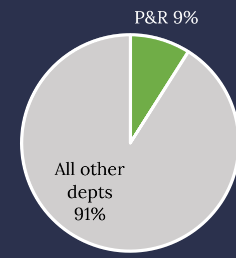
2025 County Budget: Community Services

Consolidated Parks & Recreation

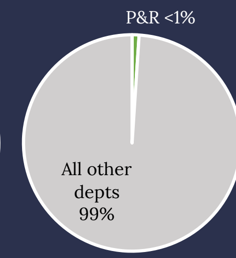
Commission Priorities



Budget by Cost Category



% of Tax Levy Budget



% of County General Fund

TOTAL Consolidated Fund BUDGET

$9,681,272

FTE COUNT

90 FTEs

State or Federal Mandate

- Noxious Weeds Chemicals
- Cemetery Maintenance

Commission Mandate

- Beautification & Tree Maintenance
- Median Maintenance
- Parks Maintenance
- Recreation Maintenance
- Facilities Maintenance (Parks General Facilities)

Best Practice

- Adult Athletics
- Community Centers
- Community Special Event Support
- Fishing & Boating Sales
- Park Safety Services
- Senior Programs
- Shelters
- Special Populations
- Summer Camp
- Youth Athletics
- Historical Museum

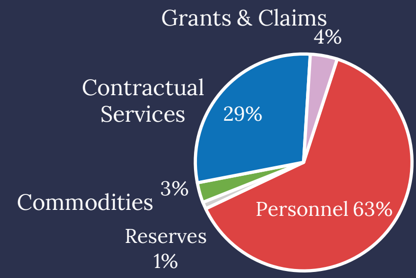
KEY NOTES:

- $4.9M (50.5%) of the included budget comes from a City General Fund Annual Appropriation
- The consolidated Parks fund is reported to the state as a County Fund
- County Specific Functions include 3 County Parks, Banquet Halls, Historical Museum, Cemeteries & Noxious Weeds

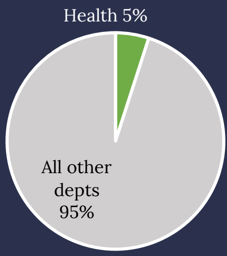
2025 County Budget: Community Services

Health

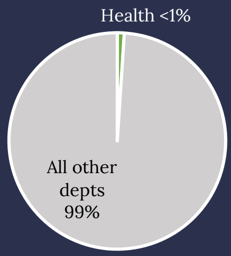
Commission Priorities



Budget by Cost Category



% of Tax Levy Budget



% of County General Fund

TOTAL COUNTY BUDGET

$5,108,160

FTE COUNT

36.75 FTEs

State or Federal Mandate

- Environmental Program
- Epidemiology Program
- General Clinic
- Coroner
- Medical Records
- Child Care Program

Commission Mandate

- Family Planning Services
- Lab Program
- Maternal & Child Health Fees

Best Practice

- Community Health
- Air Pollution Match

KEY NOTES:

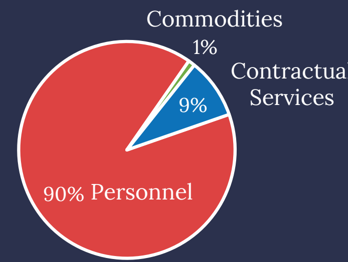
- All listed Health PBB programs are funded (at least partially) via the county tax levy
- The 2024 Health Dept Grant Inventory was $12M in grant funding not county funded

2026 BUDGET PROCESS

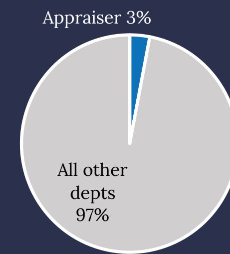
2025 County Budget: Shared Services

Appraiser

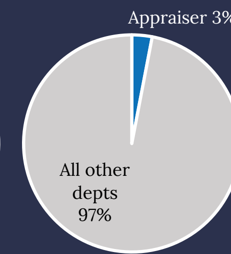
Commission Priorities



Budget by Cost Category



% of Tax Levy Budget



% of County General Fund

TOTAL BUDGET

$3,177,440

FTE COUNT

30 FTE

State or Federal Mandate

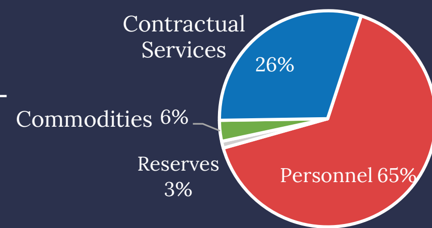
- Personal Property Assessment
- Real Estate Assessment

KEY NOTES:

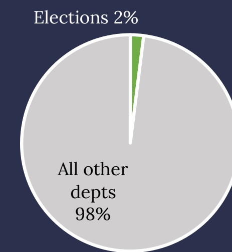
- All Appraiser PBB programs are funded via the county tax levy

2025 County Budget: Community Services
Elections

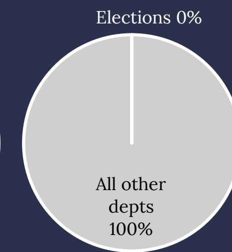
Commission Priorities



Budget by Cost Category



% of Tax Levy Budget



% of County General Fund

TOTAL COUNTY BUDGET
$1,738,945

FTE COUNT
14.25 FTEs

State or Federal Mandate

- Candidates & Campaign Finance
- Voter Registration & Petition Management
- Election Technology Testing, Maintenance, & Security
- Polling Place Management & Assessment
- Election Worker Recruitment & Training
- Advance Voting by Mail & In-Person
- Election Day Operations
- Election Results, Auditing & Certification
- Public Information Requests (KORA)
- Records Retention & Management

Best Practice

- Advance Voting Ballot Dropboxes and Satellite Locations
- Public Outreach

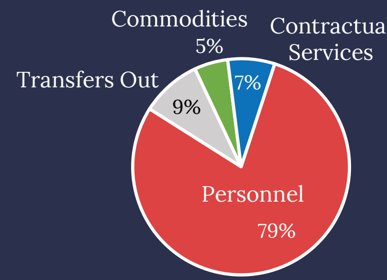
KEY NOTES:

- **All Elections PBB programs are funded via the county tax levy**
- **Does not include temporary election workers**

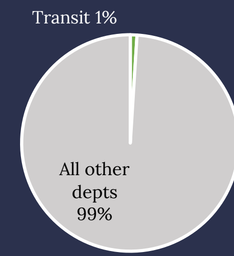
2025 County Budget: Community Services

Transit

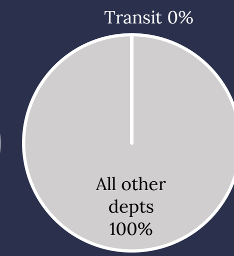
Commission Priorities



Budget by Cost Category



% of Tax Levy Budget



% of County General Fund

TOTAL COUNTY BUDGET

$1,385,149

FTE COUNT

12.65 FTEs

Best Practice

- Senior Paratransit
- Transit Marketing & Community Engagement

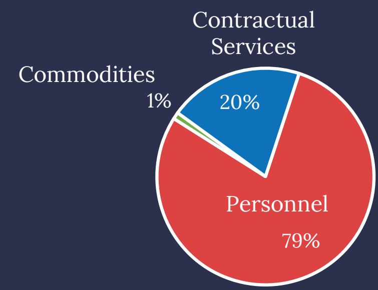
KEY NOTES:

- All listed Transit PBB programs are funded (at least partially) via the Aging Mill Levy fund
- Senior paratransit expands eligibility pool of federally mandated ADA paratransit (City Program)

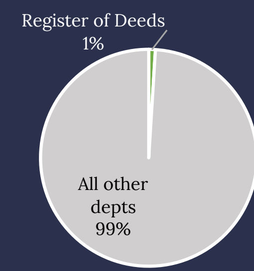
2025 County Budget: Community Services

Register of Deeds

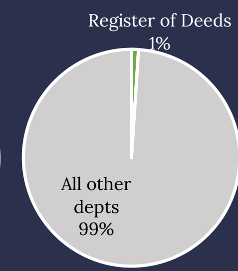
Commission Priorities



Budget by Cost Category



% of Tax Levy Budget



% of County General Fund

TOTAL COUNTY BUDGET

$869,435

FTE COUNT

7 FTEs

State or Federal Mandate

- Register of Deeds

KEY NOTES:

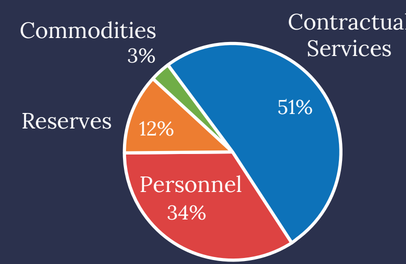
- All listed Register of Deeds PBB programs are funded via the county tax levy
- Some Register of Deeds programs are funded via the Register of Deeds Tech Fund

2026 BUDGET PROCESS

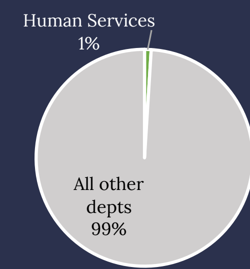
2025 County Budget: Community Services

Human Services

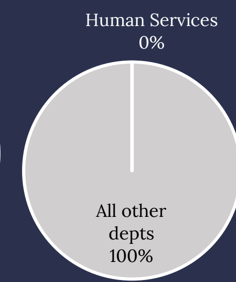
Commission Priorities



Budget by Cost Category



% of Tax Levy Budget



% of County General Fund

TOTAL COUNTY BUDGET

$715,184

FTE COUNT

2.45 FTEs

State or Federal Mandate

- Community Developmental Disabilities Organization

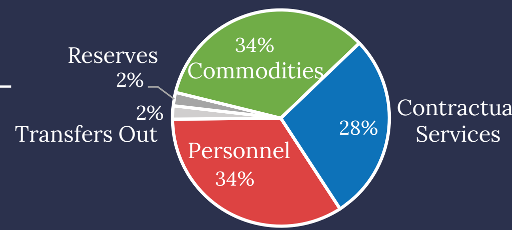
KEY NOTES:

- All listed Human Services PBB programs are funded (at least partially) via the county tax levy
- Many Human Services programs are grant funded

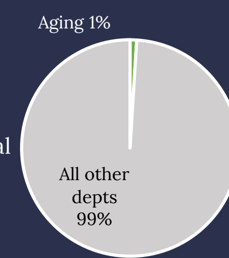
2025 County Budget: Community Services

Aging

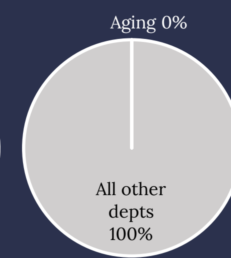
Commission Priorities



Budget by Cost Category



% of Tax Levy Budget



% of County General Fund

TOTAL COUNTY BUDGET

$673,153

FTE COUNT

2.2 FTEs

Commission Mandate

- Nutrition – Home Delivery Meals

Best Practice

- Assisted Transportation
- Dental Services
- Hearing Aid Assistance
- Senior Center (Bonner Springs)
- Senior Center (Vernon)
- Senior Citizen Lifeline Program

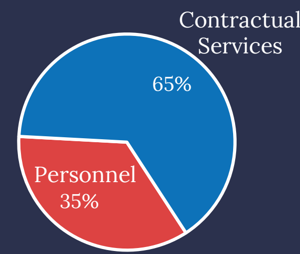
KEY NOTES:

- All listed Aging PBB programs are funded (at least partially) via the county tax levy
- Many Aging programs are grant funded

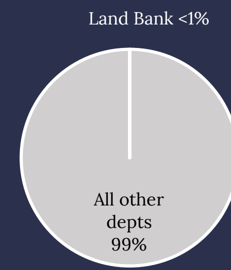
2025 County Budget: Community Services

Economic Development (Land Bank)

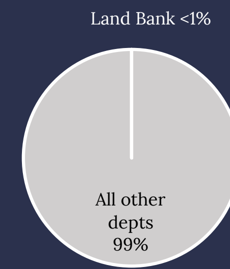
Commission Priorities



Budget by Cost Category



% of Tax Levy Budget



% of County General Fund

TOTAL BUDGET

$390,452

FTE COUNT

2 FTEs

Commission Mandate

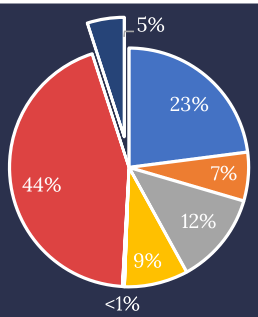
- Property Maintenance
- Land Bank

KEY NOTES:

- All listed Land Bank PBB programs include funding from the county tax levy

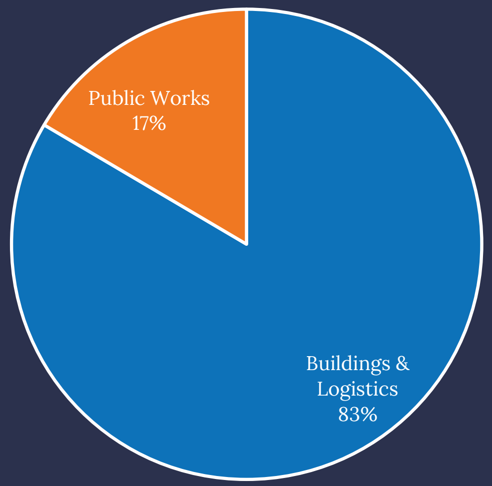
2025 County Departmental Overview

Infrastructure Departments



All County Funds
Infrastructure Expenses - $6M

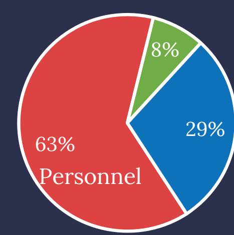
Department/Division	2025 County Budget
Buildings & Logistics	$5,110,982
Public Works	$1,012,568
Total	$6,123,550



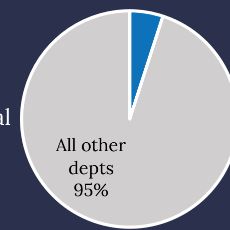
2025 County Budget: Infrastructure

Buildings & Logistics

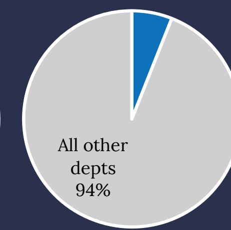
Commission Priorities



Budget by Cost Category



% of Tax Levy Budget



% of County General Fund

TOTAL BUDGET

$5,107,726

FTE COUNT

32.7 FTEs

Commission Mandate

- Facilities Snow Removal
- Facilities Maintenance
- Grounds Maintenance
- Property Maintenance
- Records Retention

Best Practice

- Meeting Support
- Custodial
- Holiday Program
- Parking Lots
- Building Assessment Program

KEY NOTES:

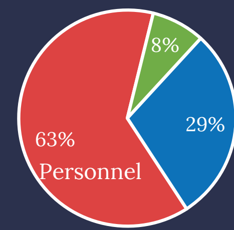
- **All Buildings & Logistics PBB programs are funded via the county tax levy**

2026 BUDGET PROCESS

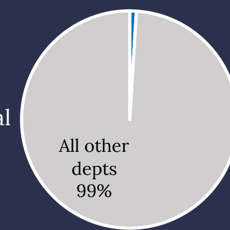
2025 County Budget: Infrastructure

Public Works

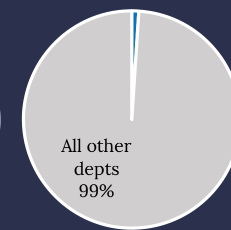
Commission Priorities



Budget by Cost Category



% of Tax Levy Budget



% of County General Fund

TOTAL BUDGET

$969,236

FTE COUNT

7 FTEs

State or Federal Mandate

- Address Management
- Land Records and Parcel Mapping
- Road Maintenance (unincorporated areas)

Commission Mandate

- Street Centerline

Best Practice

- Aerial Photography
- Geospatial Online Mapping Tools
- GIS

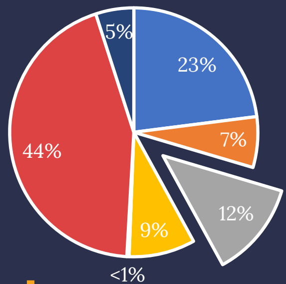
KEY NOTES:

- **All Public Works PBB programs are funded via the county tax levy**

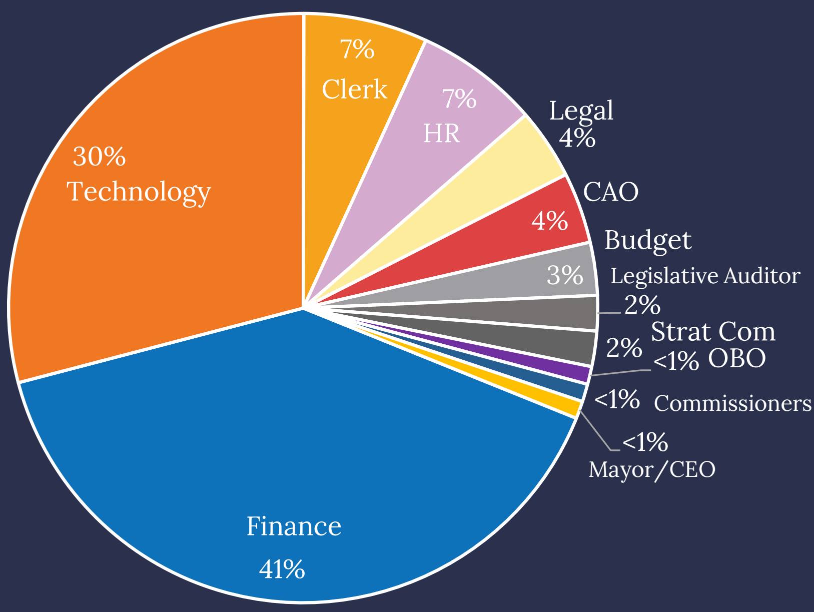
2025 County Departmental Overview

Shared Services Departments

Department	2025 County Budget
Finance	$5,081,421
Technology	$3,729,162
Unified Clerk	$883,975
Human Resources	$860,851
Legal	$457,249
County Administrator's Office	$422,480
Budget, Strategy, & Research	$349,393
Legislative Auditor	$258,290
Strategic Communications	$221,236
Commissioners	$206,418
Office of the Mayor/CEO	$166,462
Operations Business Office	$41,130
Total	$12,305,187



All County Funds Shared Services Expenses - $16M



Questions?

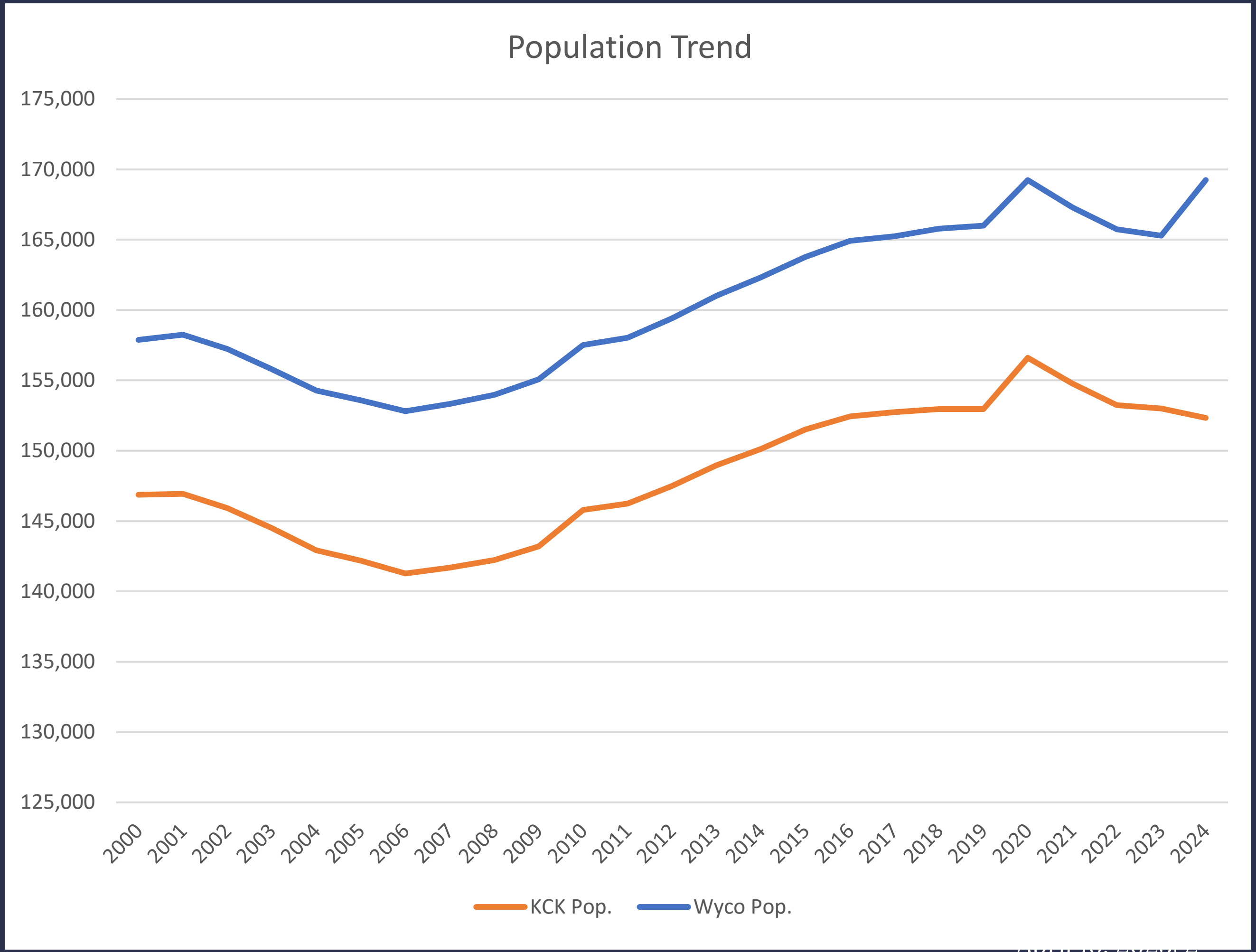
Historical Financial Review

HOW DID WE GET HERE FINANCIALLY?

Population Growth

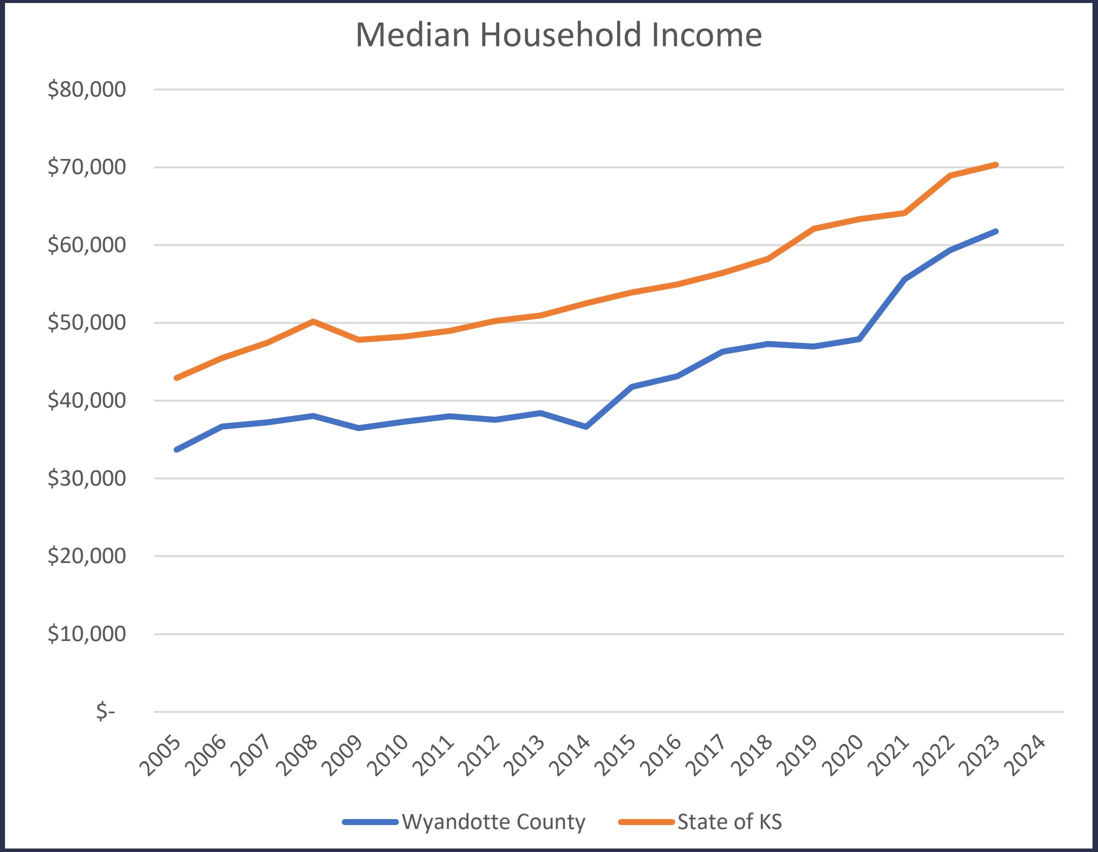
- 20-Year Change
  - 6.6% Kansas City Kansas –
  - 142,929 (2004)
  - 152,324 (2024)
  - Net change of 9,395

  - 9.7% Total County –
  - 154,271 (2004)
  - 169,245 (2024)
  - Net change of 14,974



Household Income

Year	Wyandotte County	State of Kansas
2005	$33,700	$42,920
2023	$61,766	$70,333

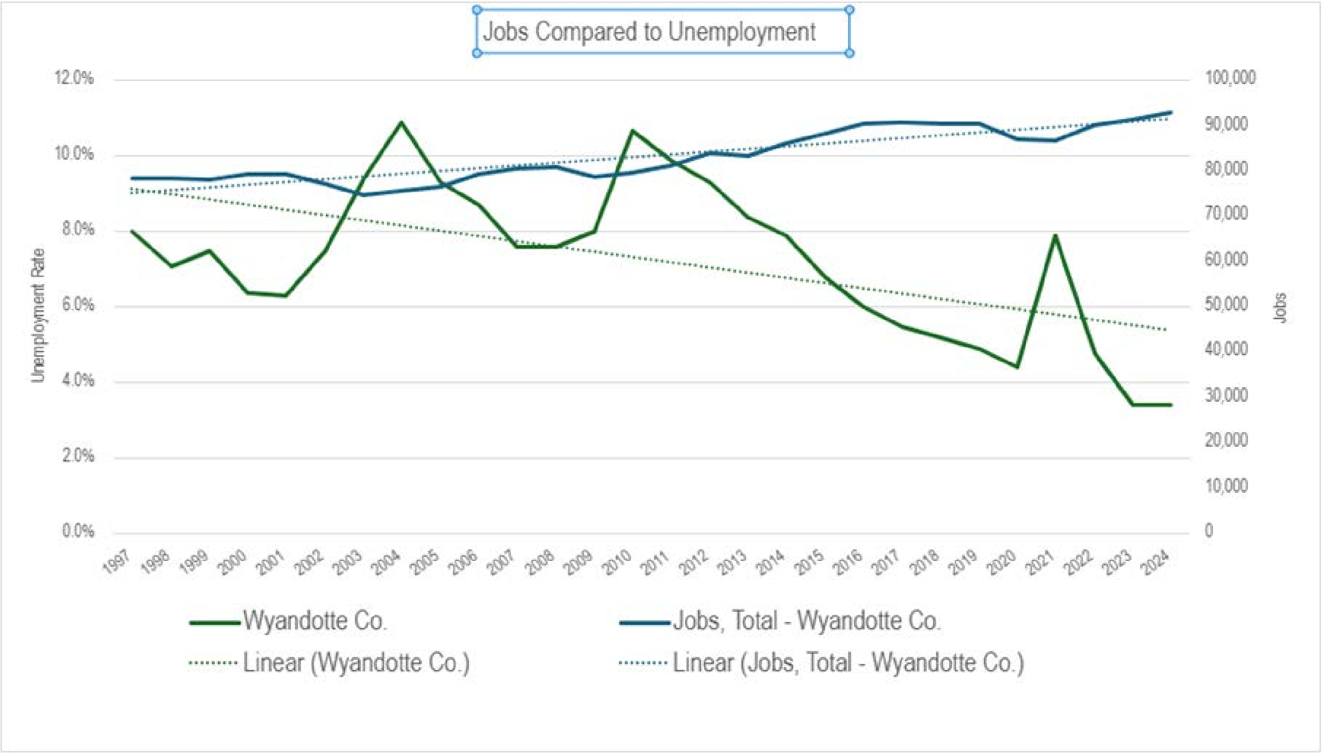


Last three years change in household income for Wyandotte County is 11% growth (2021 – 2023)

Closing the Income Gap

Unemployment Rate

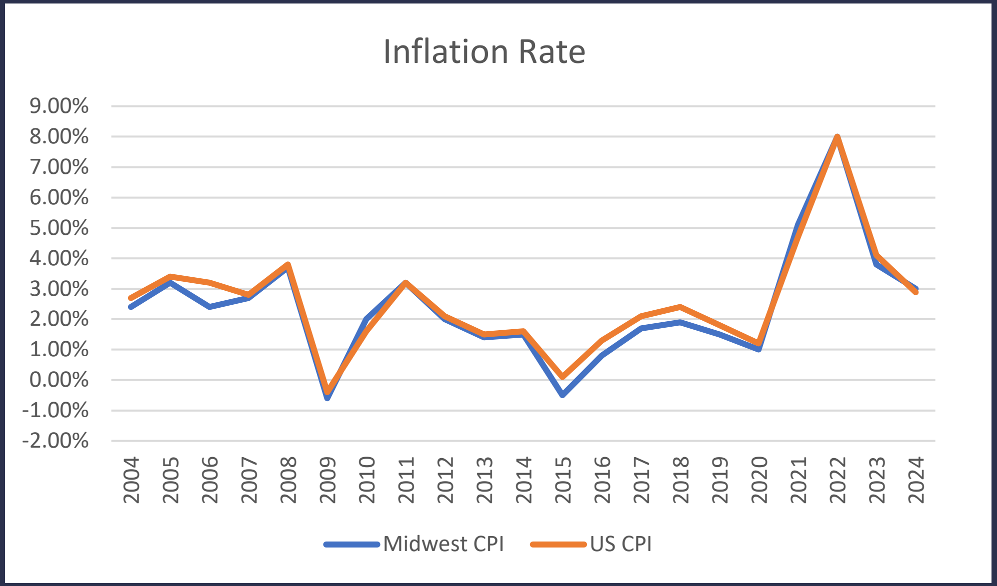
Year	Wyandotte County	State of Kansas
2004	9.3%	5.5%
2023	3.4%	2.7%

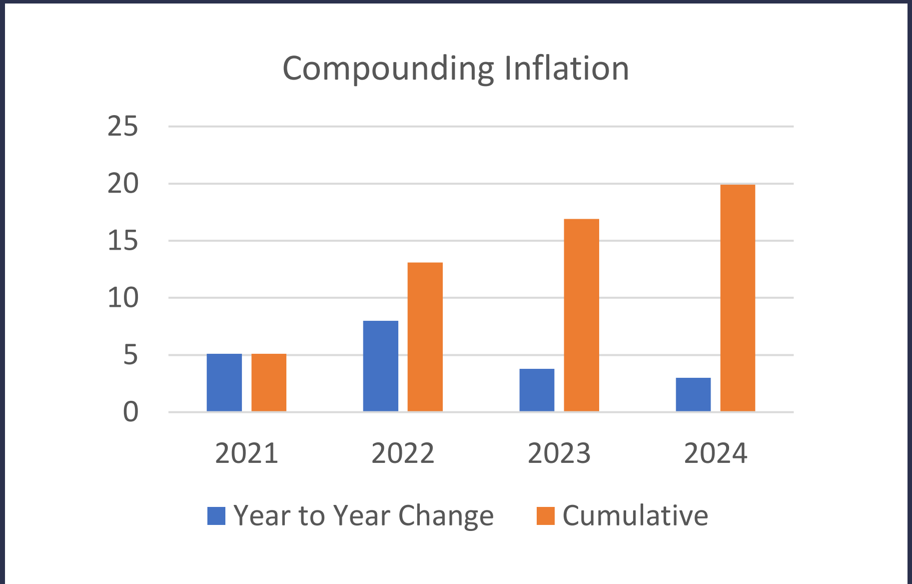


Inflation Rate

Year	Midwest	U.S.
2004	2.4%	2.7%
2024	3.0%	2.89%

Inflation over the last four years has been:
2021 = 5.1%
2022 = 8%
2023 = 3.8%
2024 = 3.0%
Total of 19.9%

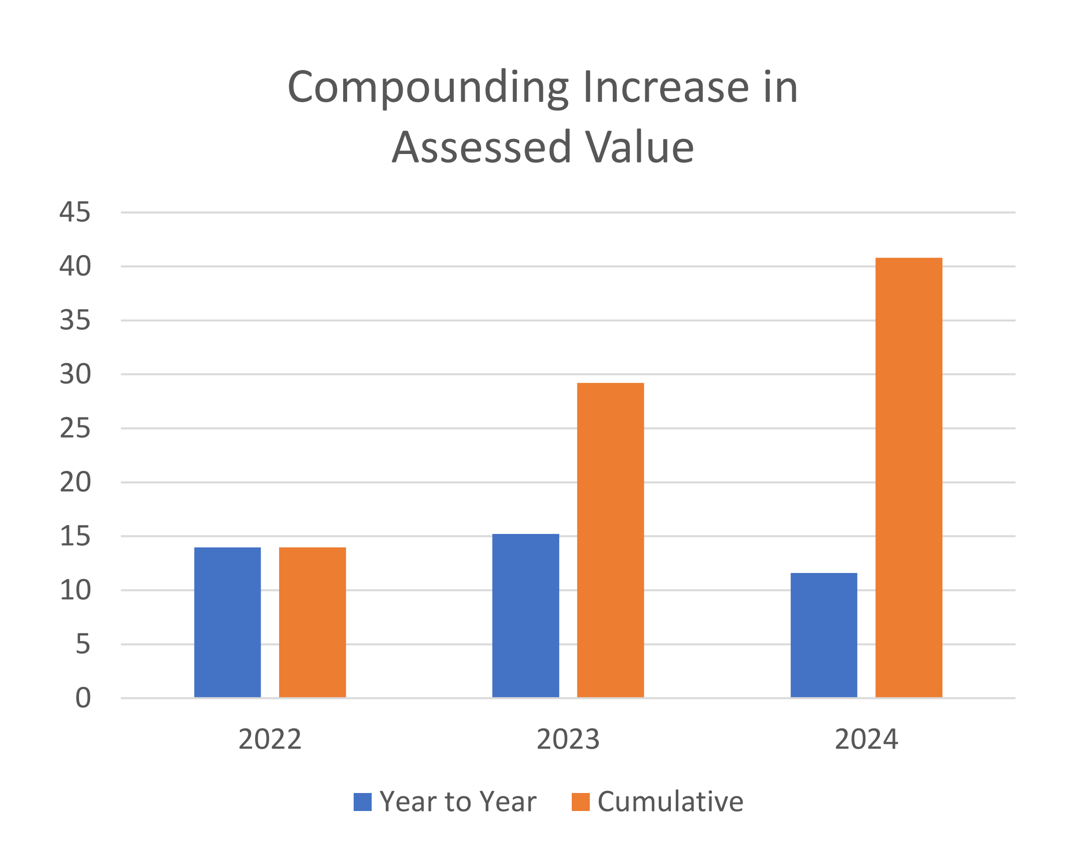




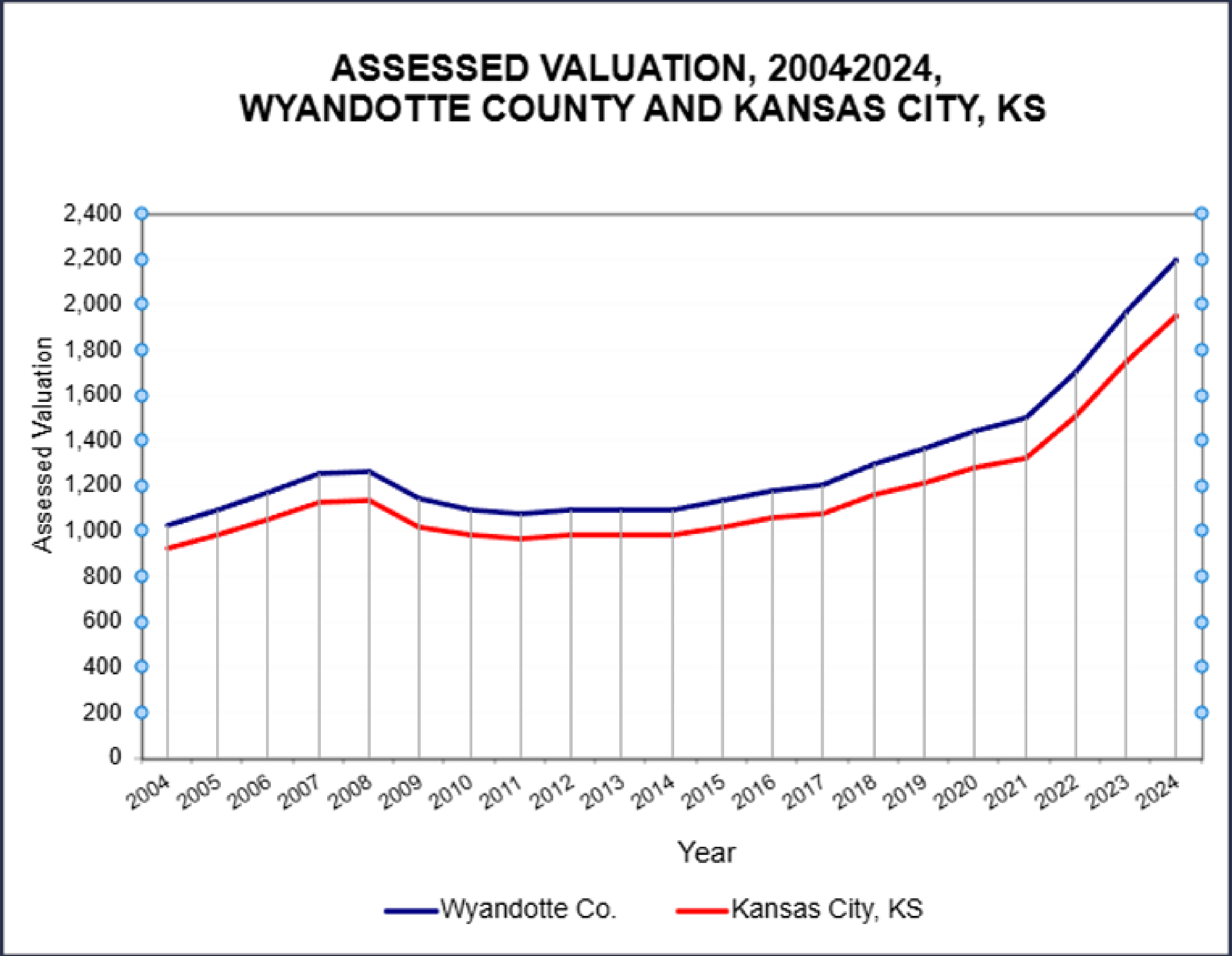
Assessed Valuation – 20 Year Trend

Year	Total KCK	Wyandotte County
2004	$931,583,658	$1,026,233,344
2024	$1,948,012,728	$2,193,146,842
% Change	109%	114%

Last three years:
2022 = 13.97%
2023 = 15.23%
2024 = 11.60%
41% Increase in AV



Note: This data represents aggregated data and does not represent individual parcel changes; this is total values of residential and commercial together (reassessed and new growth)


ASSESSED VALUATION, 2004-2024,
WYANDOTTE COUNTY AND KANSAS CITY, KS
Assessed Valuation
2,400
2,200
2,000
1,800
1,600
1,400
1,200
1,000
800
600
400
200
0
2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023 2024
Year
Wyandotte Co.
Kansas City, KS

Recap of Financial Demographics

- Modest Population Growth over 20 Years 6.6% City; 9.7% County
- Growing Median Household Income (11% in last 3 Years) – Closing the Gap
- Improving Unemployment Rate over 20 years 9.3% to 3.4%
- Inflation 2-3% annually except 20% in last 3 years post COVID
- Assessed Valuation Growth (41% increase in last 3 years)

Revenue to Expenses, Total Budget (All Funds)

- 2025 Budget
  - Revenue = $468,114,512
  - Expenses = $473,985,584
  - Difference = ($5,871,072) *

  * Note: Due to reallocation of fund balance on county funds and appropriating fund balance for projects in the dedicated sales tax fund; otherwise, balanced operational budget

- 11 budgets out of last 20 years were structurally imbalanced (expenses exceeded revenues) for Total Budget, All Funds

Structurally Imbalanced Budgets in General Funds

<u>CITY GENERAL FUND</u>

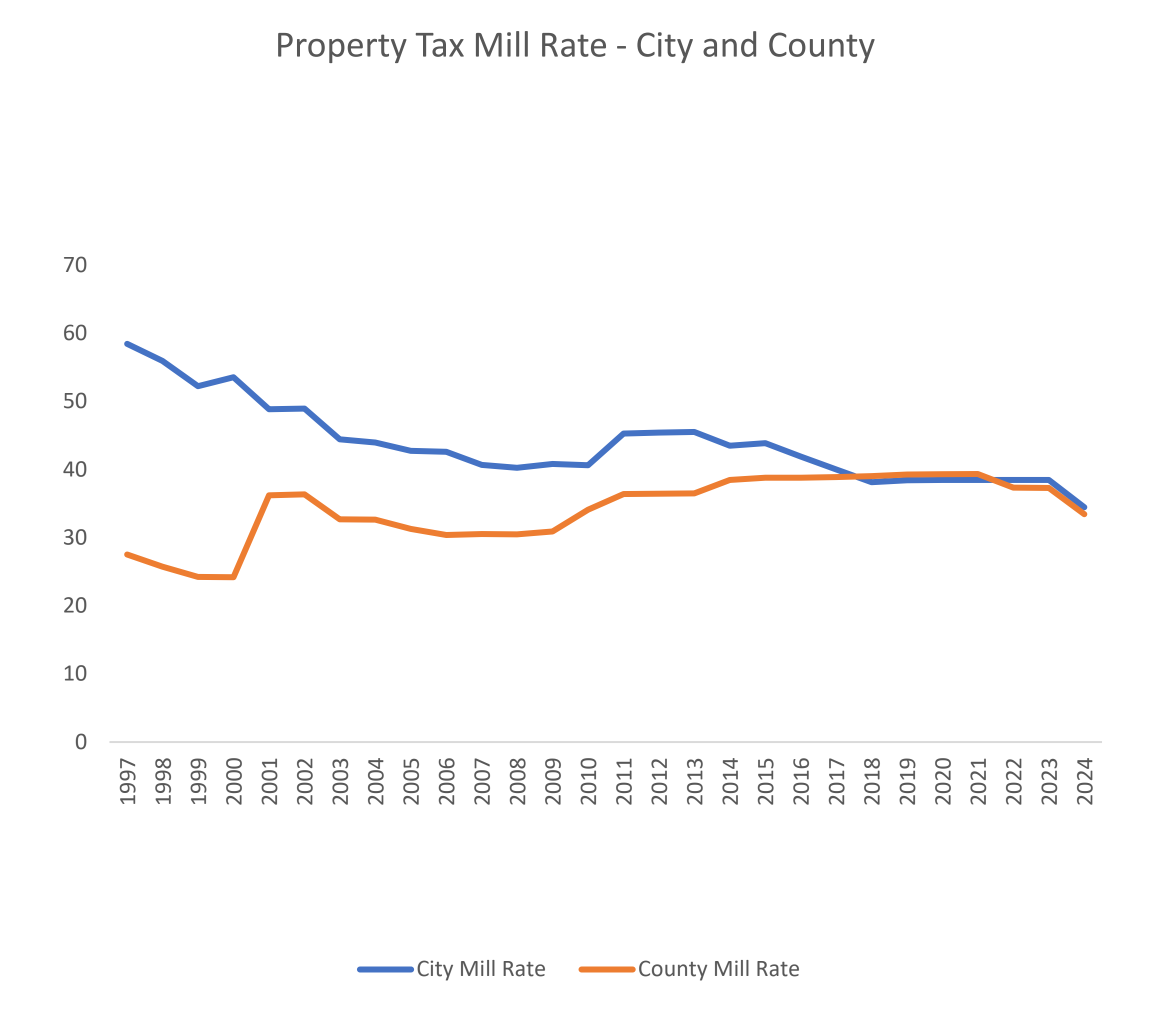
- Since 2014, only 2025 was structurally balanced
- 2014-2024 ranged from ($371,104) to ($6,183,329) annual imbalance
- In 8 years, cash funded projects represented more than the imbalance (indicating fund balance was used to pay for cash capital projects)
- In 3 years, funded capital projects represented less than the imbalance (indicating fund balance was used to pay for operations).
- In 1 year, no fund balance was used (2025).

<u>COUNTY GENERAL FUND</u>

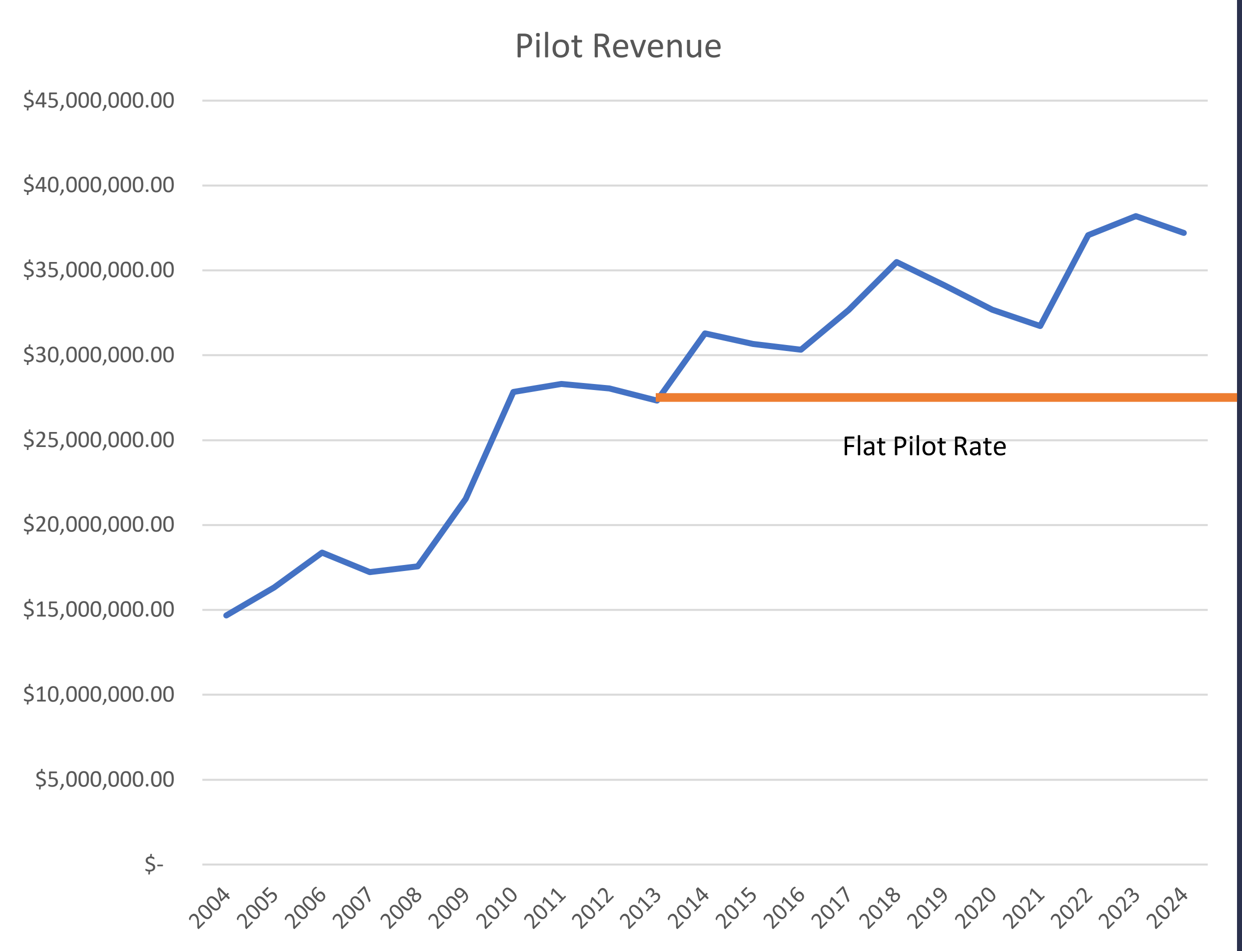
- Since 2014, only 2018 and 2025 were structurally balanced
- 2014 – 2024 ranged from ($181,858) to ($2,237,892) annual imbalance
- In 8 years, cash funded projects represented more than the imbalance (indicating fund balance was used to pay for cash capital projects)
- In 4 years, cash funded projects represented less than the imbalance (indicating fund balance was used to pay for operations)

Property Tax Mill Levy

- 1997 Combined Mill Levy was 85.965
- 10.36% Combined Mill Levy Reduction 2024 to 2025 due to Revenue Neutral Budget
    - 2024 Combined Mill Levy was 75.773
    - 2025 Combined Mill Levy 67.921
- 21% Combined Mill Levy Reduction since 1997
    - 1997 Combined Mill Levy was 85.956
    - 2025 Combined Mill Levy was 67.921



BPU Pilot



- 2004 = $14,673,298
- 2024 = $37,200,000
- 153% increase in revenue over last 20 years
- Decreased Residential PILOT for 2025 is 10.9%

Note: Residential electrical accounts have grown by 6%, energy use down slightly, revenue growth due to rate increases – same for water

Expenses by Fund

- Since 2022, the total budget has grown $53.7 million
  - 2022 $420.23 million
  - 2025 $473.98 million
- By Fund, largest increases include departments that fund most of the UG operations as well as the City Bond and Interest Fund

Highest Growth Over Last Four Years

- City Bond and Interest = $8.7 million increase (18%)
- City GF = $8.6 million increase (4.7%)
- County GF = $7.8 million increase (9.2%)
- Sewer fund = $6.3 million increase (11.6% increase)

Expenses by Department, All Funds

Over the last 10 years, the departments with the most growth include:

- Fire $32.6 million increase (64%)
- Police $24.8 million increase (51%)
- Public Works without sewer $24.3 million (75%)
- Sewer $21.8 million increase (76%)
- Sheriff $21.8 million (80%)
- Parks $9 million increase (131%)

Total Positions By Fund	2004	2024	% Change
City GF	1225.35	1115.00	-9%
County GF	436.10	656.00	50%
Other	590.05	668.63	13%
Total FTE	2251.50	2439.63	
Public Safety Positions	2004	2024	% Change
Fire	369.00	484.00	31%
Police	485.90	509.75	5%
Sheriff	215.00	304.25	42%
Other	1550.60	1625.63	5%
Total FTE	2251.50	2439.63	

A Path Forward to Financial Sustainability

- Adopt balanced budgets every year for the City and County General Funds
- Contain expenses based on available funding focused on required services and other needs such as property tax and PILOT relief
- Reduce Debt
  - Work to pace capital improvements program within available funding by implementing debt strategy
  - Only use debt for large capital projects with a life of more than 20 years based on available funding
  - Identify funding to increase cash funded capital projects

Questions?

DATE: April 10, 2025

TO: Mayor Tyrone Garner & Members of the Board of Commissioners

Cc: County Administrator David Johnston

FROM: Dr. Shelley Kneuvean, Chief Financial Officer

SUBJECT: Historical Financial Review Executive Summary

At the request of Mayor Garner and County Administrator Johnston, the attached Historical Financial Review for Wyandotte County & Kansas City, Kansas was prepared. The purpose of this report is to answer the question of "how did we get here?" financially.

A few summary observations:

- Population has grown modestly over the past twenty years, with 6.6% for the City and 9.7% for the County. The difference between the City and the County represents the growth in population in Bonner Springs and Edwardsville, Kansas.

- Over the last twenty years:

    - Median household income has grown by 85% however, the household income continues to lag behind the state median household income by $8,567.

    - Unemployment rates have improved greatly from 9.3% in 2004 to 4.0% in 2024.

    - During the same period, the total number of jobs have increased substantially, which provides a direct correlation between job growth and dropping unemployment rates in Wyandotte County as well as median household income.

- While household incomes have grown and unemployment rates have declined, inflation has been 1.5% - 3.0% until 2021 post COVID. Since 2021, the inflation compounded 20%. This has put a financial strain on households across the Midwest and Country.

- Over the last twenty years, assessed value has more than doubled for both the county (114%) and city (109%). This is a positive indicator for the community; however, over the past three years, with increases of 12% to 15% annually.

- When reviewing all funds over the last twenty years, expenses have exceeded revenue in eleven years generally indicating a structurally imbalanced budget and negatively impacting the respective fund balances.

- For the City general fund, during the last decade the annual adopted budget revenues are less than annual expenses, which is a structurally imbalanced fund. When comparing the budgeted capital projects (typically one-time expenses) since 2014, there were three years when the cash capital projects were less than the difference in revenue versus expenses which indicates the fund balance was being used for ongoing operating costs. 2025 was the first structurally balanced budget adopted in the last decade.

- For the County general fund, during the last decade the annual adopted budget revenues are less than annual expenses, which is a structurally imbalanced fund. When comparing the budgeted capital projects (typically one-time expenses) over the past ten years, there were four years when the cash capital projects were less than the difference in revenue versus expenses which indicate the fund balance was being used for ongoing operating costs. 2025 was the first structurally balanced budget adopted in the last decade.

- Since the City and County unified in 1997, the overall levy (property tax mill rate) has declined from 85.965 combined mills to 67.921 mills which indicates a positive impact from unification, or 21%.

- As a result, annual necessary expenses have primarily been funded due to the assessed value growth rather than mill rate adjustments and other revenue sources.

- The impact of the Revenue Neutral Rate decision affecting 2025 resulted in a 10.36% reduction in the mill rate (reduced by 7.852 mills). This resulted in $15.7M of *unrealized* assessed value property tax revenue growth ($8.29M county / $7.44M city).

- Over the last twenty years, total sales tax revenues have more than doubled, with growth of 139% since 2006. This is related to the substantial increase in sales and use tax generating businesses during the same period.

- Over the past ten years, the BPU PILOT has remained constant at 11.9% since 2014 through 2024; however, the revenue generated has increased. This indicates growth in revenue is directly related to increases in rates charged by BPU rather than an increase in the number of total accounts. In 2025, the residential rate was reduced to 10.9%.

- Over the past four years, the budgeted expenditure has grown by $54 million. This has been primarily related to increased expenses in the city general fund ($8.6 million), the county general fund ($7.8 million), the sewer enterprise fund ($6.3 million), and increases in the annual debt payments for the city bond and interest fund ($8.7 million).

- When reviewing the changes in expenses by department between 2013 and 2024, nearly every department has increased. The largest increases have been in the fire department ($32.5 million), police department ($24.8 million), public works ($24.3 million), and water pollution control / environmental services ($21.8 million), and the sheriff's department ($19 million).

- The fire and sheriff departments had the most growth in the number of employees (sworn and unsworn).

- Over the past twenty years, there has been a steady increase in the amount of debt issued, which has grown nearly five-fold. This is a strong indicator of the need for a new debt strategy going forward as this is increasing the annual principal and interest payments, which are not financially sustainable.

- The amount of the annual debt payments for principal and interest have increased nearly three-fold. The city and county general obligation debt is paid with property tax revenues. The more tax revenue that is required to pay the annual debt payments; the less tax revenue available to meet operating and cash capital project needs.

  The debt related to the storm and sanitary sewer projects is classified as general obligation debt but is repaid with storm and sewer rates. This also must be carefully managed to ensure the respective rates can afford the increasing debt payments while meeting the requirements of the consent decree.

The attached report offers some insights into the financial condition of the Unified Government. Increasing expenses have outpaced increasing revenues, and an increased reliance on debt is affecting the city and county general funds sustainability.

CONCLUSION

To become financially sustainable, the Unified Government must work to contain expenses, pace its capital program to meet available funding, and reduce the overall reliance on debt.

HISTORICAL FINANCIAL REVIEW

Wyandotte County & City of Kansas City, Kansas

April 2025, ***updated***

Purpose

In 1997, Wyandotte County and the City of Kansas City, Kansas were combined into the newly formed Unified Government. Over the past ten to twenty years, the community has evolved and changed. During this time, there have been notable significant events such as the Great Recession of 2008 related to the housing bubble and bust, and the COVID pandemic in 2020. These external influences have caused financial challenges for Wyandotte County and the City of Kansas City, Kansas. Many strategies have been used throughout the past to navigate these financial times. This report provides summary data to reflect on decisions that led us to where we are now in 2025. It is hoped that this information will be helpful in framing future decisions.

Community Demographics

- Population
- Median Household Income
- Unemployment Rates
- Rate of Inflation
- Assessed Valuation

Budgeted Revenue & Expenses

- All Funds Total Revenue & Expenditures
- City General Fund Revenue & Expenditures
- County General Fund Revenue & Expenditures

Revenues

- Property Tax
- Sales Tax
- Board of Public Utilities Payment in Lieu of Taxes (PILOT)

Expenditures

- Expenditures All Funds By Department
- Personnel by Department

Debt

- Total Debt
- Total Principal & Interest Payments
- Summary of Bond Ratings
- Significant Legal Judgements
- Debt as Compared to Debt State Maximum

Significant Events

COMMUNITY DEMOGRAPHICS

Population Summary

The population of Wyandotte County and the City of Kansas City, Kansas have grown in parallel. However, over the past twenty years, the growth has been relatively modest. The majority of the growth has been within the City limits, growing to 9,395 individuals where the county in total (which includes the City) has grown 14,974.

Over twenty years, the City has grown 6.6% and the County has grown 9.7%.

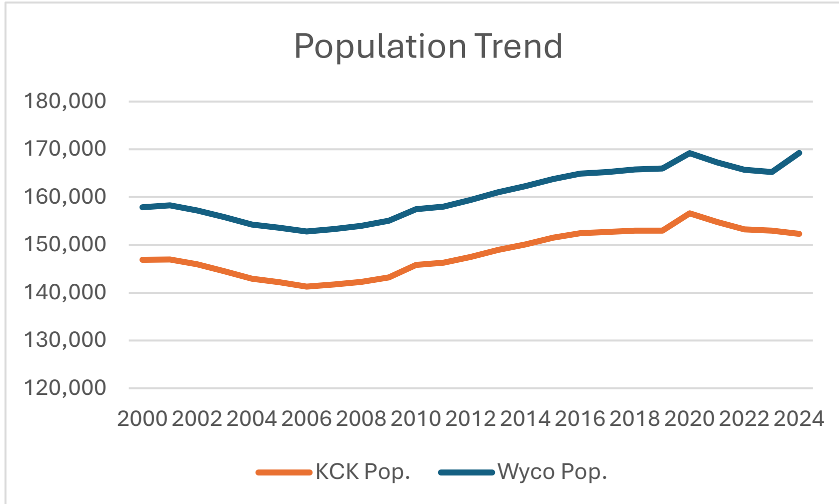


Table 1a. Population, City of Kansas City, Kansas

Kansas City, Kansas			
Census Year	KCK Pop.	Net Change from Prior Year	Percent Change from Prior Year
2004	142,929	1,556	-1.08%
2005	142,178	751	-0.53%
2006	141,273	905	-0.64%
2007	141,697	-424	0.30%
2008	142,231	-534	0.38%
2009	143,209	-978	0.69%
2010	145,786	-2,577	1.80%
2011	146,251	-465	0.32%
2012	147,494	-1,243	0.85%
2013	148,961	-1,467	0.99%
2014	150,122	-1,161	0.78%
2015	151,502	-1,380	0.92%
2016	152,435	-933	0.62%
2017	152,739	-304	0.20%
2018	152,965	-226	0.15%
2019	152,960	5	0.00%
2020	156,609	-3,649	2.39%
2021	154,763	1,846	-1.18%
2022	153,238	1,525	-0.99%
2023	152,993	245	-0.16%
2024	152,324	669	-0.44%

Table 1b. Population, Wyandotte County, Kansas

Wyandotte County			
Census Year	WyCo Pop.	Net Change from Prior Year	Percent Change from Prior Year
2004	154,271	1,519	-0.98%
2005	153,586	685	-0.44%
2006	152,810	776	-0.51%
2007	153,317	-507	0.33%
2008	153,968	-651	0.42%
2009	155,085	-1,117	0.73%
2010	157,505	-2,420	1.56%
2011	158,039	-534	0.34%
2012	159,424	-1,385	0.88%
2013	161,004	-1,580	0.99%
2014	162,325	-1,321	0.82%
2015	163,776	-1,451	0.89%
2016	164,924	-1,148	0.70%
2017	165,254	-330	0.20%
2018	165,781	-527	0.32%
2019	166,009	-228	0.14%
2020	169,231	-3,222	1.94%
2021	167,290	1,941	-1.15%
2022	165,746	1,544	-0.92%
2023	165,281	465	-0.28%
2024	169,245	-3,964	2.40%

Summary on Median Household Income

Over the past twenty years, the median household income for Wyandotte County has increased by 83% whereas the median household income for the State of Kansas has increased by 64%. However, the aggregate dollars per household were higher for the State than Wyandotte County in 2004. This indicates that the County is making progress in closing the gap between the County household income as compared to the State household income but still lags behind by $8,567 in total for 2023.

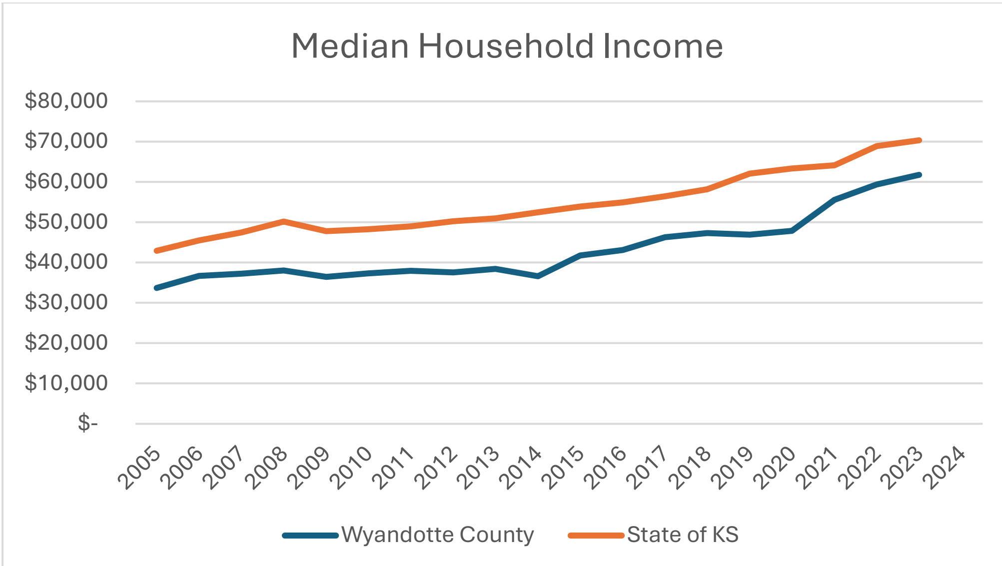


Table 2. Median Household Income

Census Year	Wyandotte County Median Income	Wyandotte County Net Change from Prior Year	Wyandotte County Percent Change from Prior Year	State of Kansas
2005	$ 33,700			$ 42,920
2006	$ 36,660	$ 2,960	8.78%	$ 45,478
2007	$ 37,233	$ 573	1.56%	$ 47,451
2008	$ 38,031	$ 798	2.14%	$ 50,177
2009	$ 36,488	$ (1,543)	-4.06%	$ 47,817
2010	$ 37,293	$ 805	2.21%	$ 48,257
2011	$ 37,991	$ 698	1.87%	$ 48,964
2012	$ 37,529	$ (462)	-1.22%	$ 50,241
2013	$ 38,412	$ 883	2.35%	$ 50,972
2014	$ 36,637	$ (1,775)	-4.62%	$ 52,504
2015	$ 41,800	$ 5,163	14.09%	$ 53,906
2016	$ 43,129	$ 1,329	3.18%	$ 54,935
2017	$ 46,310	$ 3,181	7.38%	$ 56,422
2018	$ 47,285	$ 975	2.11%	$ 58,218
2019	$ 46,954	$ (331)	-0.70%	$ 62,087
2020	$ 47,897	$ 943	2.01%	$ 63,321
2021	$ 55,605	$ 7,708	16.09%	$ 64,124
2022	$ 59,362	$ 3,757	6.76%	$ 68,925
2023	$ 61,766	$ 2,404	4.05%	$ 70,333
2024	Not available	N/A	N/A	Not available

Summary on Unemployment Rate

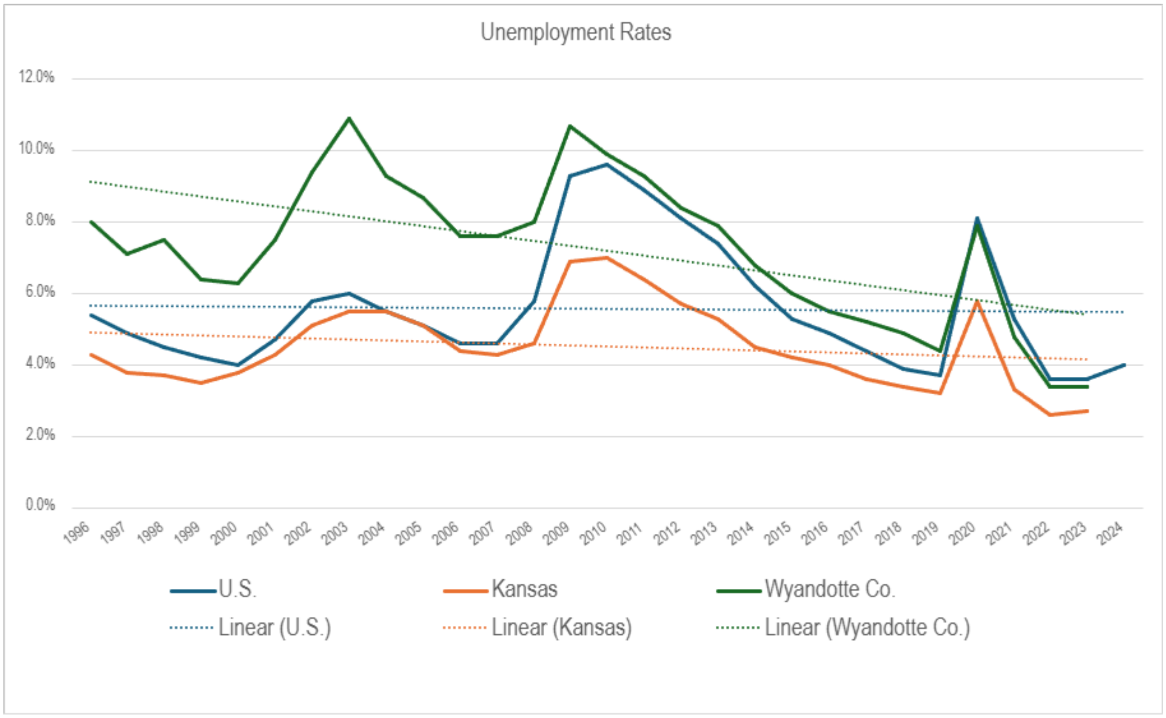
Significant progress has been made in terms of unemployment in Wyandotte County as compared to the State and the United States over the past twenty years. In 2004, the Wyandotte County unemployment rate was 40% higher than the state or national rates (9.3% compared to 5.5%). By 2023, the unemployment rate had significantly improved within the County, only being slightly higher than the state unemployment rate and lower than the national rate.

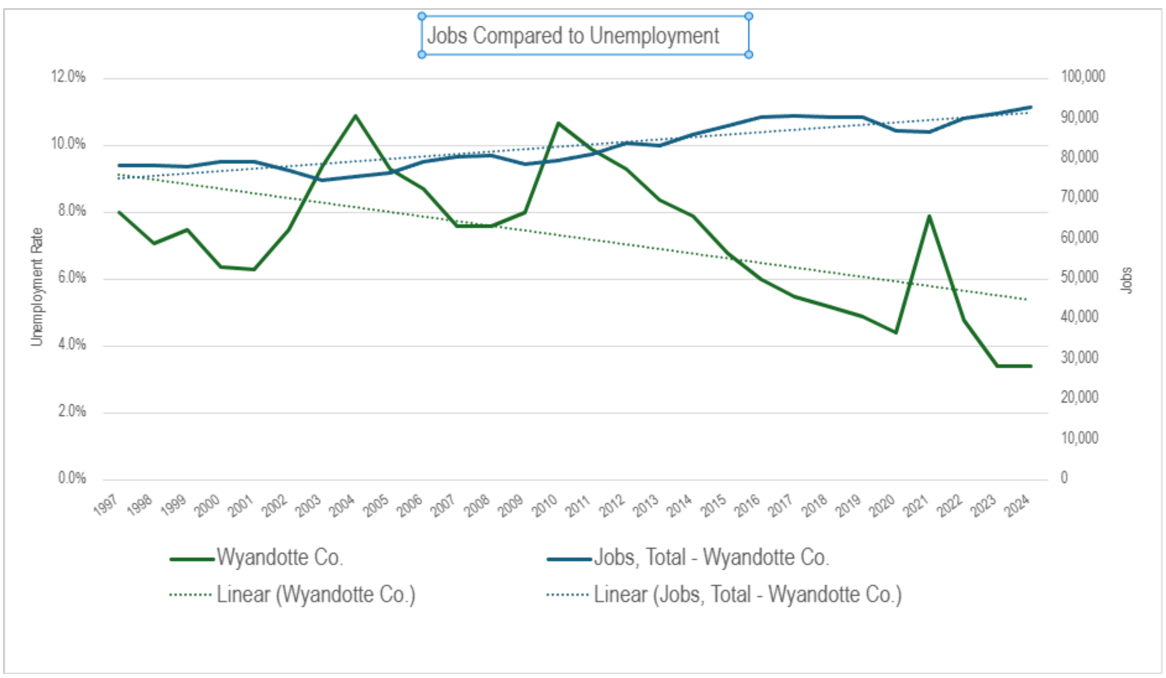
As can be seen in the figures below, the impact of COVID in 2020 caused a short-term increase in unemployment with a rebound in the economy in the subsequent three years showing significant employment recovery.

Table 3. Unemployment Rates

Year	U.S.	Kansas	Wyandotte Co.
2004	5.5%	5.5%	9.3%
2005	5.1%	5.1%	8.7%
2006	4.6%	4.4%	7.6%
2007	4.6%	4.3%	7.6%
2008	5.8%	4.6%	8.0%
2009	9.3%	6.9%	10.7%
2010	9.6%	7.0%	9.9%
2011	8.9%	6.4%	9.3%
2012	8.1%	5.7%	8.4%
2013	7.4%	5.3%	7.9%
2014	6.2%	4.5%	6.8%
2015	5.3%	4.2%	6.0%
2016	4.9%	4.0%	5.5%
2017	4.4%	3.6%	5.2%
2018	3.9%	3.4%	4.9%
2019	3.7%	3.2%	4.4%
2020	8.1%	5.8%	7.9%
2021	5.3%	3.3%	4.8%
2022	3.6%	2.6%	3.4%
2023	3.6%	2.7%	3.4%
2024	4.0%	3.3%	4.0%

As is further demonstrated, as jobs in Wyandotte County have steadily increased, the unemployment rate has decreased indicating the new jobs are being filled by Wyandotte County residents.


Unemployment Rates
12.0%
10.0%
8.0%
6.0%
4.0%
2.0%
0.0%
1996 1997 1998 1999 2000 2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023 2024
U.S.
Kansas
Wyandotte Co.
Linear (U.S.)
Linear (Kansas)
Linear (Wyandotte Co.)


Jobs Compared to Unemployment
Unemployment Rate
12.0%
10.0%
8.0%
6.0%
4.0%
2.0%
0.0%
Jobs
100,000
90,000
80,000
70,000
60,000
50,000
40,000
30,000
20,000
10,000
0
1997 1998 1999 2000 2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023 2024
Wyandotte Co.
Jobs, Total - Wyandotte Co.
Linear (Wyandotte Co.)
Linear (Jobs, Total - Wyandotte Co.)

Summary on Rate of Inflation

As demonstrated by the tables below, typically the rate of inflation (change in Consumer Price Index) ranged between 1.5% - 3.0% annually over the last twenty years in the Midwest. There have been a number of years that were above or below that range with a notable change in 2009 following the housing bust and the rapid inflation seen post COVID in 2021 and 2022 in particular. For 2024, the annual inflation rates have normalized back to approximately 3% growth.

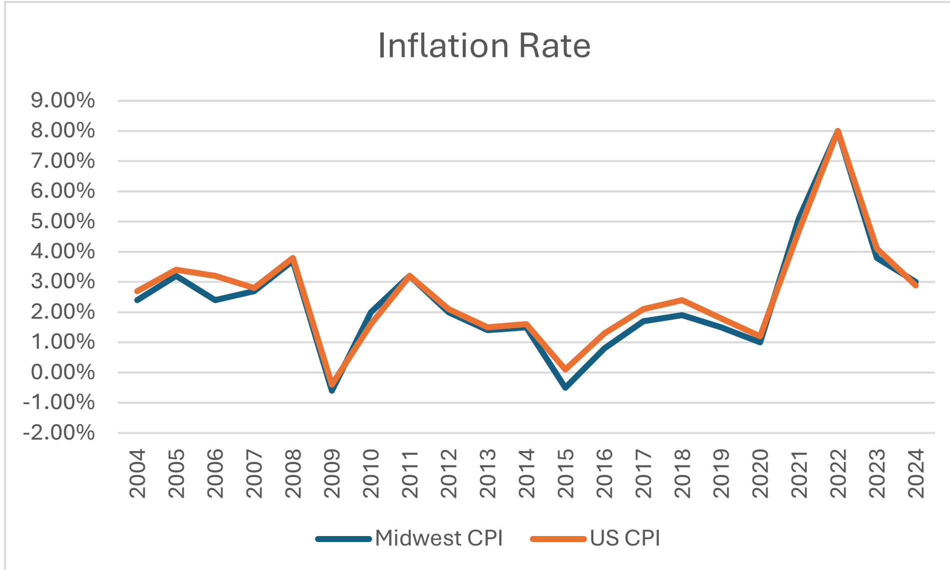
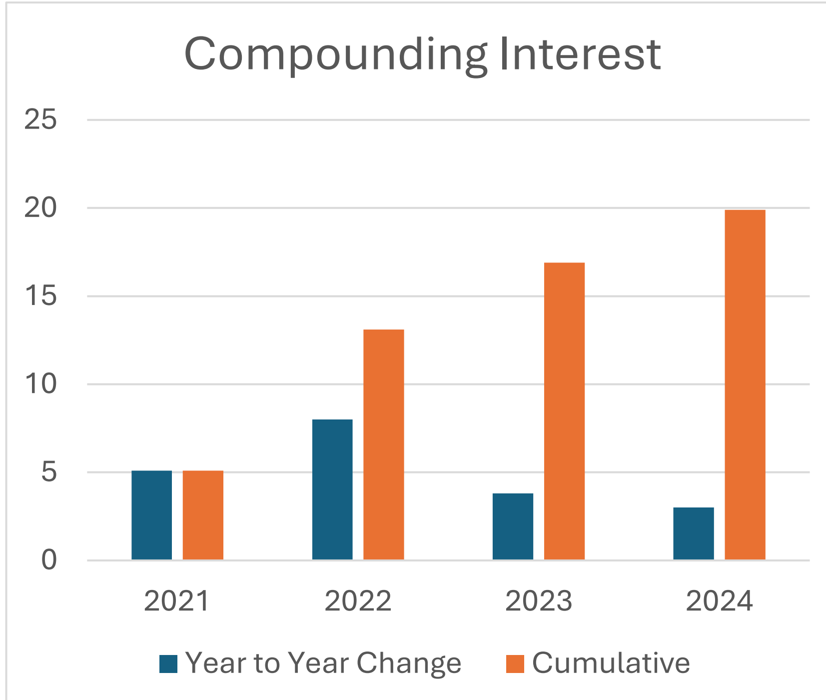


Table 4. Rate of Inflation

Midwest				United States		
Census Year	Midwest CPI	Net Change from Prior Year		Census Year	US CPI	Net Change from Prior Year
2004	2.40%			2004	2.70%	
2005	3.20%	1.20		2005	3.40%	-7.00
2006	2.40%	-1.20		2006	3.20%	-0.20
2007	2.70%	0.30		2007	2.80%	-0.40
2008	3.70%	1.00		2008	3.80%	1.00
2009	-0.60%	4.30		2009	-0.40%	-3.40
2010	2.00%	1.40		2010	1.60%	2.00
2011	3.20%	1.20		2011	3.20%	1.60
2012	2.00%	-1.20		2012	2.10%	1.10
2013	1.40%	-0.60		2013	1.50%	0.60
2014	1.50%	0.10		2014	1.60%	0.10
2015	-0.50%	-1.00		2015	0.10%	-1.50
2016	0.80%	1.30		2016	1.30%	1.20
2017	1.70%	0.90		2017	2.10%	0.80
2018	1.90%	0.20		2018	2.40%	0.30
2019	1.50%	-0.40		2019	1.80%	-0.60
2020	1.00%	-0.50		2020	1.20%	-0.60
2021	5.10%	4.10		2021	4.70%	3.50
2022	8.00%	2.90		2022	8.00%	3.30
2023	3.80%	-4.20		2023	4.10%	-3.90
2024	3.00%	-.8		2024	2.89%	1.21

It should be noted that these rates are compounding year after year. For the Midwest, inflation has grown 50.2% over twenty years and of that total, 20% occurred since 2020. This indicates that a significant amount of inflation has occurred over the past three years. Negative inflation was seen in 2012, 2013, 2015, 2019, and 2020. To offset the significant increases, additional negative inflation rates would be needed to reduce the impact of the cumulative impact of year-over-year inflation experienced in the recent past.



Essentially, this means the cost of living has increased over time and the increase over the past four years has been dramatic.

On a positive note, Wyandotte County household incomes have increased by 83% since 2004 which is a rate that is outpacing the rate of inflation that increased 50% for the midwest during the same period. This is a positive economic indicator (Table 2 as compared to Table 4).

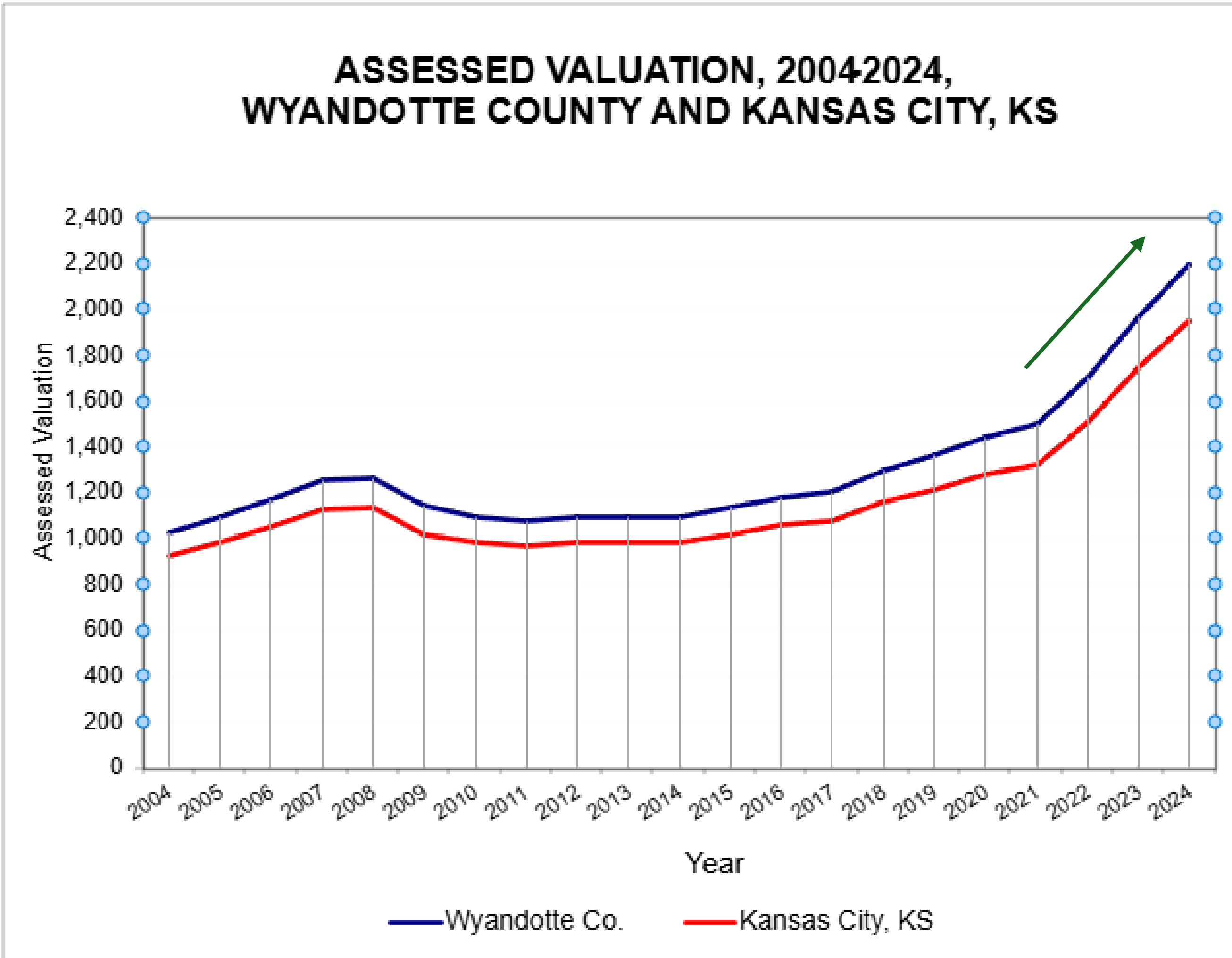
Assessed Value Summary

The appraised and assessed values are set by the County Appraiser.

Total assessed value in Wyandotte County and the City of Kansas City, Kansas have grown in parallel over the past twenty years. In total, the assessed value has more than doubled for Wyandotte County and also for the City of Kansas City, Kansas as a result of new growth as well as appreciating property values. There was a sharp increase in assessed value beginning in 2021 which according to the Assessor's Office was mostly due to the rapid inflation and limited housing supply driving up the values significantly rather than new development and growth. For 2024, new construction constituted 6.4 million of the increase for the County and $5.7 million for the City total assessed value.

For the last three years, the assessed values for the City of Kansas City Kansas and Wyandotte County have increased between nearly 12% to 15% annually. In comparison to the growth in the assessed value over the last twenty years, 24.6% of the County and 25.7% of the City of the occurred in the last three years.

5a. Assessed Valuation City of Kansas City, Kansas (real estate, personal property, and state assessed utilities)



Further, while the assessed value is used to calculate the tax levy not all revenue is disbursed to the City and County. For projects that have Tax Increment Financing agreements (TIFs), the values are included in the assessed value but the revenues related to those developments are then disbursed to the appropriate project account rather than the taxing districts.

For projects that have tax abatement, the values are not included in the assessed values as revenues are not collected at all (or a PILOT is collected in lieu of taxes).

Percent Change over 20 Years

<u>2004 - 2024</u>

Wyandotte County +114%

Kansas City, Kansas +109%

5b. Assessed Valuation City of Kansas City, Kansas (real estate, personal property, and state assessed utilities)

Kansas City, Kansas				
Census Year	KCK Assessed Value	Net Change from Prior Year	Percent Change from Prior Year	
2004	$ 931,583,658			
2005	$ 989,421,932	$ 57,838,274	6.21%	
2006	$ 1,052,930,727	$ 63,508,795	6.42%	
2007	$ 1,132,034,576	$ 79,103,849	7.51%	
2008	$ 1,142,965,722	$ 10,931,146	0.97%	Housing Bubble
2009	$ 1,022,535,148	$ (120,430,574)	-10.54%	Housing Bubble
2010	$ 985,486,977	$ (37,048,171)	-3.62%	Housing Bubble
2011	$ 968,084,157	$ (17,402,820)	-1.77%	
2012	$ 984,110,995	$ 16,026,838	1.66%	
2013	$ 985,975,215	$ 1,864,220	0.19%	
2014	$ 985,059,113	$ (916,102)	-0.09%	
2015	$ 1,021,064,226	$ 36,005,113	3.66%	
2016	$ 1,061,685,453	$ 40,621,227	3.98%	
2017	$ 1,083,449,707	$ 21,764,254	2.05%	
2018	$ 1,161,886,862	$ 78,437,155	7.24%	
2019	$ 1,218,912,356	$ 57,025,494	4.91%	
2020	$ 1,284,940,127	$ 66,027,771	5.42%	COVID
2021	$ 1,329,179,179	$ 44,239,052	3.44%	COVID
2022	$ 1,514,834,176	$ 185,654,997	13.97%	Inflation/LimitedSupply
2023	$ 1,745,582,158	$ 230,747,982	15.23%	Inflation/LimitedSupply
2024	$ 1,948,012,728	$ 202,430,570	11.60%	Inflation/LimitedSupply

5c. Real Property Assessed Value Wyandotte County, Kansas

Wyandotte County				
Census Year	WyCo Assessed Value	Net Change from Prior Year	Percent Change from Prior Year	
2004	$ 1,026,233,344			
2005	$ 1,094,321,285	$ 68,087,941	6.63%	
2006	$ 1,170,144,823	$ 75,823,538	6.93%	
2007	$ 1,254,330,729	$ 84,185,906	7.19%	
2008	$ 1,270,053,704	$ 15,722,975	1.25%	Housing Bubble
2009	$ 1,143,897,672	$ (126,156,032)	-9.93%	Housing Bubble
2010	$ 1,098,921,073	$ (44,976,599)	-3.93%	Housing Bubble
2011	$ 1,077,678,389	$ (21,242,684)	-1.93%	
2012	$ 1,093,343,355	$ 15,664,966	1.45%	
2013	$ 1,095,669,466	$ 2,326,111	0.21%	
2014	$ 1,098,740,174	$ 3,070,708	0.28%	
2015	$ 1,139,433,176	$ 40,693,002	3.70%	
2016	$ 1,181,532,063	$ 42,098,887	3.69%	
2017	$ 1,208,714,119	$ 27,182,056	2.30%	
2018	$ 1,299,515,512	$ 90,801,393	7.51%	
2019	$ 1,368,524,850	$ 69,009,338	5.31%	
2020	$ 1,445,590,491	$ 77,065,641	5.63%	COVID
2021	$ 1,501,809,294	$ 56,218,803	3.89%	COVID
2022	$ 1,709,577,444	$ 207,768,150	13.83%	Inflation/Limited Supply
2023	$ 1,966,666,777	$ 257,089,333	15.04%	Inflation/Limited Supply
2024	$ 2,193,146,842	$ 226,480,065	11.52%	Inflation/Limited Supply

Budgeted Revenues and Expenses

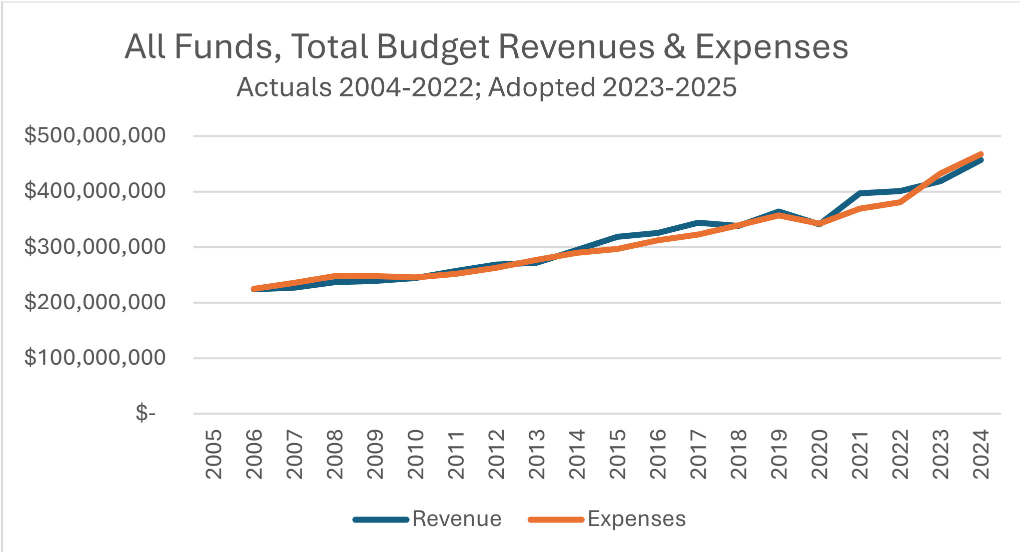
Summary All Funds, Revenue

Over the past twenty years, the total revenue for all funds has grown 90% while total expenses for all funds have grown 111%.

Table 6. Total Budgeted Revenues and Expenditures All Funds

TOTAL BUDGET REVENUES AND EXPENDITURES Actuals 2004-2022; Budget 2023-2025						
Fiscal Year	Revenue		Expenses		Difference	
2006	$	224,007,901	$	224,804,357	$	(796,456)
2007	$	227,006,158	$	235,518,212	$	(8,512,054)
2008	$	236,655,705	$	247,883,403	$	(11,227,698)
2009	$	239,183,505	$	247,482,509	$	(8,299,004)
2010	$	244,551,397	$	245,364,744	$	(813,347)
2011	$	257,027,561	$	251,570,832	$	5,456,729
2012	$	268,487,534	$	262,993,320	$	5,494,214
2013	$	272,127,023	$	277,298,323	$	(5,171,300)
2014	$	294,891,869	$	289,856,620	$	5,035,249
2015	$	318,352,860	$	296,693,829	$	21,659,031
2016	$	325,265,455	$	312,083,537	$	13,181,918
2017	$	343,903,051	$	322,548,562	$	21,354,489
2018	$	338,023,986	$	339,416,172	$	(1,392,186)
2019	$	364,032,580	$	357,134,249	$	6,898,331
2020	$	341,298,140	$	342,039,842	$	(741,702)
2021	$	397,098,579	$	369,402,073	$	27,696,506
2022	$	401,050,751	$	381,003,186	$	20,047,565
2023	$	418,779,226	$	432,883,695	$	(14,104,469)
2024	$	456,973,035	$	467,353,640	$	(10,380,605)
2025	$	468,114,512	$	473,985,584	$	(5,871,072)

The above represents all funds. The general funds for the city and county pay for most of the operations. Both of those funds were balanced and did not use the fund balance to pay for operating expenses. A few funds used intentionally used fund balance to spend funds that exceeded the policy of 25% of the expenses. For example, the dedicated sales tax fund appropriated some of the fund balance for capital projects because the fund balance was over the 25%. This shows an overspend in the 2025 budget however, this was to realign the fund balances to policy levels per Res.



Summary City General Fund

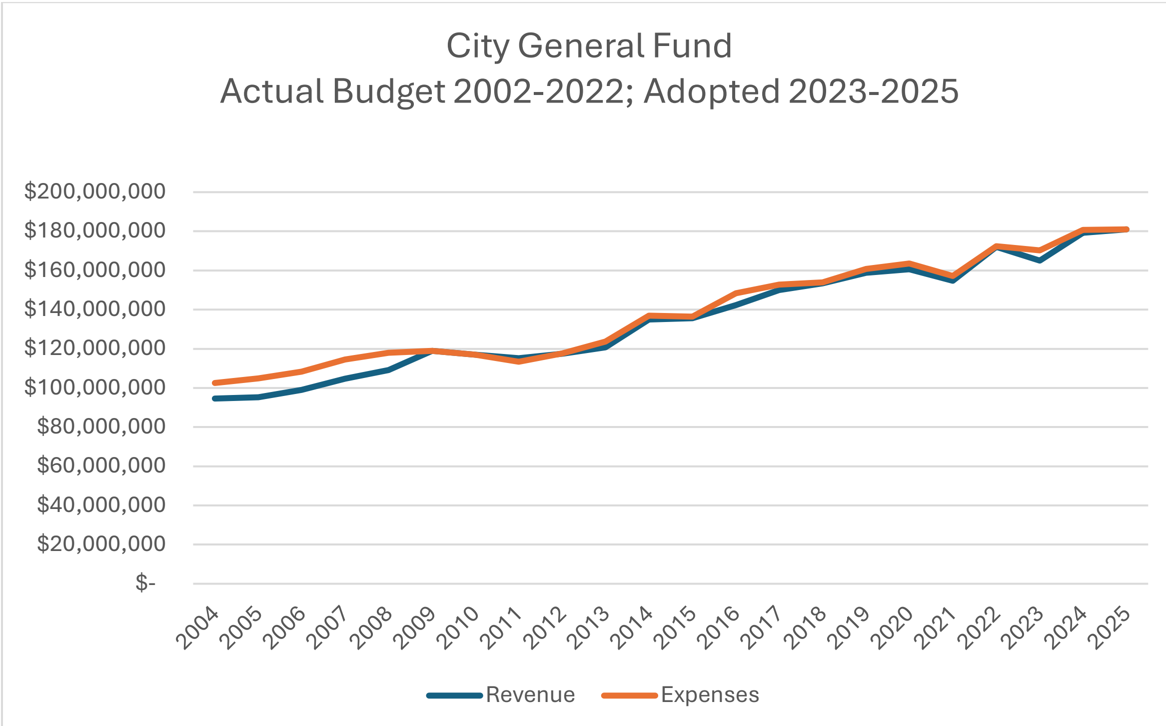
Since 2104, the adopted budget for the City's General Fund has approved annual expenses in excess of annual revenue creating a structurally imbalanced budget (until 2025). In some cases, the fund balance was used to pay for cash capital projects and in other cases, the fund balance was used for operating expenses as well as cash projects.

For comparison purposes, the cash capital included in each approved budget is noted to determine how much of the fund balance was being appropriated for one-time capital projects versus ongoing operating expenses. Where capital is less than the use of the fund balance (difference), that denotes years that the fund balance was used for operations (yellow). In 2025, the adopted budget was balanced which was the first time in more than a decade.

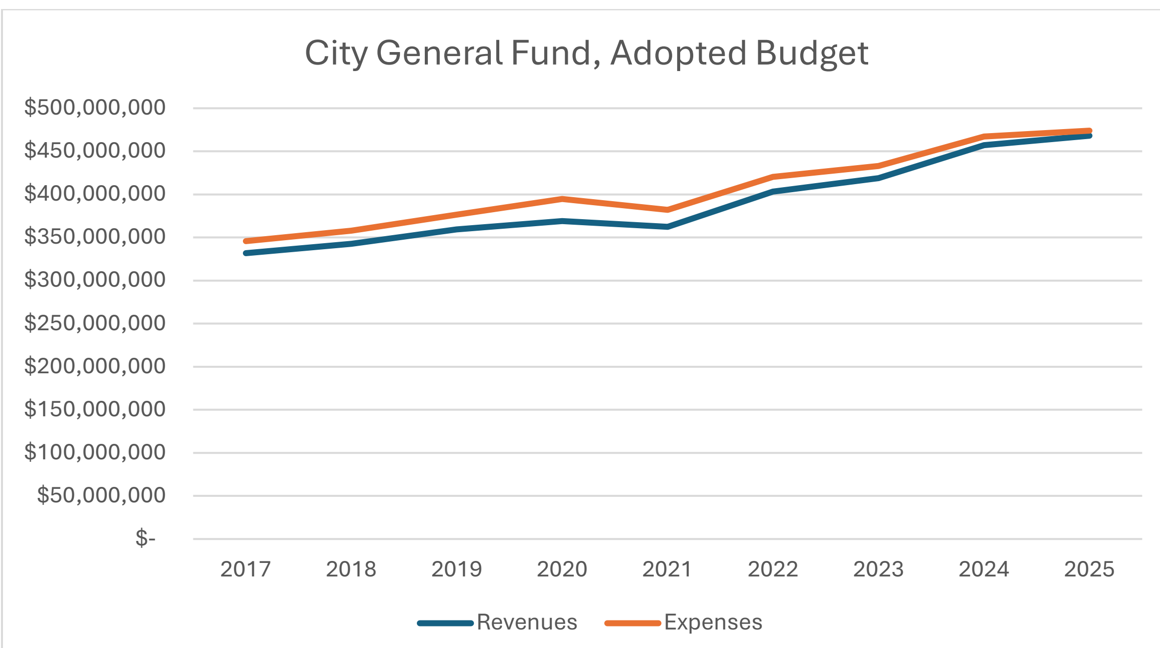
Table 6a. Total City General Fund Adopted Budget

CITY GENERAL FUND ADOPTED BUDGET				
Fiscal Year	Revenue	Expenses	Difference Use of Fund Balance	Cash Capital
2014	$ 135,003,182.00	$ 136,907,935.00	$ (1,904,753.00)	1,796,256
2015	$ 135,551,869.00	$ 136,374,355.00	$ (822,486.00)	3,129,180
2016	$ 142,264,126.00	$ 148,447,455.00	$ (6,183,329.00)	4,062,752
2017	$ 151,128,221.00	$ 152,835,713.00	$ (1,707,492.00)	5,377,100
2018	$ 153,497,872.00	$ 154,006,219.00	$ (508,347.00)	4,280,797
2019	$ 158,886,921.00	$ 160,849,856.00	$ (1,962,935.00)	4,133,477
2020	$ 160,619,391.00	$ 163,524,634.00	$ (2,905,243.00)	4,878,571
2021	$ 154,787,984.00	$ 157,256,141.00	$ (2,468,157.00)	1,421,667
2022	$ 172,068,605.00	$ 172,439,709.00	$ (371,104.00)	3,474,352
2023	$ 165,062,967.00	$ 170,229,417.00	$ (5,166,450.00)	5,341,932
2024	$ 179,195,628.00	$ 180,678,147.00	$ (1,482,519.00)	3,287,950
2025	$ 181,005,753.00	$ 181,002,850.00	$ 2,903.00	2,254,568

The following chart compares revenue to expenses for the city general fund over the past 20 years. As noted, expenses generally exceeded revenue in this fund as noted in the above table.



In more recent years, the gap between revenue and expenses has widened until 2025.



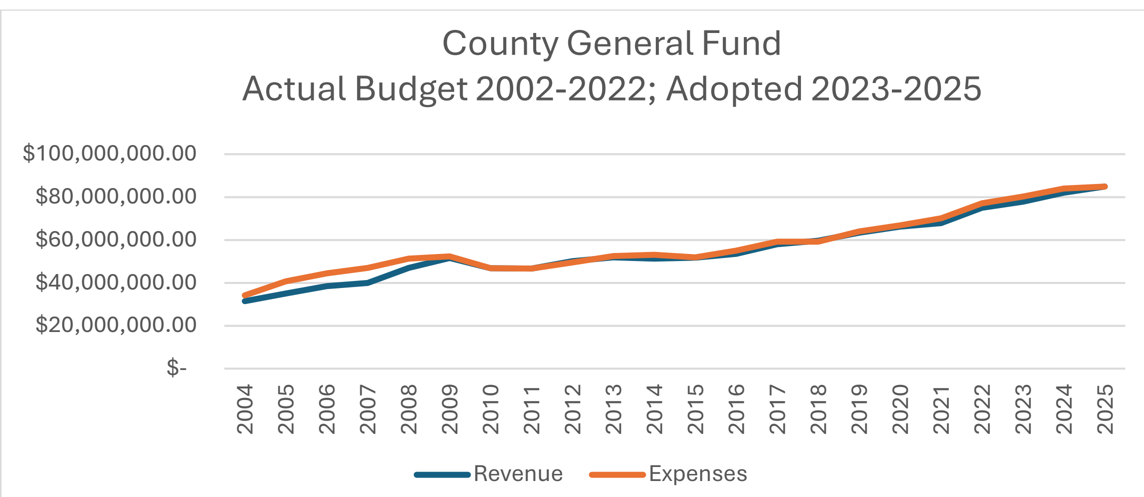
Summary County General Fund

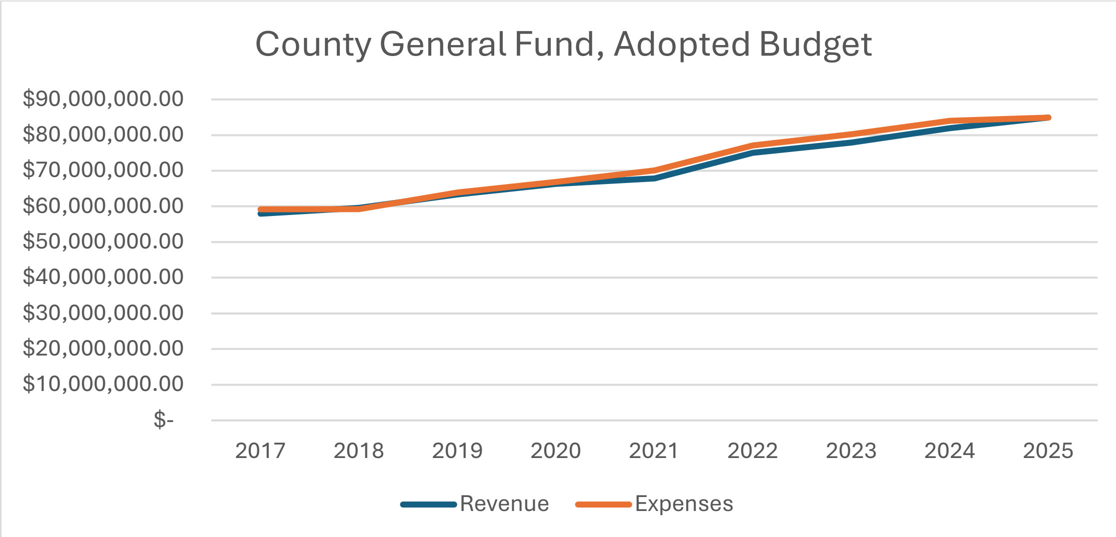
Since 2014, the adopted budget for the County's General Fund has approved annual expenses in excess of annual revenue. This has been depleting the fund balance and created a structurally imbalanced budget (until 2025). In some cases, the fund balance was used to pay for cash capital projects and in other cases, the fund balance was used for operating expenses as well as cash projects.

For comparison purposes, the cash capital included in each approved budget is noted to determine how much of the fund balance was being appropriated for one-time capital projects versus ongoing operating expenses. Where capital is less than the use of the fund balance (difference), that denotes years that the fund balance was used for operations (yellow). In 2025, the adopted budget was balanced which was the first time in more than a decade.

Table 6b. County General Fund Adopted Budget

COUNTY GENERAL FUND ADOPTED BUDGET				
Fiscal Year	Revenue	Expenses	Difference	Cash Capital
2014	$ 51,316,283.00	$ 53,082,933.00	$ (1,766,650.00)	935,784
2015	$ 51,740,542.00	$ 51,922,400.00	$ (181,858.00)	1,335,459
2016	$ 53,599,363.00	$ 54,954,205.00	$ (1,354,842.00)	1,103,500
2017	$ 57,948,029.00	$ 59,179,524.00	$ (1,231,495.00)	1,595,500
2018	$ 59,613,427.00	$ 59,231,973.00	$ 381,454.00	1,218,420
2019	$ 63,337,090.00	$ 63,931,900.00	$ (594,810.00)	1,403,800
2020	$ 66,277,968.00	$ 66,882,495.00	$ (604,527.00)	1,936,200
2021	$ 67,822,765.00	$ 70,060,657.00	$ (2,237,892.00)	1,610,780
2022	$ 75,002,339.00	$ 77,094,068.00	$ (2,091,729.00)	1,799,500
2023	$ 77,911,782.00	$ 80,263,439.00	$ (2,351,657.00)	2,612,540
2024	$ 81,975,029.00	$ 84,008,832.00	$ (2,033,803.00)	2,095,000
2025	$ 84,915,779.00	$ 84,897,637.00	$ 18,142.00	-





Summary Property Tax

Since the consolidation of the City of Kansas City, Kansas and Wyandotte County to become the Unified Government, the Property Tax Mill Rate for the County has remained fairly stable and for the City of Kansas City, Kansas has reduced over time. As a result of the varying mill rates as well as new growth and increases in assessed values, property tax revenue has grown over the past several decades allowing the Unified Government to fund basic governmental operations.

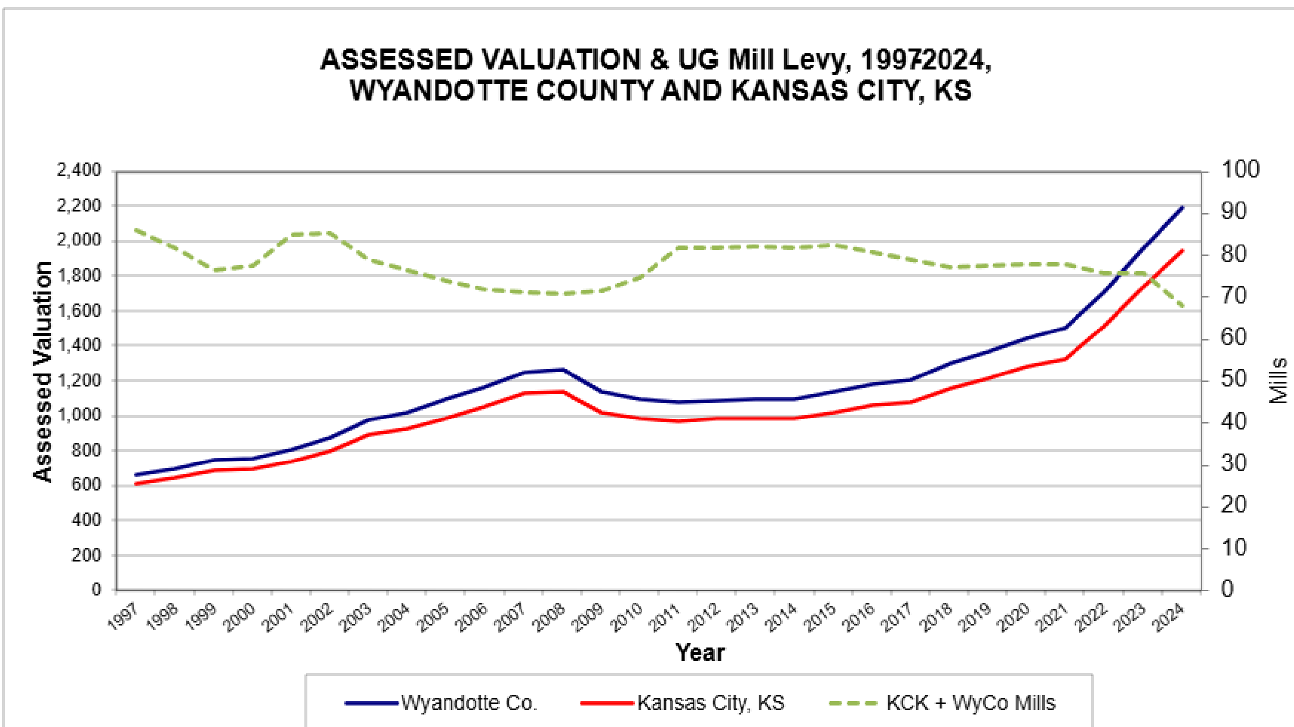


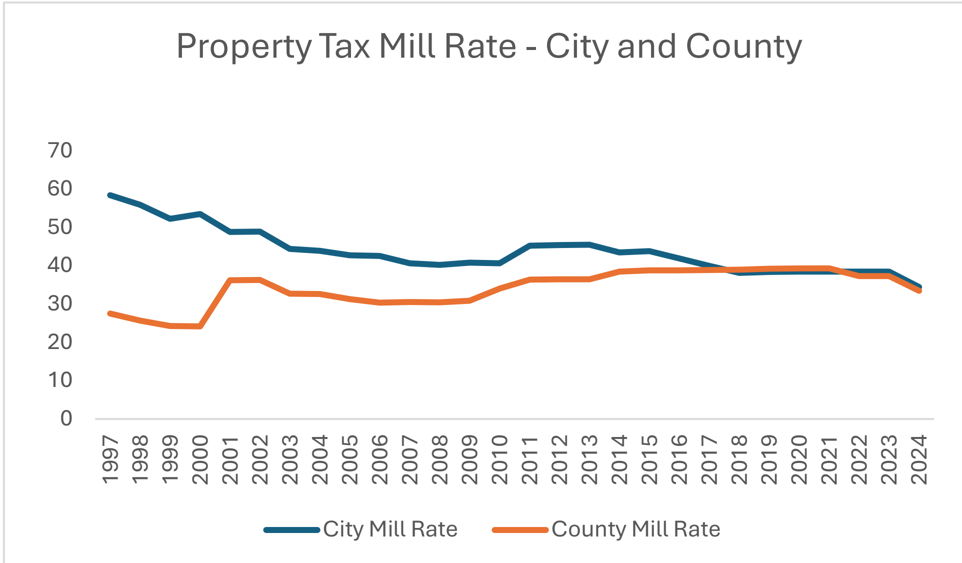
Table 7. Property Tax Mill Rates

	Total City	County GF	Parks Fund	Other Funds	Total County GF	Combined Total	Net Change from Prior Year ($)	Percent Change from Prior Year (%)
1997	58.439				27.526	85.965		
1998	55.927				25.725	81.652		
1999	52.237				24.255	76.492		
2000	53.555				24.190	77.745		
2001	48.847				36.228	85.075		
2002	48.925				36.335	85.26		
2003	44.449				32.693	77.142		
2004	43.952	21.428	2.154	9.082	32.664	76.616		
2005	42.742	20.335	2.144	8.800	31.279	74.021	-2.595	-3.39%
2006	42.588	19.75	2.135	8.514	30.399	72.987	-1.034	-1.40%
2007	40.685	22.208	2.145	6.186	30.539	71.224	-1.763	-2.42%
2008	40.258	23.102	2.148	5.227	30.477	70.735	-0.489	-0.69%
2009	40.808	24.557	1.216	5.116	30.889	71.697	0.962	1.36%
2010	40.635	27.857	1.464	4.755	34.076	74.711	3.014	4.20%
2011	45.267	30.072	1.369	4.958	36.399	81.666	6.955	9.31%
2012	45.415	30.115	1.371	4.964	36.450	81.865	0.199	0.24%
2013	45.495	30.162	1.373	4.973	36.508	82.003	0.138	0.17%
2014	43.473	31.271	1.372	5.845	38.488	81.961	-0.042	-0.05%
2015	43.875	31.029	1.384	6.400	38.813	82.688	0.727	0.89%
2016	41.875	31.029	1.384	6.400	38.813	80.688	-2.000	-2.42%
2017	40.003	31.082	1.386	6.412	38.880	78.883	-1.805	-2.24%
2018	38.138	31.187	1.391	6.433	39.011	77.149	-1.734	-2.20%
2019	38.398	31.389	1.400	6.474	39.263	77.661	0.512	0.66%
2020	38.470	31.440	1.402	6.485	39.327	77.797	0.136	0.18%
2021	38.482	31.449	1.403	6.486	39.338	77.820	0.023	0.03%
2022	38.477	29.190	1.652	6.485	37.328	75.805	-2.015	-2.59%
2023	38.460	28.180	1.652	7.482	37.313	75.773	-0.032	-0.04%
2024	34.462	26.508	1.347	5.604	33.459	67.921	-7.852	-10.36%

The effect of the revenue neutral decision for the 2024 tax rate affecting the 2025 budget was a 10% reduction in the mill levy. This resulted in $15.7M of *unrealized* assessed value property tax revenue growth ($8.29M county / $7.44M city).

As noted in Tables 5a and 5b, a significant amount of the assessed valuation increase occurred in the last three years and the reduction in the mill rate helped to reduce the additional tax burden created by increasing valuations.

Since unification in 1997, the City mill rate has decreased significantly while the County mill rate increased slightly and then leveled off.



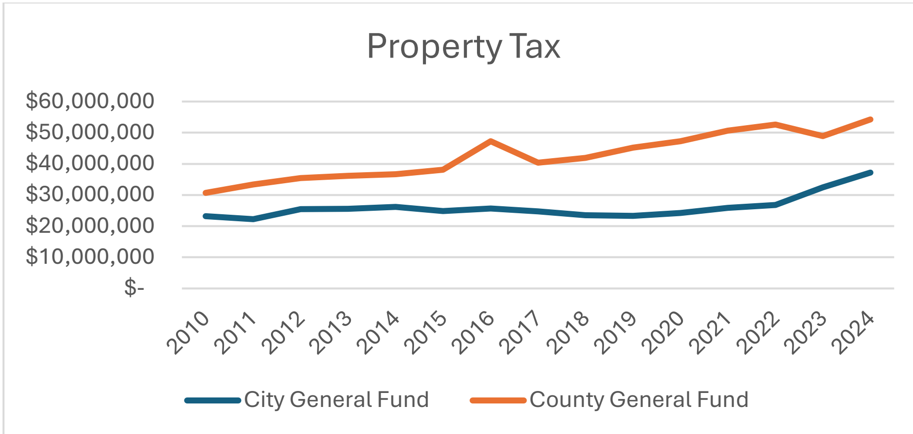
In total, the combined mill rate is 21% less in 2024 than it was in 1997.

Table 8. Property Tax Revenues

Fiscal Year	City GF	County GF	Total
2010	$ 23,199,701	$ 30,686,629	$ 53,886,330
2011	$ 22,241,048	$ 33,336,764	$ 55,577,812
2012	$ 25,489,695	$ 35,469,375	$ 60,959,070
2013	$ 25,564,990	$ 36,162,698	$ 61,727,688
2014	$ 26,143,249	$ 36,630,853	$ 62,774,102
2015	$ 24,850,154	$ 38,076,326	$ 62,926,480
2016	$ 25,689,385	$ 47,228,820	$ 72,918,205
2017	$ 24,752,907	$ 40,402,376	$ 65,155,283
2018	$ 23,546,106	$ 41,888,300	$ 65,434,406
2019	$ 23,287,753	$ 45,252,285	$ 68,540,038
2020	$ 24,198,017	$ 47,291,073	$ 71,489,090
2021	$ 25,888,844	$ 50,604,917	$ 76,493,761
2022	$ 26,796,096	$ 52,645,159	$ 79,441,255
2023	$ 32,462,709	$ 48,913,366	$ 81,376,075
2024	$ 37,192,835	$ 54,248,860	$ 91,441,695

The above figures do not include the property taxes that fund the bond & interest funds.

Property Tax Revenue, City & County General Funds



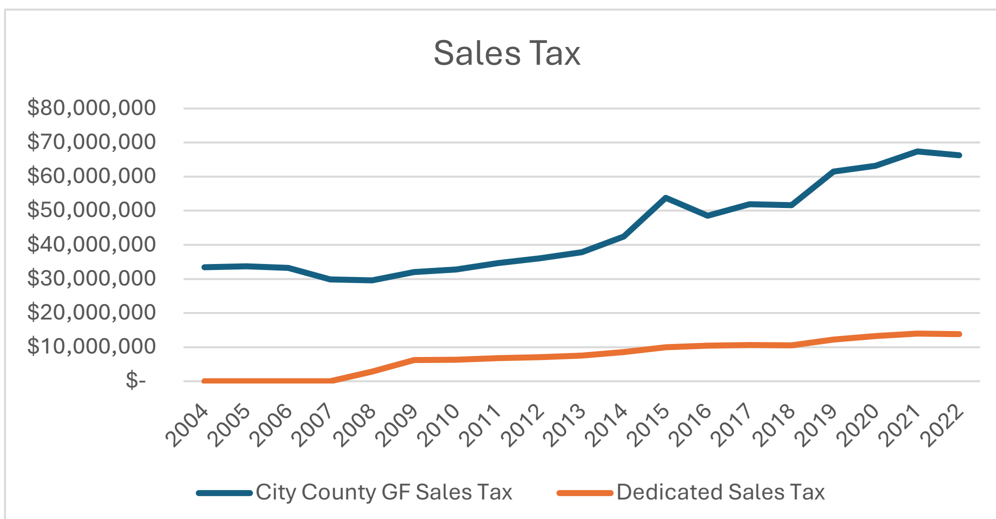
The increase in the County general fund revenue was the result of a county mill rate increase of 2 mills in 2014-2015 while the mills in the City general fund were reduced by 2 mills.

Summary Sales Tax

Growth in sales tax is based on new gross sales as the tax rates have remained constant.

- The City sales tax rate is 1.625% comprised of a 1% general sales tax for the General Fund, a 0.25% EMS sales tax for the EMS fund, and a 0.325% dedicated sales tax (split between fire, police, and public works).

- The County sales tax rate is 1%. Each of the cities within the county and the county receives a portion of the county sales tax. The apportionment is governed by KSA 12-192, and the state publishes the split each February and August.



  Currently, of the total 1% Kansas City receives 68.6551%, Wyandotte County receives 24.6907%, Bonner Springs receives 3.8532%, Edwardsville receives 2.7693%, and Lake Quivira receives 0.0316%. The State sales tax rate is 6.5%

- Residential customers do not pay state sales tax on electric charges; however, all customers pay the city and the county tax (2.625%) on electric charges (not water). For commercial and industrial customers, the total state, city, and county sales taxes (9.125%) are charged on electric and water charges.

Table 9. Total Sales Tax Revenues (not including special districts)

Fiscal Year	City and County Sales and Use Tax	Dedicated Sales Tax	Total
2006	$ 33,443,126	$ -	33,443,126
2007	$ 33,691,205	$ -	33,691,205
2008	$ 33,256,317	$ -	33,256,317
2009	$ 29,861,968	$ -	29,861,968
2010	$ 29,590,524	$ 2,820,935	32,411,459
2011	$ 32,033,764	$ 6,181,211	38,214,975
2012	$ 32,763,449	$ 6,328,015	39,091,464
2013	$ 34,639,630	$ 6,760,480	41,400,110
2014	$ 36,024,497	$ 7,093,021	43,117,518
2015	$ 37,877,474	$ 7,541,364	45,418,838
2016	$ 42,420,844	$ 8,543,043	50,963,887
2017	$ 53,759,356	$ 9,963,932	63,723,288
2018	$ 48,507,240	$ 10,390,797	58,898,037
2019	$ 51,920,536	$ 10,604,122	62,524,658
2020	$ 51,619,150	$ 10,508,294	62,127,444
2021	$ 61,479,806	$ 12,210,331	73,690,137
2022	$ 63,154,674	$ 13,294,667	76,449,341
2023	$ 67,400,882	$ 13,975,125	81,376,007
2024	$ 66,249,192	$ 13,787,000	80,036,192

Since 2006, the combined county and city sales and uses taxes have grown from $33.4 million annually to $66.2 million, which is a 162% increase.

<u>Summary of BPU Payment in Lieu of Taxes</u>

A PILOT is charged on the total net revenue generated by BPU and remitted to the City General Fund. The revenue has increased due to growth in the number of accounts as well as rate increases for water and electricity. Since 2014, the PILOT rate has remained constant at 11.9% while revenues continued to grow reflecting growth in new accounts and energy / water consumption as well as rate increases only.

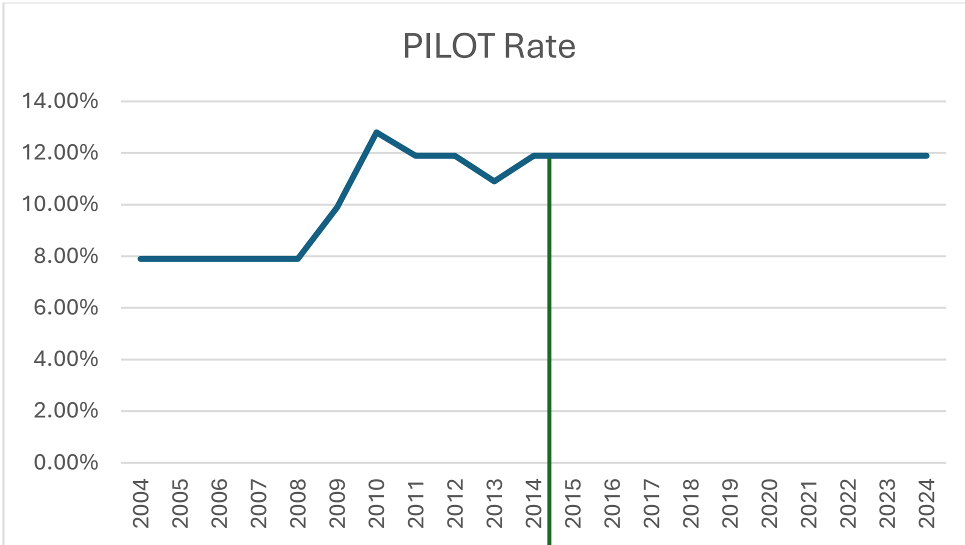
As a note, for 2025, the PILOT for residential will be 10.9% and for non-residential will be 11.9%. This is expected to reduce revenues by approximately $1.1 million which was accounted for in the 2025 Adopted Budget.

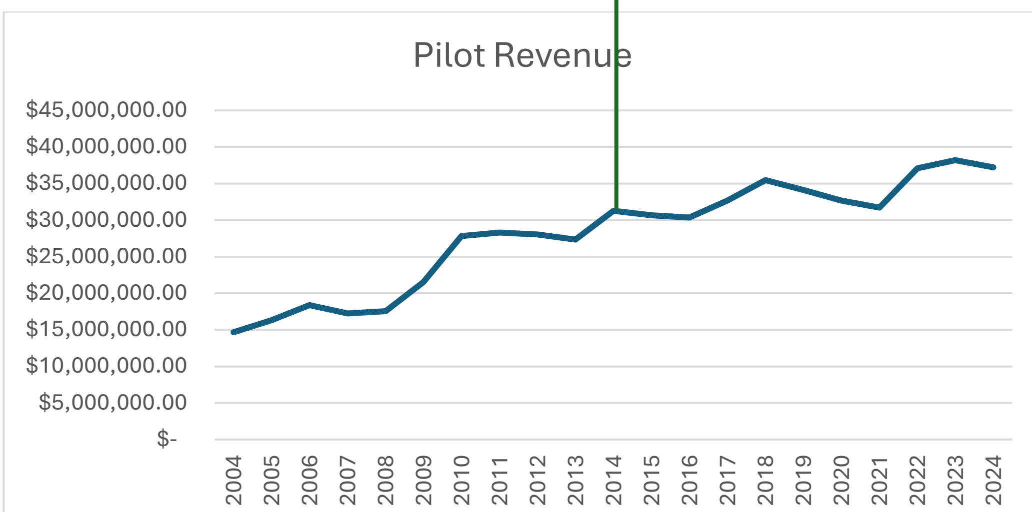
Table 10. Board of Public Utilities PILOT

City General Fund				
Census Year	BPU Pilot Rate %	BPU Pilot	Net Change from Prior Year	Percent Change from Prior Year
2004	7.90%	$ 14,673,298.00		
2005	7.90%	$ 16,325,334.00	$ 1,652,036.00	-11.15%
2006	7.90%	$ 18,374,439.00	$ 2,049,105.00	6.64%
2007	7.90%	$ 17,230,192.00	$ (1,144,247.00)	-1.89%
2008	7.90%	$ 17,562,272.00	$ 332,080.00	-18.47%
2009	9.90%	$ 21,540,269.00	$ 3,977,997.00	-22.60%
2010	12.80%	$ 27,831,160.00	$ 6,290,891.00	-1.67%
2011	11.90%	$ 28,303,139.00	$ 471,979.00	0.89%
2012	11.90%	$ 28,052,962.00	$ (250,177.00)	2.63%
2013	10.90%	$ 27,333,943.00	$ (719,019.00)	-12.65%
2014	11.90%	$ 31,291,745.00	$ 3,957,802.00	2.06%
2015	11.90%	$ 30,658,851.00	$ (632,894.00)	1.06%
2016	11.90%	$ 30,336,724.00	$ (322,127.00)	-7.15%
2017	11.90%	$ 32,673,000.00	$ 2,336,276.00	-7.94%
2018	11.90%	$ 35,490,000.00	$ 2,817,000.00	4.02%
2019	11.90%	$ 34,117,000.00	$ (1,373,000.00)	4.37%
2020	11.90%	$ 32,687,000.00	$ (1,430,000.00)	3.06%
2021	11.90%	$ 31,715,000.00	$ (972,000.00)	-14.45%
2022	11.90%	$ 37,074,000.00	$ 5,359,000.00	-2.94%
2023	11.90%	$ 38,198,000.00	$ 1,124,000.00	2.68%
2024	11.90%	$ 37,200,000.00	$ (998,000.00)	
2025	10.9%	Residential		
	11.9%	Non-Residential		

While the majority of the PILOT revenue is paid by residents and businesses in the City of Kansas City, Kansas, some of the revenue is paid by Edwardsville, Bonner, Shawnee, and Johnson County Water.

TOTALS FOR 2024		
Total Revenue	**PILOT Payment**	**Jurisdiction**
$ 1,512,676.60	$180,008.52	**EDWARDSVILLE**
$ 115,744.51	$13,773.60	**BONNER**
$ 599,857.60	$71,383.05	**SHAWNEE**
$ 639,295.29	$76,076.14	**JOCO WATER**
$ 2,867,574.00	$341,241.31	**TOTAL**





From 2014 through 2024, the PILOT has remained at 11.9% while revenues continued to growth reflecting growth in new accounts and energy / water consumption as well as rate increases only. As denoted by the green line, the first chart shows the flat amount of 11.9% beginning in 2014 through 2024, which the PILOT revenue to the Unified Government continued to increase. This indicates that the steady increases in customer bills have been directly related to rate increases imposed by BPU not the PILOT payment.

The total number of accounts has grown modestly as reported in the 2023 BPU Annual Comprehensive Financial Report in the last 10 years.

For electricity, residential accounts have grown by 6% and commercial accounts by 5%; whereas industrial and other accounts have both decreased 12% and 16% respectively. The amount of annual energy use for residential, commercial, and industrial accounts has decreased slightly. However, the amount paid by customer account by type has increased 23% for residential, 22% for commercial, and 35% for industrial.

For water, total accounts have grown approximately 7% while the annual sales per account have increased 5%.

Electricity				
	Residential	**Commercial**	**Industrial**	**Other**
2014 # of Accounts	57,104	6,897	90	199
2023 # of Accounts	60,864	7,241	79	166
Ten Year Change %	0.0658	0.0499	-0.1222	-0.1658
2014 Average Annual Energy Use	9,990	141,044	6,156,557	1,999,849
2023 Average Annual Energy Use	9,929	139,270	6,131,845	3,251,629
Ten Year Change %	-0.006	-0.013	-0.004	0.626
2014 Average Annual Sales Per Account	$ 1,158.86	$13,526.04	$ 475,874.13	$ 172,119.45
2023 Average Annual Sales Per Account	$ 1,428.31	$16,471.31	$ 642,353.01	$ 145,249.96
Ten Year Change %	0.233	0.218	0.350	-0.156
Water				
	Accounts			
2014 # of Accounts	50,384			
2023 # of Accounts	53,921			
Ten Year Change %	0.0702			
2014 Average Annual Sales Per Account	$ 867.63			
2023 Average Annual Sales Per Account	$ 914.44			
Ten Year Change %	0.054			

More detailed information is included in *Attachment 1*.

In reviewing the BPU bonded indebtedness over the past ten years, it has decreased from $928,242,003 in 2014 to $829,403,887 in 2023. This indicates that the majority of the cost increases by BPU are related to operating costs, not debt and interest, which has decreased by approximately 11%.

Summary All Funds for the Unified Government, Expenditures

During the last four years, the total budget expenses have grown $54 million. Of this amount, $8.6 million was in the City General Fund and $7.8 million was in the County General Fund. Bond and Interest annual expenses increased $8.7 million for the City and $837,307 for the City.

Other significant changes included the sewer system fund which grew by $6.3 million, the stormwater fund which grew by $2.6 million, and the tourism tax fund by $2.2 million. The Solid Waste fund was created in 2023 however, this was simply moved from one fund to be a stand-alone enterprise fund.

Table 11. All Funds Expenditures, 2022 compared to 2025 by Fund

Fund	2022	2023	2024	2025	4 Year Difference
City GF	$ 172,437,709	$ 170,229,417	$ 180,678,147	$ 181,002,850	$ 8,565,141
Bond & Interest Fund City	$ 39,774,858	$ 43,496,756	$ 45,956,364	$ 48,508,870	$ 8,734,012
Dedicated Sales Tax	$ 15,997,569	$ 13,338,536	$ 17,008,070	$ 16,517,788	$ 520,219
EMS	$ 14,376,387	$ 12,362,440	$ 15,072,475	$ 15,981,564	$ 1,605,177
Environmental Trust	$ 1,244,520	$ 550,000	$ 250,000	$ 250,000	$ (994,520)
Public Levee	$ 393,640	$ 389,480	$ 388,840	$ 392,600	$ (1,040)
Sewer System	$ 48,216,276	$ 51,336,920	$ 53,099,828	$ 54,544,241	$ 6,327,965
Solid Waste	$ -	$ 10,260,464	$ 10,718,080	$ 11,192,354	n/a
Special Alcohol	$ 945,638	$ 946,998	$ 1,062,339	$ 1,053,858	$ 108,220
Special Assets	$ 850,000	$ 850,000	$ 550,000	$ 550,000	$ (300,000)
Parks and Recreation	$ 821,812	$ 583,221	$ 725,000	$ 775,000	$ (46,812)
Stadium	$ 859,600	$ 858,600	$ 858,600	$ 858,600	$ (1,000)
Stormwater	$ 6,100,256	$ 5,368,786	$ 9,238,938	$ 9,722,522	$ 3,622,266
Street & Highway	$ 9,605,994	$ 8,890,285	$ 9,034,849	$ 9,195,474	$ (410,520)
Sunflower Hills Golf Course	$ 931,564	$ 1,336,246	$ 1,549,285	$ 1,739,727	$ 808,163
Tourism	$ 5,081,200	$ 4,584,020	$ 7,502,277	$ 7,240,638	$ 2,159,438
County 911 Tax	$ 959,400	$ 1,054,664	$ 1,009,400	$ 1,041,100	$ 81,700
	$ 318,596,423	$ 326,436,833	$ 354,702,492	$ 360,567,186	
General Fund County	$ 77,094,069	$ 80,263,438	$ 84,008,832	$ 84,897,637	$ 7,803,568
Bond and Interest County	$ 6,107,241	$ 6,112,175	$ 6,099,624	$ 6,944,548	$ 837,307
Aging	$ 2,231,492	$ 2,152,283	$ 2,103,510	$ 2,944,281	$ 712,789
Consolidated Parks	$ 8,372,709	$ 8,716,222	$ 9,518,290	$ 9,064,563	$ 691,854
CIFI	$ -	$ -	$ 1,980,000	$ -	$ -
Development Disabilities	$ 598,108	$ 594,387	$ 878,261	$ 1,199,391	$ 601,283
Elections	$ 1,640,720	$ 1,777,878	$ 1,734,723	$ 2,267,915	$ 627,195
Health	$ 3,767,386	$ 4,847,376	$ 4,351,844	$ 4,144,082	$ 376,696
Mental health	$ 718,491	$ 844,148	$ 844,148	$ 844,148	$ 125,657
County Clerk Technology	$ 83,000	$ 83,000	$ 120,000	$ 76,000	$ (7,000)
Treasurer Technology	$ 85,000	$ 95,500	$ 85,000	$ 85,000	$ -
Court Trustee	$ 677,553	$ 700,285	$ 666,746	$ 690,763	$ 13,210
Jail Commissary	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ -
Register of Deeds Technology	$ 160,170	$ 160,170	$ 160,170	$ 160,170	$ -
	$ 101,635,939	$ 106,446,862	$ 112,651,148	$ 113,418,498	
	$ 420,232,362	$ 432,883,695	$ 467,353,640	$ 473,985,684	$ 53,753,322

Table 12. Expenditure by Department

Table 12 outlines the total budget (all funds) by department 2013 compared to 2024; and 2025 as a result of Revenue Neutral Rate (freezing property tax revenues) for the budget.

	Ten Year Change		10 Year	10 Year	Budget	2024 - 2025
Department	2013	2024	Difference	% Change	2025	% Change
Appraiser	$ 2,312,606	$ 3,222,095	$ 909,489	39%	$ 3,177,440	-1%
Aging	$ 346,842	$ 873,593	$ 526,751	152%	$ 673,153	-23%
Budget	$ 444,939	$ 1,244,914	$ 799,975	180%	$ 1,171,517	-6%
Commissioners	$ 355,570	$ 714,346	$ 358,776	101%	$ 609,990	-15%
Community Development	$ 180,000	$ 263,000	$ 83,000	46%	$ 124,651	-53%
County Administration	$ 1,387,807	$ 2,185,321	$ 797,514	57%	$ 1,589,954	-27%
Community Corrections	$ 812,035	$ 2,052,762	$ 1,240,727	153%	$ 1,917,856	-7%
District Attorney	$ 3,945,784	$ 7,353,946	$ 3,408,162	86%	$ 7,784,248	6%
District Courts	$ 2,312,013	$ 2,879,077	$ 567,064	25%	$ 2,813,151	-2%
Economic Development	$ 320,294	$ 1,093,948	$ 773,654	242%	$ 1,774,774	62%
Elections	$ 1,380,871	$ 2,533,587	$ 1,152,716	83%	$ 1,738,945	-31%
Emergency Management	$ 825,035	$ 2,533,587	$ 1,708,552	207%	$ 1,949,610	-23%
Finance	$ 4,712,763	$ 7,685,462	$ 2,972,699	63%	$ 7,770,922	1%
Fire	$ 50,594,667	$ 83,169,314	$ 32,574,647	64%	$ 83,922,451	1%
Health	$ 3,732,258	$ 5,453,533	$ 1,721,275	46%	$ 5,108,160	-6%
Human Resources	$ 967,081	$ 2,144,920	$ 1,177,839	122%	$ 2,173,945	1%
Human Services	$ 488,671	$ 970,954	$ 482,283	99%	$ 811,694	-16%
Knowledge / IT	$ 4,790,442	$ 9,659,044	$ 4,868,602	102%	$ 9,454,267	-2%
Legislative Auditor	$ 601,751	$ 820,752	$ 219,001	36%	$ 860,966	5%
Office of Mayor/CEO	$ 382,048	$ 633,631	$ 251,583	66%	$ 594,815	-6%
Parks and Recreation	$ 6,896,378	$ 15,922,762	$ 9,026,384	131%	$ 13,310,212	-16%
Police	$ 49,130,098	$ 73,972,248	$ 24,842,150	51%	$ 73,391,636	-1%
Public Works w/o Sewer	$ 32,476,930	$ 56,801,024	$ 24,324,094	75%	$ 56,244,749	-1%
Sheriff	$ 23,924,691	$ 42,972,860	$ 19,048,169	80%	$ 44,248,790	3%
Sewer / WPC	$ 28,791,747	$ 50,646,004	$ 21,854,257	76%	$ 52,017,335	3%
Solid Waste					$ 11,192,354	
Register of Deeds	$ 599,341	$ 837,936	$ 238,595	40%	$ 869,435	4%
Transit	$ 5,186,284	$ 7,981,541	$ 2,795,257	54%	$ 8,044,565	1%
Clerk	$ 1,048,770	$ 1,572,661	$ 523,891	50%	$ 1,484,943	-6%
Legal	$ 3,309,936	$ 2,486,312	$ (823,624)	-25%	$ 2,548,825	3%
Urban Planning & Design	$ 789,248	$ 1,823,585	$ 1,034,337	131%	$ 1,805,842	-1%
PR / Communications	$ 252,269	$ 715,308	$ 463,039	184%	$ 1,067,617	49%

See Attachment 2, Expenditures by Department by Year by Fund

In the last ten years (2013 to 2024), total departmental expenditures have grown by 68%.

The above table does not include debt principal and interest funds, grant funding or nondepartmental / common charges. Solid Waste enterprise fund was separated from Public Works and established as an enterprise fund in 2023.

Table 13. Personnel by Department

The County General Fund had the most significant increase in staffing between 2004 and 2024.

For public safety positions over the last ten years, the Sheriff's Office had the most growth in department personnel in terms of a percentage (89 positions, 42% increase); and the Fire Department added the most positions in total (115 positions, 31% increase).

Total Positions By Fund			
	2004	**2024**	**% Change**
City GF	1225.35	1115.00	**-9%**
County GF	436.10	656.00	**50%**
Other	590.05	668.63	**13%**
Total FTE	**2251.50**	**2439.63**	

Public Safety Positions			
	2004	**2024**	**% Change**
Fire	369.00	484.00	**31%**
Police	485.90	509.75	**5%**
Sheriff	215.00	304.25	**42%**
Other	1550.60	1625.63	**5%**
Total FTE	**2251.50**	**2439.63**	

Please note that the above public safety positions include both sworn and non-sworn positions.

See Attachment3, Twenty Year Summary of Personnel by Department by Fund
(based on amended budgets by department)

Debt

TOTAL OUTSTANDING DEBT

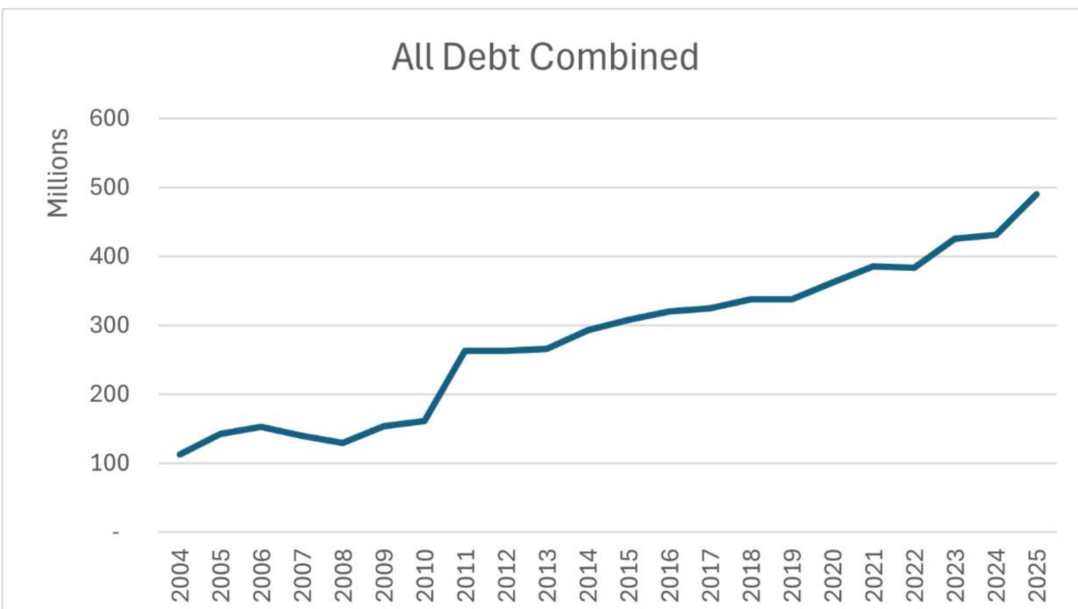
As of 2025, City General Obligation Outstanding Debt (P&I) totaled $489,869,900.

- City General Obligation outstanding debt principal and interest totaled $278,781,444.
- City General Obligation Bonds debt principal and interest for sanitary sewer projects (and storm water projects totaled $210,843,556 (using enterprise funds storm sewer and sanitary sewer rates as a repayment source). For the expenses paid with the sewer and storm sewer rates, in addition to the general obligation debt there is an outstanding balance of the State Revolving Loan Fund of $13,814,434 included in the above totals.
- City General Obligation Bonds for the PBC debt principal and interest totaled $244,900.

As of 2025, the County General Obligation total outstanding debt totaled $51,370,100.

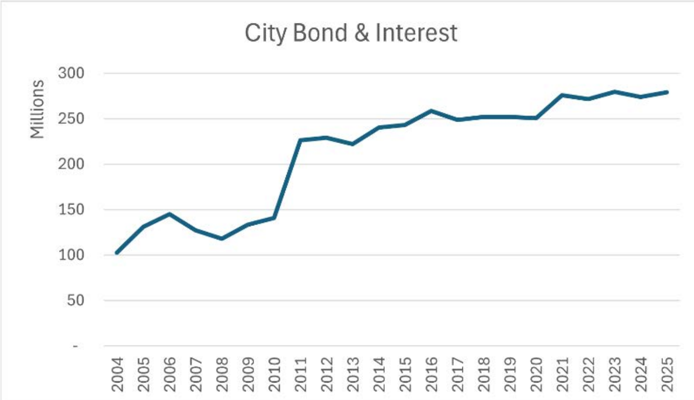
- County General Obligation Bonds for debt principal and interest totaled $12,095,000.
- County General Obligation Bonds for debt principal and interest for PBC projects totaled $39,275,100.

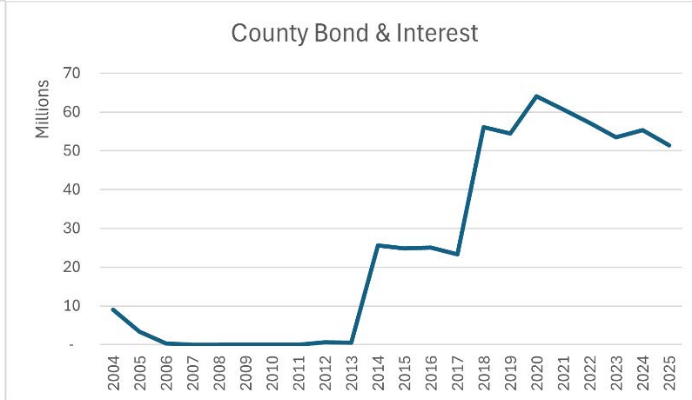
TOTAL OUTSTANDING DEBT

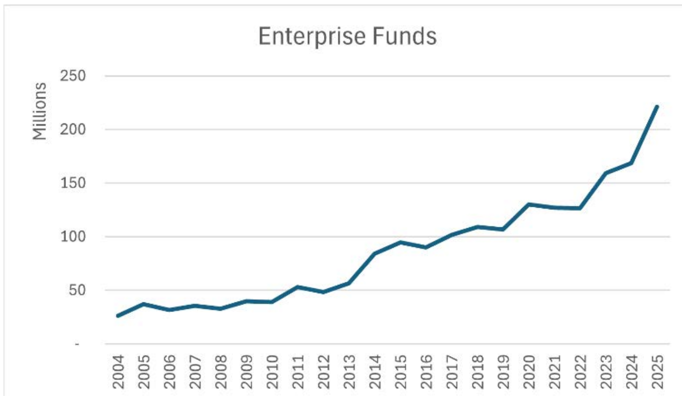


TOTAL OUTSTANDING DEBT BY FUND

	City Bond & Interest Fund				County Bond & Interest Fund			
	Tax Levy	Sewer/Storm	PBC	Total	Tax Levy	PBC	Total	
2024	273,487,510	157,467,490	362,700	431,317,700	13,305,000	42,057,300	55,362,300	486,680,000
2025	278,781,444	210,843,556	244,900	489,869,900	12,095,000	39,275,100	51,370,100	541,240,000







ANNUAL DEBT PAYMENTS

Table 14. Annual Principal and Interest Payments

Annual Principal and Interest Payments

	City Bond P/I Payments *	County Bond P/I Payments
2015	$ 28,262,103	$ 2,297,965
2016	$ 30,868,409	$ 3,057,479
2017	$ 30,249,938	$ 3,385,867
2018	$ 31,842,822	$ 3,453,857
2019	$ 33,971,320	$ 4,752,635
2020	$ 34,330,502	$ 6,225,969
2021	$ 36,679,720	$ 5,283,352
2022	$ 38,230,221	$ 7,313,032
2023	$ 43,524,883	$ 6,174,594
2024	$ 48,919,808	$ 6,741,335
2025	$ 49,750,329	$ 6,946,013

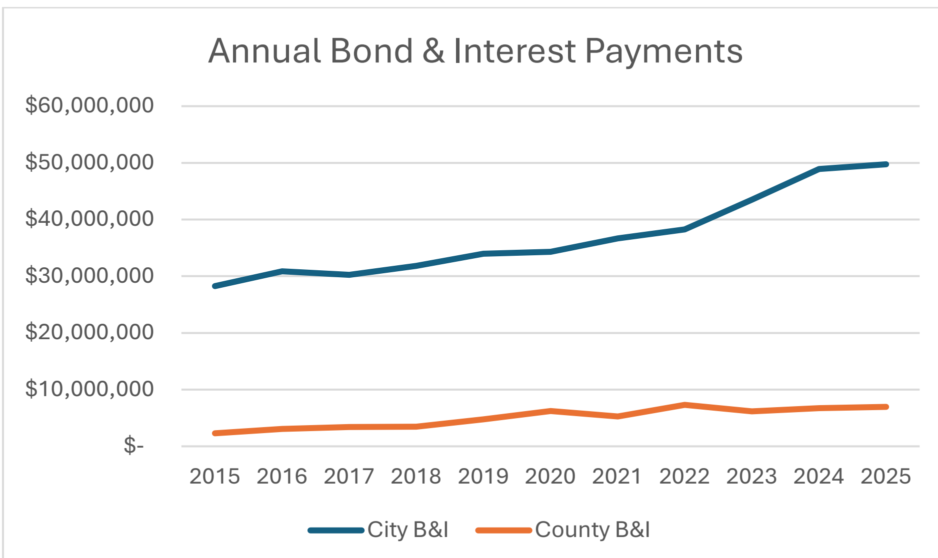
City Bond Principal and Interest Fund. As total debt issued has grown, over the last ten years the annual bond and interest payments paid from the City General Fund have nearly doubled, which includes both bonds paid by property taxes and with storm sewer and sanitary sewer revenues).

As of the 2025 adopted budget, the total City debt payments are anticipated to be $49,750,329, of which $34,260,378 is paid from property taxes and the balance is paid by sewer and storm sewer rates. This is 44% of the total City General Fund & Bond and Interest Fund Property Tax revenue.

County Bond Principal and Interest Fund. Over the past ten years, bond and interest payments paid by the County General Fund have increased three-fold.

As of the 2025 adopted budget, the total County debt payments are anticipated to be $6,946,013 which paid from property taxes and the balance is paid for from other sources. This is approximately 6% of the annual projected County General Fund & Bond and Interest Fund Property Tax revenue.

Twenty Year Summary of Annual Principal and Interest Payments



Because the total amount issued in the county bond and interest fund is substantially less, the above chart distorts the trend of increasing annual expenses. The following chart is the county bond and interest only.

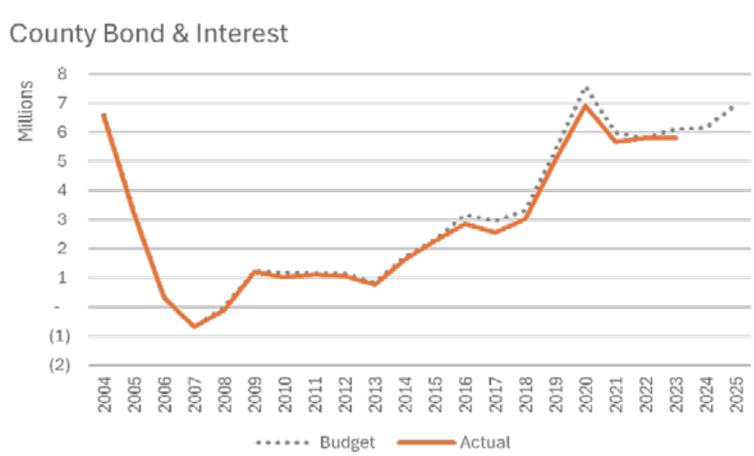


Table 15. Bond Ratings Over Time

The 2025 rates were reaffirmed by both rating agencies in February 2025.

Based on the latest bond rating reports issued by S&P and Moody's in February 2025, to receive an upgrade in the bond rating would require the Unified Government significantly reduce its debt as they consider our position as over leveraged.

	Moody's		Standard & Poor (S&P)	
	Bonds	Notes	Bonds	Notes
2004	A2 stable	MIG-1	AA stable	SP-1+
2005	A2 stable	MIG-1	AA stable	Na
2006	A2 stable	MIG-1	AA stable	Na
2007	A2 stable	MIG-1	AA stable	Na
2008	A2 stable	MIG-1	AA stable	SP-1+
2009	A2 stable	na	AA stable	SP-1+
2010	Aa3 stable	na	AA stable	SP-1+
2011	Aa3 negative outlook	na	AA stable	SP-1+
2012	Aa3 negative outlook	na	AA stable	SP-1+
2013	Aa3 negative outlook	na	AA stable	SP-1+
2014	Aa3 negative outlook	na	AA	SP-1+
2015	A1 stable	na	AA stable	SP-1+
2016	A1 stable	na	AA stable	SP-1+
2017	A1 stable	MIG-1	AA stable	SP-1+
2018	A1 stable	MIG-1	AA stable	SP-1+
2019	A1 stable	MIG-1	AA stable	SP-1+
2020	A1 stable	MIG-1	AA stable	SP-1+
2021	A1 stable	MIG-1	AA stable	SP-1+
2022	A1 stable	MIG-1	AA stable	SP-1+
2023	A1 stable	MIG-1	AA stable	SP-1+
2024	A1 stable	MIG-1	AA stable	SP-1+
2025	A1 stable	MIG-1	AA stable	SP-1+

Johnson County, Kansas, August 2023 – AAA (all three bond rating agencies)

Overland Park, Kansas, 2024 – Fitch AAA Stable

Olathe, Kansas, March 2025 – S&P Aa1 Stable; Fitch September 2024 AA+ Stable

Lenexa, Kansas, September 2024 -S&P, AAA Stable

Lawrence, Kansas, March 2025– Moody's – Aa1

State of Kansas – AA- (S&P), Aa2 (Moody's)

Rating Agencies

Moody's	S&P	Fitch	
Aaa	AAA	AAA	Investment Grade
Aa1	AA+	AA+	Investment Grade
Aa2	AA	AA	Investment Grade
Aa3	AA-	AA-	Investment Grade
A1	A+	A+	Investment Grade
A2	A	A	Investment Grade
A3	A-	A-	Investment Grade
Baa1	BBB+	BBB+	Investment Grade
Baa2	BBB	BBB	Investment Grade
Baa3	BBB-	BBB-	Investment Grade
Ba1	BB+	BB+	Junk Bonds
Ba2	BB	BB	Junk Bonds
Ba3	BB-	BB-	Junk Bonds
B1	B+	B+	Junk Bonds
B2	B	B	Junk Bonds
B3	B-	B-	Junk Bonds
Caa1	CCC+	CCC	Junk Bonds
Caa2	CCC		Junk Bonds
Caa3	CCC-		Junk Bonds
Ca			Junk Bonds
C	D	Any D	Default

Each firm independently rates the UG based on its financial outlook and based on differing criteria:

Moody's rates the UG debt at A1 stable (which is four notches below the top rating)

Standard & Poor's rates the UG debt at AA stable (which is two notches below the top rating)

Included in the above totals are several legal judgments or settlements as follows:

	Judgment	Amount
2010	Settlement	432,484
	Settlement	77,408
	Settlement	507,787
2012	Settlement	258,333
	Settlement	516,667
2013	Settlement	329,518
2014	Settlement	257,500
	Settlement	210,000
	Settlement	1,520,000
	Settlement	387,661
	Settlement	766,353
2015	Settlement	211,214
2023	Settlement	12,751,511

State statute sets forth the legal debt limit maximum for local governments including the Unified Government. It should be noted that it is calculated primarily based on a ratio to the assessed value growth, so as the assessed value increased, the debt limit maximum increased as well. Based on state law, the sewer and storm sewer bonds do not get included in this calculation, although they are issued as general obligation bonds as noted in the column total "net debt applicable to the limit."

Table 16. Debt as Compared to Debt State Maximum

	Equalized assessed valuation of taxable tangible property	Estimated tangible valuation of motor vehicles	Estimated tangible valuation for calculating bonded indebtedness limit	Debt limit (30% of total valuation)	Total bonded indebtedness	Less exempt issues	Total net debt applicable to limit	Legal debt margin	
2004	$1,026,233,344	66,768,205	1,093,001,549	327,900,465	190,738,147	(87,366,316)	103,371,831	$224,528,634	**31.53%**
2005	$1,094,321,285	121,913,517	1,216,234,802	364,870,441	219,100,218	(100,267,289)	118,832,929	$246,037,512	**32.57%**
2006	$1,170,144,823	124,397,845	1,294,542,668	388,362,800	221,435,000	(112,181,830)	109,253,170	$279,109,630	**28.13%**
2007	$1,194,327,556	125,722,568	1,320,050,124	396,015,037	243,785,000	(117,117,367)	126,667,633	$269,347,404	**31.99%**
2008	$1,270,053,704	124,966,114	1,395,019,818	418,505,945	273,547,299	(87,092,962)	186,454,337	$232,051,608	**44.55%**
2009	$1,143,897,672	120,485,596	1,264,383,268	379,314,980	275,107,299	(81,102,801)	194,004,498	$185,310,482	**51.15%**
2010	$1,098,921,073	117,043,311	1,215,964,384	364,789,315	313,695,000	(120,678,806)	193,016,194	$171,773,121	**52.91%**
2011	$1,077,678,389	113,607,923	1,191,286,312	357,385,894	314,865,000	(140,062,853)	174,802,147	$182,583,747	**48.91%**
2012	$1,093,343,355	113,607,923	1,206,951,278	362,085,383	320,893,000	(96,615,096)	224,277,904	$137,807,479	**61.94%**
2013	$1,095,669,466	113,853,207	1,209,522,673	362,856,802	364,150,000	(101,413,770)	262,736,230	$100,120,572	**72.41%**
2014	$1,098,740,174	116,127,017	1,214,867,191	364,460,157	368,920,000	(117,961,356)	250,958,644	$113,501,513	**68.86%**
2015	$1,139,433,176	126,395,984	1,265,829,160	379,748,748	369,585,001	(128,992,366)	240,592,635	$139,156,113	**63.36%**
2016	$1,181,532,063	135,062,201	1,316,594,264	394,978,279	374,610,000	(104,969,576)	269,640,424	$125,337,855	**68.27%**
2017	$1,208,714,119	140,022,759	1,348,736,878	404,621,063	428,455,000	(188,067,178)	240,387,822	$164,233,241	**59.41%**
2018	$1,299,515,512	145,991,729	1,445,507,241	433,652,172	446,925,000	(195,641,010)	251,463,990	$182,188,182	**57.99%**
2019	$1,368,524,850	150,389,060	1,518,913,910	455,674,173	429,025,000	(151,413,891)	277,611,109	$178,063,064	**60.92%**
2020	$1,445,590,491	137,555,887	1,583,146,378	474,943,913	416,905,000	(125,970,130)	290,934,870	$184,009,043	**61.26%**
2021	$1,501,809,294	156,161,073	1,657,970,367	497,391,110	425,690,000	(156,804,507)	268,885,493	$228,505,617	**54.06%**
2022	$1,709,577,444	153,473,066	1,863,050,510	558,915,153	455,825,000	(189,803,071)	266,021,929	$292,893,224	**47.60%**
2023	$1,966,666,777	154,407,547	2,121,074,324	636,322,297	465,985,000	(191,832,401)	274,152,599	$362,169,698	**43.08%**
2024	$2,193,146,842	162,027,646	2,355,174,488	706,552,346	468,230,000	(213,098,482)	255,131,518	$451,420,828	**36.11%**

As of 2024, approximately 36% of the debt is subject to the legal debt margin. Based on this calculation, the Unified Government could legally issue up to $706,552,346 in total debt subject to the calculation. When compared to the annual principal and interest payments, issuing 64% more in debt would be financially catastrophic for the UG and require all of the annual city property tax revenue and require a tax levy increase. This chart is provided as information only to demonstrate legal compliance.

SIGNIFICANT EVENTS

Many things have influenced the above data. In an effort to provide some context for the above historical review, some of the factors that affected the finances of the Unified Government are as follows:

- 1994 Neighborhood Revitalization Act that eliminates provides new exemptions for property tax from new residential and some commercial development east of I-635
- 2004 Voter Approval of EMS Sales Tax
- 2006 Machinery & Equipment (M&E) Taxes Exempted from Property Tax by State of Kansas
- 2008 Housing Bubble– decline of property values
- 2008-2009 Significant number of foreclosures
- 2009 Began budgeting personnel using a vacancy rate instead of funding at 100% of budgeted positions
- 2009/2010 Great Recession decision to borrow from Healthcare Fund to support General Fund – meant that payment to Healthcare fund had to be made up in subsequent years resulting in higher cost to General Funds for healthcare
- 2010 Voter approval of Dedicated Sales Tax for Public Safety and Infrastructure with second 10-year renewal in August 2018 (for 2020-2030) – initially was going to just be for capital expenses, but with Great Recession personnel added to proposal
- 2010 Moved personnel into Special Street & Highway and Dedicated Sales Tax funds
- 2010 Early Retirement Payouts
- 2010 KCK Fire takes over EMS services – EMS sales tax has struggled in some years to pay the cost of services – leaving General Fund to subsidize overage
- 2010 – 2023 Litigation Payouts listed in the debt section
- 2014 Raised BPU Pilot to pay for general fund positions
- 2014 KPERs changes that resulted in substantial pension liabilities / penalties for the UG
- 2015 Hollywood Casino Appraisal Valuation appeals to Board of Tax Appeals – resulted in negotiated valuation that was substantially lower than initial expectations of project
- 2016 lowered city mill rate after STAR Bond Sales Tax paid off however, the City's debt remained the same and therefore the debt payments were a higher percentage of the city mill levy than before
- 2016 Schlitterbahn fatality and subsequent shutdown of waterpark
- 2019 City General Fund Debt (~$7M) for emergency repairs to Turkey Creek Bridge below railroad tracks
- City General Fund Debt to pay for emergency repairs to Inland Drive after road cave in from undermining
- 2020 COVID
- 2022 Second SAFER grant adds 18 additional personnel to Fire (FY2027 converts to GF expense)
- 2023 Significant Litigation Payout paid by issuing debt
- 2023 IAFF contract (retro) of 27% pay based on final contract
- 2021 – 2023 Rapid Inflation
- 2023 NFM appeal of appraisal significantly affecting forecasted projections
- 2023 Pay Parity Approved for Sheriff Deputies with Police Officers
- 2023 Approval of post budget cycle for DA record digitization project
- 2025 RNR budget adopted foregoing $15.7 million in unrealized revenue for the City General Fund ($8.29M) and County General Fund ($7.44M)

Attachment 1

BPU Utility Detail

ELECTRIC UTILITY SYSTEMS SALES

LAST TEN FISCAL YEARS

Residential

	Dollars/$'s	Kwh	Customers	Average kWh	Average Monthly kWh	Average Sales /$'s
2014	$ 66,175,299	570,452,010	57,104	9,990	832	$ 1,158.86
2015	$ 62,913,435	553,722,235	57,138	9,691	808	$ 1,101.08
2016	$ 65,823,214	578,784,449	57,952	9,987	832	$ 1,135.82
2017	$ 72,054,974	565,191,151	58,432	9,673	806	$ 1,233.14
2018	$ 81,811,709	615,850,423	58,556	10,517	876	$ 1,397.15
2019	$ 75,952,160	585,778,805	58,907	9,944	829	$ 1,289.36
2020	$ 75,024,142	582,140,237	59,493	9,785	815	$ 1,261.06
2021	$ 74,240,513	598,542,538	59,786	10,011	834	$ 1,241.77
2022	$ 85,641,891	602,404,017	60,117	10,021	835	$ 1,424.59
2023	$ 86,932,769	604,322,700	60,864	9,929	827	$ 1,428.31

Commercial

	Dollars/$'s	(Kwh	Customers	Average kWh	Average Monthly kWh	Average Sales /$'s
2014	$ 93,289,110	972,781,805	6,897	141,044	11,754	$ 13,526.04
2015	$ 90,640,767	971,810,982	6,946	139,909	11,659	$ 13,049.35
2016	$ 90,335,199	976,063,357	6,836	142,783	11,899	$ 13,214.63
2017	$ 102,217,692	963,303,327	6,826	141,123	11,760	$ 14,974.76
2018	$ 106,882,111	1,031,359,796	6,837	150,850	12,571	$ 15,632.90
2019	$ 101,781,643	964,951,084	6,799	141,925	11,827	$ 14,970.09
2020	$ 96,258,037	907,606,621	6,833	132,827	11,069	$ 14,087.23
2021	$ 93,894,764	958,610,707	6,901	138,909	11,576	$ 13,605.96
2022	$ 115,324,995	1,001,706,441	6,943	144,276	12,023	$ 16,610.25
2023	$ 119,268,737	1,008,455,871	7,241	139,270	11,606	$ 16,471.31

Industrial

	Dollars/$'s	(Kwh)	Customers	Average kWh	Average Monthly kWh	Average Sales /$'s
2014	$ 42,828,672	554,090,099	90	6,156,557	513,046	$ 475,874.13
2015	$ 45,014,967	622,671,779	88	7,075,816	589,651	$ 511,533.72
2016	$ 44,967,833	599,924,592	87	6,895,685	574,640	$ 516,871.64
2017	$ 48,680,080	558,582,767	83	6,729,913	560,826	$ 586,506.99
2018	$ 51,385,553	594,719,767	83	7,165,298	597,108	$ 619,103.05
2019	$ 49,601,656	569,703,684	84	6,782,187	565,182	$ 590,495.90
2020	$ 46,214,139	513,639,581	84	6,114,757	509,563	$ 550,168.32
2021	$ 39,501,911	467,110,055	83	5,627,832	468,986	$ 475,926.64
2022	$ 51,528,923	539,367,635	82	6,577,654	548,138	$ 628,401.50
2023	$ 50,745,888	484,415,775	79	6,131,845	510,987	$ 642,353.01

Other

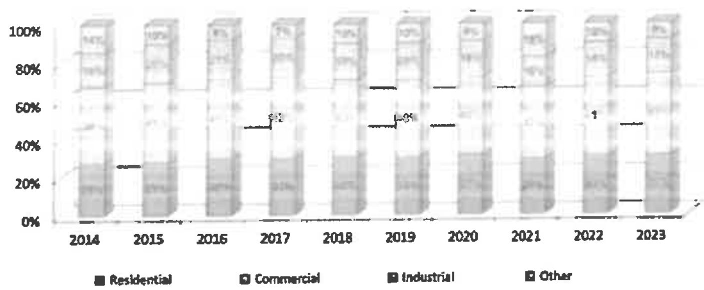
	Dollars/$'s	(Kwh)	Customers	Average kWh	Average Monthly kWh	Average Sales /$'s
2014	$ 34,251,771	397,969,989	199	1,999,849	166,654	$ 172,119.45
2015	$ 21,934,068	352,047,700	195	1,805,373	150,448	$ 112,482.40
2016	$ 17,322,688	355,559,247	197	1,804,869	150,406	$ 87,932.43
2017	$ 17,131,916	265,561,130	175	1,517,492	126,458	$ 97,896.66
2018	$ 26,472,362	432,377,270	178	2,429,086	202,424	$ 148,721.13
2019	$ 25,071,583	496,463,564	165	3,008,870	250,739	$ 151,948.99
2020	$ 21,282,792	416,611,395	177	2,353,737	196,145	$ 120,243.76
2021	$ 45,483,852	394,880,324	168	2,350,478	195,873	$ 270,737.21
2022	$ 28,792,457	349,715,268	165	2,422,517	201,876	$ 174,499.74
2023	$ 24,111,394	539,770,449	166	3,251,629	270,969	$ 145,249.36

*Other includes Schools, Wholesale Sales, Highway Lighting and Public Authorities

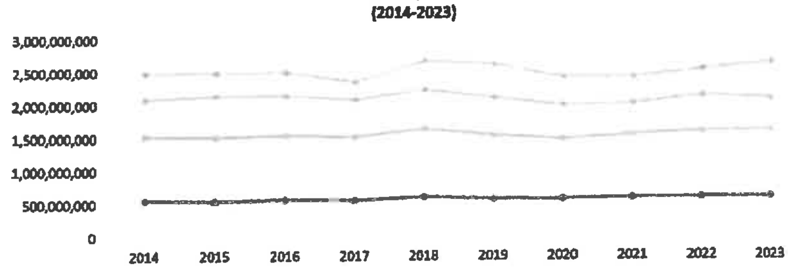
Total

	Dollars/$'s	(Kwh)	Customers	Average kWh	Average Monthly kWh	Average Sales /$'s
2014	$ 236,544,852	2,495,293,903	64,290	38,813	3,234	3,679
2015	$ 220,503,237	2,500,252,696	64,367	38,844	3,237	3,426
2016	$ 218,448,934	2,510,331,645	65,072	38,578	3,215	3,357
2017	$ 240,084,662	2,352,638,375	65,516	35,909	2,992	3,665
2018	$ 266,551,735	2,674,307,196	65,654	40,733	3,394	4,060
2019	$ 252,407,042	2,616,897,137	65,955	39,677	3,306	3,827
2020	$ 238,779,110	2,419,997,834	66,587	36,343	3,029	3,586
2021	$ 253,121,040	2,419,143,624	66,938	36,140	3,012	3,781
2022	$ 281,288,266	2,543,193,361	67,307	37,785	3,149	4,179
2023	$ 281,058,788	2,636,964,795	68,350	38,580	3,215	4,112

Percentage of Electric Utility Sales
(2014-2023)



KWH by Class
(2014-2023)

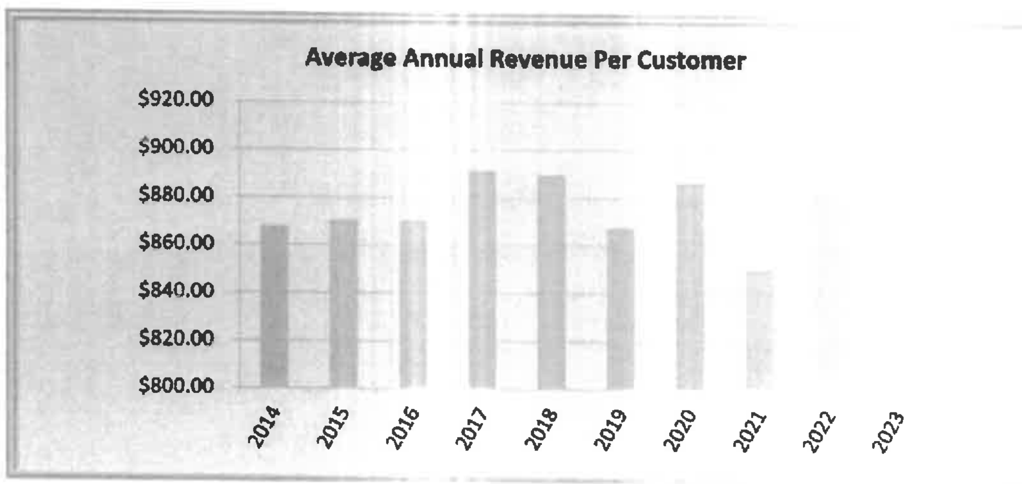


Water Sales

Last Ten Fiscal Years

Fiscal Year	Gallons Pumped	Gallons Sold	Operating Revenue	Average Number of Customers	Average Revenue Per Customer
2014	10,708,060,000	6,240,941,000	$ 43,714,822	50,384	$867.63
2015	10,335,230,000	6,377,958,000	$ 44,451,047	51,060	$870.56
2016	10,621,330,000	6,473,999,000	$ 44,588,234	51,232	$870.32
2017	10,446,880,000	6,405,780,000	$ 46,063,465	51,683	$891.27
2018	10,935,800,000	6,917,117,000	$ 46,190,960	51,923	$889.60
2019	11,157,640,000	6,738,982,000	$ 45,528,747	52,484	$867.48
2020	10,731,940,000	6,668,798,000	$ 47,016,561	53,034	$886.54
2021	10,655,090,000	5,975,827,000	$ 45,528,120	53,528	$850.55
2022	11,183,920,000	6,222,138,000	$ 47,304,722	53,695	$880.99
2023	10,833,710,000	6,238,928,000	$ 49,307,337	53,921	$914.44

NOTE: Gallons sold excludes internal BPU department use and water services provided to the Unified Government of Wyandotte County/Kansas City, Kansas.



Attachment 2

Budget by Department by Fund, 2013 – 2025

Budget by Department by Fund, last 10 years

Last 10 years budget by department by year by fund (to show year to year change)?

	2013 Budget	2014 Budget	2015 Budget	2016 Budget	2017 Amended	2018 Amended	2019 Amended	2020 Amended	2021 Amended	2022 Amended	2023 Amended	2024 Budget	2025 Budget
Budget, Strategy, & Research													
City - General Fund	364,683	381,743	392,192	367,979	423,985	376,580	385,855	431,513	378,275	586,927	749,747	778,906	727,144
County - General	0	0	0	0	0	0	0	0	193,192	284,965	360,123	374,212	349,393
Sewer System	80,256	86,469	89,878	94,719	103,204	114,016	117,497	120,668	70,047	75,532	88,079	91,796	94,980
Total	$444,939	$468,212	$482,070	$462,698	$527,189	$490,595	$503,352	$552,181	$641,514	$947,424	$1,197,949	$1,244,914	$1,171,517
Commissioners													
City - General Fund	$225,823	$230,823	$250,780	$353,919	$356,959	$446,109	$442,820	$451,890	$360,526	$373,591	$412,484	$474,547	$403,572
County - General	129,747	124,747	127,847	70,440	77,131	82,267	78,713	80,918	181,291	184,870	178,299	$239,799	206,418
Total	$355,570	$355,570	$378,627	$424,359	$434,090	$528,376	$521,533	$532,808	$541,818	$558,461	$590,783	$714,346	$609,990
Aging													
County - General	0	0	0	0	130,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	
County - Aging	346,842	352,195	358,958	391,308	423,379	435,055	475,927	432,488	665,928	699,465	792,363	823,593	673,153
Special Asset Fund	0	0	0	0	0	0	0	0	0	97,000	0	0	0
Total	$346,842	$352,195	$358,958	$391,308	$553,379	$485,055	$525,927	$482,488	$715,928	$846,465	$842,363	$873,593	$673,153
Community Development													
City - General Fund	$180,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$263,000	$263,000	$124,651
Total	$180,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$263,000	$263,000	$124,651
County Administration													
City - General Fund	1,387,807	1,372,999	1,235,680	1,147,885	1,177,322	1,150,562	1,194,593	1,354,233	1,100,064	1,245,500	1,368,952	1,537,811	1,167,474
County - General	0	0	3,390	62,075	62,842	56,723	58,796	60,967	393,337	432,156	518,458	647,510	422,480
Total	$1,387,807	$1,372,999	$1,239,070	$1,209,960	$1,240,164	$1,207,285	$1,253,389	$1,415,200	$1,493,401	$1,677,655	$1,887,410	$2,185,321	$1,589,954
Department of the Appraiser													
County - General	$2,312,606	$2,281,380	$2,205,433	$2,369,308	$2,349,586	$2,674,667	$2,947,083	$2,672,900	$2,860,259	$3,058,370	$3,120,827	$3,222,095	$3,177,440
Fleet Maint & Vehicle Replace	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$60,000
Total	$2,312,606	$2,281,380	$2,205,433	$2,369,308	$2,349,586	$2,674,667	$2,947,083	$2,672,900	$2,860,259	$3,058,370	$3,120,827	$3,222,095	$3,177,440
Community Corrections													
City - General Fund	0	0	0	5,700	0	0	0	0	0	0	0	0	0
County - General	543,527	570,872	717,213	693,336	774,835	871,375	875,999	900,879	954,652	1,018,367	1,115,110	1,111,823	1,019,606
Special Alcohol Program	268,508	257,785	289,849	324,416	416,766	420,170	446,207	617,213	691,974	772,799	881,232	912,339	898,250
Fleet Maint & Vehicle Replace	0	0	0	0	0	0	0	0	0	0	0	28,600	
Total	$812,035	$828,657	$1,007,062	$1,023,452	$1,191,601	$1,291,545	$1,322,206	$1,518,092	$1,646,626	$1,791,166	$1,996,342	$2,052,762	$1,917,856
District Attorney													
County - General	3,945,784	4,142,396	4,562,350	4,748,053	4,834,538	6,167,731	6,031,536	5,960,818	6,193,407	6,419,517	7,533,640	7,353,946	7,691,248
Total	$3,945,784	$4,142,396	$4,562,350	$4,748,053	$4,834,538	$6,167,731	$6,031,536	$5,960,818	$6,193,407	$6,419,517	$7,533,640	$7,353,946	$7,691,248
District Courts													
City - General Fund	0	0	0	0	0	0	0	0	0	12,311			
County - General	2,312,013	2,263,206	2,091,814	2,253,053	2,310,363	2,312,318	2,348,901	2,041,250	2,294,307	2,151,099	2,879,077	2,879,077	2,813,151
Total	$2,312,013	$2,263,206	$2,091,814	$2,253,053	$2,310,363	$2,312,318	$2,348,901	$2,041,250	$2,294,307	$2,163,410	$2,879,077	$2,879,077	$2,813,151
Economic Development													
City - General Fund	312,824	442,826	466,255	674,597	788,188	865,371	872,430	666,072	742,505	932,787	859,937	828,684	737,820
County - General	7,470	104,833	105,455	142,151	129,422	180,246	182,117	135,025	195,019	255,163	230,218	265,264	240,452
Tourism & Convention Prom	0	0	0	0	0	0	0	0	2,000,000	0	$853,000		
Total	$320,294	$547,659	$571,710	$816,748	$917,610	$1,045,617	$1,054,547	$801,097	$2,937,524	$1,187,950	$1,943,155	$1,093,948	$978,272

		2013 Budget	2014 Budget	2015 Budget	2016 Budget	2017 Amended	2018 Amended	2019 Amended	2020 Amended	2021 Amended	2022 Amended	2023 Amended	2024 Budget	2025 Budget
Elections														
	County - General	0	0	0	0	3,467	0	0	0	100,000	0			
	County - Elections	1,380,871	1,375,009	1,135,346	1,435,839	1,375,435	1,469,041	1,472,254	1,607,660	1,562,111	1,757,880	1,853,494	1,880,436	1,839,526
Total		$1,380,871	$1,375,009	$1,135,346	$1,435,839	$1,378,902	$1,469,041	$1,472,254	$1,607,660	$1,662,111	$1,757,880	$1,853,494	$1,880,436	$1,839,526
Emergency Management														
	City - General Fund	0	0	0	0	0	0	96,000	96,000	96,000	96,000	97,300		1,700
	Tourism												150,000	
	County - General	486,035	486,203	543,480	894,090	1,019,250	892,509	873,240	883,501	1,073,452	2,226,987	2,176,126	2,383,587	1,797,910
Total		$486,035	$486,203	$543,480	$894,090	$1,019,250	$892,509	$969,240	$979,501	$1,169,452	$2,322,987	$2,273,426	$2,533,587	$1,799,610
Finance														
	City - General Fund	2,259,659	2,225,192	2,222,692	2,339,940	2,498,699	2,519,996	2,230,494	2,279,081	2,069,508	1,907,013	2,654,287	2,407,294	2,628,372
	Parks and Recreation	0	813	813	0	0	0	0	0	0	0	3,064	3,064	3,064
	County - General	2,258,251	2,168,390	2,256,871	2,229,742	2,306,460	2,435,724	2,673,580	2,617,023	3,709,541	3,656,232	4,982,550	5,010,225	4,870,021
	County - Elections	0	213	213	0	0	0	0	0	0	0	3,613	3,613	3,613
	County - Aging	0	191	191	0	0	0	0	0	0	0	3,457	3,457	3,457
	Developmental Disability	0	30	30	0	0	0	0	0	0	0	1,379	1,379	1,379
	County - Health Department	0	1,220	1,220	0	0	0	0	0	0	0	10,248	10,248	10,248
	Treasurer's Technology Fund	0	0	15,000	25,000	15,000	39,158	45,000	45,000	101,000	95,500	85,000	85,000	46,350
	Special Street & Hiway-City	0	968	968	0	0	0	0	0	0	0			
	Special Parks and Recreation	0	37	37	0	0	0	0	0	0	0			
	Special Alcohol Program	0	46	46	0	0	0	0	0	0	0			
	Sewer System	194,853	203,748	209,580	214,161	227,927	242,727	249,065	254,926	205,757	147,596	155,983	160,506	163,764
	Stormwater Enterprise	0	25	25	0	0	0	0	0	0	0			
	Emergency Medical Services	0	765	765	0	0	0	0	0	0	0			
	Sunflower Hills Golf Fund	0	68	68	0	0	0	0	0	0	0	676	676	676
	Court Trustee Fund	0	123	123	0	0	0	0	0	0	0	1,328	1,328	1,328
Total		$4,712,763	$4,601,829	$4,708,642	$4,808,843	$5,048,086	$5,237,606	$5,198,140	$5,196,031	$6,085,807	$5,806,341	$7,901,585	$7,685,462	$7,732,272
Fire														
	City - General Fund	37,082,457	39,888,522	37,877,303	39,615,365	38,766,050	39,469,183	42,800,625	45,283,055	46,938,837	49,265,927	56,806,114	61,075,705	61,194,367
	County - General	1,372,566	1,473,085	1,213,269	1,304,027	999,455	1,095,369	1,232,248	1,249,089	1,511,396	1,540,441	1,632,489	1,531,690	1,614,304
	Dedicated Sales Tax	2,499,061	2,761,842	2,835,554	3,274,045	3,552,692	3,778,770	3,637,710	3,273,147	3,825,176	5,989,102	4,713,440	5,739,003	5,381,775
	Emergency Medical Services	9,640,583	8,809,078	9,332,955	10,240,855	11,380,014	11,497,901	11,903,583	11,106,692	11,752,943	14,063,836	13,293,549	14,822,916	15,732,005
Total		$50,594,667	$52,932,527	$51,259,081	$54,434,292	$54,698,211	$55,841,223	$59,574,166	$60,911,983	$64,028,352	$70,859,305	$76,445,592	$83,169,314	$83,922,451
Health														
	City - General Fund	0	0	0	0	0	0	0	0	4,988,186	68,182	0		
	County - General	64,600	61,200	61,200	65,000	65,000	65,000	65,000	65,000	65,000	65,000	974,747	977,328	979,327
	County - Health Department	3,340,865	3,182,186	3,160,846	3,268,016	3,167,204	3,499,789	3,546,402	3,583,795	3,845,423	4,303,177	4,414,115	4,476,205	4,373,660
Total		$3,405,465	$3,243,386	$3,222,046	$3,333,016	$3,232,204	$3,564,789	$3,611,402	$3,648,795	$8,898,608	$4,436,359	$5,388,862	$5,453,533	$5,352,987

	2013 Budget	2014 Budget	2015 Budget	2016 Budget	2017 Amended	2018 Amended	2019 Amended	2020 Amended	2021 Amended	2022 Amended	2023 Amended	2024 Budget	2025 Budget
Human Resources													
City - General Fund	907,456	1,007,243	978,351	1,159,701	1,161,681	1,244,422	1,289,670	1,410,889	865,626	1,404,900	1,180,357	1,231,618	1,258,253
Parks and Recreation	0	0	0	0	0	0	3,630	0	0	17,000			
County - General	30,626	27,515	34,401	52,021	51,908	54,119	84,676	56,990	604,764	846,427	821,321	860,208	860,851
County - Elections	0	0	0	0	0	0	954	0	0	4,500			
County - Aging	0	0	0	0	0	0	1,086	0	0	3,500			
Developmental Disability	0	0	0	0	0	0	122	0	0	500			
County - Health Department	0	0	0	0	0	0	1,911	0	0	8,750			
Dedicated Sales Tax	0	0	0	0	0	0	2,491	0	0	11,500			
Special Street & Hiway-City	0	0	0	0	0	0	3,593	0	0	9,500			
Special Parks and Recreation	0	0	0	0	0	0	149	0	0	750			
Special Alcohol Program	0	0	0	0	0	0	263	0	0	1,750			
Tourism & Convention Prom	0	0	0	0	0	0	0	0	0	250			
Sewer System	28,999	23,528	32,171	28,564	33,840	35,142	43,307	42,539	42,521	78,640	$51,024	$53,094	54841
Stormwater Enterprise	0	0	0	0	0	0	298	0	0	2,250			
Emergency Medical Services	0	0	0	0	0	0	3,271	0	0	14,250			
Sunflower Hills Golf Fund	0	0	0	0	0	0	199	0	0	1,000			
Court Trustee Fund	0	0	0	0	0	0	446	0	0	2,000			
Total	$967,081	$1,058,286	$1,044,923	$1,240,286	$1,247,429	$1,333,683	$1,436,067	$1,510,418	$1,512,910	$2,407,466	$2,052,702	$2,144,920	$2,173,945
Human Services													
City - General Fund	68,328	62,302	69,298	69,596	73,083	82,233	78,310	79,034	80,452	86,500	90,281	94,072	96,509
Developmental Disability	420,343	571,824	503,395	522,311	576,318	590,462	591,211	612,669	577,536	583,406	626,414	876,882	713,572
Total	$488,671	$634,126	$572,693	$591,907	$649,401	$672,695	$669,521	$691,703	$657,988	$669,906	$716,695	$970,954	$810,081
Knowledge													
City - General Fund	1,987,458	1,970,160	2,105,288	2,383,369	2,823,789	3,462,560	3,987,646	3,617,528	4,485,905	5,021,715	5,597,448	5,551,344	5,725,105
Parks and Recreation	0	0	0	0	0	0	4,870	0	106,681	106,681			
County - General	2,802,984	2,869,457	2,831,613	2,882,887	2,862,349	2,992,151	3,591,311	3,657,947	4,486,647	4,464,276	3,958,228	4,102,700	3,724,162
County - Elections	0	0	0	0	0	0	1,280	0	29,233	29,233			
County - Aging	0	0	0	0	0	0	1,460	0	33,819	33,819			
Developmental Disability	0	0	0	0	0	0	160	0	7,442	3,721			
County - Health Department	0	0	0	0	0	0	2,560	0	58,238	128,238	5,000	5,000	5,000
Dedicated Sales Tax	0	0	0	0	0	0	3,340	0	0	292,618			
Special Street & Hiway-City	0	0	0	0	0	0	4,820	0	0	223,233			
Special Parks and Recreation	0	0	0	0	0	0	200	0	0	9,112			
Special Alcohol Program	0	0	0	0	0	0	350	0	0	41,704			
Tourism & Convention Prom	0	0	0	0	0	0	0	0	3,037	0			
Sewer System	0	0	0	0	0	0	8,490	90,000	387,150	0			
Stormwater Enterprise	0	0	0	0	0	0	400	30,000	18,223	0			
Emergency Medical Services	0	0	0	0	0	0	4,390	0	0	197,417			
Sunflower Hills Golf Fund	0	0	0	0	0	0	270	0	0	12,149			
Court Trustee Fund	0	0	0	0	0	0	600	0	27,335	0			
Total	$4,790,442	$4,839,617	$4,936,901	$5,266,256	$5,686,138	$6,454,711	$7,612,147	$7,395,476	$9,643,710	$10,563,916	$9,560,676	$9,659,044	$9,454,267
Legislative Auditor													
City - General													602,676
County - General	601,751	625,513	608,096	629,474	646,978	701,811	708,467	730,405	755,436	772,715	785,682	820,752	258,290
Total	$601,751	$625,513	$608,096	$629,474	$646,978	$701,811	$708,467	$730,405	$755,436	$772,715	$785,682	$820,752	$860,966
Office of the Mayor/CEO													
City - General Fund	382,048	383,574	418,272	447,786	446,911	502,101	511,353	511,666	367,407	438,952	412,484	442,462	428,353
County - General	0	3,396	3,965	3,965	3,965	3,965	4,050	4,050	157,460	190,321	178,299	191,169	166,462
Total	$382,048	$386,970	$422,237	$451,751	$450,876	$506,066	$515,403	$515,716	$524,867	$629,274	$590,783	$633,631	$594,815
Parking Control													
City - General Fund	694,452	703,371	584,909	563,225	615,622	627,858	684,682	627,160	460,864	545,828			
County - General	890	890	890	890	890	890	1,047	1,045	0	0			
Total	$695,342	$704,261	$585,799	$564,115	$616,512	$628,748	$685,729	$628,205	$460,864	$545,828	(see public works)	(see public works)	(see public works)

	2013 Budget	2014 Budget	2015 Budget	2016 Budget	2017 Amended	2018 Amended	2019 Amended	2020 Amended	2021 Amended	2022 Amended	2023 Amended	2024 Budget	2025 Budget
Parks and Recreation													
City - General Fund	0	0	200,000	385,000	593,611	922,579	973,394	1,441,774	1,575,357	1,633,150	1,646,230	1,679,390	801,486
Parks and Recreation	5,579,944	5,555,560	5,630,127	5,951,613	6,644,251	6,641,707	7,097,353	6,060,032	6,890,977	8,515,921	9,870,339	10,027,965	9,297,774
County - General	0	25,000	35,000	75,000	304,895	189,837	218,829	345,901	387,896	357,125	849,650	880,464	527,371
Dedicated Sales Tax	0	125,000	145,000	100,000	100,000	100,000	100,000	0	190,000	415,000	215,000	250,000	325,000
Special Parks and Recreation	544,894	635,513	517,963	605,490	639,268	572,813	622,575	561,346	682,594	838,350	1,044,144	725,000	775,000
Tourism & Convention Prom	0	0	0	0	0	100,000	200,000	1,295,000	455,000	660,000	633,120	804,505	838,817
Sewer System	0	0	0	0	0	24,000	31,600	31,600	54,000	30,200	32,700	32,700	32,700
Public Levee	0	0	0	0	0	10,000	10,000	28,680	38,680	48,680	10,447	10,000	10,000
Sunflower Hills Golf Fund	771,540	867,770	789,806	776,649	774,502	783,183	667,755	668,891	911,577	1,165,613	1,500,776	1,512,738	1,674,577
Total	$6,896,378	$7,208,843	$7,317,896	$7,893,752	$9,056,527	$9,344,118	$9,921,506	$10,433,225	$11,186,081	$13,664,039	$15,802,406	$15,922,762	$14,282,725
Police													
City - General Fund	42,174,259	43,781,697	41,972,096	42,840,145	43,684,992	47,815,824	49,922,716	47,998,030	47,396,921	54,705,152	57,857,688	61,332,234	61,245,797
County - General	3,458,947	3,582,856	3,240,746	3,286,210	3,329,695	4,066,395	4,520,765	4,723,437	4,973,818	5,580,290	5,762,891	6,086,547	5,723,727
Wyandotte County 911 Fund	924,850	899,850	864,850	804,850	851,000	954,000	927,500	1,052,500	955,000	864,138	972,964	1,009,400	1,041,100
Special 911 Tax Fund	9,712	0	0	0	0	0	0	0	0	0			
Dedicated Sales Tax	2,562,330	2,627,281	2,190,865	2,886,951	3,827,332	3,755,845	3,691,433	3,217,888	3,400,619	4,816,697	4,360,285	5,544,067	5,381,012
Total	$49,130,098	$50,891,684	$48,268,557	$49,818,156	$51,693,019	$56,592,064	$59,062,414	$56,991,854	$56,726,358	$65,966,277	$68,953,828	$73,972,248	$73,391,636
Public Works													
City - General Fund	16,269,091	16,923,508	17,687,664	17,727,412	17,097,666	18,130,664	18,710,873	18,020,306	17,882,054	18,784,188	10,367,447	11,002,513	9,947,333
County - General	3,532,153	3,697,867	3,638,132	3,840,091	4,005,715	2,904,334	2,976,946	3,064,372	4,481,287	5,142,270	7,086,516	7,113,186	6,119,245
Dedicated Sales Tax	629,346	830,772	1,055,000	1,475,000	2,275,000	2,205,000	3,050,000	3,058,000	3,600,000	4,788,000	4,325,000	5,475,000	5,430,000
Special Street & Hiway-City	6,722,614	6,470,677	6,762,313	6,490,844	7,227,570	7,648,537	7,961,734	8,207,128	7,370,160	9,316,214	9,431,672	9,805,624	9,966,249
Tourism & Convention Prom	0	0	0	83,700	159,000	846,500	280,820	522,011	551,630	533,838	605,962	3,263,972	3,615,375
Sewer System	28,791,747	28,407,038	29,745,488	32,415,219	37,261,644	40,475,228	45,965,233	45,841,871	47,833,538	46,930,584	48,662,181	50,646,004	52,017,335
Public Levee	757,897	540,615	482,245	455,505	441,040	376,740	377,440	383,640	384,140	379,540	379,480	378,840	382,600
Stormwater Enterprise	3,001,697	3,327,332	3,443,542	2,342,350	2,801,212	2,624,415	2,933,981	2,262,033	3,042,333	6,184,950	6,181,217	8,938,009	9,421,593
Emergency Medical Services	0	0	0	0	100,000	30,000	0	0	0	0			
Stadium	0	0	650,000	581,000	526,529	660,700	693,600	877,600	859,600	883,600			
Solid Waste											10,236,712	10,653,880	11,192,354
Environment Trust	868,790	1,070,000	1,050,000	1,048,800	1,048,800	1,048,800	1,048,800	1,348,800	1,663,320	1,173,320	470,000	170,000	170,000
Total	$60,573,335	$61,267,809	$64,514,384	$66,459,921	$72,944,176	$76,950,918	$83,999,426	$83,585,760	$87,668,063	$94,116,504	$97,746,187	$107,447,028	$108,262,084
Register of Deeds													
County - General	429,343	381,806	446,347	494,957	490,949	529,991	562,362	573,071	583,985	609,563	649,871	677,766	709,265
Register of Deeds Tech Fund	169,998	170,000	120,000	170,170	170,170	130,170	130,170	130,170	450,170	160,170	160,170	160,170	160,170
Total	$599,341	$551,806	$566,347	$665,127	$661,119	$660,161	$692,532	$703,241	$1,034,155	$769,733	$810,041	$837,936	$869,435
Sheriff													
County - General	23,864,691	23,562,429	23,587,377	24,050,346	24,899,204	26,020,124	29,071,016	30,544,815	31,513,266	35,596,402	41,142,554	42,872,860	43,783,406
County - Jail Commissary Fund	60,000	60,000	60,000	60,000	60,000	60,000	60,000	100,000	100,000	100,000	325,000	100,000	100,000
Special Alcohol Program	0	0	0	0	0	0	0	7,562	0	0			
Total	$23,924,691	$23,622,429	$23,647,377	$24,110,346	$24,959,204	$26,080,124	$29,131,016	$30,652,376	$31,613,266	$35,696,402	$41,467,554	$42,972,860	$43,883,406
Transit													
City - General Fund	4,287,750	4,376,003	4,633,494	4,746,704	5,115,936	5,746,943	5,853,565	3,919,117	4,695,377	4,784,276	6,880,194	6,503,894	6,599,416
County - General	105,404	0	6,000	0	0	0	0	0	0	0			
County - Aging	793,130	901,544	1,065,602	1,197,141	1,285,474	1,533,184	1,607,657	1,554,276	1,453,276	1,196,229	$1,503,941	$1,417,647	$1,385,149
Tourism & Convention Prom	0	0	0	0	0	0	0	0	60,000	60,000	60,000	60,000	60,000
Total	$5,186,284	$5,277,547	$5,705,096	$5,943,845	$6,401,410	$7,280,127	$7,461,222	$5,473,394	$6,208,653	$6,040,505	$8,444,135	$7,981,541	$8,044,565
Unified Government Clerk													
City - General Fund	404,700	407,500	482,228	535,085	477,554	558,565	595,102	565,891	629,971	677,006	605,992	621,182	600,968
County - General	644,070	527,641	528,052	619,892	605,267	565,081	685,752	670,859	615,517	711,132	808,662	831,479	807,975
Clerk's Technology Fund	0	0	15,000	25,000	50,000	45,000	120,000	132,000	83,000	83,000	83,000	120,000	76,000
Total	$1,048,770	$935,141	$1,025,280	$1,179,977	$1,132,821	$1,168,647	$1,400,854	$1,368,750	$1,328,489	$ 1,471,13	1,497,654	1,572,661	1,484,943

	2013 Budget	2014 Budget	2015 Budget	2016 Budget	2017 Amended	2018 Amended	2019 Amended	2020 Amended	2021 Amended	2022 Amended	2023 Amended	2024 Budget	2025 Budget
Unified Legal Department													
City - General Fund	2,447,921	2,211,226	2,314,971	2,578,229	2,935,015	2,589,318	2,493,153	2,626,431	3,787,299	2,922,230	1,623,299	1,727,283	1,907,460
County - General	719,937	528,186	519,588	599,909	1,106,584	637,636	736,888	756,664	1,145,552	1,096,050	611,233	637,058	457,249
County - Aging	0	100	100	100	100	100	100	100	100	100			
Special Street & Hiway-City	1,000	0	0	0	0	0	0	0	0	0			
Special Alcohol Program	65,000	0	0	0	0	0	0	0	0	0			
Sewer System	76,078	98,800	109,224	119,312	138,718	152,061	156,414	174,920	179,109	184,024	116,714	121,971	184,116
Total	$3,309,936	$2,838,312	$2,943,883	$3,297,550	$4,180,417	$3,379,115	$3,386,555	$3,558,115	$5,112,060	$4,202,404	$2,351,246	$2,486,312	$2,548,825
Urban Planning & Design													
City - General Fund	741,470	734,950	745,940	930,154	1,831,841	1,335,866	1,417,050	1,289,959	1,501,073	1,771,661	1,743,487	1,773,585	1,755,842
Tourism & Convention Prom	0	0	0	0	0	0	0	30,000	0	0			
Stormwater Enterprise	47,778	81,868	75,075	76,135	0	0	0	0	0	0		50,000	50,000
Total	$789,248	$816,818	$821,015	$1,006,289	$1,831,841	$1,335,866	$1,417,050	$1,319,959	$1,501,073	$1,771,661	$1,743,487	$1,823,585	$1,805,842
Wyandotte County Coroner													
County - General	326,793	326,092	353,586	306,023	269,692	453,090	404,748	389,469	469,182	907,403			
Total	$326,793	$326,092	$353,586	$306,023	$269,692	$453,090	$404,748	$389,469	$469,182	$907,403	(see Health Dept)	(see Health Dept)	(see Health Dept)
WyCo Radio Communications													
City - General Fund	0	78749	0	0	0	0	0	0	0	0			
County - General	0	238,039	706,916	1,214,902	865,102	740,102	740,102	760,102	796,102	810,102			
Sewer System	0	20,629	0	0	0	0	0	0	0	0			
Emergency Medical Services	0	1,583	0	0	0	0	0	0	0	0			
Total	$0	$339,000	$706,916	$1,214,902	$865,102	$740,102	$740,102	$760,102	$796,102	$810,102		(see Emergency Management)	
Public Relations/Strategic Communications													
City - General Fund	0	109,916	389,688	384,347	461,760	431,497	498,895	505,098	468,092	529,930	482,936	465,716	825,262
County - General	0	142,353	73,927	81,000	83,500	98,500	108,500	113,500	188,317	218,390	198,250	249,592	242,355
Total	$0	$252,269	$463,615	$465,347	$545,260	$529,997	$607,395	$618,598	$656,409	$748,319	$681,186	$715,308	$1,067,617

Attachment 3

Number of Personnel by Department

Positions

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Fire	369.00	434.00	433.00	433.00	433.00	457.00	457.00	445.00	444.00	449.00	476.00	468.00	496.00	457.00	453.00	456.00	457.00	474.00	474.00	478.00	484.00
Police	485.90	508.90	513.90	528.90	528.90	516.90	508.40	480.40	459.90	484.40	482.90	479.90	483.50	483.50	498.75	499.00	468.50	468.75	505.25	507.25	509.75
Sheriff	215.00	216.00	217.00	217.00	217.00	217.00	220.00	236.50	226.00	240.00	243.00	247.00	257.00	262.00	271.55	284.75	291.75	291.75	293.00	297.25	304.25
Other	1550.60	1626.10	1636.85	1648.40	1651.45	1672.70	1783.46	1544.66	1519.28	1542.74	1591.38	1599.48	1642.35	1621.35	1568.30	1578.35	1582.05	1602.80	1617.05	1609.38	1625.63
Total FTE	**2251.50**	**2351.00**	**2367.75**	**2394.30**	**2397.35**	**2406.60**	**2511.86**	**2261.56**	**2205.18**	**2267.14**	**2317.28**	**2326.38**	**2382.85**	**2366.85**	**2338.60**	**2362.10**	**2342.30**	**2363.30**	**2415.30**	**2413.88**	**2439.63**

Funding

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
City GF	1225.35	1248.00	1220.55	1230.55	1237.55	1228.00	1182.00	1064.00	1009.00	1093.00	1101.00	1101.00	1127.00	1083.00	1093.00	1087.00	1041.00	1028.00	1055.00	656.00	1115.00
County GF	436.10	533.00	515.63	529.63	529.33	652.00	640.00	630.00	637.00	653.00	662.00	682.00	697.00	703.00	678.00	619.00	634.00	661.00	674.00	1085.00	656.00
Other	590.05	570.00	631.57	634.12	630.47	526.60	689.86	567.56	559.18	521.14	554.28	543.38	558.85	580.85	567.60	656.10	667.30	674.30	686.30	672.88	668.63
Total FTE	**2251.50**	**2351.00**	**2367.75**	**2394.30**	**2397.35**	**2406.60**	**2511.86**	**2261.56**	**2205.18**	**2267.14**	**2317.28**	**2326.38**	**2382.85**	**2366.85**	**2338.60**	**2362.10**	**2342.30**	**2363.30**	**2415.30**	**2413.88**	**2439.63**

Department	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
3-1-1 Call Center	~	~	~	10.00	10.00	~	~	5.50	~	5.60	6.00	~	~	~	~	~	~	~	~	~	~
Aging	18.00	18.00	18.00	18.00	18.00	18.00	14.65	19.00	21.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	12.00	12.00	12.00	12.00	12.00
Budget	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	10.00	10.00
Chief Knowledge Office	~	~	~	~	~	~	~	~	~	~	~	39.65	39.75	39.75	40.75	40.50	41.50	44.50	45.50	37.00	36.00
Commissioners	11.00	11.00	10.00	10.00	10.00	10.00	12.00	5.70	6.80	4.00	4.00	4.00	5.00	4.80	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Community Corrections	56.25	53.00	53.00	49.00	49.00	51.00	63.60	60.80	52.40	58.80	60.50	64.50	64.50	64.50	67.70	69.50	68.00	62.00	62.00	62.00	61.00
Community Development	17.00	17.00	17.00	17.50	17.50	17.50	16.50	15.00	13.00	13.00	11.00	11.00	11.00	11.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
Contract Compliance	~	~	~	~	~	~	~	4.00	9.00	4.25	4.00	~	~	~	~	~	~	~	~	~	~
County Administrator	12.25	12.25	12.75	14.25	14.75	24.75	23.00	12.25	11.50	11.90	13.50	14.75	13.00	14.45	11.75	11.75	12.75	12.25	14.75	10.75	13.75
Court Trustees	7.00	8.25	8.25	8.25	8.25	8.25	9.41	7.00	8.00	9.50	10.00	10.00	10.00	9.00	9.00	9.00	9.00	8.50	8.50	8.50	8.50
Delinquent Revenue	~	~	~	~	~	~	~	7.00	5.00	8.00	8.00	~	~	~	~	~	~	~	~	~	~
Department of Appraiser	47.60	47.40	45.40	45.40	45.40	45.40	49.00	31.70	29.70	32.70	31.70	31.70	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.00
District Attorney	59.25	59.00	59.00	60.00	60.00	60.00	63.06	53.13	52.00	56.00	57.50	59.50	59.75	61.00	63.00	65.00	66.50	67.25	67.50	67.50	70.50
District Court	6.00	7.25	7.25	7.25	7.25	4.50	38.50	26.41	72.75	17.55	26.85	23.60	24.85	23.85	23.35	23.35	22.55	22.55	22.55	12.25	12.25
Econ Development	~	~	~	~	~	~	1.00	3.00	3.00	3.00	5.00	5.00	6.00	6.00	7.00	7.00	6.00	6.00	6.00	6.00	7.00
Elections	7.75	7.75	8.75	8.75	8.75	8.75	19.29	13.75	14.55	17.00	17.25	18.25	19.25	19.25	19.25	19.25	19.25	19.25	19.25	19.25	19.25
Emergency Management	7.00	7.00	7.00	7.00	7.00	7.00	7.00	6.00	6.00	7.25	6.00	5.00	5.00	5.25	5.25	5.25	5.25	5.25	6.25	6.25	6.25
Finance	60.00	59.60	59.60	59.60	59.85	59.85	61.85	53.85	54.45	57.25	58.23	61.25	60.75	60.75	59.75	59.75	60.50	71.50	72.50	76.50	75.00
Fire	369.00	434.00	433.00	433.00	433.00	457.00	457.00	445.00	444.00	449.00	476.00	468.00	496.00	457.00	453.00	456.00	457.00	474.00	474.00	478.00	484.00
General Services	~	~	~	~	~	~	~	~	~	~	~	31.75	32.75	44.25	33.00	33.00	33.00	28.00	25.00	~	~
Health	108.75	98.25	102.00	102.00	102.00	102.00	106.00	96.25	85.75	95.00	98.90	103.00	112.50	111.00	88.25	88.50	88.50	89.00	93.25	95.00	99.50
Historical Museum	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	~	~
Human Resources	17.50	17.40	17.40	17.40	17.40	16.40	16.75	14.40	14.80	11.00	11.00	11.00	12.00	13.00	13.00	13.00	14.00	14.00	17.00	17.00	17.00
Human Services	11.00	11.00	11.00	11.00	11.00	11.00	10.40	9.00	8.00	8.00	8.00	7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Internal Improvements	~	~	~	~	~	~	~	~	~	~	0.30	~	~	~	~	~	~	~	~	~	~
Legal	28.00	29.00	29.00	31.00	33.00	33.00	29.00	18.00	18.00	20.00	20.00	20.00	20.00	21.00	21.00	21.00	23.00	23.00	22.50	22.50	22.50
Legislative Auditor	9.00	8.00	9.00	9.00	9.00	9.00	9.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Municipal Court	22.00	22.00	25.00	25.00	25.00	25.00	32.00	24.00	25.00	24.50	27.00	27.00	24.00	24.00	24.00	25.00	25.00	25.00	25.00	23.00	24.00
NRC	48.00	51.00	52.00	52.00	52.00	51.00	56.00	50.00	46.00	51.00	51.00	53.00	53.25	55.00	56.00	56.00	55.00	55.00	58.00	56.00	55.00
Office of the Mayor/CEO	5.00	5.00	6.00	6.00	6.00	6.00	4.00	4.00	4.00	4.50	4.50	4.50	4.50	4.50	6.00	6.00	5.50	5.50	5.50	5.00	5.50
Operation Svcs Bus Office	~	3.00	3.00	3.00	3.00	2.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Parking	~	~	~	~	~	~	~	~	~	~	~	~	~	~	11.25	11.25	10.25	6.00	5.00	~	~
Parks & Recreation	106.75	108.00	108.00	104.85	104.85	104.85	106.40	71.92	70.95	73.45	75.45	74.95	78.25	87.25	89.00	89.00	93.50	94.75	91.50	104.50	105.00
Police	485.90	508.90	513.90	528.90	528.90	516.90	508.40	480.40	459.90	484.40	482.90	479.90	483.50	483.50	498.75	499.00	468.50	468.75	505.25	507.25	509.75
Process Servers	13.00	13.00	13.00	13.00	13.00	13.00	13.00	11.00	11.00	11.00	12.00	12.00	11.00	~	~	~	~	~	~	~	~
Procurement	8.00	8.00	8.00	8.00	8.00	8.00	10.00	5.00	5.30	6.30	6.25	~	~	~	~	~	~	~	~	~	~
Public Safety Business Office	10.00	8.00	9.00	9.00	9.00	9.00	16.50	18.20	15.60	14.50	14.50	~	~	~	~	~	~	~	~	~	~
Public Works	356.50	367.95	368.45	368.45	367.75	368.75	400.40	335.15	301.08	336.79	335.25	339.00	335.00	339.50	302.75	303.00	301.75	306.75	309.75	326.25	331.63
Register of Deeds	7.00	7.00	7.00	7.00	7.00	7.00	7.00	6.50	5.00	6.50	6.50	6.50	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Sheriff	215.00	216.00	217.00	217.00	217.00	217.00	220.00	236.50	226.00	240.00	243.00	247.00	257.00	262.00	271.55	284.75	291.75	291.75	293.00	297.25	304.25
Special Community Grants	17.50	17.50	17.50	17.50	17.50	17.50	8.75	6.50	6.50	6.25	7.25	7.08	7.00	7.00	7.00	7.00	7.00	7.00	7.00	3.63	~

Strategic Communications	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	~	4.00	4.00
Technology	35.00	37.20	39.20	41.20	41.20	41.20	41.65	33.15	28.40	32.40	30.65	~	~	~	~	~	~	~	~	~	~
Transit	45.50	45.00	45.00	45.00	45.00	45.00	45.00	40.00	39.00	38.00	39.00	39.00	39.50	40.50	42.50	44.50	44.50	44.50	44.50	48.00	48.00
Unified Clerk	13.00	16.30	16.30	16.00	17.00	17.00	17.00	11.50	10.50	10.50	10.50	10.50	11.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50
Urban Planning	6.00	7.00	7.00	9.00	9.00	9.00	10.00	8.00	8.00	9.25	10.30	9.50	10.50	11.50	11.50	11.50	11.50	11.50	14.50	14.50	14.50
Coroner	2.00	2.00	2.00	2.00	2.00	2.00	2.75	2.00	2.25	3.00	1.50	1.50	2.25	2.25	2.25	2.25	2.25	0.75	0.75	~	~
Total	**2251.50**	**2351.00**	**2367.75**	**2394.30**	**2397.35**	**2406.60**	**2511.86**	**2261.56**	**2205.18**	**2267.14**	**2317.28**	**2326.38**	**2382.85**	**2366.85**	**2338.60**	**2362.10**	**2342.30**	**2363.30**	**2415.30**	**2413.88**	**2439.63**