



Unified Government Clerk's Office

Monica L Sparks, CMC
Unified Government Clerk

701 North 7th Street, Suite 323
Kansas City, Kansas 66101-3070

Phone: 913-573-5260
Fax: 913-573-5299
<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 on Wednesday, July 16, 2025, beginning at **5:00 p.m.** in the Fifth-Floor Conference Room of the Municipal Office Building, 701 N. 7th Street, Kansas City, Kansas for determination of the governing body's intent to exceed the revenue neutral rate, setting the public hearing regarding the intention to exceed the revenue neutral rate as required by state law, and setting the maximum mill levies for the City of Kansas City, Kansas and Wyandotte County, followed by an executive session relating to consultation with counsel on matters that would be deemed privileged attorney-client communications, such as conversations regarding litigation or claims against the city. **The executive session portion of the meeting is closed to the public under the Kansas Open Meetings Act.**
A copy of the agenda is attached to this notice.

The public will be able to observe or listen to the budget workshop 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/83361969371>

Webinar ID: 833 6196 9371

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

International numbers available:

<https://wycokck.zoom.us/j/83361969371>

Dated this 15th day of July 2025.



Board of Commissioners

701 N. 7th Street, Room 979
Kansas City, Kansas 66101
Phone: (913) 573-5040
Fax: (913) 573-5050

July 14, 2025

Dear Mayor Pro Tem Burroughs, Commissioners, and Staff,

We the undersigned Commissioners are calling a special meeting on Wednesday, July 16, 2025, at 5:00 p.m. on the 5th Floor of the Municipal Office Building for the purpose of the following items:

1. Determination regarding the governing body's consideration of a resolution to exceed the revenue neutral rate, setting the public hearing regarding the intention to exceed the revenue neutral rate as required by state law, and setting the maximum mill levies for the City of Kansas City, Kansas and Wyandotte County.
2. Executive Session for discussion with counsel on matters that would be deemed privileged attorney-client communications, such as conversations regarding litigation or claims against the city pursuant to K.S.A. 75-4319(b).

Thank you,

Commissioner Ramirez

Commissioner Hill

Commissioner Kane

Commissioner Burns



Unified Government of Wyandotte County and Kansas City, Kansas

**Board of Commissioners
Meeting**

Commission Chambers
701 N. 7th Street Trafficway, Kansas City, KS 66101

Mayor Tyrone Garner

*Commissioner At-Large Dist. 1 Melissa Bynum – Commissioner At-Large Dist. 2 Tom Burroughs –
Commissioner Dist. 1 Gayle E. Townsend – Commissioner Bill Burns –
Commissioner Christian Ramirez – Commissioner Evelyn Hill –
Commissioner Mike Kane – Commissioner Phil Lopez –
Commissioner Chuck Stites – Commissioner Andrew Davis*

AGENDA

Wednesday, July 16, 2025

5:00 PM

1. Call to Order
2. Roll Call
3. Revisions to Agenda
4. Special Meeting Agenda
 - 4.1. RESOLUTION: REVENUE NEUTRAL RATE
Determination regarding the governing body's consideration of a resolution to exceed the revenue neutral rate, setting the public hearing regarding the intention to exceed the revenue neutral rate as required by state law, and setting the maximum mill levies for the City of Kansas City, Kansas and Wyandotte County
 - 4.2. EXECUTIVE SESSION
Executive Session for discussion with counsel on matters that would be deemed privileged attorney-client communications, such as conversations regarding litigation or claims against the city pursuant to K.S.A. 75-4319(b).
5. Adjourn

The Unified Government of Wyandotte County and Kansas City, Kansas will provide necessary, reasonable auxiliary aids and services, such as ASL translators, machine-readable copies of meeting materials, or on-site language interpretation. Individuals requiring any auxiliary aids or services should contact the Unified Government Office of the Clerk by emailing or calling UGclerkrequest@wycokck.org or 913-573-5260 at least 48 hours in advance of the meeting.

Persons may address the Commission during the time set aside for Public Comment on each item scheduled or at any time by suspension of the rules. All persons must address the commission and state their name and address for the record. Comments shall be limited to three (3) minutes for each participant. Disruptive comments and behavior

are not permitted and may result in removal from the meeting.

Some commissioners, staff, and the public may attend remotely via Zoom or by phone. All participants joining by phone should mute their phones when not speaking to avoid background noise. During the meeting, all speakers are asked to please announce yourself by name and title every time you speak so the public that is observing knows who is speaking. This is critical given the number of remote participants and is current guidance from the Kansas Attorney General.

El Gobierno Unificado del Condado de Wyandotte y Kansas City, Kansas, proporcionará ayudas y servicios auxiliares necesarios y razonables, como traductores de ASL, copias legibles por máquina de los materiales de la reunión o interpretación de idiomas en el lugar. Las personas que requieran ayuda o servicios auxiliares deben comunicarse con la Oficina del Secretario del Gobierno Unificado enviando un correo electrónico o llamando al UGclerkrequest@wycokck.org o al 913-573-5260 al menos 48 horas antes de la reunión.

Join from PC, Mac, iPad, or Android:
<https://wycokck.zoom.us/j/83361969371>

Webinar ID: 833 6196 9371

Phone one-tap:

+13462487799,85339542904# US (Houston)

+16694449171,85339542904# US

Join via audio:

+1 719 359 4580 US, +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), +1 507 473 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, +1 309 205 3325 US, +1 312 626 6799 US (Chicago), +1 360 209 5623 US, +1 386 347 5053 US

888 475 4499 US (Toll Free) 877 853 5257 US (Toll Free)

International numbers available: <https://wycokck.zoom.us/j/83361969371>

Cell phones may mute and unmute by dialing *6.

Raise and lower your hand to be acknowledged by dialing *9.

To raise your digital hand from your PC or Mac, click the button labeled "Raise Hand" at the bottom of the window on the right side of the screen.



Report to Board of Commissioners

MEETING DATE	PRESENTER	DEPARTMENT
		Administrator's Office
AGENDA ITEM #4.1.		
RESOLUTION: REVENUE NEUTRAL RATE		
BACKGROUND		
<p>Determination regarding the governing body's consideration of a resolution to exceed the revenue neutral rate, setting the public hearing regarding the intention to exceed the revenue neutral rate as required by state law, and setting the maximum mill levies for the City of Kansas City, Kansas and Wyandotte County.</p>		
RECOMMENDATION		
Approve		
BUDGET IMPACTS / FINANCIAL CONSIDERATIONS		
Unknown		
LEGAL/ POLICY CONSIDERATIONS		
ATTACHMENTS		
Resolution of intent to exceed RNR 2025 Draft, Max Mill Levy-RNR Decision 7.16.25		

Approved by Mayor/Administrator to add to agenda.

(Published _____)

RESOLUTION NO. _____

A RESOLUTION OF THE UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/ KANSAS CITY, KANSAS REGARDING THE GOVERNING BODY'S INTENT TO LEVY A PROPERTY TAX EXCEEDING THE REVENUE NEUTRAL RATE.

WHEREAS, the Unified Government of Wyandotte County/ Kansas City, Kansas is the consolidated government for Wyandotte County, Kansas and Kansas City, Kansas;

WHEREAS, the Unified Government is statutorily required to notify the Unified Government Clerk by July 20, 2025, of its intent to exceed the revenue-neutral rate and to provide the date, time, and location of the public hearing and to provide its proposed tax rate;

WHEREAS, the budget proposed by the Governing Body of the Unified Government of Wyandotte County/ Kansas City, Kansas will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body intends to hold a hearing and hear testimony from all interested taxpayers desiring to be heard as required by state law.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/ KANSAS CITY, KANSAS:

Section 1. The Governing Body of the Unified Government of Wyandotte County/ Kansas City, Kansas hereby sets a public hearing regarding its intention to exceed the Revenue Neutral Rate for August _____, 2025, at 7pm to be held in the Commission Chambers on the 1st Floor of City Hall at 701 N. 7th St., Kansas City, Kansas and directs that notice of the public hearing be given as required by state law.

Section 2. The Governing Body of the Unified Government of Wyandotte County/ Kansas City, Kansas expresses its intention to exceed the Revenue Neutral Rate with a proposed tax rate and maximum mill levy for the City of Kansas City, Kansas of _____ mills.

Section 3. The Governing Body of the Unified Government of Wyandotte County/ Kansas City, Kansas expresses its intention to exceed the Revenue Neutral Rate with a proposed tax rate and maximum mill levy for Wyandotte County, Kansas of _____ mills.

Section 4. The Governing Body of the Unified Government of Wyandotte County/ Kansas City, Kansas directs that a copy of this Resolution be sent to the Unified

Government Clerk as notice of the Unified Government's proposed intent to exceed the Revenue Neutral Rate.

Section 5. This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED BY THE BOARD OF COMMISSIONERS OF THE UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS, THIS ____ DAY OF ____ 2025.

Tyrone A. Garner, Mayor/CEO

ATTEST:

Monica Sparks
Unified Government Clerk

Approved As To Form:

Angela J. Lawson
Acting Chief Counsel

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ROLL CALL VOTE ON THE ADOPTION OF RESOLUTION

On a motion by Commissioner _____ and a second by Commissioner _____

Melissa Bynum	At-Large District 1	Aye _____	No _____	Absent _____
Tom Burroughs	At-Large District 2	Aye _____	No _____	Absent _____
Gayle Townsend	District 1	Aye _____	No _____	Absent _____
William Burns Jr	District 2	Aye _____	No _____	Absent _____
Christian Ramirez	District 3	Aye _____	No _____	Absent _____
Dr. Evelyn Hill	District 4	Aye _____	No _____	Absent _____
Mike Kane	District 5	Aye _____	No _____	Absent _____
Philip Lopez	District 6	Aye _____	No _____	Absent _____
Chuck Stites	District 7	Aye _____	No _____	Absent _____
Andrew Davis	District 8	Aye _____	No _____	Absent _____
Tyrone Garner—Mayor/CEO (if necessary)		Aye _____	No _____	Absent _____

CERTIFICATE OF CLERK

STATE OF KANSAS)
)
COUNTY OF WYANDOTTE)

The undersigned, Interim Clerk of the Unified Government of Wyandotte County/Kansas City, Kansas, does hereby certify that the above roll call vote of the Board of Commissioners of the Unified Government of Wyandotte County/Kansas City, Kansas on _____, 2025, is a true and accurate record of the roll call vote on the adoption of Resolution No. _____.

WITNESS my hand and official seal.

(Seal)

By: _____
Monica Sparks
Unified Government Clerk

Revenue Neutral Rate Decision

Budget, Strategy, & Research



July 2025

1

Commission Action Items

- Today (July 16, 2025)
 1. Vote on intent to exceed revenue neutral
 2. Set date for public hearing to exceed revenue neutral rate (Deadline to Clerk July 20, 2025)
 3. Vote to establish Maximum Mill Levy for Publication
- Revenue neutral public hearing (August 26, 2025)
 - Vote to exceed the revenue neutral rate for 2026
- Budget Adoption (August 28, 2025)
 - Vote to Adopt 2025 Amended / 2026 Budget for Unified Government setting final mill rate

State law requires Commission to annually set maximum mill levy

Max mill levy is NOT the final budget mill rate

Max mill levy places upper ceiling on the mill levy for the budget process

Revenue anticipated from each mill
County - \$2.21M
City - \$1.96M



Budget Information

- <https://www.wycokck.org/Departments/Budget>
- <https://www.wycokck.org/Departments/Budget/Videos>
- <https://kckug.openbook.questica.com>
- <https://www.youtube.com/@UnifiedGovernment>



Budget Basics: Property Valuations



he first in a series of articles spotlighting the Unified Government budget process, the state of
en financials and fiscal policies. The series will begin by covering the basics and then
on to more complex issues as we kick-off the 2026 budget process. We encourage you to
nd start learning more about your local city and county budget process as we work toward
transparency.

Common terms

Ad valorem tax is a type of tax
real estate or personal proper

Appraised value is the most a
be reflective of its fair market

Assessed value is primarily a
property's appraised value. Th

2025 BUDGET INFORMATION

- [📄 2024 Amended 2025 Budget \(PDF, 185MB\)](#)
- [📄 2025-2024 Kansas City, KS Amendments Hear](#)
- [📄 2025 Kansas City, KS Budget Hearing Notice \(P](#)
- [📄 2025 Library Budget Hearing Notice \(PDF, 22KB\)](#)
- [📄 2025 SSMID Budget Hearing Notice \(PDF, 21KB\)](#)
- [📄 2025-2024 Wyandotte County Amendments H](#)
- [📄 2025 Wyandotte County Budget Hearing Notic](#)

Finance Information

- <https://www.wycokck.org/Departments/Finance>
- <https://www.wycokck.org/Departments/Finance/Accounting>

2024 ACFR will be presented to Commission on 7/31/25

A screenshot of the website's Finance department page. The page has a blue header with navigation links: ENGAGE WITH US, COMMUNITY, GOVERNMENT, SERVICES, BUSINESS, DEPARTMENTS, and I WANT TO... A search bar is located below the header. The main content area is white and features a 'Finance' heading, a breadcrumb trail 'Home / Departments / Finance', and a banner image of a money bag and colorful globes. To the right is a 'Contact Us' box with phone and fax numbers. Below this is a section titled 'Financial Reports' with a blue background and the text 'ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR)'. A list of PDF reports from 2014 to 2023 is provided, each with a file size in parentheses.

Home / Departments / Finance

Finance

Contact Us
Phone
(913) 573-5849
Fax
(913) 573-5003

Financial Reports

ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR)

- 2023 ACFR (PDF, 6MB)
- 2022 ACFR (PDF, 22MB)
- 2021 ACFR (PDF, 5MB)
- 2020 CAFR (PDF, 6MB)
- 2019 CAFR (PDF, 122MB)
- 2018 CAFR (PDF, 9MB)
- 2017 CAFR (PDF, 5MB)
- 2016 CAFR (PDF, 13MB)
- 2015 CAFR (PDF, 78MB)
- 2014 CAFR (PDF, 2MB)

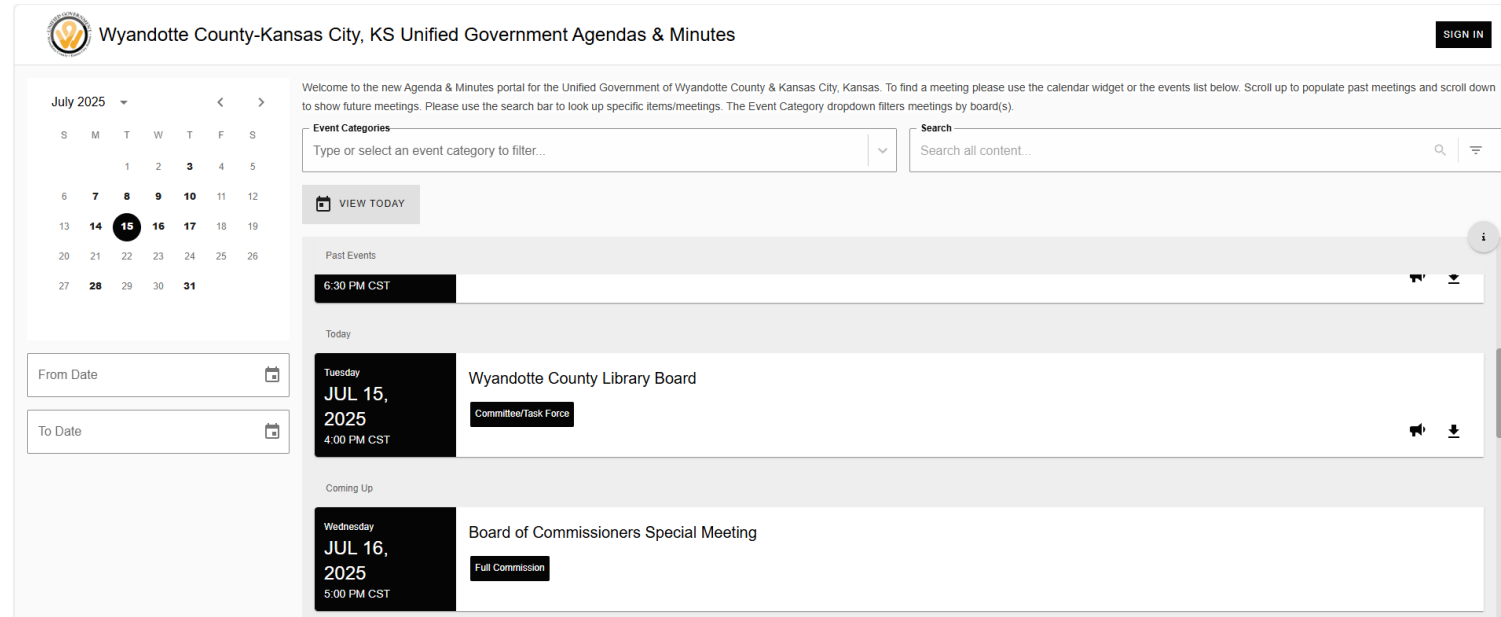
Clerk's Information



The screenshot shows the Clerk's Office page on the Unified Government website. The header includes navigation links like 'ENGAGE WITH US', 'COMMUNITY', 'GOVERNMENT', 'SERVICES', 'BUSINESS', 'DEPARTMENTS', and 'I WANT TO...'. A search bar is present with the text 'Find almost anything on our website'. The main content area features a large image of a city skyline at night. To the right, there is a 'Contact Us' section with the following information:

- Phone:** (913) 573-5260
- Alternate Phone:** (913) 573-5311
- Fax:** (913) 573-5299
- Email:** clerkwest@wycokck.org
- Location:** City Hall, 701 N 7th St, Suite 323, Kansas City, KS

Below the contact information, a paragraph states: 'The Clerk's office is responsible for official records of the Unified Government, agendas and minutes of commission meetings, special assessments, and assessment rolls. We prioritize customer service, accuracy, and transparency while fulfilling our statutory duties.'



The screenshot shows the 'Wyandotte County-Kansas City, KS Unified Government Agendas & Minutes' portal. It features a calendar for July 2025 with the 15th highlighted. A search bar is available with the text 'Search all content...'. The main content area is divided into sections: 'Past Events' (6:30 PM CST), 'Today' (Tuesday, JUL 15, 2025, 4:00 PM CST) featuring the 'Wyandotte County Library Board' (Committee/Task Force), and 'Coming Up' (Wednesday, JUL 16, 2025, 5:00 PM CST) featuring the 'Board of Commissioners Special Meeting' (Full Commission).

- <https://www.wycokck.org/Departments/Clerks-Office>
- <https://www.wycokck.portal.civicclerk.com>



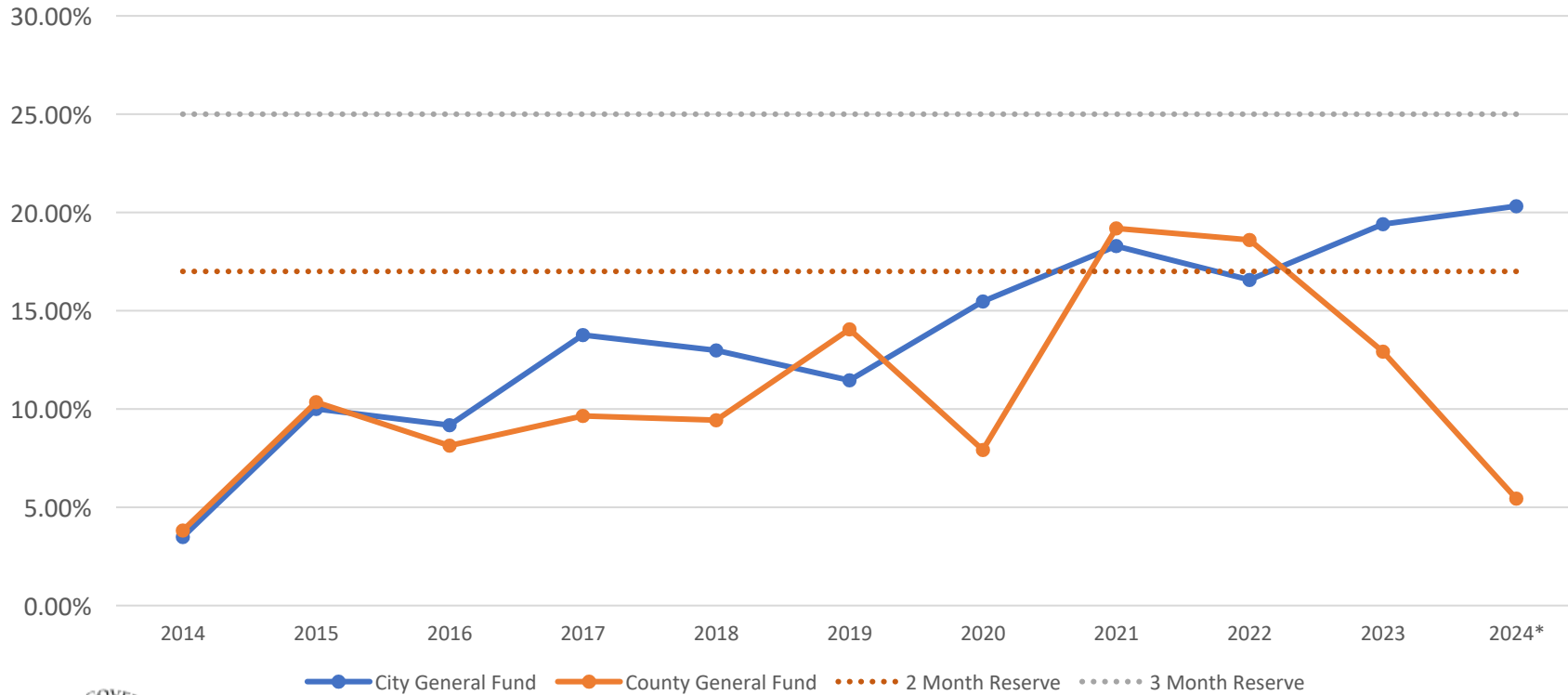
Purpose of Fund Balance

- Emergency repairs / response
- Continuity of operations in case of natural disaster
- Economic variability – slower than expected growth or reductions in property values, sales tax or pilot revenues
- Ability to continue to pay debt in face of changing conditions which impacts bond rating and cost of borrowing



Fund Balance History

City and County General Funds Ending Fund Balance as a Percent of Budgeted Expenditures, 2014 to 2024



Fund Balances Grew Significantly in 2021 due to a combination of corrective actions taken in anticipation of COVID and revenues performing above expectations along with federal revenue replacement received through the COVID-19 pandemic

*2024 is unaudited estimated fund balance



Union Agreement Dates & Negotiated Wage Increases

Union/Employee Grp	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
AFSCME (Clerical, Maintenance)	2%	0%	0%	3%	0%	3%	3%	3%	3%	3%
FOP#4 (Police)	3%	3%	3%	4%	3%	4%	4%	4%		
FOP#40 (Sheriff)	3%	3%	2%	4%	grid adj	3% (Apr '23) 4% PD (100%)	4% (100%)	4% parity		
IAFF (Fire/EMS)	2%	3%	3%	4%	4%	4%	4%	3%	3%	3%
Sheriff Command	3%	3%	2%	4%	grid adj	3% (Apr '23) 4% PD (100% Parity)	4% (100% Parity)	4% parity		
Police Command	3%	3%	3%	4%	3%	4%	4%	4%		
IAFF Command	2%	3%	3%	4%	4%	4% (5% Adjustment)	4%	4%		
IBEW (Water Pollution Control)	2%	2%	0%	0%	4%	3%	3%	3%	3%	3%
PSEU/LIUNA (Streets, Park Maintenance)	2%	2%	0%	0%	4%	3%	3%	3%	3%	
Teamster's (Sheriff-Clerical) ²	2%	2%	0%	0%	grid adj	3%	3%	4%	2.50%	2.50%
UFCW (Dispatchers) ³	2%	2%	2% - Jan 7% - Apr	2%	2%	3% - Jan 2% - July	3% Apr	1%		
SEIU (Building Engineers)	2%	2%	0%	0%	3%	3%	3%	3%	3%	3%
Carpenter's Union ¹	2%	2%	0%	0%	3%	3%	3%	3%	3%	3%
Construction & General Laborers ¹	2%	2%	0%	0%	3%	3%	3%	3%	3%	3%
Painters ¹	2%	2%	0%	0%	3%	3%	3%	3%	3%	3%
Plumbers ¹	2%	2%	0%	0%	3%	3%	3%	3%	3%	3%
District Attorney	2%	2%	2%	0%	4%	4%	4%	3% (10.5% overall Adjustment)		
Elected and Appointed	TBD	TBD	TBD	3.2%	4.6%	6.3% **	4.1% **	3%		
General Employees (Non-Union) ²	2% (1/1 neg inc)	2% (1/1 neg inc)	2% (1/1 neg inc)	0%	4%	4%	4%	3%		
Totals										

# of EEs	% of Sal Exp	% Total Head Count	Total BASE * Annual Salaries (as of 6/11/2025)	Cost* of 1% Increase
157	4.24%	7.37%	\$8,941,604.80	\$89,416.05
289	15.42%	13.57%	\$25,220,409.55	\$252,204.10
140	7.66%	6.57%	\$12,538,339.84	\$125,383.40
448	23.73%	21.03%	\$38,818,303.72	\$388,183.04
13	1.07%	0.61%	\$1,752,171.82	\$17,521.72
36	2.98%	1.69%	\$4,880,044.00	\$48,800.44
30	2.65%	1.41%	\$4,335,914.44	\$43,359.14
71	2.59%	3.33%	\$4,241,036.80	\$42,410.37
138	4.42%	6.38%	\$7,228,873.60	\$72,288.74
24	0.67%	1.13%	\$1,089,774.40	\$10,897.74
48	1.50%	2.16%	\$2,481,929.60	\$24,819.30
2	0.09%	0.09%	\$146,140.80	\$1,461.41
2	0.10%	0.09%	\$160,451.20	\$1,604.51
2	0.08%	0.09%	\$123,635.20	\$1,236.35
1	0.04%	0.05%	\$67,932.80	\$679.33
2	0.11%	0.09%	\$174,262.40	\$1,742.62
66	3.17%	3.10%	\$5,179,803.20	\$51,798.03
25	1.23%	1.17%	\$2,019,243.30	\$20,192.43
640	28.25%	30.05%	\$46,223,156.65	\$462,231.57
2,130	100.00%	100.00%	\$183,601,026.13	\$1,836,010.28

¹ Wages are based on 87% of Regional Union Scale for its respective field. Wage increase data above represents amount previously granted based on prevailing wage data.

² General Employee Group consists of employees not governed by MOU (non-union, legislative auditors; elected/appointed). General yearly increases are determined by the UG Budget Process.

³ Economic Calamity Language - Wherein UG may freeze and/or renegotiate wage increases if certain economic indicators exist.

Note: Total Salaries and Cost of 1% Increase does not include additional cost associated with step progression or benefits.

** Elected and Appointed does not include Resolutions for salary adjustments (calculated based on avg CPI and Avg of all bargaining unit agreements taken as a whole and then averaged for the year prior to Jan 1 of each calendar year)



Revenue
Generated for
1 Mill - \$2.21M

Wyandotte County General Fund

Scenario	Total Revenue	Total Expense	Net Change (Structural Balance or Imbalance)	Projected Fund Balance %	Total County Mill Rate
Revenue Neutral	\$84.3M	\$93.6M	\$-9.3M	-4.7%	31.156
Current Mill rate full valuation	\$88.1M	\$93.6M	\$-5.5M	-0.6%	33.459
Alternate Max – 3 Mills	\$94.8M	\$93.6M	\$1.2M	6.5%	36.459
Proposed Max – 5 Mills	\$99.2M	\$93.6M	\$5.6M	11.2%	38.459

- Maximum Mill Levy Cap Proposal preserves commission flexibility prior to final mill rate set on budget adoption
- Does not include World Cup expenses



Forecast will change with proposed budget on August 7th based on specific recommendations and Final Commission Budget Adoption – August 28th

Revenue
Generated for
1 Mill - \$1.96M

Kansas City, KS General Fund

Scenario	Total Revenue	Total Expense	Net Change	Projected Fund Balance %	Total City Mill Rate
Revenue Neutral	\$176.7M	\$183.8M	\$-7.1M	13.1%	32.175
Current Mill rate full valuation	\$179.1M	\$183.8M	\$-4.6M	14.5%	34.462
Alternate Max – 3 Mills	\$185.0M	\$183.8M	\$1.3M	17.7%	37.462
Proposed Max – 5 Mills	\$189.0M	\$183.8M	\$5.2M	19.8%	39.462

- Maximum Proposal preserves commission flexibility prior to final mill rate set on budget adoption

- Expenditures do not include additional funding for Transit to continue current service levels
- Does not include World Cup expenses

Forecast will change with proposed budget on August 7th and Final Commission Budget Adoption – August 28th



Appendix



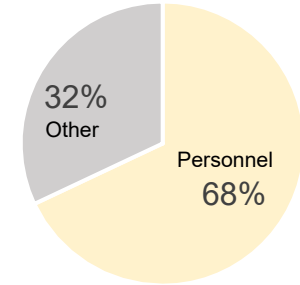
Scenario Forecasts



County General Fund Forecast

0% Property Tax Revenue Growth

2026 Personnel Budget



County General Fund	2024 Est.	2025 Budget	2025 Amended	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
TOTAL REVENUES	\$ 83,592,916	\$ 84,915,779	\$ 85,063,779	\$ 84,312,642	\$ 87,292,488	\$ 90,381,668	\$ 93,784,055	\$ 97,316,150
TOTAL EXPENSES	\$ 87,021,894	\$ 83,122,622	\$ 87,322,622	\$ 93,597,801	\$ 96,611,219	\$ 99,838,957	\$ 103,175,057	\$ 106,623,172
Personnel	\$ 59,691,588	\$ 57,300,000	\$ 61,500,000	\$ 63,652,500	\$ 65,880,338	\$ 68,186,149	\$ 70,572,665	\$ 73,042,708
Net Change in Fund Balance	\$ (3,428,978)	\$ 1,793,157	\$ (2,258,843)	\$ (9,285,159)	\$ (9,318,731)	\$ (9,457,290)	\$ (9,391,002)	\$ (9,307,022)
Cash Basis Ending Fund Balance	\$ 7,170,866	\$ 8,964,023	\$ 4,912,023	\$ (4,373,136)	\$ (13,691,867)	\$ (23,149,157)	\$ (32,540,159)	\$ (41,847,181)
Reserve % of Expenditures	8.24%	10.78%	5.63%	-4.67%	-14.17%	-23.19%	-31.54%	-39.25%
Fund Balance 25% Target	\$21,755,474	\$20,780,656	\$21,830,656	\$23,399,450	\$24,152,805	\$24,959,739	\$25,793,764	\$26,655,793

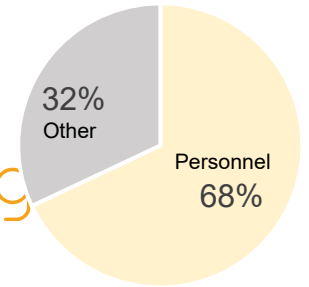
- 0% Property Tax revenue growth (revenue neutral) would require identifying \$9.3M in expense reductions in the County General Fund to balance the budget
- Reserves remain precariously low without additional revenue



County General Fund Forecast

Current Mill Rate - No Mill Levy Change

2026 Personnel Budget



County General Fund	2024 Est.	2025 Budget	2025 Amended	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
TOTAL REVENUES	\$ 83,592,916	\$ 84,915,779	\$ 85,063,779	\$ 88,137,909	\$ 91,270,765	\$ 94,519,076	\$ 98,086,959	\$ 101,791,172
TOTAL EXPENSES	\$ 87,021,894	\$ 83,122,622	\$ 87,322,622	\$ 93,597,801	\$ 96,611,219	\$ 99,838,957	\$ 103,175,057	\$ 106,623,172
Personnel	\$ 59,691,588	\$ 57,300,000	\$ 61,500,000	\$ 63,652,500	\$ 65,880,338	\$ 68,186,149	\$ 70,572,665	\$ 73,042,708
Net Change in Fund Balance	\$ (3,428,978)	\$ 1,793,157	\$ (2,258,843)	\$ (5,459,892)	\$ (5,340,454)	\$ (5,319,881)	\$ (5,088,097)	\$ (4,832,000)
Cash Basis Ending Fund Balance	\$ 7,170,866	\$ 8,964,023	\$ 4,912,023	\$ (547,869)	\$ (5,888,323)	\$ (11,208,204)	\$ (16,296,301)	\$ (21,128,302)
Reserve % of Expenditures	8.24%	10.78%	5.63%	-0.59%	-6.09%	-11.23%	-15.79%	-19.82%
Fund Balance 25% Target	\$21,755,474	\$20,780,656	\$21,830,656	\$23,399,450	\$24,152,805	\$24,959,739	\$25,793,764	\$26,655,793

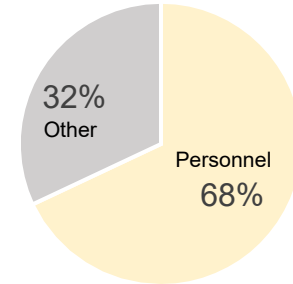
- 7% Property Tax revenue growth (increase in assessed valuation) would require identifying \$5.5M in expense reductions in the County General Fund to balance the budget
- Reserves remain precariously low without additional revenue



County General Fund Forecast

3 mill increase

2026 Personnel Budget



County General Fund	2024 Est.	2025 Budget	2025 Amended	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
TOTAL REVENUES	\$ 83,592,916	\$ 84,915,779	\$ 85,063,779	\$ 94,777,016	\$ 98,175,437	\$ 101,699,935	\$ 105,555,052	\$ 109,557,988
TOTAL EXPENSES	\$ 87,021,894	\$ 83,122,622	\$ 87,322,622	\$ 93,597,801	\$ 96,611,219	\$ 99,838,957	\$ 103,175,057	\$ 106,623,172
Personnel	\$ 59,691,588	\$ 57,300,000	\$ 61,500,000	\$ 63,652,500	\$ 65,880,338	\$ 68,186,149	\$ 70,572,665	\$ 73,042,708
Net Change in Fund Balance	\$ (3,428,978)	\$ 1,793,157	\$ (2,258,843)	\$ 1,179,215	\$ 1,564,218	\$ 1,860,977	\$ 2,379,995	\$ 2,934,816
Cash Basis Ending Fund Balance	\$ 7,170,866	\$ 8,964,023	\$ 4,912,023	\$ 6,091,238	\$ 7,655,456	\$ 9,516,433	\$ 11,896,429	\$ 14,831,245
Reserve % of Expenditures	8.24%	10.78%	5.63%	6.51%	7.92%	9.53%	11.53%	13.91%
Fund Balance 25% Target	\$21,755,474	\$20,780,656	\$21,830,656	\$23,399,450	\$24,152,805	\$24,959,739	\$25,793,764	\$26,655,793

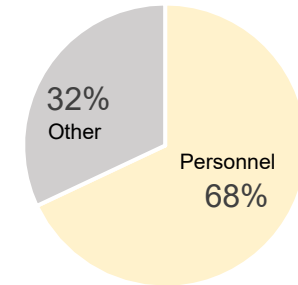
Reserves remain precariously low without additional revenue



County General Fund Forecast

Proposed Maximum – 5 Mill Increase

2026 Personnel Budget



County General Fund	2024 Est.	2025 Budget	2025 Amended	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
TOTAL REVENUES	\$ 83,592,916	\$ 84,915,779	\$ 85,063,779	\$ 99,203,087	\$ 102,778,551	\$ 106,487,174	\$ 110,533,781	\$ 114,735,866
TOTAL EXPENSES	\$ 87,021,894	\$ 83,122,622	\$ 87,322,622	\$ 93,597,801	\$ 96,611,219	\$ 99,838,957	\$ 103,175,057	\$ 106,623,172
Personnel	\$ 59,691,588	\$ 57,300,000	\$ 61,500,000	\$ 63,652,500	\$ 65,880,338	\$ 68,186,149	\$ 70,572,665	\$ 73,042,708
Net Change in Fund Balance	\$ (3,428,978)	\$ 1,793,157	\$ (2,258,843)	\$ 5,605,287	\$ 6,167,332	\$ 6,648,216	\$ 7,358,724	\$ 8,112,694
Cash Basis Ending Fund Balance	\$ 7,170,866	\$ 8,964,023	\$ 4,912,023	\$ 10,517,310	\$ 16,684,642	\$ 23,332,858	\$ 30,691,582	\$ 38,804,275
Reserve % of Expenditures	8.24%	10.78%	5.63%	11.24%	17.27%	23.37%	29.75%	36.39%
Fund Balance 25% Target	\$21,755,474	\$20,780,656	\$21,830,656	\$23,399,450	\$24,152,805	\$24,959,739	\$25,793,764	\$26,655,793

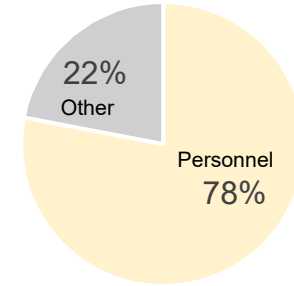
- Increase the mill rate by a maximum of 5.
- One-time property tax adjustment allows for stability moving forward
- Fully funds current service and staffing levels
- Preserves flexibility of elected body to look at alternative options prior to final approval



City General Fund Forecast

0% Property Tax Revenue Growth

2026 Personnel Budget



City General Fund	2024 Est.	2025 Budget	2025 Amended	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
TOTAL REVENUES	\$ 173,739,844	\$ 170,671,364	\$ 171,275,690	\$ 176,664,483	\$ 178,571,877	\$ 182,485,146	\$ 187,233,546	\$ 192,736,494
TOTAL EXPENSES	\$ 172,236,607	\$ 170,668,461	\$ 175,268,461	\$ 183,751,492	\$ 189,980,929	\$ 196,422,341	\$ 203,082,965	\$ 209,970,286
Personnel	\$ 135,273,987	\$ 133,930,000	\$ 138,530,000	\$ 143,378,550	\$ 148,396,799	\$ 153,590,687	\$ 158,966,361	\$ 164,530,184
Net Change in Fund Balance	\$ 1,503,238	\$ 2,903	\$ (3,992,771)	\$ (7,087,009)	\$ (11,409,053)	\$ (13,937,196)	\$ (15,849,419)	\$ (17,233,791)
Cash Basis Ending Fund Balance	\$ 35,189,830	\$ 30,505,736	\$ 31,197,059	\$ 24,110,049	\$ 12,700,997	\$ (1,236,199)	\$ (17,085,618)	\$ (34,319,410)
Reserve % of Expenditures	20.43%	17.87%	17.80%	13.12%	6.69%	-0.63%	-8.41%	-16.34%
Fund Balance 25% Target	\$43,059,152	\$42,667,115	\$43,817,115	\$45,937,873	\$47,495,232	\$49,105,585	\$50,770,741	\$52,492,571

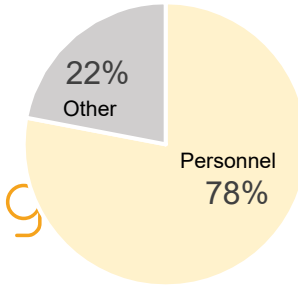
- 0% Property Tax revenue growth (revenue neutral) would require identifying \$7.1M in expense reductions in the City General Fund to balance the budget
- Reserves remain below target



City General Fund Forecast

Current Mill Rate - No Mill Levy Change

2026 Personnel Budget



City General Fund	2024 YE Est.	2025 Budget	2025 Amended	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
TOTAL REVENUES	\$ 173,739,844	\$ 170,671,364	\$ 171,231,672	\$ 179,152,625	\$ 182,565,515	\$ 186,638,530	\$ 191,553,065	\$ 197,228,795
TOTAL EXPENSES	\$ 172,236,607	\$ 170,668,461	\$ 175,268,461	\$ 183,751,492	\$ 189,980,929	\$ 196,422,341	\$ 203,082,965	\$ 209,970,286
Personnel	\$ 135,273,987	\$ 133,930,000	\$ 138,530,000	\$ 143,378,550	\$ 148,396,799	\$ 153,590,687	\$ 158,966,361	\$ 164,530,184
Net Change in Fund Balance	\$ 1,503,238	\$ 2,903	\$ (4,036,789)	\$ (4,598,867)	\$ (7,415,414)	\$ (9,783,811)	\$ (11,529,900)	\$ (12,741,491)
Cash Basis Ending Fund Balance	\$ 35,189,830	\$ 30,505,736	\$ 31,153,041	\$ 26,554,174	\$ 19,138,760	\$ 9,354,948	\$ (2,174,951)	\$ (14,916,442)
Reserve % of Expenditures	20.43%	17.87%	17.77%	14.45%	10.07%	4.76%	-1.07%	-7.10%
Fund Balance 25% Target	\$43,059,152	\$42,667,115	\$43,817,115	\$45,937,873	\$47,495,232	\$49,105,585	\$50,770,741	\$52,492,571

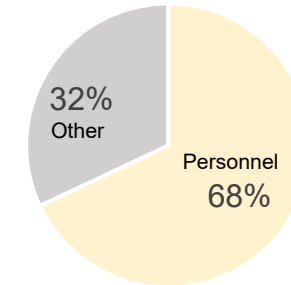
- 7% Property Tax revenue growth (increase in assessed valuation) would require identifying \$4.6M in expense reductions in the City General Fund to balance the budget



City General Fund Forecast

3 mill increase

2026 Personnel Budget



City General Fund	2024 YE Est.	2025 Budget	2025 Amended	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
TOTAL REVENUES	\$ 173,739,844	\$ 170,671,364	\$ 171,231,672	\$ 185,035,002	\$ 188,683,188	\$ 193,000,909	\$ 198,169,940	\$ 204,110,345
TOTAL EXPENSES	\$ 172,236,607	\$ 170,668,461	\$ 175,268,461	\$ 183,751,492	\$ 189,980,929	\$ 196,422,341	\$ 203,082,965	\$ 209,970,286
Personnel	\$ 135,273,987	\$ 133,930,000	\$ 138,530,000	\$ 143,378,550	\$ 148,396,799	\$ 153,590,687	\$ 158,966,361	\$ 164,530,184
Net Change in Fund Balance	\$ 1,503,238	\$ 2,903	\$ (4,036,789)	\$ 1,283,511	\$ (1,297,741)	\$ (3,421,432)	\$ (4,913,025)	\$ (5,859,941)
Cash Basis Ending Fund Balance	\$ 35,189,830	\$ 30,505,736	\$ 31,153,041	\$ 32,436,551	\$ 31,138,810	\$ 27,717,378	\$ 22,804,353	\$ 16,944,412
ACFR Ending Fund Balance	\$ 49,626,221	\$ 44,942,127	\$ 45,589,432	\$ 46,225,638	\$ 44,927,896	\$ 41,506,465	\$ 36,593,440	\$ 30,733,499
Reserve % of Expenditures	20.43%	17.87%	17.77%	17.65%	16.39%	14.11%	11.23%	8.07%
Fund Balance 25% Target	\$43,059,152	\$42,667,115	\$43,817,115	\$45,937,873	\$47,495,232	\$49,105,585	\$50,770,741	\$52,492,571

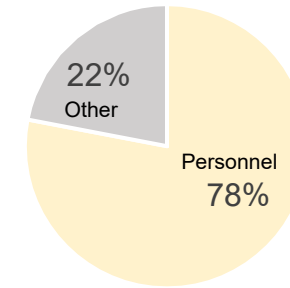
- 7% Property Tax revenue growth (increase in assessed valuation) would require identifying \$5.5M in expense reductions in the County General Fund to balance the budget
- Reserves remain precariously low without additional revenue



City General Fund Forecast

Proposed Maximum – 5 Mill Increase

2026 Personnel Budget



City General Fund	2024 YE Est.	2025 Budget	2025 Amended	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
TOTAL REVENUES	\$ 173,739,844	\$ 170,671,364	\$ 171,231,672	\$ 188,956,587	\$ 192,761,636	\$ 197,242,496	\$ 202,581,190	\$ 208,698,044
TOTAL EXPENSES	\$ 172,236,607	\$ 170,668,461	\$ 175,268,461	\$ 183,751,492	\$ 189,980,929	\$ 196,422,341	\$ 203,082,965	\$ 209,970,286
Personnel	\$ 135,273,987	\$ 133,930,000	\$ 138,530,000	\$ 143,378,550	\$ 148,396,799	\$ 153,590,687	\$ 158,966,361	\$ 164,530,184
Net Change in Fund Balance	\$ 1,503,238	\$ 2,903	\$ (4,036,789)	\$ 5,205,096	\$ 2,780,707	\$ 820,155	\$ (501,775)	\$ (1,272,241)
Cash Basis Ending Fund Balance	\$ 35,189,830	\$ 30,505,736	\$ 31,153,041	\$ 36,358,136	\$ 39,138,843	\$ 39,958,998	\$ 39,457,223	\$ 38,184,982
Reserve % of Expenditures	20.43%	17.87%	17.77%	19.79%	20.60%	20.34%	19.43%	18.19%
Fund Balance 25% Target	\$43,059,152	\$42,667,115	\$43,817,115	\$45,937,873	\$47,495,232	\$49,105,585	\$50,770,741	\$52,492,571

- Increase the mill rate by a maximum of 5.
- One-time property tax adjustment balances the short-term budget, short-term low-growth outlook of sales taxes and pressure on BPU Pilot revenue have expenses projected to outpace revenues
- Fully funds current service and staffing levels for 2026
- Preserves flexibility of elected body to look at alternative options prior to final approval



Budget History 2025 Reductions

- The following tables show the budget reductions that were a result of the budget constraints in the 2025 Original Budget for the Unified Government



City General Fund 2025 Cuts

Program/ Department	2025 Budget Cut	Notes
KCATA COVID Grant Funding Replacement	-\$2,400,000	Unable to backfill KCATA/COVID funding gap, reduction in 2 fixed routes
CIP Cash Projects	-\$730,000	Only fund contractual obligations
CIP Cash Equipment	-\$1,160,032	Only fund contractual obligations
Fleet Replacement	-\$170,000	
Budget, Strategy, & Research	-\$80,000	Restructuring Department staffing to reduce FTE count
County Administration	-\$77,250	Staffing reorg and reduction of position count
Intergovernmental Affairs	-\$309,600	Freeze proposed functional staffing implementation
Purchasing	-\$67,000	Reduction of a vacant program coordinator
Human Resources	-\$7,300	
Enterprise Systems Support	-\$307,600	Reduction in number of Enterprise Systems
Technology	-\$91,000	Operating support services reduction
Unified Legal	-\$125,000	Reduction of position count
Commissioners	-\$45,000	Commission district discretionary funding
Mayor/CEO	-\$111,632	Reduction of a vacant position
CMIP Engineering & Design	-\$104,500	Reduction of staffing levels



City General Fund 2025 Cuts

Program/ Department	2025 Budget Cut	Notes
Fleet Services	-\$200,000	Elimination of supplemental fleet transfer from City GF
Public Services Operations	-\$117,950	Reduction of staffing levels
Street Maintenance	-\$125,400	Reduction of staffing levels
Fire Suppression	-\$998,000	Reduction of OT
	-\$1,060,000	Freeze 12 vacancies
	-\$929,000	Backfill existing positions with SAFER
Police	-\$1,080,400	Minimizing OT
	-\$226,000	Multiple adjustments across line items
Hiring freeze	-\$900,949	Additional pressure on overall hiring trend/reduction in staffing
Community Development	-\$68,000	Mt. Carmel funding for Willa Gill
BPU Pilot Relief	-\$750,000	Realignment of BPU Pilot relief program with Senior Citizen Rebate and BPU Pilot revenue
Discretionary funds	-\$61,000	Reduction of available discretionary funds
Downtown Shareholders	-\$12,700	
WYCO Sports Association	-\$3,750	
WYEDC City Allocation	-\$9,775	
Economic Development	-\$146,000	Reorg



City General Fund 2025 Cuts

Program/ Department	2025 Budget Cut	Notes
Livable Neighborhoods	-\$159,900	Reduction of a vacant position, reallocation of another to Strategic Communications
Neighborhood Grants/Home Repair	-\$94,200	
NBR Allocation	-\$110,000	
Property Maintenance Enforcement	-\$150,000	Demolition contingency
Abatement Team	-\$347,600	
Mowing	-\$160,000	
Parks & Recreation	-\$326,000	Transfer Abatement Team to Buildings & Logistics
Abatement Equipment	-\$44,000	
Strategic Communications	-\$20,000	Various operating reductions
Urban Planning & Design	-\$39,300	Reductions in OT & other line items



County Mill Levy Funds 2025 Cuts

Program/ Department	2025 Budget Cut	Notes
Buildings & Logistics	-\$80,000	Reduction in Annual Maintenance Program and reserves
Geo Spatial Services	-\$95,800	Reduction in vacant position
	-\$31,500	Discontinue efforts around section corner monumentation
Street Maintenance	-\$114,800	Remove Loring Street preservation funding
Community Corrections – Adult Services	-\$82,340	Vacant position
Community Corrections – Pre-trial Services	-\$82,340	Vacant position
Emergency Management	-\$75,000	Telecommunications equipment
UG Security	-\$3,500	Minimizing OT
Public Safety Dispatch	-\$299,600	Minimizing OT and other line-item adjustments
Sheriff	-\$1,100,000	Minimizing OT
	-\$94,000	Multiple line-item adjustments
Hiring Freeze	-\$670,000	Additional pressure on overall hiring trend/reduction in overall staffing
Aging	-\$50,000	Removal of direct county support funding
County Fair	-\$15,950	
Extension Council	-\$59,500	
Law Library	-\$2,700	



County Mill Levy Funds 2025 Cuts

Program/ Department	2025 Budget Cut	Notes
WYCO Sports Association	-\$1,250	
WYEDC County Allocation	-\$19,500	
Landbank Mowing	-\$150,000	Reduction in mowing frequency
Parks & Recreation	-\$61,000	Shift Abatement Team to Buildings & Logistics

