

**AGENDA UPDATE
JUNE 28, 2018 UNIFIED GOVERNMENT BOARD OF
COMMISSIONERS MEETING
ORDER OF BUSINESS
MEETING TO CONVENE AT 7:00 PM**

- I. CALL TO ORDER**
- II. ROLL CALL**
- III. INVOCATION GIVEN BY INVOCATION GIVEN BY REVEREND ARTRELL
HARRIS, ROSWELL CHURCH OF CHRIST**
- IV. PLEDGE OF ALLEGIANCE**
- V. REVISIONS TO THURSDAY, JUNE 28, 2018 AGENDA**
- VI. BLUE SHEET – ADMINISTRATOR’S AGENDA**
Item No. 2 – SAFER Grant for Fire Department.
- VII. CLERK’S STATEMENT**
(Anyone wishing to speak about a particular item on the Consent Agenda must notify the Mayor when he asks if there are any “set-asides” on the Consent Agenda. Your item will then be discussed and voted on separately. All remaining items on the Consent Agenda are viewed as a single group and voted on with one vote.)
- VIII. PLANNING AND ZONING CONSENT AGENDA**
- IX. PLANNING AND ZONING NON-CONSENT AGENDA**
- X. MAYOR’S AGENDA**
- XI. NON-PLANNING CONSENT AGENDA**
- XII. PUBLIC HEARING AGENDA**
- XIII. ADMINISTRATOR’S AGENDA**
- XIV. STANDING COMMITTEES’ AGENDA**
- XV. COMMISSIONERS’ AGENDA**
- XVI. LAND BANK BOARD OF TRUSTEES’ AGENDA**
- XVII. PUBLIC ANNOUNCEMENTS**
- XVIII. ADJOURN**

SERGEANT-AT-ARMS: MAJOR STEVE HAULMARK

VI. CLERK'S STATEMENT

(Anyone wishing to speak about a particular item on the Consent Agenda must notify the Mayor when he asks if there are any "set-asides" on the Consent Agenda. Your item will then be discussed and voted on separately. All remaining items on the Consent Agenda are viewed as a single group and voted on with one vote.)

VII. PLANNING AND ZONING CONSENT AGENDA

A. CHANGE OF ZONE APPLICATIONS

1. #3162 - ANTHONY TUCKER

Synopsis: Change of Zone from R-1 Single Family District to A-G Agriculture District for an accessory structure at 4141 and 4244 North 67th Street, submitted by Robin H.

Richardson, Director of Planning, 573-5774 **(RECOMMENDED FOR APPROVAL)**

Tracking #: 18302

B. SPECIAL USE PERMIT APPLICATIONS

1. #SP-2018-1 - STEVEN MARBUT

Synopsis: Special Use Permit to continue to keep a storage container at 239 South 72nd Street, submitted by Robin H. Richardson, Director of Planning, 573-5774

(RECOMMENDED FOR DENIAL)

Tracking #: 18311

2. #SP-2018-59 - JUSTIN BING WITH VICTOR LIQUOR, LLC

Synopsis: Special Use Permit for expansion of an existing liquor store at 2819 South 47th Street, submitted by Robin H. Richardson, Director of Planning, 573-5774

(RECOMMENDED FOR APPROVAL FOR 2 YEARS)

Tracking #: 18304

3. SP-2018-60 - BILLY COBB WITH BEAR REAL ESTATE, LLC

Synopsis: Special Use Permit for an AIRBNB at 2810 West 42nd Avenue, submitted by Robin H. Richardson, Director of Planning, 573-5774 **(RECOMMENDED FOR**

APPROVAL FOR 1 YEAR)

Tracking #: 18305

C. VACATION APPLICATIONS

D. PLAN REVIEW APPLICATIONS

1. **#PR-2018-18 - BRIAN HILL WITH MKEC ENGINEERING**

Synopsis: Preliminary Plan Review for an elementary school at 8833 Waverly Avenue, submitted by Robin H. Richardson, AICP, Director of Planning, 573-5774
(RECOMMENDED FOR APPROVAL)

Tracking #: 18306

E. MISCELLANEOUS - ORDINANCES (Final action on previously approved items)

VIII. PLANNING AND ZONING NON-CONSENT AGENDA

A. CHANGE OF ZONE APPLICATIONS

B. SPECIAL USE PERMIT APPLICATIONS

1. **#SP-2018-37 - CHAD BARTLETT WITH HOME REMEDY INVESTMENTS, LLC**

Synopsis: Special Use Permit for an AIRBNB at 4448 Booth Street, submitted by Robin H. Richardson, AICP, Director of Planning, 573-5774 **(RECOMMENDED FOR DENIAL - 6/1 VOTE)**

Tracking #: 18303

C. VACATION APPLICATIONS

D. PLAN REVIEW APPLICATIONS

TAX STATUS REPORT

BOARD OF COMMISSIONERS AGENDA FOR JUNE 28, 2018

None of the properties included in applications to be considered on the Planning & Zoning agenda have delinquent taxes prior to 2013.

NOTE: This information cannot serve as the basis for approval or denial of an application. It is not among the factors to be considered as set by ordinance or among accepted zoning factors and criteria. However, such information in certain cases might be relevant to evaluating accepted factors or as an accompaniment to other valid purposes and/or factors.

REGULAR AGENDA

IX. MAYOR'S AGENDA

X. REGULAR CONSENT AGENDA

1. **RESOLUTION: PUMP STATION 61 FORCE MAIN IMPROVEMENTS**

Synopsis: A resolution declaring that this project is a necessary and valid improvement

project. This project will run from Donahoo & 123rd St. north along N. 123rd St. before cutting over to N. 123rd Terrace and ending at Wingfoot Drive, submitted by Ken Moore, Chief Counsel.

On June 18, 2018, the Public Works and Safety Standing Committee, chaired by Commissioner Bynum, voted unanimously to approve and forward to full commission.

Tracking #: 18290

2. RESOLUTION: HUTTON ROAD SANITARY SEWER MAIN EXTENSION - CMIP 6001

Synopsis: A resolution declaring that this project is a necessary and valid improvement project, submitted by Ken Moore, Chief Counsel.

On June 18, 2018, the Public Works and Safety Standing Committee, chaired by Commissioner Bynum, voted unanimously to approve and forward to full commission.

Tracking #: 18292

3. NOMINATION: BOARDS AND COMMISSIONS

Synopsis: Nominations for Boards and Commissions:
Law Enforcement Advisory Board, Don Jolley, 6/28/18 to 6/30/20, submitted by Commissioner Markley.

Tracking #: 18297

4. MINUTES

Synopsis: Minutes from special sessions May 24 and 31 and June 14, 2018; and regular session May 31, 2018.

Tracking #: MINUTES

5. WEEKLY BUSINESS MATERIAL

Synopsis: Weekly business material dated June 14 and 21, 2018.

Tracking #: 18310

XI. PUBLIC HEARING AGENDA

XII. STANDING COMMITTEES' AGENDA

XIII. ADMINISTRATOR'S AGENDA

1. REPORT: COMPREHENSIVE ANNUAL FINANCIAL REPORT

Synopsis: Presentation by the Unified Government's external financial auditors of the required financial statements and reports for the Fiscal Year ended December 31st, 2017. Presentation will be from Chief Financial Officer Kathleen VonAchen, Acting Accounting Manager Interim Pam Kahao, and from the external financial audit firm of Allen, Gibbs & Houlik, L.C. Audit Manager Tara Laughlin.

Tracking #: 18301

XIV. COMMISSIONERS' AGENDA

1. **RECOMMENDATIONS: UG/HOLLYWOOD CASINO/SVV CASINO GRANTS**

Synopsis: The recommendations for the UG/Hollywood Casino/SVV grants being submitted for your approval, submitted by Emerick Cross, UG Commission Liaison.

Tracking #: 18298

XV. LAND BANK BOARD OF TRUSTEES' CONSENT AGENDA

XVI. PUBLIC ANNOUNCEMENTS

XVII. ADJOURN

**AGENDA UPDATE
UNIFIED GOVERNMENT COMMISSION MEETING
THURSDAY, JUNE 28, 2018**

XIII. ADMINISTRATOR'S AGENDA

NEW ITEM

Item No. 2 – 18312...SAFER GRANT FOR FIRE DEPARTMENT

Synopsis: The Fire Department submitted an application to the Staffing for Adequate Fire and Emergency Response (SAFER) grant for the FY 2017 FEMA grant cycle. In order to complete the application, FEMA requires from all applicants a letter from their governing body committing to the maintenance of current staffing levels and no lay-offs during the three-year grant period. Originally, we thought we had until August to file the letter of financial support for this grant, however we just received notice that this letter is due to FEMA no later than June 30, 2018.

The application is requesting an additional 24 firefighters and will require matching funds of \$1,487,308 for the three-year grant period. The matching funds are not currently budgeted. While not a grant requirement, the cost to retain the additional firefighters at the end of the grant period will be \$2,500,000 annually. The purpose of the additional staff is to provide a 4th firefighter on engine companies strategically located and identified through a risk assessment in our response area.

The SAFER Grant has been an annual opportunity and we anticipate that it will be available in future years. As we have not presented a strategy for the future alignment of fire stations or companies in our city and do to the fact that this grant binds the city financially to obligate additional dollars to the Fire Department budget at a time when we are trying to direct funding toward capital equipment and infrastructure, Administration does not recommend this additional funding as part of our 2019 budget. Resources would be better directed to infrastructure and equipment for the Fire Department that we need now and continue working on the best strategy for personnel needs before we spend tax dollars, submitted by Doug Bach, County Administrator

Action Requested: Approval of grant application and commitment letter.

Entire Application

DEPARTMENT OF HOMELAND SECURITY
Federal Emergency Management Agency
Staffing for Adequate Fire and Emergency Response (SAFER)
(General Questions All Applicants)

OMB Collection Number: 1660-

0135

Expiration Date: 08/31/2017

PAPERWORK BURDEN DISCLOSURE NOTICE**FEMA Form 080-0-4**

Public reporting burden for this data collection is estimated to average 9 hours per response for FEMA Form 080-0-4, Staffing for Adequate Fire and Emergency Response (SAFER) (General Questions All Applicants). The burden estimate includes the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and submitting this form. This collection of information is required to obtain or retain benefits. You are not required to respond to this collection of information unless a valid OMB control number is displayed on this form. Send comments regarding the accuracy of the burden estimate and any suggestions for reducing the burden to: Information Collections Management, Department of Homeland Security, Federal Emergency Management Agency, 500 C Street, SW., Washington, DC 20472-3100, Paperwork Reduction Project (1660-0135) NOTE: Do not send your completed form to this address.

Applicant's Acknowledgements

- * I certify the DUNS number in this application is our only DUNS number and we have confirmed it is active in SAM.gov as the correct number.
- * As required per 2 CFR § 25, I certify that prior to submission of this application I have checked the DUNS number listed in this application against the SAM.gov website and it is valid and active at time of submission.
- * I certify that the applicant organization has consulted the appropriate Notice of Funding Opportunity and that all requested activities are programmatically allowable, technically feasible and can be completed within the award's Period of Performance (POP).
- * I certify that the applicant organization is aware that this application period is open from 03/26 to 04/27/2018 and will close at 5 PM EST; further that the applicant organization is aware that once an application is submitted, even if the application period is still open, a submitted application cannot be changed or released back to the applicant for modification.
- * I certify that the applicant organization is aware that it is solely the applicant organization's responsibility to ensure that all activities funded by this award(s) comply with Federal Environmental planning and Historic Preservation (EHP) regulations, laws, and Executive Orders as applicable. The EHP Screening Form designed to initiate and facilitate the EHP Review is available at: http://www.fema.gov/media-library-data/1431970163011-80ce3cd907072a91295b1627c56d8fd2/gpd_ehp_screening_form_51815.pdf
- * I certify that the applicant organization is aware that the applicant organization is ultimately responsible for the accuracy of all application information submitted. Regardless of the applicant's intent, the submission of information that is false or misleading may result in actions by FEMA that include, but are not limited to: the submitted application not being considered for award, an existing award being locked pending investigation, or referral to the Office of the Inspector General.
- * I certify that the applicant organization is aware that the grants awarded under this funding opportunity are provided a recruitment period, which begins when the application is approved for award. The recruitment period for grants awarded under the Hiring of Firefighters Activity is 180-days and the period of performance automatically starts after the recruitment period, regardless of whether the grantee has successfully hired the requested firefighters. The recruitment period for Recruitment & Retention of Volunteer Firefighters Activity is 90-days and the period of performance automatically starts after the recruitment period.
- * I certify that the applicant organization will, to the extent practicable, seek, recruit, and hire members of racial and ethnic minority groups and women to increase their ranks within their organization.
- * I certify that, if awarded under the Hiring of Firefighters Activity, the applicant organization, will assure a policy will be put into place, or is currently in place, ensuring that positions filled under this grant are not discriminated against, or prohibited from, engaging in volunteer firefighting activities in another jurisdiction during off-duty hours. (If applying under the Recruitment and Retention of Volunteer Firefighters Activity, this does not apply, however, in order to move forward in the application process, you must complete this question).

Signed by Jack H Andrade on 2018-04-27 14:07:17.0

Overview

* Are you a member, or are you currently involved in the management of the fire department or organization applying for this grant with this application?	
Yes, I am a member/officer of this applicant	

If you answered **No**, you must please complete the preparer information below. If you answered **Yes**, please skip the Preparer Information section.

Note: Fields marked with an asterisk (*) are required.

Preparer Information	
Preparer's Name	
Address 1	
Address 2	
City	
State	
Zip	Need help for ZIP+4?
Primary Phone	Ext. Select
Email	

In the space below please list the person your fire department or organization has selected to be the **Primary Point of Contact** for this grant. This should be an officer, member, or employee of the fire department or organization applying for the grant that will see the grant through completion, has the authority to make decisions on and to act upon this grant application.

The Primary Contact, as listed below, is the person for which all exchanges of information will be made relative to the application; all information provided must be specific to the contact listed. The Primary Contact must be an employee of the fire department or organization applying for the grant and shall not be a grant writer or a non-employee of the fire department or organization.

In addition to the Primary Contact information, you will be asked to provide two (2) Alternate Points of Contact on the next page. The Alternate Contacts must be familiar with the application and must be able to answer any questions relative to this application in the event that Primary Point of Contact is unavailable. When you are finished, click the Save and Continue button below.

Reminder: Please list only phone numbers and an email address where we can get in *direct contact* with the respective point of contact(s). If this contact changes at any time during the period of performance please update this information.

Note: Fields marked with an asterisk (*) are required.

Primary Point of Contact	
* Title	Senior Assistant Chief
Prefix	Mr.
* First Name	Jack
Middle Initial	H
* Last Name	Andrade
* Primary Phone	913-669-8740 Ext. Type cell
* Secondary Phone	913-573-5949 Ext. Type work
Optional Phone	Ext. Type Select
Fax	913-281-3655
* Email	jandrade@kckfd.org

FEMA Form 080-0-4

Contact Information

Alternate Contact 1 Information	
* Title	Senior Deputy Chief
Prefix	Mr.
* First Name	John
Middle Initial	
* Last Name	Peterson
* Primary Phone	913-573-5550 Ext. Type work
* Secondary Phone	913-669-8648 Ext. Type cell
Optional Phone	Ext. Type Select
Fax	913-342-9610
* Email	jpeterson@kckfd.org

Alternate Contact 2 Information	
* Title	Professional Fiscal Assistant
Prefix	Mrs.
* First Name	Ntsum
Middle Initial	
* Last Name	Her
* Primary Phone	913-573-5967 Ext. Type work
* Secondary Phone	913-521-0189 Ext. Type cell
Optional Phone	Ext. Type Select
Fax	913-342-9610

Email	inher@kckfd.org
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FEMA Form 080-0-4

Applicant Information**EMW-2017-FH-00597**

Originally submitted on 04/27/2018 by Jack Andrade (Userid: rocha)

Contact Information:**Address: 815 North 6th Street****City: Kansas City****State: Kansas****Zip: 66101****Day Phone: 9135735550****Evening Phone:****Cell Phone: 9136698740****Email: jandrade@kckfd.org****Application number is EMW-2017-FH-00597**

Applicant Information	
* Organization Name	Kansas City, Kansas Fire Department
* What kind of organization do you represent?	All Paid/Career
If you answered "Combination" above, what is the percentage of career members in your organization?	%
* Type of Jurisdiction Served	City
If "Other", please enter the type of jurisdiction served	
* In what county/parish is your organization physically located? If you have more than one station, in what county/parish is your main station located?	Wyandotte
SAM.gov (System For Award Management)	
* What is the legal name of your Entity as it appears in SAM.gov? Note: This information must match your SAM.gov profile if your organization is using the DUNS number of your Jurisdiction.	Wyandotte County, Unified Government of
* What is the legal business address of your Entity as it appears in SAM.gov? Note: This information must match your SAM.gov profile if your organization is using the DUNS number of your Jurisdiction.	
* Mailing Address 1	701 North 7th Street
Mailing Address 2	
* City	Kansas City
* State	Kansas
* Zip	66101 - 3035 Need help for ZIP+4?
* Employer Identification Number (e.g. 12-3456789) Note: This information must match your SAM.gov profile.	48-1194075
* Is your organization using the DUNS number of your Jurisdiction?	Yes
* I certify that my organization is authorized to use the DUNS number of my Jurisdiction provided in this application. (Required if you select Yes above)	☒
* What is your 9 digit DUNS number?	030693592 (call 1-866-705-5711 to get a DUNS number)
If you were issued a 4 digit number (DUNS plus 4) by your Jurisdiction in addition to your 9 digit number please enter it here. Note: This is only required if you are using your Jurisdiction's DUNS number and have a separate bank account from your Jurisdiction. Leave the field blank if you are using your Jurisdiction's bank account or have your own DUNS number and bank account separate from your Jurisdiction.	
* Is your DUNS Number registered in SAM.gov (System for Award Management previously CCR.gov)?	Yes
* I certify that my organization/entity is registered and active at SAM.gov and registration will be renewed annually in compliance with Federal regulations. I acknowledge that the information submitted in this application is accurate, current and consistent with my organization's/entity's SAM.gov record.	☒
Headquarters or Main Station Physical Address	
* Physical Address 1	815 North 6th Street
Physical Address 2	
* City	Kansas City
* State	Kansas
* Zip	

66101 - 2876 Need help for ZIP+4?	
Mailing Address	
* Mailing Address 1	815 North 6th Street
* Mailing Address 2	701 North 7th Street
* City	Kansas City
* State	Kansas
* Zip	66101 - 2876 Need help for ZIP+4?
Bank Account Information	
* The bank account being used is: (Please select one from right)	Maintained by my Jurisdiction
Note: The following banking information must match your SAM.gov profile.	
* Type of bank account	Checking
* Bank routing number - 9 digit number on the bottom left hand corner of your check	101000695
* Your account number	7970892561
Additional Information	
* For this fiscal year (Federal) is your jurisdiction receiving Federal funding from any other grant program that may duplicate the purpose and/or scope of this grant request?	No
* Is the applicant delinquent on any federal debt?	No
If you answered "Yes" to any of the additional questions above, please provide an explanation in the space provided below (4000 characters) :	

FEMA Form 080-0-4

Applicant Characteristics (Part I)

* Is this application being submitted on behalf of a Federal Fire Department or organization contracted by the Federal government which is solely responsible for the suppression of fires on Federal property?	No
* Please indicate the type of community your organization serves.	Urban
* Please describe your organization and/or the community that you serve (2000 characters) .	The Kansas City Kansas Fire Department is a full spectrum, life safety agency consisting of 9 divisions: Administration, Operations/Suppression, EMS, Logistics, Vehicle Maintenance, Training, Special Operations, Communications, and Prevention. Services provided by the Special Operations Division include Hazardous Material Teams, Urban Search and Rescue and Swift Water Rescue. We have 18 stations, housing 22 companies and 9 EMS units. In 2017, we responded to 30,990 calls for service. The average response time for 2017 was 4 min and 20 sec. Kansas City, Kansas encompasses many uniquely different urban and suburban communities. The varying communities amplify the vastly different fire and EMS challenges encountered by the KCKFD, including a wide variety of commercial and industrial hazards, high-rise structures and obstacles related to a densely populated city. Wyandotte County has a population of 161,000 and covers 156 sq. miles. Kansas City Kansas population is over 149,000 and is the 3rd largest city in Kansas. We have a vibrant industrial area with over 120 businesses, employing 10,000 people including General Motors, Kellogg's, Owens Corning, and CertainTeed. 3 pipeline companies in the Fairfax district provide 95% of the KC metro area's supply of unleaded gasoline and diesel and 100% of the jet fuel. Burlington Northern and Santa Fe Railroad (BNSF) operates one of the largest rail yards in the country in Argentine. The Kansas University Medical Center, in the southeast corner of KCK brings over 20,000 people into KCK each day and is the city's largest employer. The Village West Development, a 1500 acre retail and entertainment district, includes NASCAR's Kansas Speedway, Sporting KC's Children's Mercy Park, USA Soccer's National Training Center, and Community America Ballpark. The Cerner Corp. occupies it's "Continuous Campus" near the Kansas Speedway, and employs 4400 people. Village West is also the future home of the historic American Royal.
* What is the square mileage of your first-due response area? Primary/First Due Response Area is a geographical area proximate to a fire or rescue facility and normally served by the personnel and apparatus from that facility in the event of a fire or other emergency and does not include daily or seasonal population surges.	156
* What percentage of your primary response area is protected by hydrants?	97 %

* Does your organization protect critical infrastructure?		Yes	
If Yes, please describe the critical infrastructure protected (3000 characters) .			
The KCKFD protects 81 Tier II Regional Assets. 4 major U.S. highways dissect our city, I-70 and I-35 running east/west, and I-635 and I-435 running north/south with critical bridges linking transportation systems. The Kansas and Missouri rivers and levee systems run through our city, providing fresh drinking water to Wyandotte County and surrounding communities. Other High Hazard areas and critical infrastructure: The Fairfax Industrial Area - 2,000 acres in northeast KCK with over 120 businesses, employing 10,000 people: General Motors, Kellogg's, Owens Corning, and CertainTeed. Three pipeline companies in the Fairfax district provide 95% of the KC metropolitan area's supply of unleaded gasoline and diesel and 100% of the jet fuel. Burlington Northern and Santa Fe Railroad (BNSF) - in the Argentine district, one of the largest railyards in the country. Kansas University Medical Center - in the southeast corner of KCK brings over 20,000 people into KCK each day and is the city's largest employer. The Village West Development - in western KCK. This 1500 acre district, includes NASCAR's Kansas Speedway, Sporting KC's Children's Mercy Park, USA Soccer National Training Center, and Community America Ballpark. The Cerner Corp. occupies it's "Continuous Campus" near the Kansas Speedway, and employs 4400 people. Village West is also the future home of the historic American Royal.			
(Percentages in three answers below must sum up to 100%)			
* How much of your primary response area is for agriculture, wildland, open space, or undeveloped properties?		34%	
* What percentage of your primary response area is for commercial and industrial purposes?		15 %	
* What percentage of your primary response area is used for residential purposes?		51 %	
* How many occupied structures (commercial, industrial, residential, or institutional) in your primary response area are more than three (3) stories tall? Do not include structures which are not regularly occupied such as silos, towers, steeples, etc.		75	
* What is the permanent resident population of your <u>Primary/First-Due</u> Response Area or jurisdiction served?		150000	
* Do you have a seasonal increase in population?		Yes	
If Yes what is your seasonal increase in population?		20000	
* How many stations are operated by your organization?		18	
* Please indicate if your department has a formal automatic/mutual aid agreement with another community or fire department and the type of agreement that exists.		Mutual aid	
* What services does your organization provide?			
Advanced Life Support	Emergency Medical Responder	Rescue Operational Level	
	Haz-Mat Operational Level	Rescue Technical Level	
Basic Life Support	Haz-Mat Technical Level	Structural Fire Suppression	
		Wildland Fire Suppression	
SAFER intends to improve local fire departments' staffing and deployment capabilities so they may more effectively respond to emergencies. With the enhanced staffing, a SAFER grantee's response time will be reduced sufficiently and an appropriate number of trained personnel will be assembled at the incident scene.			
The following questions are designed to help us understand the staffing changes that have occurred in your department over the past several years and how the grant will assist in improving your staffing levels. The information provided must be a true and accurate depiction of your department on the timelines listed below.			
Use the following definitions when completing the table below.			
Total # of Operational Career Personnel — this number represents the total number of authorized and funded active, full-time uniformed/operational career personnel employed by your department on the dates indicated. (Note: only operational personnel — including operational officers - should be included)			
# Operational Officers — of the operational career personnel indicated in the "Total # of Operational Career Personnel" question, how many of those serve in operational officer-level (both command and company) positions ?			
# NFPA Compliance — of the "Total # of Operational Career Personnel" indicated, how many are assigned to field or response apparatus positions that directly support the department's compliance with NFPA 1710 (Section 5.2.4.1 — Single-Family Dwelling Initial Full Alarm Assignment Capability) or NFPA 1720 (Section 4.3 — Staffing and Deployment)? (Note: Officers should only be included in this number if they directly support the department's compliance with NFPA 1710 or NFPA 1720 compliance)			
Note: The number of career personnel in any of these fields should include positions which are job-shared. Job-shared positions will be counted as one (1) regardless of how many personnel fill those positions.			
For more information regarding these standards please see the Notice of Funding Opportunity or go to www.nfpa.org/freeaccess			
	Total # of Operational Career Personnel	# Operational Officers	# NFPA Support
* Staffing levels at the start of the application period	420	110	406
* Staffing levels at one year prior to the start of the application period	436	110	422
	436	110	422

* Staffing levels at two years prior to the start of the application period				
* If awarded this grant, what will the staffing levels be in your department? Note: These numbers should reflect the staffing levels at the start of the application period plus the number of positions being requested in the application. (Whole Numbers only)		444	110	430
* Please provide details on the department's existing staffing model to include the number of shifts, number of positions per shift, chief level officer staffing per shift (i.e., Battalion Chief, District Chief, etc.), and contracted work hours. (3000 characters)				
The Kansas City Kansas Fire Department (KCKFD) has 18 fire stations with 22 primary response apparatus. The primary response apparatus are 3 trucks and 4 quints, each staffed with 4 personnel, 14 pumpers are staffed with 3 personnel and 1 pumper is staffed with 4. Each primary apparatus is assigned at a minimum, a Captain, a Driver and a Firefighter with one of those being a Firefighter/Medic. 9 full time ambulances are housed in various stations with 3 others to be used as cross staffed as need arises. Ambulances are staffed with a Firefighter/EMT and a Firefighter/Medic. All primary apparatus are ALS units with a minimum of one paramedic assigned. All nine ambulances are ALS units. The 18 fire stations are divided into 3 districts. Each district has a Chief Officer in charge of that district. Staffing is three shifts of personnel on a 24 hour on and 48 hour off schedule. Each shift has approximately 130 suppression/EMS personnel assigned. A minimum of 3 suppression Chiefs are assigned to each shift. Each shift is also assigned a Battalion Chief that serves as the Fire Investigator. The KCKFD is a paid career department. All firefighters are IFSAC certified Firefighter I & II, or trained to that level. Each firefighter is also trained to Hazard Materials Operations level. Firefighters are also trained in ICS and NIMS. Per contract the standard work period for personnel assigned to a twenty-four hour shift is one hundred forty-four (144) hours of work in a nineteen (19) day work period, except that such work period may be exceeded in cases of emergency, conflagration and other public danger. Besides suppression and EMS responses the KCKFD has the training and ability to respond to swift water, high angle, trench, building collapse, and Hazardous Materials incidents. These technical responders are IFSAC certified and/or trained to Hazard Materials technician level. Tactical medics are another important part of our response capabilities. Recent dryness within the state has resulted in requests to KCKFD to assist with wildland fires.				
* Does your department utilize part-time paid firefighters?		No		
If Yes, please provide details on how the part-time firefighters are used within your department to include the number of part-time firefighters, the number of full-time, NFPA compliant positions these part-time firefighters occupy, if applicable, and how they are scheduled to meet your staffing needs (3000 characters).				
* Does your department utilize reserve/relief paid firefighters?		No		
If yes, please provide details on how the reserve/relief firefighters are used within your department to include the number of reserve/relief firefighters, the number of full-time, NFPA compliant positions these part-time firefighters occupy, if applicable, and how they are scheduled to meet your staffing needs (3000 characters).				
* Do you currently report to the National Fire Incident Reporting System (NFIRS)?		Yes		

FEMA Form 080-0-4

Applicant Characteristics (Part II)

	2017	2016	2015
* What is the total number of fire-related civilian fatalities in your jurisdiction over the last three calendar years?	1	2	2
* What is the total number of fire-related civilian injuries in your jurisdiction over the last three calendar years?	41	21	6
* What is the total number of line of duty member fatalities in your jurisdiction over the last three calendar years?	1	0	0
* What is the total number of line of duty member injuries in your jurisdiction over the last three calendar years?	63	12	69
* What is your department's operating budget (e.g., personnel, maintenance of apparatus, equipment, facilities, utility costs, purchasing expendable items, etc.) for the current (at time of application) fiscal year?	Fiscal Year: 2017 Budget: \$ 56		
* What was your department's operating budget (e.g., personnel, maintenance of apparatus, equipment, facilities, utility costs, purchasing expendable items, etc.) for the 2001, 2002, and 2003 fiscal years?	Fiscal Year 2003 Budget : \$ 26,000,000 Fiscal Year 2002 Budget : \$ 26,000,000 Fiscal Year 2001 Budget : \$ 24,000,000		
This must be true and accurate budget information for the fiscal years 2001, 2002, and 2003. If you are unable to provide any of the information please ONLY enter a 0 into each of the applicable budget fields and explain in the text box below why you are unable to provide this information.			
If you entered 0 for any of the budget fields above, please explain (1000 characters).			
* What percentage of your operating budget is dedicated to personnel costs (salary, benefits, overtime costs, etc.)?	0 %		
	No		

* Does your department have any rainy day reserves, emergency funds, or capital outlay?			
If yes, what is the total amount currently set aside?			
If yes, describe the planned purpose of these funds (1000 characters) :			
* What percentage of your annual operating budget is derived from: Enter numbers only, percentages must sum up to 100%			
Taxes?	81 %		
Bond Issues?	0 %		
EMS Billing?	19 %		
Grants?	0 %		
Donations?	0 %		
Fund drives?	0 %		
Fee for Service?	0 %		
Other?	0 %		
If you entered a value other than 0 into the "Other" field, please explain (1000 characters) :			
* How many frontline vehicles does your organization have in each of the types or classes of vehicle listed below that respond to first alarm assignments in support of NFPA 1710/1720 ? You must include vehicles that are leased or on long-term loan as well as any vehicles that have been ordered or otherwise currently under contract for purchase or lease by your organization but not yet in your possession. Enter numbers only and enter 0 if you do not have any of the vehicles below.			
Type or Class of Vehicle	Number of Frontline Vehicles	Total Number of Available Riding Positions	Total Number of Filled Riding Positions per Frontline Vehicle
Engines or Pumpers (pumping capacity of 750 gpm or greater and water capacity of 300 gallons or more): Pumper, Pumper/Tanker, Rescue/Pumper, Foam Pumper, CAFS Pumper, Type I or Type II Engine Urban Interface	15	5	105
Ambulances for transport and/or emergency response	12	3	24
Tankers or Tenders (pumping capacity of less than 750 gallons per minute (gpm) and water capacity of 1,000 gallons or more)	1	0	2
Aerial Apparatus: Aerial Ladder Truck, Telescoping, Articulating, Ladder Towers, Platform, Tiller Ladder Truck, Quint	7	2	40
Brush/Quick attack (pumping capacity of less than 750 gpm and water carrying capacity of at least 300 gallons): Brush Truck, Patrol Unit (Pickup w/ Skid Unit), Quick Attack Unit, Mini-Pumper, Type III Engine, Type IV Engine, Type V Engine, Type VI Engine, Type VII Engine	6	0	12
Rescue Vehicles: Rescue Squad, Rescue (Light, Medium, Heavy), Technical Rescue Vehicle, Hazardous Materials Unit	4	1	20
Additional Vehicles: EMS Chase Vehicle, Air/Light Unit, Rehab Units, Bomb Unit, Technical Support (Command, Operational Support/Supply), Hose Tender, Salvage Truck, ARFF (Aircraft Rescue Firefighting), Command/Mobile Communications Vehicle	28	12	80
Please use this comments section if you wish to provide any additional information with regards to the Type or Class of Vehicle section above (2000 characters) :			

FEMA Form 080-0-4

Department Call Volume

	2017	2016	2015
* Summary of responses per year by category (Enter whole number only. If you have no calls for any of the categories, Enter 0)			
Fire - NFIRS Series 100	745	965	691
Overpressure Rupture, Explosion, Overheat (No Fire) - NFIRS Series 200	2	21	10
Rescue & Emergency Medical Service Incident - NFIRS Series 300	22145	20337	18735
Hazardous Condition (No Fire) - NFIRS Series 400	818	627	592
Service Call - NFIRS Series 500	2677	2031	1779
Good Intent Call - NFIRS Series 600	2935	2226	1669
False Alarm & False Call - NFIRS Series 700	2014	1496	1738

Severe Weather & Natural Disaster - NFIRS Series 800	56	10	11
Special Incident Type - NFIRS Series 900	9	7	19
Total	31401	27720	25244

FIRES

* How many responses per year by category? (Enter whole number only. If you have no calls for any of the categories. Enter 0)

Of the NFIRS Series 100 calls, how many are "Structure Fire" (NFIRS Codes 111-120)	252	305	235
Of the NFIRS Series 100 calls, how many are "Vehicle Fire" (NFIRS Codes 130-138)	231	202	172
Of the NFIRS Series 100 calls, how many are "Vegetation Fire" (NFIRS Codes 140-143)	84	91	284
Total	567	598	691
What is the total acreage of all vegetation fires?	117	24	0

RESCUE AND EMERGENCY MEDICAL SERVICE INCIDENTS

* How many responses per year by category? (Enter whole number only. If you have no calls for any of the categories. Enter 0)

Of the NFIRS Series 300 calls, how many are "Motor Vehicle Accidents" (NFIRS Codes 322-324)	1381	1146	1129
Of the NFIRS Series 300 calls, how many are "Extractions from Vehicles" (NFIRS Code 352)	4	3	0
Of the NFIRS Series 300 calls, how many are "Rescues" (NFIRS Codes 300, 351, 353-381)	12	10	9
How many EMS-BLS Response Calls	0	0	0
How many EMS-ALS Response Calls	22160	20337	20575
How many EMS-BLS Scheduled Transports	0	0	0
How many EMS-ALS Scheduled Transports	1915	1892	1935
How many Community Paramedic Response Calls	0	0	0
Total	25472	23388	23648

MUTUAL AND AUTOMATIC AID

* How many responses per year by category? (Enter whole number only. If you have no calls for any of the categories. Enter 0)

How many times did your organization receive Mutual Aid?	8	6	9
How many times did your organization receive Automatic Aid?	0	0	0
How many times did your organization provide Mutual Aid?	105	58	53
How many times did your organization provide Automatic Aid?	0	0	0
Of the Mutual and Automatic Aid responses, how many were structure fires?	3	2	0

FEMA Form 080-0-4

Request Details

The activity for your organization is listed in the table below.

Activity	Number of Entries	Total Cost
Hiring of Firefighters	1	3,882,436

FEMA Form 080-0-4

Hiring of Firefighters

* 1. Select which line-item below best describes your organization and the NFPA standard you are attempting to meet.

NFPA Requirements						
Check One	NFPA Standard (see the Notice of Funding Opportunity for more detail regarding these standards)	Department Characteristics	Demographic	Assembly Staffing	Response Time	Frequency of Time
X	1710	Career	With Aerial	15	8 min	90%
	1710	Career	Without Aerial	14	8 min	90%
	1720 - Urban	Urban Combo/Vol	> 1,000 pop/square mile	15	9 min	90%
	1720 - Suburban	Suburban Combo/Vol	500 - 1,000 pop/square mile	10	10 min	80%
	1720 - Rural	Rural Combo/Vol	< 500 pop/square mile	6	14 min	80%
	1720 - Remote	Remote Combo/Vol	Travel > 8 mi	4	n/a	90%

* 2. Given your current staffing levels, how often does your department meet the NFPA assembly requirements as indicated in the table above

Rarely (1 to 19%)

Help

for the department's primary/first due response area?	
NOTE: If your department utilizes overtime to fill positions to ensure you are meeting applicable NFPA staffing and deployment standards, you will want to remove the number of positions filled by overtime from your calculations.	
* 2a. If awarded the number of positions requested in this application, how often do you anticipate that your department will meet the NFPA assembly requirements as indicated in the table above?	Half of the Time (40 to 59%) Help
* 3. Given your current staffing levels and without using overtime to fill vacant positions, what is the average actual staffing level on your first arriving engine company or vehicle capable of initiating suppression activities on the number of structure fires indicated in the "Department Call Volume" section of your application? (Up to one decimal i.e., 2.5) NOTE: If your department utilizes overtime to fill positions to ensure you are meeting applicable NFPA staffing and deployment standards, you will want to remove the number of positions filled by overtime from your calculations.	3
* 3a. If awarded the number of positions requested in this application, what will be the average actual staffing level on your first arriving engine company or vehicle capable of initiating suppression activities on the number of structure fires indicated in the "Department Call Volume" section of your application? (Up to one decimal i.e. 2.5)	3.8
* 4. Please describe the departments hiring practices and timelines including how long after award will you be able to start a recruit class and how many recruits can be trained in one class. If you are requesting more positions than can be trained in one recruit class, please discuss when you will be able to hold the second class. If your department will need governing body approval before the award can be accepted, please be sure to include details on the timeline needed for acceptance (2000 characters) .	After the award of the SAFER Grant, to hire 24 additional employees will take approximately 3-5 months including the application process. The application process consists of a very thorough process including Civil Service Exam, CVSA, physical agility, background checks. The recruits will be in class for approximately 12 weeks which they will be trained to Firefighter I & II, Hazardous Materials Awareness and Operations level. All recruits will be hired as a Firefighter/EMT or Firefighter/Paramedic and will receive training on medical protocols. Recruits will also receive training on CIT through our CIT officers.
* 5. Is your request for hiring firefighters based on a risk analysis, staffing needs analysis, or an Insurance Services Office (ISO) rating?	Yes
5a. If Yes, describe how the analysis was conducted and the outcome of the analysis or ISO rating. (1000 characters)	Utilizing our data from NFIRS reports, CAD information, and IOD reports we have concluded that we need to provide a means of a safer environment for the community and the Firefighters by complying with NFPA 1710. We also looked at daily staffing and Overtime reports and determined the need for personnel. We analyzed our performance of complying with NFPA 1710 and determined we were not compliant with the subsection 5.2.3. KCKFD analyzed high hazard areas and call volume to determine the need for placing a fourth firefighter in these particular areas.
* 6. If awarded a grant, will you provide the new hires with entry-level physicals in accordance with NFPA 1582: Standard on Comprehensive Occupational Medical Program for Fire Departments 2013 Edition, Chapter 6?	Yes, NFPA 1582 compliant
* 7. Do you currently provide annual medical/physical exams in accordance with NFPA 1582: Standard on Comprehensive Occupational Medical Program for Fire Departments 2013 Edition, Chapter 6?	Yes, NFPA 1582 compliant
* 8. Will the personnel hired meet the minimum EMS training and certification as required by your Authority Having Jurisdiction (AHJ)?	Yes
* 9. Does your department currently have a policy in place to recruit and hire veterans?	Yes
9a. If yes, please provide a brief description of the policy in place (1000 characters) .	The Chief of the Kansas City Kansas Fire Department (KCKFD) has always made a commitment to employ veterans of our armed forces. During each hiring process those veteran candidates that held the necessary certifications and training, with no background issues, were given a preference during the selection process. The KCKFD has found that veterans who become firefighters are extremely dedicated, dependable, have a deep commitment to public service and make exemplary employees. A formal policy has not been adopted by the KCKFD, but is being drafted. The policy will include strategies to recruit and hire veterans. Regardless of our success with the SAFER grant application, the Kansas City Kansas Fire Department is committed to recruit and hire Americas military veterans.
* 10. Is it your department's intent to sustain the positions filled under this grant after the completion of the period of performance?	Yes
10a. If yes, please provide a brief description on how the positions will be sustained.	Being awarded the SAFER Grant, this grant will cause us to add budgetary monies to our personnel cost over the first three years. Through sales tax revenues, we expect to have additional money to place toward personnel cost. Through the GEMT initiative from the

State of Kansas we are expecting to gain 1.5 million. Also, redistribution of apparatus and personnel to will be addressed through Labor/Management initiatives.

FEMA Form 080-0-4a

Budget Item

As you are aware, grants awarded under the Hiring of Firefighters Activity requires grantees to maintain their staffing levels and incur no lay-offs during the period of performance of the grant. Therefore, it is imperative that your department have the support of your governing body. In order to ensure that there is a clear understanding of the long-term obligations of a SAFER grant and that, if awarded, all parties involved are committed to fulfilling those requirements upon acceptance of the award; we are requesting a letter from your governing body stating their commitment of the above requirement. The letter should be prepared on your governing body's letterhead and addressed to: Catherine Patterson, Branch Chief Assistance to Firefighters Grants Branch If you have received the letter, you may attach it here. (Note: only .doc and .pdf files will be accepted) If you do not have the letter at this time, you may submit a signed copy of the letter as soon as you are able via fax to 1-866-274-0942 or via e-mail to firegrants@fema.dhs.gov.	
* How many full-time firefighter positions, including positions that will be job-shared, are you requesting? "Full-time" is considered 2,080 hours or more worked per year and entitles the employee to receive benefits earned by the other full-time employees in the organization. "Job-share" is the term used to describe the hiring of more than one person to fill one full-time position. Part-time positions are less than 2,080 hours per year. Often part-time employees do not earn benefits or do not earn them at the same rate or level as full-time employees	24
If you are requesting to fund a full-time position(s) that will be "job-shared" by more than one individual please indicate how many individuals will fill that position, how they will be used and scheduled to fill the position(s), and provide an explanation as to why the position will be shared. (800 characters)	
* What are the current usual annual costs of a first-year firefighter in your department? "Usual annual costs" include base salary and the typical benefits package offered to a first-year firefighter.	Annual Salary: \$ 43,111 Annual Benefits: \$ 10,777
* What costs are included in the typical benefits package your department provides to first-year firefighters? Please provide details on the dollar amounts or percentages for each benefit being provided. (2000 characters)	Medical \$360 family 3876 dental family 168 Eye \$24 KPF \$3018 Life Insurance \$10,000 Accidental AD&D \$10,000 Vacation days 4 days Holidays 5.5 Kelly 6.5 days Sick days 7.5 days clothing, uniforms, PPE \$3000

FEMA Form 080-0-4a

Hiring of Firefighters - Additional Funding (optional)

* Other	\$ 2,500
Explanation of Costs must include: 1) The number of paramedics, emergency medical service workers, and first responders to be trained; 2) The type of training(s) being provided; and 3) The cost for each training. (4000 characters)	
We are requesting funding to provide specialized training to 24 firefighter/paramedics to recognize individuals who have mental illness and how to properly intervene with individuals with mental illness including strategies for verbal de-escalation of the crisis.	

FEMA Form 080-0-4a

Budget**Hiring of Firefighters:**

There is a three-year period of performance for grants awarded under the Hiring of Firefighters Activity. The amount of Federal funding provided to a recipient for hiring a firefighter in any fiscal year may not exceed -

- Year One: 75 percent of the usual annual costs of a first-year firefighter as provided in the Request Details section;
- Year Two: 75 percent of the usual annual cost of a first-year firefighter as provided in the Request Details section;
- Year Three: 35 percent of the usual annual cost of a first-year firefighter as provided in the Request Details section.

The additional funds requested for training are not subject to the funding limitations above. However, the costs may only be used to provide training and cannot be used toward the salary and benefits of requested firefighters. Costs for training must be expended within the three-year period of performance.

Review and confirm the budget information below. If you need to change any of the budget amounts on the matrix, you will need to update the information on the previous Request Details screen.

When you are finished, press the **Save and Continue** button below.

Budget Matrix

	First 12-Month Period	Second 12-Month Period	Third 12-Month Period	Total
Personnel	1,034,664	1,034,664	1,034,664	3,103,992
Benefits	258,648	258,648	258,648	775,944
Other - Additional Funding	0	0	0	2,500
Total:	1,293,312	1,293,312	1,293,312	3,882,436
Total Applicant Share	323,328	323,328	340,652	1,487,308
Total Federal Share	969,984	969,984	452,660	2,395,128

FEMA Form 080-0-4a

Narrative Statement for Hiring of Firefighters**Element #1 - Project Description (30%):***** 1a. Why does the department need the positions requested in this application? (2000 characters)**

The Kansas City Kansas Fire Department (KCKFD) is seeking funds from the SAFER Grant Program to hire twenty-four (24) firefighters. With funding from the Safer Grant, the KCKFD will be able to hire the necessary personnel to adequately staff our apparatus. Even though the economy is recovering, monies in our current budget are being used to address prior deficits in maintenance and equipment and are not available to allow for needed growth. While demands for the services of our department have increased, the corresponding increase in staffing has not yet been addressed. NFPA 1710 identifies recommended staffing numbers and response times for fire department service deployment. The KCKFD cannot meet this initial full alarm assignment recommendation with our current staffing level. Staffing three firefighters on an engine company leaves us one firefighter short of the recommended four firefighters. In order to meet the minimum fire ground staffing level, the KCKFD has to pull resources from distances that make it impossible to meet the initial full alarm response time recommendation.

*** 1b. How will the positions requested in this application be used within the department (e.g., 4th on engine, open a new station, eliminate browned out stations, reduce overtime)? (2000 characters)**

The KCKFD will utilize the SAFER Grant positions to staff a 4th firefighter on engine companies strategically located and identified through a risk assessment in the KCKFD response area. In order to comply with NFPA 1710, KCKFD currently sends additional resources on emergency calls in order to put the required number of personnel on scene. However, pulling from other areas of the city does not allow us to meet the recommended response times. Staffing a 4th firefighter will allow us to comply with NFPA 1710 and better serve and protect the citizens of KCK without depleting resources in other parts of the city. Staffing a 4th firefighter will also improve our fire ground safety. Currently we deploy 100 firefighters each day for emergency fire response. Our staffing factor is 4.1 per seated position. Of our 22 primary response units, only 8 are staffed full-time with a minimum of 4 firefighters. The other 14 are staffed with a minimum of 3 firefighters. The KCKFD also staffs 9 ALS ambulances, 3 safety officers, one EMS supervisor, 3 district chiefs, and a fire investigator. We currently do not have the staffing levels to run a shift without overtime. In order to staff our apparatus at the current level we need 410 employees. We currently have 397 personnel and each day we average 10 personnel on unscheduled leave (sick, injury, FMLA) and 24 on scheduled leave. We use overtime to bring our staffing up to 100 per day. Even at 410 we are still not compliant with NFPA 1710 as our engine companies, even in our high hazard areas, are regularly staffed with 3 firefighters. KCKFD is in the process of breaking ground on a new station to meet the needs of our community as it grows. Funding is in place for construction, but does not include staffing of a new apparatus and EMS unit. The SAFER Grant will assist us in staffing this new station with 4 firefighters without pulling manpower from our already understaffed downtown and midtown areas.

*** 1c. What are the specific benefits that the requested positions will provide to the department and community? (2000 characters)**

The additional firefighters hired with the assistance of the Safer Grant will allow the KCKFD to meet the initial full alarm assignment as recommended by NFPA 1710 while leaving the remainder of our community adequately protected. This will benefit our community by allowing for faster life safety and rescue capability, and providing rapid fire extinguishment and property preservation. Furthermore, this will benefit our department by adequately staffing emergency scenes, allowing for a manageable workload and proper rehab of fire companies.

*** 1d. Please describe how the awarding of this grant would enhance the department's ability to protect critical infrastructure within the department's primary response area. (2000 characters)**

NFPA 1710 recommends that response to occupancies that present great hazards should be staffed with additional resources above the recommended initial full alarm assignment. The KCKFD is not currently able to meet the initial full alarm assignment recommendation and cannot deploy additional resources without leaving the rest of our community under protected. Additional firefighters would allow us to respond in accordance with NFPA 1710 recommendation and protect the critical infrastructure that makes our community so vibrant. The KCKFD protects 81 Tier II Regional Assets. Four major U.S. highways dissect our city, I-70 and I-35 running east/west and I-635 and I-435 running north/south. The Kansas and Missouri rivers run through our city, providing fresh drinking water to Wyandotte County and surrounding communities. Other High Hazard areas and critical infrastructure: The Fairfax Industrial Area - 2,000 acres in northeast KCK with over 120 businesses, employing 10,000 people, including General Motors, Kellogg's, Owens Corning, and CertainTeed. Three Pipe Line Companies in the Fairfax district provide 95% of the KC metropolitan area's supply of unleaded gasoline and diesel and 100% of the jet fuel. Burlington Northern and Santa Fe Railroad (BNSF) - in the Argentine district, is one of the largest railyards in the country. Kansas University Medical Center - southeast corner of KCK has over 4400 employees, 500 physicians, and 600 staffed beds, KU Med Center brings over 20,000 people into KCK each day and is the city's largest employer. The Village West Development - on the western edge of KCK, this 1500 acre district, includes the NASCAR's Kansas Speedway NASCAR, Sporting KC's Children's Mercy Park, USA Soccer National Training Center, and Community America Ballpark. The Cerner Corp. occupies it's "Continuous Campus" near the Kansas Speedway, and employs 4400 people. Village West is also the future home of the historic American Royal.

*** Element #2 - Impact on Daily Operations (30%):**

*** 2a. How are the community and the current firefighters employed by the department at risk without the positions requested in this application? (2000 characters)**

The KCKFD will utilize the SAFER grant positions to place a 4th person on a pumper strategically in the KCK response area that has been identified through a risk assessment. This will allow us not to deplete resources thorough out our city and be able to serve and protect the citizens of Kansas City Kansas more efficiently. We currently send additional resources to comply with NFPA 1710 assembly requirements. Additional personnel will also reduce our overtime. Currently we have a staffing factor 4.1. Today it takes 100 firefighters a day to man our emergency response deployment model. The KCKFD maintains a minimum staffing level of one hundred (100) firefighters on duty on a day-to-day basis. Of the twenty-two (22) primary response units, eight (8) are staffed full time with a minimum of four (4) firefighters; the other fourteen (14) are staffed with a minimum of three (3) firefighters. We also have 9 ambulances, an EMS Supervisor, and three (3) Chiefs and a fire investigator. KCKFD does not currently have the staffing levels to efficiently and effectively run a shift during peak vacation and unscheduled leave concerns, without calling overtime. We also do not have enough personnel on scene to assure the safest operations in a timely manner. Currently we have 397 personnel, distributed among three (3) shifts for the emergency operations and we need 410 to be at our budgeted strength. 410 personnel does not allow compliance with NFPA 1710 assembly requirements because we run with 3 man pumpers, our specialty units run with 4, and our high hazard areas run with only 3 personnel on the apparatus in their district. KCKFD is in the process of breaking ground on a new fire station which does not include the staffing of a new apparatus and possible EMS unit. Reallocation and a different deployment model of current resources may be an option, but a SAFER grant will assist us in manning this station and several others with 4 man apparatus.

*** 2b. How will that risk be reduced if awarded? (1000 characters)**

The KCKFD has identified 5 stations in high-risk areas or with specialty team and cross staff responsibility that will be staffed with extra personnel. In addition, Station 20 will be also staffed with extra personnel as they are geographically isolated making their recommended initial full alarm assignment and initial full alarm response time even more difficult to meet. Meeting the NFPA 1710 initial full alarm assignment and initial full alarm response time recommendations puts more firefighters on-scene, more quickly, improving our mission of life safety and property conservation for our community. Adequately staffing these stations allows our firefighters to work more efficiently, with enough staffing to allow for proper rehab and decontamination. In addition, meeting the NFPA 1710 initial full alarm assignment with these crews means we will not be pulling apparatus from adjacent areas leaving them under protected.

*** Element #3 - Financial Need (30%):**

*** 3a. Please provide an income versus expenses breakdown of the current annual budget as indicated in the Applicant Characteristics section of the application. (2000 characters)**

The KCKFD operating budget for 2017 was \$54,698,211, funded through the general fund (73%), a 3/8 cent Public Safety and Neighborhood Infrastructure sales tax (6%) and the Proprietary Fund - EMS revenue (21%). Our personnel expense, including benefits was \$44,661,877 or 82% of our budget. Contractual services (training, travel, legal, copiers, telephones, etc.) accounted for \$1,423,792 or 3%. Commodities (fuel, office supplies, etc.) accounted for \$2,477,818 or 5%. Capital Outlay (fire apparatus, ambulances, heart monitors, tools, etc.) accounted for \$3,412,100 or 6%. Grant claims and shared revenue, including donations accounted for \$466,624 or 1%. A non-expense item that occurs every year is the operating transfer that goes directly to the general fund for repayment of start-up cost of the ambulance service is \$2,256,000 or 4% of the budget.

After personnel costs are subtracted, there are insufficient monies to pay for all vehicles, equipment, building maintenance and renovation, fuel, medical supplies, and equipment needed for the various divisions within our Department. Funds to hire 24 more firefighters are nonexistent. Only through the SAFER Grant can the Fire Department hope to improve our manpower and thereby improve our NFPA 1710

compliance.

*** 3b. Please describe the department's budget shortfalls and why the department is unable to address their financial needs without federal assistance. (2000 characters)**

A continual, ill-advised experiment by our state executive and state legislature resulted in a lack of state revenue for local governments. Tax cuts at the state level meant less monies passed down to local governments where services were reduced because of the lack of state funding. Local governments were forced to make up the difference or cut local funding. Increases in insurance premiums in our personnel benefit package, resulted in more expenditures for personnel costs and a reduction in benefits. Additionally, minimal pay raises for our firefighters, while well deserved, resulted in increases to the budget. Although our budget increased approximately \$264,000, from 2016 (\$54,434,292) to 2017 (\$54,698,211), this increase did not keep up with the rising cost of fuel, equipment, and benefits, or give us the ability to increase our manpower to the necessary level. The SAFER Grant is of paramount importance to our Fire Department. Without it, we will be unable to move toward any meaningful compliance of NFPA 1710 staffing requirements. We cannot currently carry the total increase in personnel cost.

*** 3c. What other actions has your department taken to obtain funding elsewhere (e.g., state assistance programs, other grant programs, etc.)? (2000 characters)**

In an attempt to increase the revenue stream, there has been a concerted effort by the KCKFD to obtain more total reimbursement for ground emergency transports. The KCKFD has been involved with the Kansas State Association of Fire Chiefs in pursuing supplemental reimbursement for Medicaid ambulance transports (Ground Emergency Medical Transportation, GEMT per CMS). GEMT legislation was passed last year by the State Legislature and we are now in discussion with the Kansas Department of Health and Environment (KDHE) and Centers for Medicare and Medicaid Services (CMS) and working toward a State Plan Amendment (SPA). Once the SPA is approved by CMS, we will be eligible to seek additional supplemental reimbursement for these ambulance transports. The calculation would be based on our cost of providing service, minus our current Medicaid reimbursement per transport. We would be eligible for 56% of our uncompensated costs.

*** 3d. How are other critical functions in your department affected without this funding? (2000 characters)**

KCKFD has nine divisions within our organization. In 2008, during the recession, we lost 16 positions, affecting almost every division. In 2015-16 the Unified Government of Kansas City, Kansas/Wyandotte County performed an overtime audit of the KCKFD. As a result of this audit we were asked to reduce our 7 truck/quint companies from four (4) personnel down to three (3) personnel. KCKFD has also stripped the Training Division, the Fire Prevention Division and the Communication Division of 8 personnel, reallocating them to the Fire Suppression Division to alleviate overtime. Our over time has decreased from \$1.5 million in 2015 to \$644,000 in 2017. This depletion of staff in our support divisions affects our ability to safely and effectively provide emergency services to our community in ways that are difficult to quantify. Without this funding we cannot comply with NFPA 1710 staffing recommendations. We will not be able to assemble the recommended number of firefighters to various structure fire scenes or meet the appropriate response time to the scene. The safety of our community and our firefighters is a priority within the fire department. The inability to comply with NFPA 1710 puts us all at greater risk.

Element #4 - Cost Benefit (10%):

*** Please describe the benefits (i.e., anticipated savings, efficiencies) the department and community will realize if awarded the positions requested in this application. (3000 characters)**

The KCKFD and the Unified Government of Kansas City, Kansas/Wyandotte County have struggled over the years to reestablish the positions lost within our department during the recession. The SAFER Grant will assist us in monetary efficiencies and include assistance in staffing, and response to structure fires. It will also assist us in overtime cost and items that are immeasurable such as training, fire prevention and community education.

Element #5 - Additional Information : If you have any additional information you would like to include about the department and/or this application in general, please provide below. (2000 characters)

The Kansas City Kansas Fire Department is committed to excellence in providing prompt, professional service to our community in the areas of Fire Prevention, Fire Suppression, Emergency Medical Services, Special Operations Rescue, Public Education and All-Hazards Response. As members of the KCKFD, we are committed to continuous training in an effort to maintain our status-readiness. Within our Mission, we will be highly motivated, and eager to help others. The interaction between the KCKFD and the public will always be one that emphasizes respect, understanding, diversity, compassion and trust. Our firefighters are our most valuable asset. Providing staffing levels and response capabilities that allow for safety in our inherently risky work environment is a top priority. Providing emergency services to our community, saving lives, and protecting property can only be accomplished if our firefighters are properly supported. We must take care of ourselves in order to take care of our community.

Hiring Narrative Supplemental Information

FEMA Form 080-0-4a

Assurances and Certifications

FEMA Form SF 424B

You must read and sign these assurances. These documents contain the Federal requirements attached to all Federal grants including the right of the Federal government to review the grant activity. You should read over the documents to become aware of the requirements. The Assurances and Certifications must be read, signed, and submitted as a part of the application.

Note: Fields marked with an asterisk (*) are required.

O.M.B Control Number 4040-0007

Assurances Non-Construction Programs

Note: Certain of these assurances may not be applicable to your project or program. If you have any questions, please contact the awarding agency. Further, certain Federal awarding agencies may require applicants to certify to additional assurances. If such is the case, you will be notified.

As the duly authorized representative of the applicant I certify that the applicant:

1. Has the legal authority to apply for Federal assistance and the institutional, managerial and financial capability (including funds sufficient to pay the non-Federal share of project costs) to ensure proper planning, management and completion of the project described in this application.
2. Will give the awarding agency, the Comptroller General of the United States, and if appropriate, the State, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the award; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.
3. Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.
4. Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.
5. Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. Section 4728-4763) relating to prescribed standards for merit systems for programs funded under one of the nineteen statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 C.F.R. 900, Subpart F).
6. Will comply with all Federal statutes relating to nondiscrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. Sections 1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. Section 794), which prohibits discrimination on the basis of handicaps; (d) the Age Discrimination Act of 1975, as amended (42 U.S.C. Sections 6101-6107), which prohibits discrimination on the basis of age; (e) the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse; (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (g) §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§290 dd-3 and 290 ee-3), as amended, relating to confidentiality of alcohol and drug abuse patient records; (h) Title VIII of the Civil Rights Acts of 1968 (42 U.S.C. Section 3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing; (i) any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made; and (j) the requirements of any other nondiscrimination statute(s) which may apply to the application.
7. Will comply, or has already complied, with the requirements of Title II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of Federal or federally-assisted programs. These requirements apply to all interest in real property acquired for project purposes regardless of Federal participation in purchases.
8. Will comply, as applicable, with provisions of the Hatch Act (5 U.S.C. §§1501-1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.
9. Will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. §§276a to 276a-7), the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§327-333), regarding labor standards for federally-assisted construction subagreements.
10. Will comply, if applicable, with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10,000 or more.
11. Will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.); (f) conformity of Federal actions to State (Clean Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); and, (h) protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93-205).
12. Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. Section 1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.
13. Will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. 470), EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. 469a-1 et seq.).

14. Will comply with P.L. 93-348 regarding the protection of human subjects involved in research, development, and related activities supported by this award of assistance.
15. Will comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544, as amended, 7 U.S.C. 2131 et seq.) pertaining to the care, handling, and treatment of warm blooded animals held for research, teaching, or other activities supported by this award of assistance.
16. Will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. Section 4801 et seq.) which prohibits the use of lead based paint in construction or rehabilitation of residence structures.
17. Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB Circular No. A-133, "Audits of States, Local Governments, and Non-Profit Organizations."
18. Will comply with all applicable requirements of all other Federal laws, executive orders, regulations and policies governing this program.

Signed by Jack H Andrade on 04/27/2018

Form 20-16C**You must read and sign these assurances.**

Certifications Regarding Lobbying, Debarment, Suspension and Other Responsibility Matters and Drug-Free Workplace Requirements.
Note: Fields marked with an asterisk (*) are required.

O.M.B Control Number 1660-0025

Applicants should refer to the regulations cited below to determine the certification to which they are required to attest. Applicants should also review the instructions for certification included in the regulations before completing this form. Signature on this form provides for compliance with certification requirements under 44 CFR Part 18, "New Restrictions on Lobbying" and 44 CFR Part 17, "Government-wide Debarment and Suspension (Non-procurement) and Government-wide Requirements for Drug-Free Workplace (Grants)." The certifications shall be treated as a material representation of fact upon which reliance will be placed when the Department of Homeland Security (DHS) determines to award the covered transaction, grant, or cooperative agreement.	
1. Lobbying	
A. As required by the section 1352, Title 31 of the US Code, and implemented at 44 CFR Part 18 for persons (entering) into a grant or cooperative agreement over \$100,000, as defined at 44 CFR Part 18, the applicant certifies that:	
(a) No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of congress, or an employee of a Member of Congress in connection with the making of any Federal grant, the entering into of any cooperative agreement and extension, continuation, renewal amendment or modification of any Federal grant or cooperative agreement. (b) If any other funds than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of congress, or an employee of a Member of Congress in connection with this Federal grant or cooperative agreement, the undersigned shall complete and submit Standard Form LLL, "Disclosure of Lobbying Activities", in accordance with its instructions. (c) The undersigned shall require that the language of this certification be included in the award documents for all the sub awards at all tiers (including sub grants, contracts under grants and cooperative agreements and sub contract(s)) and that all sub recipients shall certify and disclose accordingly.	
2. Debarment, Suspension and Other Responsibility Matters (Direct Recipient)	
A. As required by Executive Order 12549, Debarment and Suspension, and implemented at 44 CFR Part 67, for prospective participants in primary covered transactions, as defined at 44 CFR Part 17, Section 17.510-A, the applicant certifies that it and its principals:	
(a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency. (b) Have not within a three-year period preceding this application been convicted of or had a civilian judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain or perform a public (Federal, State, or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property. (c) Are not presently indicted for or otherwise criminally or civilly charged by a government entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and (d) Have not within a three-year period preceding this application had one or more public transactions (Federal, State, or local) terminated for cause or default; and	
B. Where the applicant is unable to certify to any of the statements in this certification, he or she shall attach an explanation to this application. (4000 characters)	
3. Drug-Free Workplace (Grantees other than individuals)	

As required by the Drug-Free Workplace Act of 1988, and implemented at 44 CFR Part 17, Subpart F, for grantees, as defined at 44 CFR part 17, Sections 17.615 and 17.620:

(A) The applicant certifies that it will continue to provide a drug-free workplace by:

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) Establishing an on-going drug free awareness program to inform employees about:

- (1) The dangers of drug abuse in the workplace;
- (2) The grantee's policy of maintaining a drug-free workplace;
- (3) Any available drug counseling, rehabilitation and employee assistance programs; and
- (4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(c) Making it a requirement that each employee to be engaged in the performance of the grant to be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will:

- (1) Abide by the terms of the statement; and
- (2) Notify the employee in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction.

(e) Notifying the agency, in writing within 10 calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to the applicable awarding office.

(f) Taking one of the following actions, against such an employee, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:

- (1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
- (2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement or other appropriate agency.

(g) Making a good faith effort to continue to maintain a drug free workplace through implementation of paragraphs (a),

(b), (c), (d), (e), and (f).

(B) The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant:

Place of Performance

Street	City	State	Zip	Action
815 N 6th St	Kansas City	Kansas	66101-2804	

If your place of performance is different from the physical address provided by you in the Applicant Information, press **Add Place of Performance** button above to ensure that the correct place of performance has been specified. You can add multiple addresses by repeating this process multiple times.

Section 17.630 of the regulations provide that a grantee that is a State may elect to make one certification in each Federal fiscal year. A copy of which should be included with each application for FEMA funding. States and State agencies may elect to use a Statewide certification.

Signed by Jack H Andrade on 04/27/2018

FEMA Standard Form LLL

Only complete if applying for a grant for more than \$100,000 and have lobbying activities. See Form 20-16C for lobbying activities definition.

Submit Application

Application 100% complete, Submitted

Please click on any of the following links to visit a particular section of your application. Once all areas of your application are complete, you may submit your application.

Application Area	Status
Applicant's Acknowledgements	Complete
Overview	Complete
Contact Information	Complete
Applicant Information	Complete
Applicant Characteristics (I)	Complete
Applicant Characteristics (II)	Complete
Department Call Volume	Complete
Request Details	Complete
Budget	Complete
Narrative Statement	Complete
Assurances and Certifications	Complete

PLEASE READ THE FOLLOWING STATEMENTS BEFORE YOU SUBMIT.

- **YOU WILL NOT BE ALLOWED TO EDIT THIS APPLICATION ONCE IT HAS BEEN SUBMITTED.** Therefore, please be sure you have thoroughly reviewed the application before you submit; if "placeholders" were used, be sure to update with the correct information before submitting. If you are not yet ready to submit this application, save it, and log out until you feel that you have no more changes.
- **When you submit this application, you, as an authorized representative of the organization applying for this grant, are certifying that the following statements are true:**

To the best of my knowledge and belief, all data submitted in this application are true and correct.

This application has been duly authorized by the governing body of the applicant and the applicant will comply with the terms of the Notice of Funding Opportunity, comply with all the terms and conditions of the grant award, including any special conditions in accordance with the articles of agreement, and comply with all applicable Federal statutory and regulatory requirements, if awarded.

To sign your application, check the box below and enter your password in the space provided. To submit your application, click the Submit Application button below to officially submit your application to FEMA.

Note: The primary contact will be responsible for signing and submitting the application. Fields marked with an asterisk (*) are required.

I, Jack H Andrade, am hereby providing my signature for this application as of 27-Apr-2018.



Urban Planning and Land Use

701 North 7th Street, Room 423
Kansas City, Kansas 66101
Email: planninginfo@wycokck.org

Phone: (913) 573-5750
Fax: (913) 573-5796
www.wycokck.org/planning

To: Unified Government Board of Commissioners
From: City Staff
Date: June 28, 2018
Re: **Change of Zone Petition #3162**

GENERAL INFORMATION

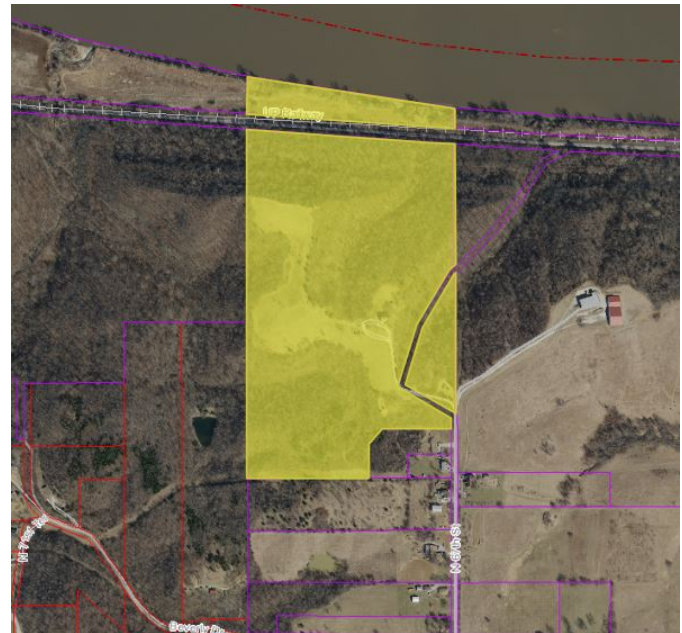
Applicant:
Anthony Tucker

Status of Applicant:
Owner
4244 North 67th Street
Kansas City, Kansas 66104

Requested Actions:
Change of Zone from R-1 Single
Family District to A-G Agriculture
District

Date of Application:
April 22, 2018

Purpose:
Change of Zone from R-1 Single
Family District to A-G Agriculture District to create an accessory structure/pole barn



Property Location: 4141 and 4244 North 67th Street

Commission Districts: Commissioner At Large: Melissa Bynum
District Commissioner: Jane W. Philbrook

Existing Zoning: R-1 Single Family District

Surrounding Zoning:

North:	None (Kansas River/County Line to north)
South:	A-G Agriculture District
East:	A-G Agriculture District and C-1 Limited Business District
West:	M-3 Heavy Industrial and R-1 Single Family District

Existing Uses:

North:	Union Pacific Railway Right-of-Way
South:	Single Family Home
East:	Warehouse-Retail Combination
West:	Vacant lot and Single Family Residential Home

Total Tract Size: 57.1 acres

Master Plan Designation: The City-Wide Master Plan designates this property as Rural-Density Residential.

Major Street Plan: The Major Street Plan designates North 67th Street as a Local or Neighborhood street.

Advertisement: The Wyandotte Echo – May 17, 2018
Letters to Property Owners – May 17, 2018 and June 20, 2018

Public Hearings: June 11, 2018 and June 28, 2018

Public Opposition: No one appeared in opposition at the June 11, 2018 City Planning Commission meeting.

PROPOSAL

Detailed Outline of Requested Action: The applicant, Anthony Tucker, is applying for a change of zone from R-1 Single Family District to A-G Agriculture District to construct a pole barn.

City Ordinance Requirements: Article VIII Sections 27-340 – 27-765 and Article VII Sections 27-245 – 27-339

FACTORS TO BE CONSIDERED

1. Neighborhood character.

This neighborhood is almost entirely comprised of single family homes and agricultural uses. The Union Pacific Railroad and the Missouri River are adjacent to the north of the property. A-G zoned lots comprise much of this neighborhood.

2. The zoning and uses of properties nearby and the proposed use's expected compatibility with them.

The zoning and uses of properties nearby are almost entirely agricultural, making the proposed use very compatible with them.

3. *The suitability of the property for the uses to which it has been restricted. Will removal of the restrictions detrimentally affect nearby property?*

The property is appropriate for a pole barn, as it is rural in nature. Removal of the restrictions will not detrimentally affect nearby property.

4. *The length of time the property has remained vacant as zoned.*

The property is not vacant.

5. *The extent to which the proposed use is reasonably necessary for the convenience and welfare of the public and will not substantially or permanently injure the appropriate use, visual quality or marketability of nearby property.*

The proposed use is not reasonably necessary for the convenience and welfare of the public, rather, it is only reasonably necessary for the convenience and welfare of the property owner. A pole barn will not substantially or permanently injure the appropriate use, visual quality, or marketability of nearby property.

6. *The extent to which the proposed use would increase the traffic or parking demand in ways that would adversely affect road capacity, safety, or create parking problems.*

The proposed use of a pole barn would not increase traffic or parking demand.

7. *The degree of conformance of the proposed use to the Master Plan.*

The proposed use conforms to the Master Plan. The pole barn is an agricultural use, which is allowed in Rural Density Residential areas.

8. *The extent to which the proposed use could cause environmental harm or enhance the environment.*

A pole barn in and of itself would not cause harm to, nor enhance, the environment.

9. *The extent to which utilities and public services are available and adequate to serve the proposed use.*

a. *Water service*

Available and adequate to serve the proposed use.

b. Sanitary sewer service

There is not a sanitary sewer line to this property, however it is not needed to serve the proposed use.

c. Storm water control

There is not a storm sewer system connected to this property, however it is not needed to serve the proposed use.

d. Police

Police service is provided by Police District #222.

e. Fire

Fire service is provided by District #4.

f. Transit

There is not transit service to this property, however it is not needed to serve the proposed use.

g. Schools

Kansas City, Kansas USD 500.

h. Streets

See item #6 above.

10. The economic impact of the proposed use on the community.

The proposed use will have minimal economic impact on the community.

11. The capability of the proposed use to meet applicable ordinance requirements.

The proposed use is expected to meet applicable ordinance requirements.

12. The relative gain to the public health, safety, and welfare as compared to the hardship imposed on the individual landowner or landowners.

The relative gain to the public health, safety, and welfare as compared to the hardship imposed on the individual landowner is minimal. If the application is denied, then the applicant will not be able to construct a pole barn, which could be a hardship on the applicant based on their agricultural practice.

NEIGHBORHOOD MEETING

The applicant held a neighborhood meeting on May 26, 2018. According to the applicant, there were no attendees of the meeting.

KEY ISSUES

None

STAFF COMMENTS AND SUGGESTIONS

The Planning Commission voted 7 to 0 to recommend **APPROVAL** of Change of Zone Application #3162, subject to:

Urban Planning and Land Use Comments:

1. Height shall be no more than 2 ½ stories or 35 feet.

Applicant Response: The pole barn will not be built higher than 35 feet.

2. The pole barn must be setback at least 50 feet from the street line.

Applicant Response: The pole barn will be built 50 feet set back from the street line.

3. Applicant will be responsible to apply for local building permits.

Applicant Response: I will do so before the barn is built.

Public Works Comments:

- A) Items that require plan revision or additional documentation before engineering can recommend approval:

1) None

- B) Items that are conditions of approval (stipulations):

1) None

- C) Comments that are not critical to engineering's recommendations for this specific submittal, but may be helpful in preparing future documents:

1) None

Conservation District Comments:

1. There are four major soil types identified: Gosport-Sogn complex, 7 to 35 percent slope, Onawa soils, occasionally flooded, over wash, Knox silt loam, 7 to 12 percent slopes and Knox silt loam, 18 to 30 percent slopes. These soil types are considered highly erodible when the surface is denuded of a protective cover.

2. As long as there is no major grading, there will not be any resource problems.
3. Shrink swell potential has been identified as a limiting factor for the development of dwellings. Shrinking and swelling can cause damage to buildings, roads, other structures, and to plant roots. Special design is commonly needed.

STAFF COMMENTS AND SUGGESTIONS

The staff concurs with the recommendation of the City Planning Commission.

STAFF RECOMMENDATION

Staff recommends that the Board of Commissioners concur with the findings contained within the staff report related to *Factors to be Considered* and *Key Issues* and recommends **APPROVAL** of Petition #3162 subject to all comments and suggestions outlined in this staff report.

ATTACHMENTS

June 11, 2018 City Planning Commission Minutes
Zoning Map
Aerial Image
Neighborhood Meeting Affidavit, Minutes, and Sign-in Sheet
Photos of Property

REVIEW OF INFORMATION AND SCHEDULE

<u>Action</u>	<u>Planning Commission</u>	<u>Board of Commissioners</u>
Public Hearing	June 11, 2018	June 28, 2018
Rezoning	Approval	

STAFF CONTACT: **Mason Herrman**
 mherrman@wycokck.org

MOTIONS

I move the Unified Government Board of Commissioners **APPROVE** Petition #3162 as meeting all the requirements of the City code and being in the interest of the public health, safety and welfare subject to such modifications as are necessary to resolve to the satisfaction of City Staff all comments contained in the Staff Report; and the following additional requirements:

1. _____;
2. _____; And

3. _____.

OR

I move the Unified Government Board of Commissioners **DENY** Petition #3162, as it is not in compliance with the City Ordinances and as it will not promote the health, safety and welfare of the City of Kansas City, Kansas; and other such reasons that have been mentioned.

June 11, 2018 City Planning Commission Minutes:

Hearing Starts at 19:10:

CHANGE OF ZONE APPLICATION #3162 – ANTHONY TUCKER – SYNOPSIS:

Change of Zone from R-1 Single Family District to A-G Agriculture District for an accessory structure at 4244 North 67th Street. **Detailed Outline of Requested Action:** The applicant, Anthony Tucker, is applying for a change of zone from R-1 Single Family District to A-G Agriculture District to construct a pole barn.

The following items were included as part of the record for this case:

1. The City's currently adopted zoning and subdivision regulations;
2. The official zoning map for the area in question;
3. The City's currently adopted Master Plan for the area in question;
4. The staff report and attachments dated June 11, 2018;
5. The application and other documents, plans, pictures and maps submitted by the applicant in furtherance of the case and contained in the official file;
6. The Notice in the Wyandotte Echo dated May 17, 2018
7. The Notices to property owners dated May 17, 2018.

Recording Secretary Parker asked if the Commission had any contact to disclose on this application. Planning Commissioner Miller stated that he spoke to the applicant prior to the meeting about him rezoning the property.

Present in Support:

- ❖ Anthony Tucker, applicant, 4244 North 67th Street, Kansas City, Kansas 66104

Present in Opposition:

- ❖ No one appeared

Staff Recommendation starts at 21:17: Planner Toy stated that the staff recommends approval subject to the stipulations in the staff report.

Motion and Vote starts at 21:30:

On motion by Ms. Pauley, seconded by Mr. Connelly, the Planning Commission voted as follows to **RECOMMEND APPROVAL of Change of Zone Application #3162** as follows:

Carson	Aye
Connelly	Aye
Ernst	Aye
Jones	Aye
Miller	Aye
Pauley	Aye
Reasons	Aye
Huey	Chairman
Childress	Not Present
Mose	Not Present
Serda	Not Present

Motion to **RECOMMEND APPROVAL** Passed: 7 to 0

Subject to:

Urban Planning and Land Use Comments:

1. Height shall be no more than 2 ½ stories or 35 feet.

Applicant Response: The pole barn will not be built higher than 35 feet.

2. The pole barn must be setback at least 50 feet from the street line.

Applicant Response: The pole barn will be built 50 feet set back from the street line.

3. Applicant will be responsible to apply for local building permits.

Applicant Response: I will do so before the barn is built.

Public Works Comments:

A) Items that require plan revision or additional documentation before engineering can recommend approval:

- 1) None

B) Items that are conditions of approval (stipulations):

- 1) None

C) Comments that are not critical to engineering's recommendations for this specific submittal, but may be helpful in preparing future documents:

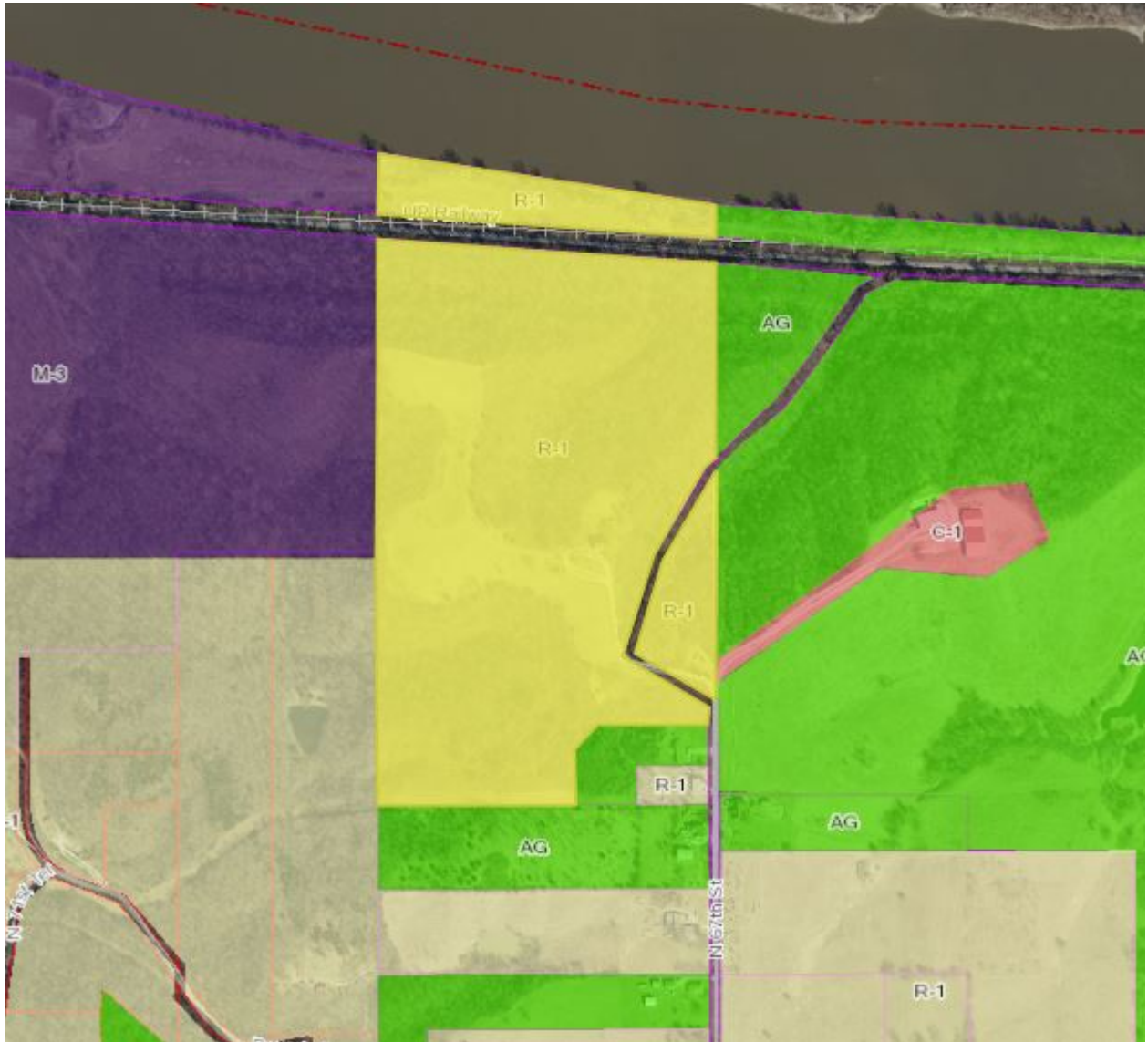
- 1) None

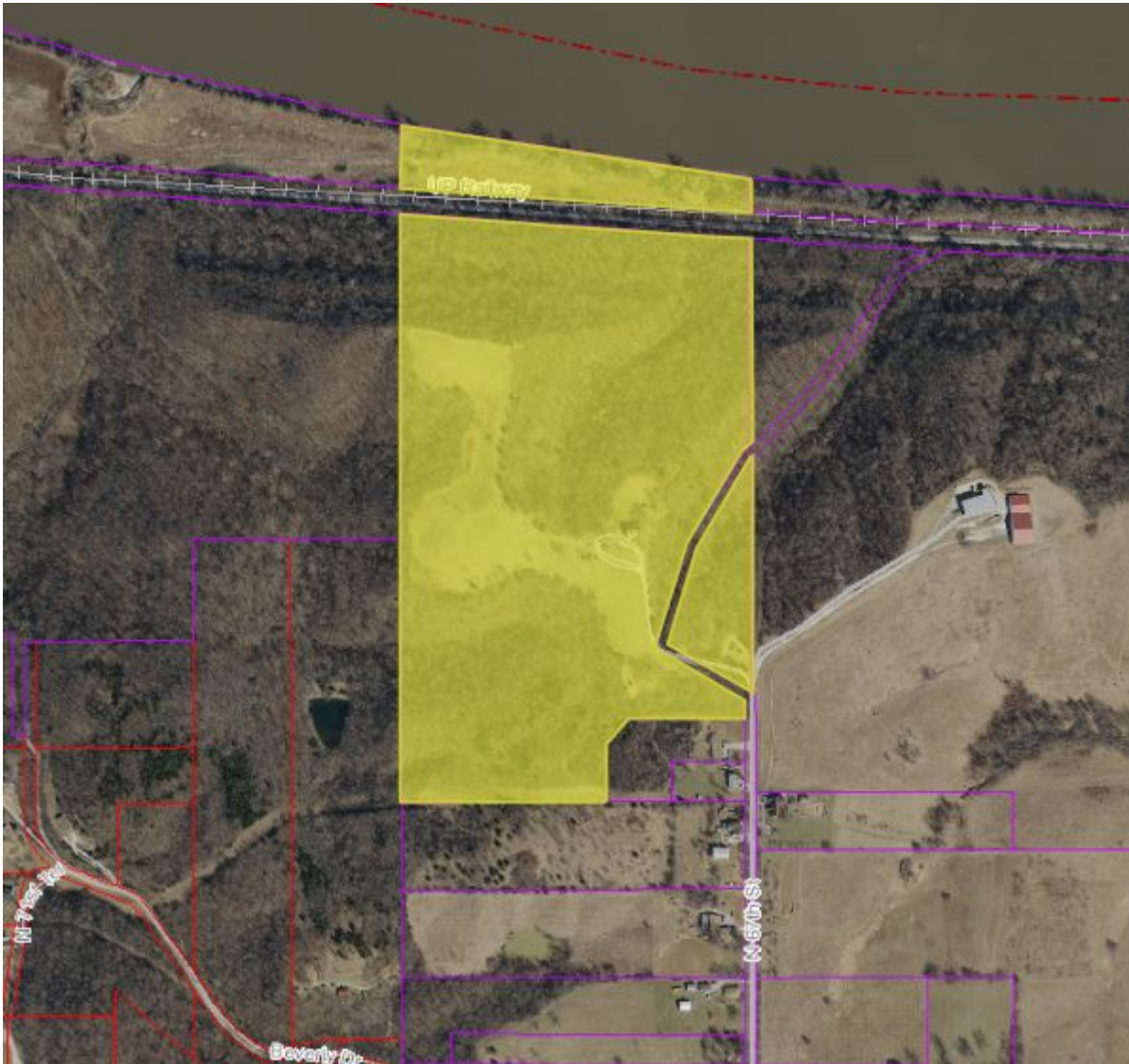
Conservation District Comments:

1. There are four major soil types identified: Gosport-Sogn complex, 7 to 35 percent slope, Onawa soils, occasionally flooded, over wash, Knox silt

loam, 7 to 12 percent slopes and Knox silt loam, 18 to 30 percent slopes. These soil types are considered highly erodible when the surface is denuded of a protective cover.

2. As long as there is no major grading, there will not be any resource problems.
3. Shrink swell potential has been identified as a limiting factor for the development of dwellings. Shrinking and swelling can cause damage to buildings, roads, other structures, and to plant roots. Special design is commonly needed.





AFFIDAVIT – NEIGHBORHOOD MEETING

STATE OF KS)
COUNTY OF WYANDOTTE) SS:

Comes now Anthony Tucker, of lawful age, sound mind and upon his/her oath states as follows:

1. That I am the petitioner for Petition # 3162.
2. That I conducted a neighborhood meeting on 5-26-18.
3. Attached are the minutes/summary of the meeting and a copy of the notice mailed to the property owners on the list provided by the Urban Planning and Land Use Department.

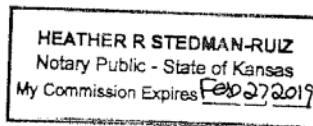
Further affiant saith not.

Anthony Tucker
Affiant

SUBSCRIBED IN MY PRESENCE AND SWORN to before me this 29 day of May, 20018

My commission expires 27 of Feb, 20019

Heather R Stedman-Ruiz
Notary Public



Application Number 3162

Date and Location: 5/26/18 4244 N. 67th St. KANSAS CITY,
KS 66104

Meeting called to order at: 2:00pm

Names of people in attendance: N/A

Introductions: N/A

Presentation by applicant N/A

Questions and answers N/A

Meeting adjourned at: 2:30pm

Minutes taken by: NANETTE SCADUTO

#3162
Anthony TUCKER
4244 N. 67th St
KANSAS CITY, KANSAS 66104
Neighborhood Meeting Sign-in

Name _____ Date _____

Name _____ Date _____

Name _____ Date _____

Name _____ Date _____

Name _____ Date _____

Name _____ Date _____

Name _____ Date _____

no one attended















Urban Planning and Land Use

701 North 7th Street, Room 423
Kansas City, Kansas 66101
Email: planninginfo@wycokck.org

Phone: (913) 573-5750
Fax: (913) 573-5796
www.wycokck.org/planning

To: Unified Government Board of Commissioners
From: City Staff
Date: June 28, 2018
Re: Petition #SP-2018-1

GENERAL INFORMATION

Applicant:
Steven Marbut

Status of Applicant:
Owner
239 South 72nd Street
Kansas City, KS 66111

Requested Action:
Approval of a Special Use
Permit

Date of Application:
November 13, 2017

Purpose:
To continue to keep a
storage container

Property Location:
239 South 72nd Street

Existing Zoning:
A-G Agriculture District



Existing Surrounding Zoning: North: A-G Agriculture District
South: R-1 Single Family District
East: R-1 Single Family District
West: R-1 Single Family and R-2 Two Family Districts

Existing Uses: North: Single family homes
South: Single family homes
East: Large lot single family home
West: Single family homes

Total Tract Size: 6.31 acres

Master Plan Designation: The City-Wide Master Plan designates this property as Low Density Residential.

Major Street Plan: The Major Street Plan classifies 72nd Street as a local street.

Advertisement: The Wyandotte Echo – December 14, 2018
Letters to Property Owner – December 14, 2017, January 3, 2018, February 2, 2018, March 2, 2018, April 3, 2018, May 22, 2018, June 1, 2018 and June 19, 2018

Public Hearings: May 14, 2018, May 31, 2018, June 11, 2018 and June 28, 2018

Public Opposition: Two (2) people appeared in opposition at the May 14, 2018 City Planning Commission meeting and one (1) person appeared in opposition at the May 31, 2018 Board of Commissioners meeting. No one appeared in opposition at the June 11, 2018 City Planning Commission meeting.

PROPOSAL

Detailed Outline of Requested Action: This special use permit is to allow the applicant to continue to keep a storage container on the property. The applicant has stated that it is used for agricultural purposes such as keeping a tractor, gardening supplies, etc.

City Ordinance Requirements: 27-592 through 27-606

FACTORS TO BE CONSIDERED

1. The Character of the Neighborhood.

The character of the neighborhood is residential comprising of large lot single family homes and a small two-family neighborhood to the southwest, across South 72nd Street.

2. *The zoning and uses of properties nearby and the proposed use's expected compatibility with them.*

The proposed use will likely create compatibility issues with adjacent residential uses.

3. *The suitability of the property for the uses to which it has been restricted. Will removal of the restrictions detrimentally affect nearby property?*

One of the SOAR goals is to reduce blight and degregation in the neighborhood. Keeping a storage container is contrary to this goal. The removal of the restriction could detrimentally affect nearby by property.

4. *The length of time the property has remained vacant as zoned.*

This property is not vacant.

5. *The degree of conformance of the proposed use to the Master Plan.*

Special use permits are not addressed in the Master Plan.

6. *Whether the proposed use will result in increasing the amount of vehicular traffic to the point where it exceeds the capacity of the street network to accommodate it.*

The proposed use will not result in increasing the amount of vehicular traffic to the point where it exceeds the capacity of the street.

7. *Whether the proposed use is reasonably necessary for the convenience and welfare of the public and will not substantially or permanently injure the appropriate use, visual quality, or marketability of adjoining property.*

The proposed use is not reasonably necessary for the convenience and welfare of the public.

8. *Whether the noise, vibration, dust, or illumination that would normally be associated with such use is of such duration and intensity as to create problems for near-by property.*

Noise, vibration, dust or illumination will not create problems for nearby property.

9. *Whether the proposed use will pollute the air, land or water.*

The proposed use will not pollute the air, land or water.

10. Whether the use would damage or destroy an irreplaceable natural resource.

The proposed use is not likely to damage or destroy an irreplaceable natural resource.

11. The relative gain to the public health, safety, and welfare as compared to the hardship imposed on the individual landowner or landowners.

There is no gain to the public health, safety, or welfare that would result from the approval of this application.

12. Whether the proposed use would result in overcrowding of land or cause undue concentrations of population.

The proposed use would not result in overcrowding of the land or cause undue concentrations of population.

NEIGHBORHOOD MEETING

The applicant provided proof at the May 12, 2018 City Planning Commission meeting of his neighborhood meeting held on April 16, 2018.

PREVIOUS ACTIONS

On August 28, 2014 the applicant applied for a special use permit to keep monkeys and horses. At the time Director Richardson informed them that they had the necessary acreage to have horses without any change to zoning or a special use permit. They were informed that the Unified Government Code has determined that primates (monkeys) are exotic animals and that they are prohibited within the City. Further, primates are not protected as service animals by the American's With Disabilities Act. Director Richardson told them that the definition of and regulation of exotic animals was outside his area of authority and he had no option in this case and recommended that they contact the KCK Animal Control Department to discuss any options.

In June of 2016 the staff was forwarded pictures of a dead horse and undernourished horses on the property by a concerned citizen.

This property has had numerous code violations throughout the years.

The Board of Commissioners referred this application back to City Planning Commission for further review regarding whether or not this storage container is being used strictly for agricultural purposes.

KEY ISSUES

Unified Government SOAR Goals

PLANNING COMMISSION RECOMMENDATION

The Planning Commission voted 7 to 0 to uphold its previous recommendation and recommends **DENIAL** of Special Use Permit Application #SP-2018-1 **as the applicant has not sufficiently provided proof that the property is being used currently for agricultural purposes**

STAFF COMMENTS AND SUGGESTIONS

The staff concurs with the recommendation of the City Planning Commission.

Urban Planning and Land Use Comments:

1. How long has this storage container been on the property?
2. Please submit photographs of the storage container.
3. Length of time you anticipate the storage container will be needed on the property.
4. Description of all items stored in the container.

Staff Note: The applicant did not respond to the above questions in writing. The applicant stated at the meeting that he had sent the information; however, it was not received by staff. The applicant stated at the meeting that he wants an indefinite special use permit for the storage container, which is already located on the property. At the Board of Commissioners meeting the applicant's daughter indicated it was for storage of tools, flowers and shrubs. The applicant submitted pictures of the storage container at the Board of Commissioners meeting.

If approved, the maximum term is two (2) years.

Public Works Comments:

- A) Items that require plan revision or additional documentation before engineering can recommend approval:
 - 1) None
- B) Items that are conditions of approval (stipulations):
 - 1) None
- C) Comments that are not critical to engineering's recommendations for this specific submittal, but may be helpful in preparing future documents:
 - 1) None

Code Enforcement Comments:

Structural violations, house in bad shape, needs roof repairs, missing siding in the rear, shed needs to be painted, large tree limbs hanging off the tree, vegetation growing in the fence line, and the property is in a tax sale.

Update – June 11, 2018:

This application was referred back to the City Planning Commission by the Unified Government Board of Commissioners on May 31, 2018 to determine if the storage container is agricultural use.

Per Sec. 27-340 *Agricultural use* refers to the use of land where such land is devoted to the production of plants, animals or horticultural products, including, but not limited to, forages, grains and feed crops, dairy animals and dairy products, poultry and poultry products, beef cattle, sheep, swine and horses, bees and apiary products, trees and forest products, fruits, nuts and berries, vegetables, or nursery, floral, ornamental and greenhouse products. The term “agricultural use” shall not include use of land for recreational purposes, suburban residential acreage, rural home sties or farm home sites and yard plots whose primary function is for residential or recreational purposes even though such properties may produce or maintain some of those plants or animals listed in the foregoing definition.

Staff’s determination is the use of the storage container is not an agricultural use as defined because the primary function of the land is for residential purposes even though there is vegetable gardening occurring on the premises.

One of the SOAR goals is to minimize and reduce blight in the neighborhoods and keeping shipping containers on properties will not help achieve that goal.

June 28, 2018 Update:

Due to statements made at the June 11, 2018 City Planning Commission meeting, staff asked Code Enforcement about the status of this property. Below is the answer received from Code Enforcement Officer Ninoslava Tomasic:

“I went by the property and found that he has not replaced the siding in the back of the house, still missing shingles on the back roof, shed has not been painted, large dead tree branch still hanging on the tree, and the roof on the north side of the house has not been repaired still has a sway.”

STAFF RECOMMENDATION

Staff recommends that the Board of Commissioners make the findings contained within the staff report related to *Factors to be Considered*, and *Key Issues* and recommends **DENIAL** of Petition #SP-2018-1 subject to all comments and suggestions outlined in this staff report and determination by the City Planning Commission.

ATTACHMENTS

May 12, 2018 City Planning Commission Minutes
June 11, 2018 City Planning Commission Minutes
Neighborhood Meeting Information
Aerial
Plan Submitted by Applicant
Letter of Opposition Including Photographs of Shipping Container
Definition of Agricultural Use

REVIEW OF INFORMATION AND SCHEDULE

Action	Planning Commission	Unified Government Commission
Public Hearing	May 14, 2018	May 31, 2018
Special Use	Denial June 11, 2018 Denial	Referred back to CPC June 28, 2018

STAFF CONTACT: **Rob Richardson, AICP**
 richardson@wycokck.org

MOTIONS

I move the Unified Government Board of Commissioners **DENY** Petition #**SP-2018-1**, as it is not in compliance with the City Ordinances and as it will not promote the public health, safety and welfare of the City of Kansas City, Kansas; and other such reasons that have been mentioned.

OR

I move the Unified Government Board of Commissioners **APPROVE** Petition #**SP-2018-1** as meeting all the requirements of the City code and being in the interest of the public health, safety and welfare subject to such modifications as are necessary to resolve to the satisfaction of City Staff all comments contained in the Staff Report; and the following additional requirements:

1. _____;
2. _____; And
3. _____.

May 12, 2018 City Planning Commission Minutes:

SPECIAL USE PERMIT APPLICATION #SP-2018-1 – STEVEN MARBUT –

SYNOPSIS: Special Use Permit to continue to keep a storage container at 239 South 72nd Street.

The following items were included as part of the record for this case:

1. The City's currently adopted zoning and subdivision regulations;
2. The official zoning map for the area in question;
3. The City's currently adopted Master Plan for the area in question;
4. The staff report and attachments dated May 14, 2018;
5. The application and other documents, plans, pictures and maps submitted by the applicant in furtherance of the case and contained in the official file;
6. The Notice in the Wyandotte Echo dated December 14, 2017
7. The Notices to property owners dated December 14, 2017, January 3, 2018, February 2, 2018, March 2, 2018 and April 3, 2018.

Recording Secretary Parker asked if the Commission had any contact to disclose on this applications. (No one responded in the affirmative.)

Present in Support:

- ❖ Steve Marbut, applicant, 239 South 72nd Street, Kansas City, Kansas 66111

Present in Opposition:

- ❖ Michael and Victoria Feitl, 300 South 72nd Street, Kansas City, Kansas 66111

Staff Recommendation starts at 47:55: Planning Director Richardson stated that Mr. Marbut handed him a sign-in sheet and he does not see a list of the questions or answers from the meeting. (Mr. Marbut handed him additional information.) Director Richardson stated that the nature of the questions was what it was going to be used for (agriculture – for neighborhood kids, vegetables, fruit plants and storage of agricultural tools.) He further stated that before the information tonight the recommendation was for denial and nothing that has been said/submitted this evening has changed that recommendation. Planning Commissioner Serda asked if a special use permit for a storage container has ever been approved indefinitely? (as requested by the applicant.) Director Richardson stated that by code it can only be issued for two (2) years.

Motion and Vote starts at 50:25:

On motion by Mr. Carson, seconded by Mr. Mose, the Planning Commission voted as follows to **RECOMMEND DENIAL of Special Use Permit Application #SP-2018-1 based on the staff's recommendation and the applicant failed to provide anything different from what was submitted tonight:**

Carson	Aye
Childress	Aye
Ernst	Aye

Miller	Aye
Mose	Aye
Reasons	Aye
Serda	Aye
Huey	Chairman
Connelly	Not Present
Jones	Not Present
Pauley	Not Present

Motion to recommend DENIAL Passed: 7 to 0

June 11, 2018 City Planning Commission Minutes:

Hearing Starts at 22:10:

SPECIAL USE PERMIT APPLICATION #SP-2018-1 – STEVEN MARBUT –

SYNOPSIS: Special Use Permit to continue to keep a storage container at 239 South 72nd Street.

The following items were included as part of the record for this case:

1. The City's currently adopted zoning and subdivision regulations;
2. The official zoning map for the area in question;
3. The City's currently adopted Master Plan for the area in question;
4. The staff report and attachments dated June 11, 2018;
5. The application and other documents, plans, pictures and maps submitted by the applicant in furtherance of the case and contained in the official file;
6. The Notice in the Wyandotte Echo dated December 14, 2017
7. The Notices to property owners dated December 14, 2017, January 3, 2018, February 2, 2018, March 2, 2018, April 3, 2018 and June 1, 2018.

Recording Secretary Parker asked if the Commission had any contact to disclose on this application. (No one responded in the affirmative.)

Recording Secretary Parker stated that she would like to recognize Legal Counsel Patrick Waters who will explain why this application was referred back to the City Planning Commission for rehearing by the Board of Commissioners.

Deputy Chief Counsel Waters stated that this item was sent back by the Board of Commissioners specifically to determine if whether the shipping container in question is an agriculture use as defined in the ordinance. He would recommend that the Planning Commission review the definition of agricultural use that is on the last page of the staff report. The reason that is important is that if this is determined to be agricultural use, Planning and Zoning Ordinances do not apply to it, and the applicant would be allowed to have it by right. If the Commission finds that it is not an agriculture use then the Commission would review it under the Golden Factors as was previously done. That should be the focus of this hearing.

Chairman Huey stated that Mr. Waters is referencing what is on page 6 of the staff report.

Present in Support:

- ❖ Steve Marbut, applicant, 239 South 72nd Street, Kansas City, Kansas 66111
- ❖ Felicia Marbut, applicant's daughter, 245 North 31st Street, Kansas City, Kansas

During his testimony Mr. Marbut stated that he spoke to Planner Jamie Hickey who told him that he could have the container if it was used for agriculture.

Mrs. Jamie Hickey, Planner, stated that for clarification when she originally spoke to the Marbuts she advised them that they could keep it as a permanent structure to be used in this way which would mean that it would have to be on a permanent foundation; otherwise they would need a special use permit. They could use it for agricultural purposes without a special use permit but it would have to be on a permanent foundation which was not acquired.

Chairman Huey asked how long it would take for the applicant to put a concrete slab under the shipping container. Mr. Marbut stated within six (6) months.

Legal Counsel Waters asked for clarification from staff as to if the foundation is only needed if it falls under the special use permit ordinance. Planner Toy stated that in the case of putting something on a permanent foundation that would not need a special use permit. They would get a building permit to dig a foundation and anchor it through Building Inspection and there would be no need for a special use permit. Mr. Waters stated that if it is found to be an agricultural use then the foundation would not be necessary. Planner Toy stated that therein lies the issue of a temporary structure for a temporary use of land for commercial or industrial purposes which is what the staff has deemed shipping containers falls in that category.

Present in Opposition:

- ❖ No one appeared

Staff Recommendation starts at 39:08: Planner Toy stated that the staff's original determination was that this shipping container is not an agriculture use because the staff has determined that it is not an agriculture use. The primary use of the property is being used for residential purposes and the definition of agriculture use is: "The term "agricultural use" shall not include use of land for recreational purposes, suburban residential acreage, rural home sites or farm homes sites and yard plots whose primary function is for residential or recreational purposes even though such properties may produce or maintain some of those plants or animals listed in the foregoing definition." He further stated that would include gardening, growing crops and having livestock. The staff recommends denial of this application as staff does not see this as an agriculture use. As Mr. Waters previously stated should the Commission find the container to be an agricultural use a special use permit is not required. If the Commission finds that it is not an agriculture use then the Commission would use the Golden Factors to make a decision. He stated that the definition is taken from State law.

Planning Commissioner Jones asked the applicant if he understood that this application was referred back to the Commission for further proof that this is used for agricultural purposes. Mr. Marbut stated yes.

SAMPLE MINUTES:

Application Number SP-2018-1-239

Date and Location: 839 S. 72nd ~~2007th St~~ 416-15

Meeting called to order at: 6:00 PM

Names of people in attendance: Michael Feitl

Introductions: Storage Container

Presentation by applicant and/or team (explain what information was given to those in attendance and a summary of what the speaker said).

Questions and answers (include the following):

- Who asked question or gave comment
- What was the question or comment
- Who answered the question/comment
- What was the answer given

Meeting adjourned at:

Minutes taken by: Steven Marbut

Michael Feitl - was the Use

Store Answer - For Agriculture For Doing Food Plants

For Neighborhood Kids Fruit Plants and Vegetables

To store all agriculture Tools

AFFIDAVIT - NEIGHBORHOOD MEETING

STATE OF Kansas)
COUNTY OF Wyandotte) SS:

Comes now Steven Marbut, of lawful age, sound mind and upon his/her oath states as follows:

1. That I am the petitioner for Petition # SP-2018-1-239
2. That I conducted a neighborhood meeting on April 16, 2018
3. Attached are the minutes/summary of the meeting and a copy of the notice mailed to the property owners on the list provided by the Urban Planning and Land Use Department.

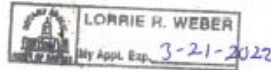
Further affiant saith not.

[Signature]
Affiant

SUBSCRIBED IN MY PRESENCE AND SWORN to before me this 18 day of April, 2018.

My commission expires 21 of March 2022

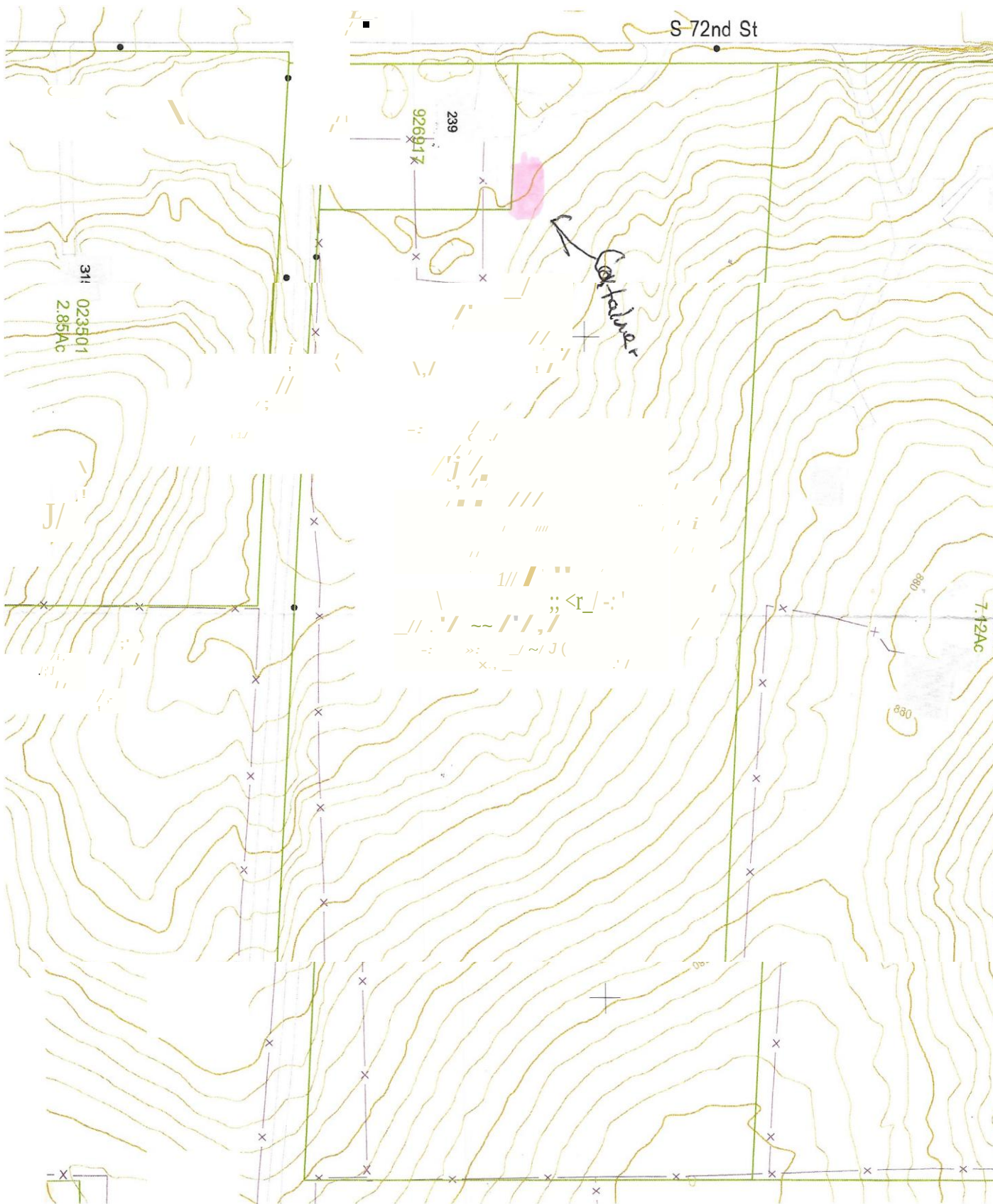
[Signature]
Notary Public



Sign in Sheet	
Print	Signature
MICHAEL FEHL	<u>[Signature]</u>



2.



20 April 2018

Dear Mr. Criswell,

APR 25 2018

Thank you so much for the call about the Marbut's paying their back taxes.

The photos enclosed have some notes on the back. Also, you will find our elderly neighbors copy of the notice Mr. Marbut sent out for his required step for Planning and Zoning on his shipping container.

As you will notice, the postmark date and the date on his letter head are after his planned meeting for the neighborhood. When she called to inquire, he told her the meeting was held on March 16th and that she had missed it; however, if she wanted, she could come right then to see it. We all got the same letters dated the same way.

The neighbor at 300 South 72nd St
did walk across the street to see.

At first, Mr Marbut told Mr Feigl
that it was going to be for a community
garden storage shed. Then, it changed
to a storm shelter for his family
because it does not (his house)
have a basement. Mr. Feigl went
to planning and zoning and made
a report about it in person, where
he said a "very nice man" typed for
20 minutes to get all the info.

Mr. Feigl spent \$45,000. fixing up his
home that is directly across the street
from the Marbuts. Nina Tomasic
with Code enforcement has much better
photos than mine, but I think you
have the idea.

I truly appreciate all the help you
have given to this problem.

Sincerely,
Wendy Joyce





Sec. 27-340. - Definitions.

For the purpose of this article, certain terms and words are herewith defined as follows: Words used in the present tense include the future; words in the singular number include the plural and words in the plural number include the singular. The term "building" includes the term "structure." The term "shall" is mandatory and not directory. Definitions relating specifically to floodplain zoning, signs, and landscaping and screening are included elsewhere.

Accessory building means a detached building or an attached portion of the main building, the use of which is incidental and subordinate to that of the main building.

Accessory use, accessory structure means a use of land or structure which involves all of the following characteristics:

- (1) Subordinate to and serves a principal use or structure.
- (2) Subordinate in area, extent and purpose to the principal use or structure served.
- (3) Contributes to the comfort, convenience or necessity of occupants of the principal use or structure served.
- (4) Located on the same lot or lots, under the same ownership and in the same zoning district as the principal use or structure.

Adult book store or adult video store means an establishment having as a predominant part of its stock in trade or predominant portion of its revenues, books, magazines, photographs, pictures, periodicals, recordings or video tapes which are distinguished or characterized by their emphasis on matter depicting, describing or relating to specified sexual activities or specified anatomical areas and limited in sale of such sexual material to adults.

Adult nightclub or cabaret means any place serving food or drink, regardless of whether alcoholic beverages are served, which features topless dancers, go-go dancers, exotic dancers, strippers, male or female impersonators, similar entertainers, waitresses or waiters, or features material relating to specified sexual activities or specified anatomical areas.

Adult theater means a facility with a capacity of two or more persons used predominantly for presenting material distinguished or characterized by an emphasis on matters depicting, describing or relating to specified sexual activities or specified anatomical areas, for observation by patrons therein.

 **Agricultural use** refers to the use of land where such land is devoted to the production of plants, animals or horticultural products, including, but not limited to, forages, grains and feed crops, dairy animals and dairy products, poultry and poultry products, beef cattle, sheep, swine and horses, bees and apiary products, trees and forest products, fruits, nuts and berries, vegetables, or nursery, floral, ornamental and greenhouse products. The term "agricultural use" shall not include use of land for recreational purposes, suburban residential acreage, rural home sites or farm homes sites and yard plots whose primary function is for residential or recreational purposes even though such properties may produce or maintain some of those plants or animals listed in the foregoing definition.





Urban Planning and Land Use

701 North 7th Street, Room 423
Kansas City, Kansas 66101
Email: planninginfo@wycokck.org

Phone: (913) 573-5750
Fax: (913) 573-5796
www.wycokck.org/planning

To: Unified Government Board of Commissioners
From: City Staff
Date: June 28, 2018
Re: Petition #SP-2018-59

GENERAL INFORMATION

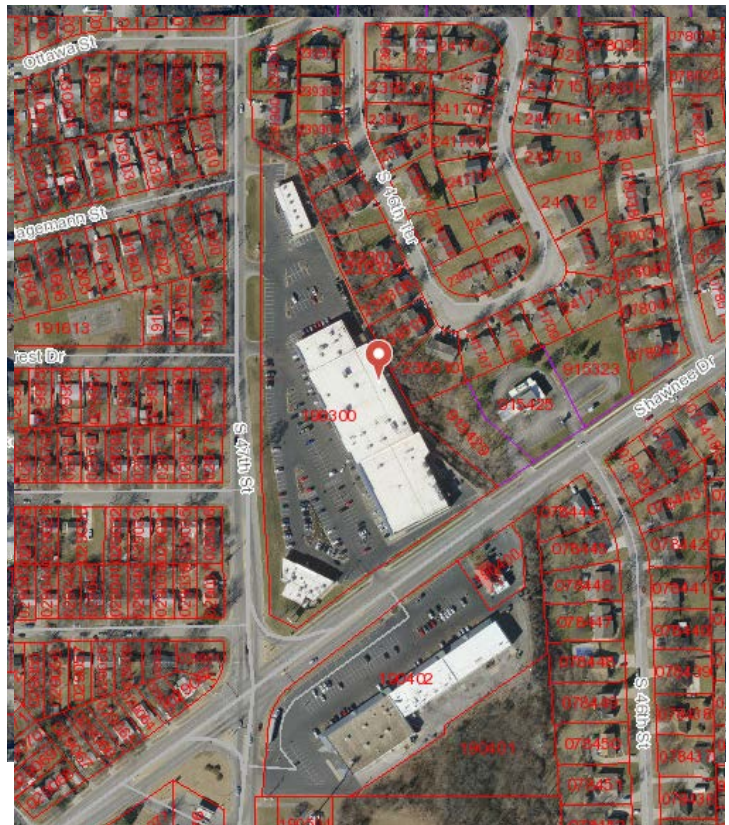
Applicant:
Xiao (Justin) Bing Xiao

Status of Applicant:
Representative
Victor Liquor, LLC
2817 South 47th Street
Kansas City, Kansas 66106

Requested Action:
Approval of Special Use Permit

Date of Application:
April 27, 2018

Purpose:
To expand an existing liquor store tenant space in a shopping center. This application has been submitted on conjunction with zoning appeal #2285 related to the distance between this property and a church property.



Property Location: 2819 South 47th Street

Existing Zoning: CP-1 Planned Limited Business District

Existing Surrounding Zoning:	North:	CP-1 Planned Limited Business District
	South:	CP-1 Planned Limited Business District
	East:	CP-1 Planned Limited Business District
	West:	R-1 Single Family District

Existing Uses:	North:	Single Family and Two-Unit Residences
	South:	Retail Commercial
	East:	Single Family and Two-Unit Residences and Retail
	West:	Single Family Houses

Total Tract Size: 5.89 acres

Master Plan Designation: The City-Wide Master Plan designates this property as community commercial

Major Street Plan: The City-Wide Master Plan designates 47th Street as a collector and Shawnee Drive as a Class C Thoroughfare

Advertisement: The Wyandotte Echo – May 17, 2018
Letters to Property Owner – May 17, 2018 and June 20, 2018

Public Hearings: June 11, 2018 and June 28, 2018

Public Opposition: No one appeared in opposition at the June 11, 2018 City Planning Commission meeting.

PROPOSAL

Detailed Outline of Requested Action: The applicant, Xiao (Justin) Bing Xiao with Victor Liquor, has applied for a special use permit to expand an existing liquor store tenant space in a shopping center. The applicant proposes to expand the liquor store into the adjacent tenant space. This would expand the store by 843 square feet. This application has been submitted in conjunction with zoning appeal #2285 for a zoning variance to the minimum spacing requirements between a liquor store and a church.

City Ordinance Requirements: 27-592 through 27-606

FACTORS TO BE CONSIDERED

1. The Character of the Neighborhood.

This property is a shopping center at the intersection of two major streets. There are other retail uses in the area and single-family and two-family houses in the surrounding neighborhood areas.

2. *The zoning and uses of properties nearby and the proposed use's expected compatibility with them.*

Nearby properties include commercial areas and residential uses. This use is compatible with the commercial uses and will complement the mix of businesses in the commercial area.

3. *The suitability of the property for the uses to which it has been restricted. Will removal of the restrictions detrimentally affect nearby property?*

This location is suitable for a liquor store. Removal of restrictions will not detrimentally affect nearby property.

4. *The length of time the property has remained vacant as zoned.*

The property is currently being used as a liquor store. It is unknown how long the adjacent tenant space has been vacant.

5. *The degree of conformance of the proposed use to the Master Plan.*

The proposed use conforms to the City-Wide Master Plan

6. *Whether the proposed use will result in increasing the amount of vehicular traffic to the point where it exceeds the capacity of the street network to accommodate it.*

The use will not result in an increase in traffic. The use already exists.

7. *Whether the proposed use is reasonably necessary for the convenience and welfare of the public and will not substantially or permanently injure the appropriate use, visual quality, or marketability of adjoining property.*

The use will not substantially or permanently injure the appropriate use, visual quality, or marketability of adjoining property.

8. *Whether the noise, vibration, dust, or illumination that would normally be associated with such use is of such duration and intensity as to create problems for near-by property.*

This is not an issue with the proposed use.

9. *Whether the proposed use will pollute the air, land or water.*

This is not an issue with the proposed use.

10. *Whether the use would damage or destroy an irreplaceable natural resource.*

This is not an issue with the proposed use.

11. *The relative gain to the public health, safety, and welfare as compared to the hardship imposed on the individual landowner or landowners.*

Denial of the special use permit would be a hardship on the business and the landowner. It would prevent this business from increasing the size of the business and landowner from leasing the vacant tenant space.

12. *Whether the proposed use would result in overcrowding of land or cause undue concentrations of population.*

This is not an issue with the proposed use.

PREVIOUS ACTIONS

#PR-2010-41 – Final Plan Review to renovate the Shawnee Plaza Center was approved by the Planning Commission on December 13, 2010.

NEIGHBORHOOD MEETING

The applicant held a neighborhood meeting on May 27, 2018. The meeting minutes, sign in sheet, and affidavit are attached to this report.

KEY ISSUES

None

PLANNING COMMISSION RECOMMENDATION

The Planning Commission voted 7 to 0 to recommend **APPROVAL** of Special Use Permit Application #SP-2018-59, subject to:

Urban Planning and Land Use Comments:

1. Approval is for two (2) years

Public Works Comments:

- A) Items that require plan revision or additional documentation before engineering can recommend approval:
 - 1) None
- B) Items that are conditions of approval (stipulations):
 - 1) None
- C) Comments that are not critical to engineering's recommendations for this specific submittal, but may be helpful in preparing future documents:
 - 1) None

STAFF COMMENTS AND SUGGESTIONS

The staff concurs with the recommendation of the City Planning Commission.

STAFF RECOMMENDATION

Staff recommends that the Board of Commissioners make the findings contained within the staff report related to *Factors to be Considered*, and *Key Issues* and recommends **APPROVAL** of Petition #SP-2018-59 subject to all comments and suggestions outlined in this staff report.

ATTACHMENTS

June 11, 2018 City Planning Commission Minutes

Site Plan

Floor Plan

Google Street View Imagery

Aerial Imagery

Neighborhood Meeting Information

REVIEW OF INFORMATION AND SCHEDULE

Action	Planning Commission	Unified Government Commission
Public Hearing	June 11, 2018	June 28, 2018
Special Use	Approval	

STAFF CONTACT: **Zach Flanders**
 zflanders@wycokck.org

MOTIONS

I move the Unified Government Board of Commissioners **APPROVE** Petition #SP-2018-59 as meeting all the requirements of the City code and being in the interest of the public health, safety and welfare subject to such modifications as are necessary to resolve to the satisfaction of City Staff all comments contained in the Staff Report; and the following additional requirements:

1. _____;
2. _____; And
3. _____.

OR

I move the Unified Government Board of Commissioners **DENY** Petition #SP-2018-59, as it is not in compliance with the City Ordinances and as it will not promote the public health, safety and welfare of the City of Kansas City, Kansas; and other such reasons that have been mentioned.

June 11, 2018 City Planning Commission Minutes:

Hearing Starts at 2:32:20:

SPECIAL USE PERMIT APPLICATION #SP-2018-59 – XIAO (JUSTIN) BING XIAO/VICTOR LIQUOR STORE LLC – SYNOPSIS: Special Use Permit for expansion of an existing liquor store at 2819 South 47th Street. **Detailed Outline of Requested Action:** The applicant, Xiao (Justin) Bing Xiao with Victor Liquor, has applied for a special use permit to expand an existing liquor store tenant space in a shopping center. The applicant proposes to expand the liquor store into the adjacent tenant space. This would expand the store by 843 square feet. This application has been submitted in conjunction with zoning appeal #2285 for a zoning variance to the minimum spacing requirements between a liquor store and a church.

The following items were included as part of the record for this case:

1. The City's currently adopted zoning and subdivision regulations;
2. The official zoning map for the area in question;
3. The City's currently adopted Master Plan for the area in question;
4. The staff report and attachments dated June 11, 2018;
5. The application and other documents, plans, pictures and maps submitted by the applicant in furtherance of the case and contained in the official file;
6. The Notice in the Wyandotte Echo dated May 17, 2018; and
7. The Notices to property owners dated May 17, 2018, and
8. The testimony given at the Board of Zoning meeting this evening.

Recording Secretary Parker asked if the Commission had any contact to disclose on this application. (No one responded in the affirmative.)

Present in Support:

- ❖ Lisa Dube, applicant's attorney, 1111 Main Street, Kansas City, Missouri
- ❖ Justin Bing, Victor Liquor Store, applicant

Present in Opposition:

- ❖ No one appeared

Staff Recommendation starts at 2:34:14: Planner Toy stated that the staff recommends approval subject to the stipulations outlined in the staff report.

Motion and Vote starts at 2:34:27:

On motion by Ms. Pauley, seconded by Mr. Connelly, the Planning Commission voted as follows to **recommend APPROVAL of Special Use Permit Application #SP-2018-59:**

Carson	Aye
Connelly	Aye
Ernst	Aye
Jones	Aye
Miller	Aye
Pauley	Aye
Reasons	Aye
Huey	Chairman
Childress	Not Present
Mose	Not Present
Serda	Not Present

Motion to recommend APPROVAL Passed: 7 to 0

Subject to:

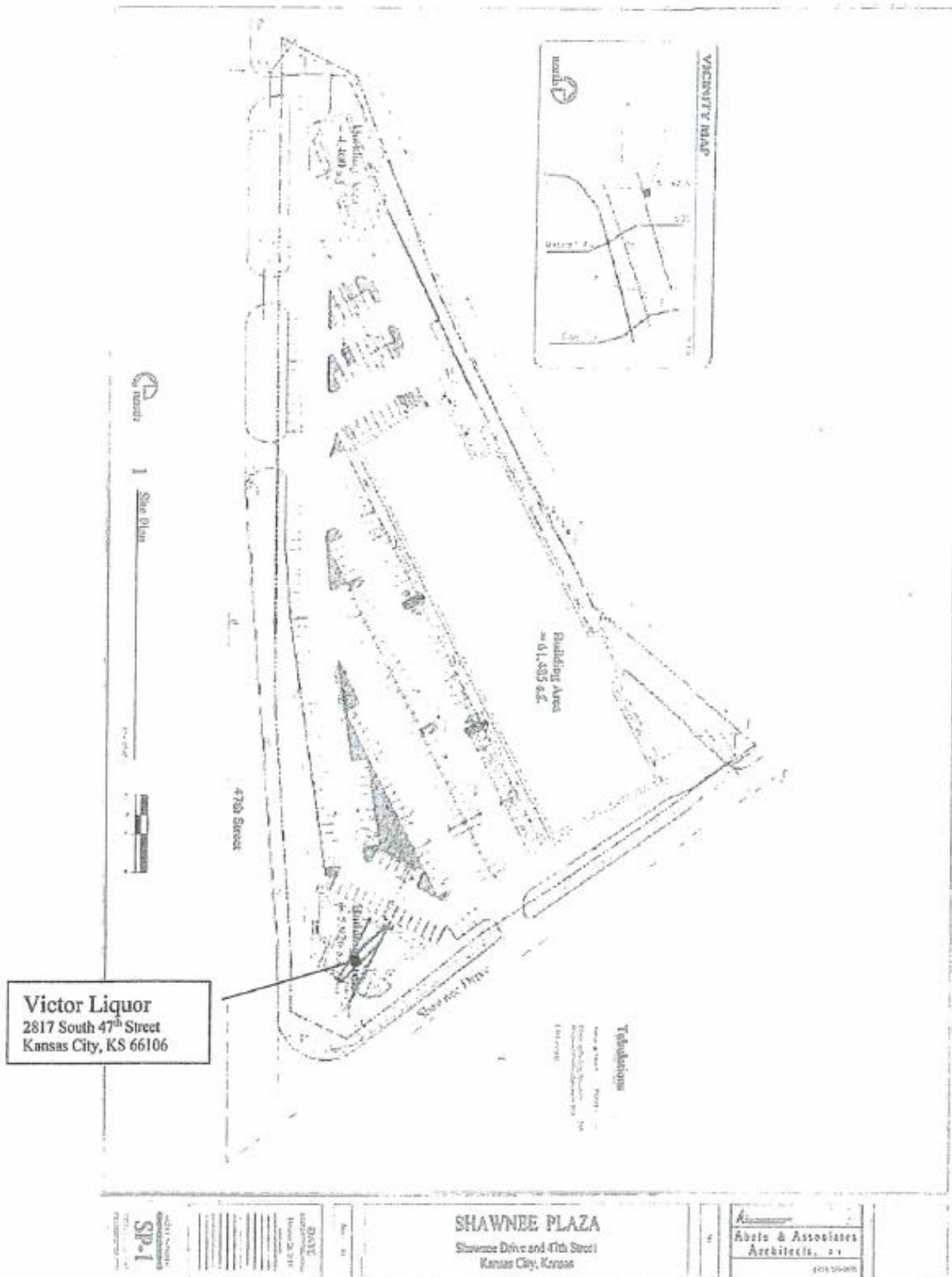
Urban Planning and Land Use Comments:

- 1. Approval is for two (2) years**

Public Works Comments:

- A) Items that require plan revision or additional documentation before engineering can recommend approval:**
 - 1) None**
- B) Items that are conditions of approval (stipulations):**
 - 1) None**
- C) Comments that are not critical to engineering's recommendations for this specific submittal, but may be helpful in preparing future documents:**
 - 1) None**

EXHIBIT "A"
(DEPICTION OF PREMISES AND BUILDING)



SHAWNEE PLAZA AMENDED PLAT KANSAS CITY, WYANDOTTE COUNTY, KANSAS

Book 22 Page 12
10-12-1974
WYANDOTTE COUNTY, KANSAS
RECORDED
SEC. 31 - Twp 11 - Rg 25

NW	NE
SW	SE

LOCATION MAP
Sec 31 - Twp 11 - Rg 25

11-12-1974

DESCRIPTION:
This is a subdivision of all that part of the West Half of Section 31, Township 11, Range 25 in Kansas City, Wyandotte County, Kansas, described as follows: Beginning of a point on the North line of the Southwest Quarter of said Section 31 that is 3000 feet East of Northwest corner thereof, being a point on the Eastern right-of-way line of 47th Street, as now established; thence North 0°16'35" West along said Eastern right-of-way line, 61778 feet; thence South 63°08'00" East, 110.92 feet; thence South 2°40'00" East, 251.10 feet; thence South 27°16'00" East, 350.20 feet; thence South 30°29'00" East, 227.07 feet to the Northwesterly right-of-way line of Shawnee Drive, as condemned for the widening of 47th Street and Shawnee Drive by proceedings of District Court of Wyandotte County, Kansas, Case No. 48004-B; thence Southwesterly and Northwesterly along said Northwesterly right-of-way line and the Eastern right-of-way line of said 47th Street the following courses and distances; thence South 55°23'17" West, 203.36 feet; thence South 97°00'36" West, 106.16 feet; thence South 32°35'07" West, 180.39 feet; thence North 18°18' West, 66.06 feet; thence North 0°11'33" West, 49.50 feet; thence North 0°11'33" West, 265.23 feet; thence North 0°11'33" West, 30.93 feet to the point of beginning.

DEDICATION:
The undersigned proprietors of the above described tract of land have caused the same to be subdivided in the manner shown on the accompanying plat, which subdivision shall hereafter be known as:

SHAWNEE PLAZA AMENDED PLAT

EASEMENTS: An easement or license is hereby granted to Kansas City, Kansas to locate, construct, and maintain or authorize the location, construction, and maintenance of water, gas, and sewer mains, poles, wires, surface drainage facilities, or all or any of them over, under, and along strips hereinafter designated as "UTILITY EASEMENTS".

BUILDING LINES: Building lines or setback lines are hereby established as shown on the accompanying plat and no building or portion thereof shall be built between this line and the street line.

STREETS: Streets and avenues shown on this plat and not heretofore dedicated to public use as thoroughfares are hereby so dedicated.

IN TESTIMONY WHEREOF: The undersigned proprietors of the above described tract of land have hereunto set their hands this 25th day of October, 1973.

NEIL C. SOLE
WYANDOTTE COUNTY, KANSAS
S.S.
Mary J. Bule

On this 25th day of October, 1973, before me, the undersigned Notary Public, personally appeared Neil C. Bule and Mary J. Bule, his wife, to me known to be the persons described in and who executed the foregoing instrument and acknowledged that they executed the same as their free act and deed.

IN WITNESS WHEREOF: I have hereunto set my hand and affixed my notarial seal at my office the day and year last written above.

My commission expires March 12, 1974

CITY PLANNING COMMISSION

CITY ENGINEER

City Clerk

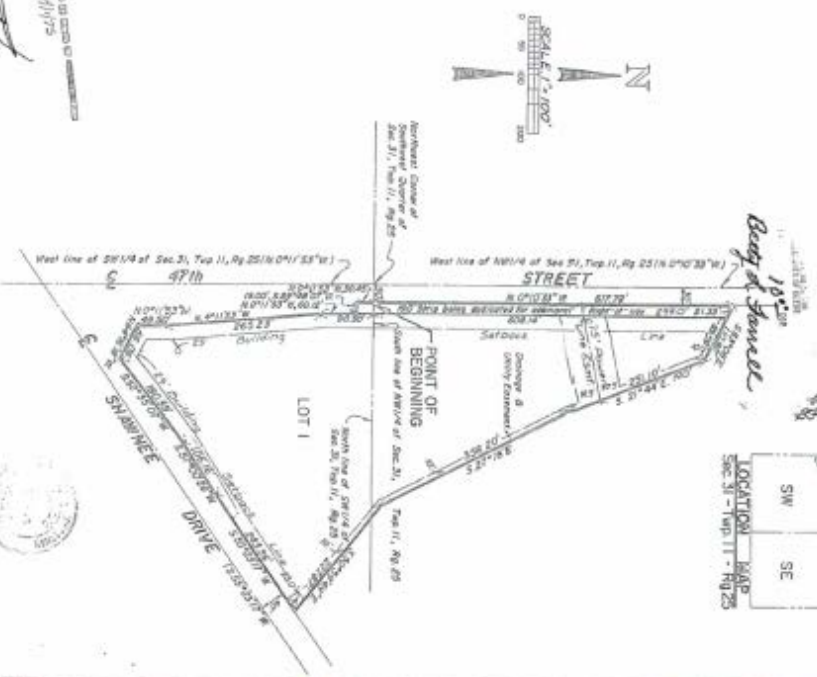
Approved: *[Signature]*
Secretary
This is to certify that the within plat was duly submitted to and approved by the Board of Commissioners of Kansas City, Kansas, 1973.



Notary Public, Wyandotte County, Kansas

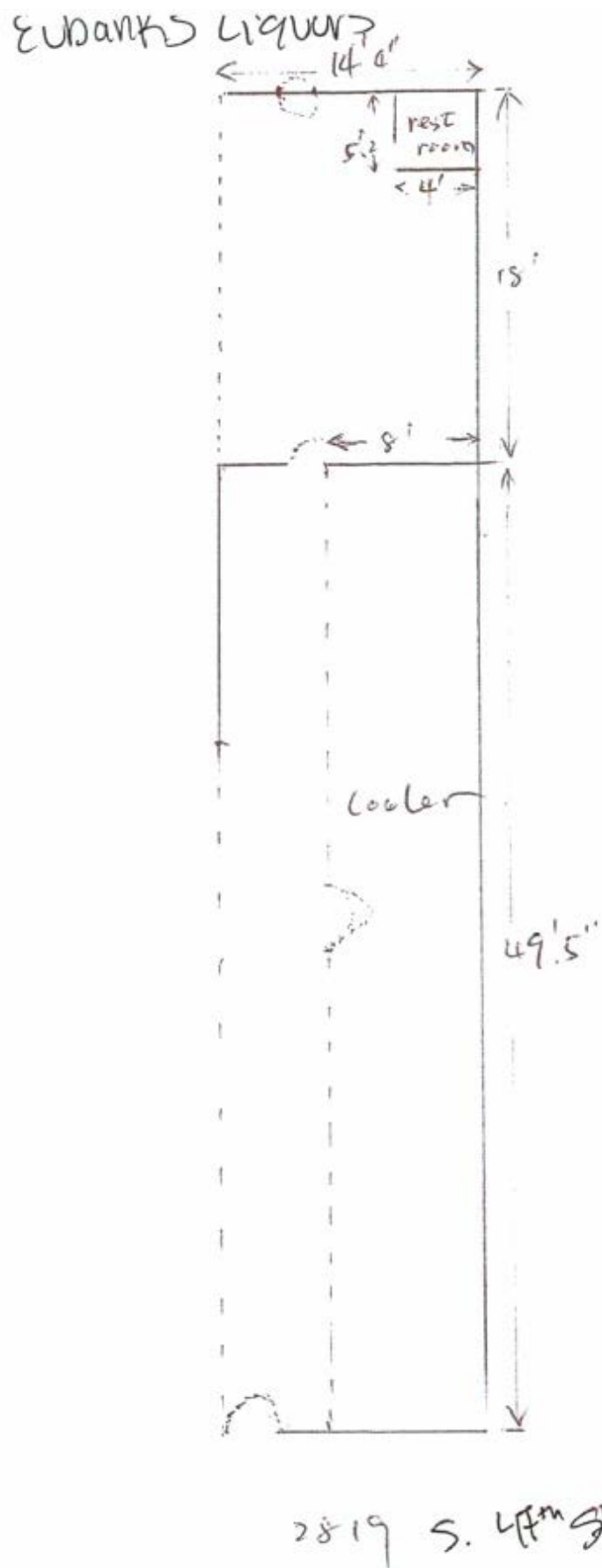
CITY CLERK

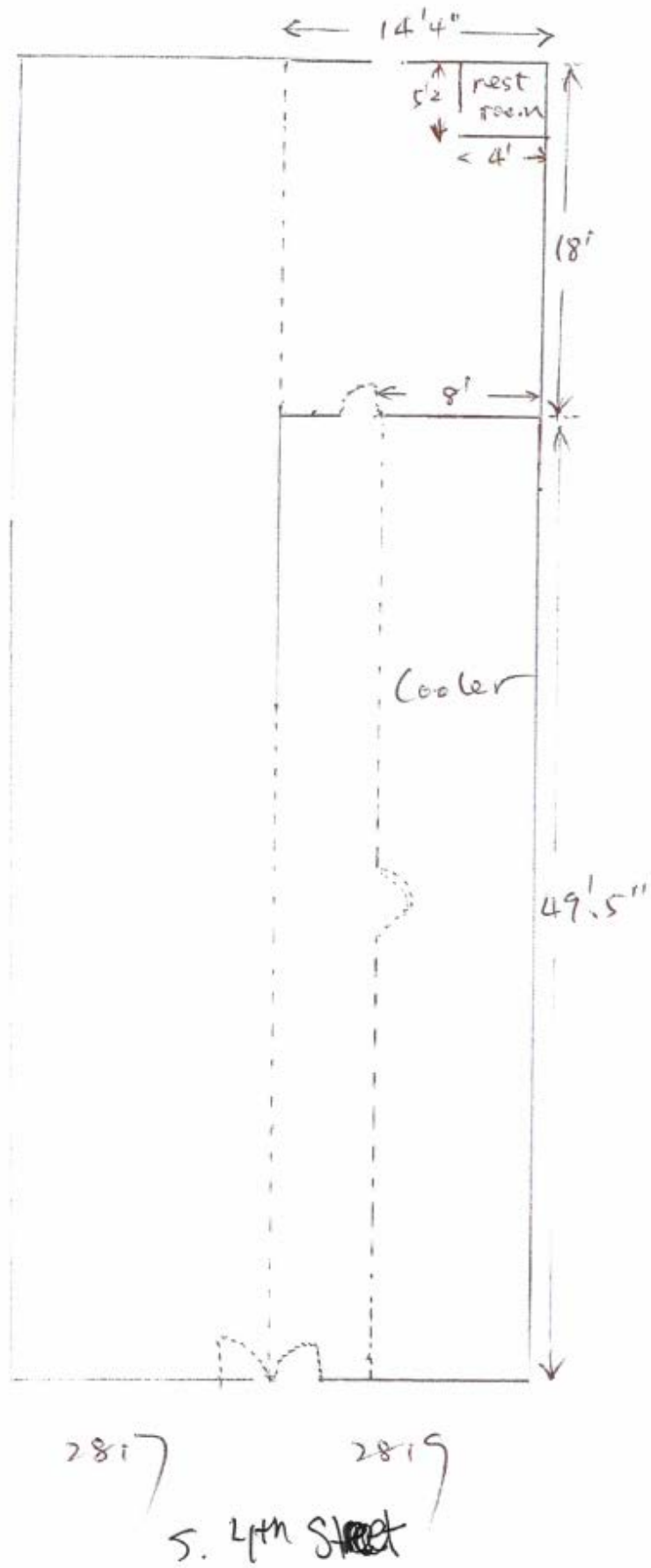
Richard T. Walsh, Mayor



This plat and the survey of SHAWNEE PLAZA were executed by ANDERSON SURVEY CO. 5301 BRIGHAM AVE., KANSAS CITY, MISSOURI. I hereby certify that information contained is true and accurate and that the regulations my subdivisions of land issued by the Kansas Board of Planning Commission have been followed.

By: *[Signature]*
RECORDED PLAT AMENDED







AFFIDAVIT – NEIGHBORHOOD MEETING

STATE OF Missouri)
) SS:
COUNTY OF Jackson)

Comes now Xiao Bing, of lawful age, sound mind and upon his/her oath states as follows:

1. That I am the petitioner for Petition # SP-2018-59
2. That I conducted a neighborhood meeting on 5-24-18
3. Attached are the minutes/summary of the meeting and a copy of the notice mailed to the property owners on the list provided by the Urban Planning and Land Use Department.

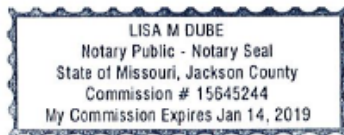
Further affiant saith not.

[Signature]
Affiant

SUBSCRIBED IN MY PRESENCE AND SWORN to before me this 25th day of May, 2018

My commission expires _____ of _____, 200 .

[Signature]
Notary Public



Victor Liquors, LLC Neighborhood Meeting Sign In Sheet
BZA and Special Use Permit

May 24, 2018 at 5:00 p.m.

Name	Address
Xiao Bing Xiao ^{Applicant}	9303 W 157th Ter. Overland Park. KS 66221
Lisa Dube ^{Attorney}	8930 Oak St. KC MO 64114
Xue Hui ^{Applicant's spouse}	6140 W 52nd St mission KS 66202
Stephan Clark ^{employee}	2809 Highland dr. KC KS 66106
K Jorda ^{employee night time business}	3126 herry rd KCKS 66106
Chris Fiedler ^{customer}	2737 S. 57th Ter KCKS 66106
Marcello ^{customer}	4925 Vista KCK 66106

Minutes of Victor Liquors, LLC Neighborhood Meeting

Application Number: SP-2018-59 and BZA-2285

May 24, 2018

Meeting held at 2817 S. 47th Street, Kansas City, Kansas 66106

Meeting Called to Order at: 5:00 PM (Applicant was present for meeting at 4:40 PM)

In Attendance: Xiao (Justin) Bing, Applicant

Lisa M. Dubé, Applicant's Attorney

Those individuals reflected on the Sign In Sheet-none of whom were neighbors who received notice.

Contact Prior to Meeting: Cline Family Trust contacted Applicant prior to meeting and advised they could not make it to the meeting, but were not opposed to the expansion.

Applicant discusses need for Special Use Permit due to expansion of premises under the current ordinance.

Applicant discusses need for Zoning Variance due to proximity of Church under current ordinance.

Applicant discusses business plan (Retail Liquor Store) and business hours.

Applicant opens up floor for questions/comment:

Question Asked/ Comment Made By	Question Asked/ Comment Made	Answer/Response Given By	Answer/Response Given

Meeting Adjourned At: 5:31 PM

Minutes Taken By: Lisa M. Dubé



Urban Planning and Land Use

701 North 7th Street, Room 423
Kansas City, Kansas 66101
Email: planninginfo@wycokck.org

Phone: (913) 573-5750
Fax: (913) 573-5796
www.wycokck.org/planning

To: Unified Government Board of Commissioners
From: City Staff
Date: June 28, 2018
Re: Petition #SP-2018-60

GENERAL INFORMATION

Applicant:
Billy Cobb

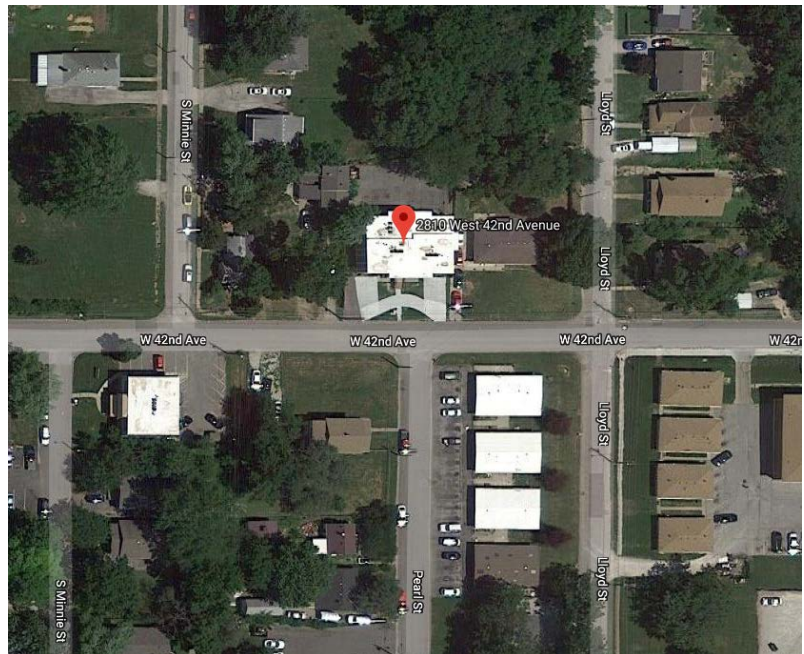
Status of Applicant:
Owner
PO Box 1366
Lee's Summit, MO 64063

Requested Action: Approve
a Special Use Permit

Date of Application:
April 27, 2018

Purpose:
To operate a Short-Term
Rental/Bed and
Breakfast/Airbnb
at a multi-family apartment
building owned by the applicant.

Property Location:
2810 West 42nd Avenue, Apt. 11 & 7



Commission Districts:

Commissioner At Large: Tom Burroughs

District Commissioner: Ann Brandau Murguia

Existing Zoning: RP-5 Planned Apartment District

Existing Surrounding Zoning: North: R-1(B) Single Family District

South: R-1(B) Single Family District, R-2(B) Two Family District, RP-5 Planned Apartment District

East: R-1(B) Single Family District, RP-5 Planned Apartment District

West: R-1(B) Single Family District, RP-5 Planned Apartment District

Existing Uses: North: Single Family Residences

South: Single Family Residences, Multi-Family Residences

East: Single Family Residences, Multi-Family Residences

West: Single Family Residences, Multi-Family Residences

Total Tract Size: 0.23 acre

Master Plan Designation: The Rosedale Master Plan designates this property as General Urban.

Major Street Plan: The Major Street Plan classifies 42nd Avenue as a local street.

Advertisement: The Wyandotte Echo – May 17, 2018

Letters to Property Owner – May 17, 2018 and June 20, 2018

Public Hearings: June 11, 2018 and June 28, 2018

Public Opposition: No one appeared in opposition at the June 11, 2018 City Planning Commission meeting.

PROPOSAL

Detailed Outline of Requested Action: The applicant, Billy Cobb, is applying to use two units in a multi-family apartment building located at 2810 West 42nd Avenue as short-term rental spaces, rented through sites such as Airbnb and VRBO. This building is not the applicant's primary residence.

City Ordinance Requirements: 27-592 through 27-606

FACTORS TO BE CONSIDERED

1. *The Character of the Neighborhood.*

The neighborhood is comprised of a mixture of single family and multi-family homes.

2. *The zoning and uses of properties nearby and the proposed use's expected compatibility with them.*

The zoning and uses of properties nearby are set out above. A short-term rental may be more compatible with the multi-family/apartment uses than if it were an exclusively single-family neighborhood. There is still potential to create issues related to noise, parking, and other concerns related to overcrowding if improperly managed.

3. *The suitability of the property for the uses to which it has been restricted. Will removal of the restrictions detrimentally affect nearby property?*

Removal of the restrictions may not detrimentally affect nearby property so long as the property owners properly manages the operation.

4. *The length of time the property has remained vacant as zoned.*

The property was acquired by the applicant in late 2016. Prior to this the property was less than 50% occupied and a blight in the neighborhood.

5. *The degree of conformance of the proposed use to the Master Plan.*

Special Use Permits are not addressed in the Master Plan.

6. *Whether the proposed use will result in increasing the amount of vehicular traffic to the point where it exceeds the capacity of the street network to accommodate it.*

The proposed use will not increase vehicular traffic to the point where it exceeds the capacity of the street network to accommodate it.

7. *Whether the proposed use is reasonably necessary for the convenience and welfare of the public and will not substantially or permanently injure the appropriate use, visual quality, or marketability of adjoining property.*

The proposed use provides convenient lodging for the public and will not likely substantially or permanently injure the appropriate use, visual quality, or marketability of adjoining property. The applicant has renovated the property, which is a benefit to the neighborhood.

- 8. *Whether the noise, vibration, dust, or illumination that would normally be associated with such use is of such duration and intensity as to create problems for near-by property.***

This is not expected to be an issue.

- 9. *Whether the proposed use will pollute the air, land or water.***

This is not expected to be an issue.

- 10. *Whether the use would damage or destroy an irreplaceable natural resource.***

This is not expected to be an issue.

- 11. *The relative gain to the public health, safety, and welfare as compared to the hardship imposed on the individual landowner or landowners.***

The relative gain or loss to the public healthy, safety, and welfare is likely to be minimal. If denied, the applicant would not be able to use the units for Airbnb but may use them for long-term rentals.

- 12. *Whether the proposed use would result in overcrowding of land or cause undue concentrations of population.***

This is not expected to be an issue.

PREVIOUS ACTIONS

#2227 – Variance allowing parking within one foot of the property line and spaces that are 8 feet by 16 feet, approved December 12, 2016.
PR-2016-40 – Final Plan Review for parking lot addition approved December 12, 2016.

NEIGHBORHOOD MEETING

The applicant held a neighborhood meeting May 29, 2018. A copy of the sign-in sheet, meeting minutes, and neighborhood meeting affidavit are attached to this report.

KEY ISSUES

Quality of Life
Housing Availability
Economic Development
Safety
Regulatory Consistency

PLANNING COMMISSION RECOMMENDATION

The Planning Commission voted 7 to 0 to recommend **APPROVAL** of Special Use Permit Application #SP-2018-60, subject to:

Urban Planning and Land Use Comments:

1. On the layout provided, where will the guests sleep?

Staff Note: See attached floor plan.

2. How long have the other units had tenants in them under your operation?

Applicant Response: Tenants have been living in the building since June of 2017. All units were occupied except I had 3 tenants move out around January of 2018. 2 of those units were re-leased and we intended to do AirBNB in the 3rd unit - studio apartment 11.

3. As this is not your primary residence, where are you located?

Applicant Response: We live on the western edge of Lee's Summit at approximately 470 and View High Drive.

4. How often do you visit the property?

Applicant Response: My wife or I am at the property usually at least 1 time per week. Either at this building or the 2nd building we own/manage down the street on 43rd Avenue.

5. Who is responsible for issues that may arise when guests are in the unit, if neighbors have concerns, or to clean and prepare the house between guests?

Applicant Response: Any guest who would stay at the AirBNB will have our contact information. We live only 30 minutes away and if any problems arise we are responsible for resolving it. In addition, I have a maintenance man who lives in Kansas City KS approximately 15 minutes from the property.

6. Have you provided your surrounding neighbors with your contact information should they have concerns?

Applicant Response: All of the other tenants in the units have my direct contact information. If there are any issues as a result of a guest, they will likely be the first to contact me about it. I manage the entire apartment building and I want all tenants to be happy with their accommodations - not just AirBNB. The neighbor directly to the east has my cell phone number. The neighbor to the west of me does not. They don't speak much English,

property is poorly maintained and in general are rough, so I tend to keep my distance. We installed a privacy fence facing their property in summer 2017.

7. How long have you been operating the two units as Airbnbs?

Applicant Response: Business was in operation for 1 month in 1 studio apartment. We shut it down though after learning about the special use permit requirement.

8. Were neighbors consulted prior to opening the business?

Applicant Response: Neighbors were not consulted prior to its opening.

9. Do you have a business license?

Applicant Response: (No). Business license will be acquired after special use permit is approved.

10. Have you paid appropriate lodging taxes?

Applicant Response: Airbnb pays any lodging taxes.

11. How many rooms are rented?

Applicant Response: There are two separate studio units in an 11 unit building.

12. What is the maximum number of people that will be staying at any one time in each unit?

Applicant Response: Maximum guests are 3, no pets allowed.

13. What is the maximum number of vehicles per unit & where will they park?

Applicant Response: 1 maximum vehicle. The property has 1 dedicated parking spot for each unit.

14. How often are guests in each unit?

Applicant Response: We expect 50-75% occupancy.

15. Do you have a rental license from the Unified Government for the facility?

Applicant Response: Yes, we have a rental license from the Unified Government.

16. Describe in detail the area(s) rented for Airbnb/other rental operations. Include bed rooms, bathrooms common areas etc.

Applicant Response: The two studio units are located on the 2nd and 3rd floors of the building in the northeast corner of the building. Below the studio units on the ground floor is a common laundry/maintenance room. The building has a masonry wall separating the front half of the building from the back half of the building, so it feels more separated from the rest of the building. Building has 2 entry doors from the outside which leads you into the hallways. Each unit has its own entry door from the hallway. The studio units have a living/dining room, full kitchen, full bathroom, and a balcony facing the parking lot. There is a small bar opening into the kitchen from the living/dining room. The units are approximately 400 square feet. All finishes are new – kitchen, flooring, windows, bathroom fixtures. HVAC and HW heater is also new. Smoke/carbon monoxide alarm is near the living/dining room/kitchen. The only common area in the building would be any hallways and the laundry room on the first floor – which also has a security camera. All hallways and exterior parking lots have CCTV security cameras.

17. Describe how you will maintain a safe environment.

Applicant Response: We will maintain a safe environment by:

- a. Only renting to Airbnb guests who have good reviews.
- b. Limited to three guests maximum.
- c. No pets.
- d. No parties whatsoever.
- e. Deadbolt to the unit is a keypad and the code will be changed after each guest.
- f. CCTV security cameras in every hallway and parking lot.
- g. Rental licensing inspected all units in the building after renovations were complete in 2017.

Public Works Comments:

- A) Items that require plan revision or additional documentation before engineering can recommend approval:
 - 1) None
- B) Items that are conditions of approval (stipulations):
 - 1) None
- C) Comments that are not critical to engineering's recommendations for this specific submittal, but may be helpful in preparing future documents:
 - 1) None

Staff Conclusion:

Staff believes that an Airbnb in a small studio apartment may be more appropriate in this neighborhood than Airbnbs in single-family homes. It is not contributing to the non-owner-occupied concern some have in the area. Because the units are only 400 square feet, with one double bed, one parking space, no yard, and a 3-

guest maximum, it is not foreseen that these units will be overcrowded or used for parties.

While the applicant does not live in the building, the rest of the units are occupied with his tenants. The applicant has indicated that if there are any issues with the Airbnb guests, that his tenants have his contact information and will notify him. However, staff have been in contact with two tenants of this building, and neither were aware of the Airbnb being rented in their building. Staff would recommend the applicant inform all his tenants of his Airbnb and encourage them to contact him if any issues arise.

There has historically been a shortage of parking at this location, but the applicant has taken steps to improve it. During renovations, the applicant increased the amount of parking spaces so that each unit has an assigned parking space. While this is not the ideal amount of spaces, it is the most that can fit on the small lot. Renting the two studio units as Airbnbs at 50-75% occupancy with a one car limit may actually decrease the amount of traffic to the site and street parking, as opposed to the units being used as long-term rentals. For these reasons, staff recommends approval of this application.

Stipulations of Approval:

1. Host will maintain a safe environment including:
 - a. Working smoke detectors in each bedroom plus each level of the unit/house
 - b. GFCI outlets are required in bathrooms.
 - c. Double keyed locks are not allowed
 - d. Copper cannot be used for gas supply lines
 - e. Windows must be operable, not blocked or boarded
 - f. Handrails are required at sets of 4 or more stairs/risers
 - g. Hot water tank and furnace must be vented properly and operational.
 - h. Electric panel and circuits must be safe.
2. Host will obtain a business license with the City.
3. Approval will be for one (1) year.

STAFF COMMENTS AND SUGGESTIONS

The staff concurs with the recommendation of the City Planning Commission.

STAFF RECOMMENDATION

Staff recommends that the Board of Commissioners make the findings contained within the staff report related to *Factors to be Considered*, and *Key Issues* and recommends **APPROVAL** of Petition #SP-2018-60 subject to all comments and suggestions outlined in this staff report.

ATTACHMENTS

June 11, 2018 City Planning Commission Minutes
Zoning map
Aerial map
Photos of unit
Floor plan
Applicant submitted additional information
Neighborhood meeting sign in sheet and minutes
Neighborhood meeting affidavit

REVIEW OF INFORMATION AND SCHEDULE

Action	Planning Commission	Unified Government Commission
Public Hearing	June 11, 2018	June 28, 2018
Special Use	Approval	

STAFF CONTACT: **Kylie Wyatt**
 kwyatt@wycokck.org

MOTIONS

I move the Unified Government Board of Commissioners **APPROVE** Petition #**SP-2018-60** as meeting all the requirements of the City code and being in the interest of the public health, safety and welfare subject to such modifications as are necessary to resolve to the satisfaction of City Staff all comments contained in the Staff Report; and the following additional requirements:

1. _____;
2. _____; And
3. _____.

OR

I move the Unified Government Board of Commissioners **DENY** Petition #**SP-2018-60**, as it is not in compliance with the City Ordinances and as it will not promote the public health, safety and welfare of the City of Kansas City, Kansas; and other such reasons that have been mentioned.

June 11, 2018 City Planning Commission Minutes:

Hearing Starts at 2:35:07:

SPECIAL USE PERMIT APPLICATION #SP-2018-60 – BILLY COBB WITH BEAR REAL ESTATE LLC – SYNOPSIS: Special Use Permit for an AIRBNB at 2810 West 42nd Avenue. Detailed Outline of Requested Action: The applicant, Billy Cobb, is applying to use two units in a multi-family apartment building located at 2810 West 42nd Avenue as short-term rental spaces, rented through sites such as Airbnb and VRBO. This building is not the applicant's primary residence.

The following items were included as part of the record for this case:

1. The City's currently adopted zoning and subdivision regulations;
2. The official zoning map for the area in question;
3. The City's currently adopted Master Plan for the area in question;
4. The staff report and attachments dated June 11, 2018;
5. The application and other documents, plans, pictures and maps submitted by the applicant in furtherance of the case and contained in the official file;
6. The Notice in the Wyandotte Echo dated May 17, 2018; and
7. The Notices to property owners dated May 17, 2018.

Recording Secretary Parker asked if the Commission had any contact to disclose on this application. (No one responded in the affirmative.)

Present in Support:

- ❖ Billy Cobb, applicant, 2828 Village High Drive, Lee's Summit, Missouri 64063

Present in Opposition:

- ❖ No one appeared

Staff Recommendation starts at 2:38:50: Planner Toy stated that this is a unique situation as this is the first apartment AIRBNB heard by the Commission. All but two of the units are rented out. This is a studio so it limits the number of people that can be in the unit itself. As mentioned in the staff report there can be a maximum of three (3) people in the unit as guests and one (1) parking space. The staff recommends approval subject to the stipulations outlined in the staff report.

Motion and Vote starts at 2:40:18:

On motion by Mr. Carson, seconded by Ms. Jones, the Planning Commission voted as follows to **recommend APPROVAL of Special Use Permit Application #SP-2018-60:**

Carson	Aye
Connelly	Aye
Ernst	Aye
Jones	Aye
Miller	Aye

Pauley Aye
Reasons Aye
Huey Chairman
Childress Not Present
Mose Not Present
Serda Not Present
Motion to recommend APPROVAL Passed: 7 to 0
Subject to:

Urban Planning and Land Use Comments:

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Staff Note: See attached floor plan.

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the non-owner-occupied concern some have in the area. Because the units are only 400 square feet, with one double bed, one parking space, no yard, and a 3-guest maximum, it is not foreseen that these units will be overcrowded or used for parties.

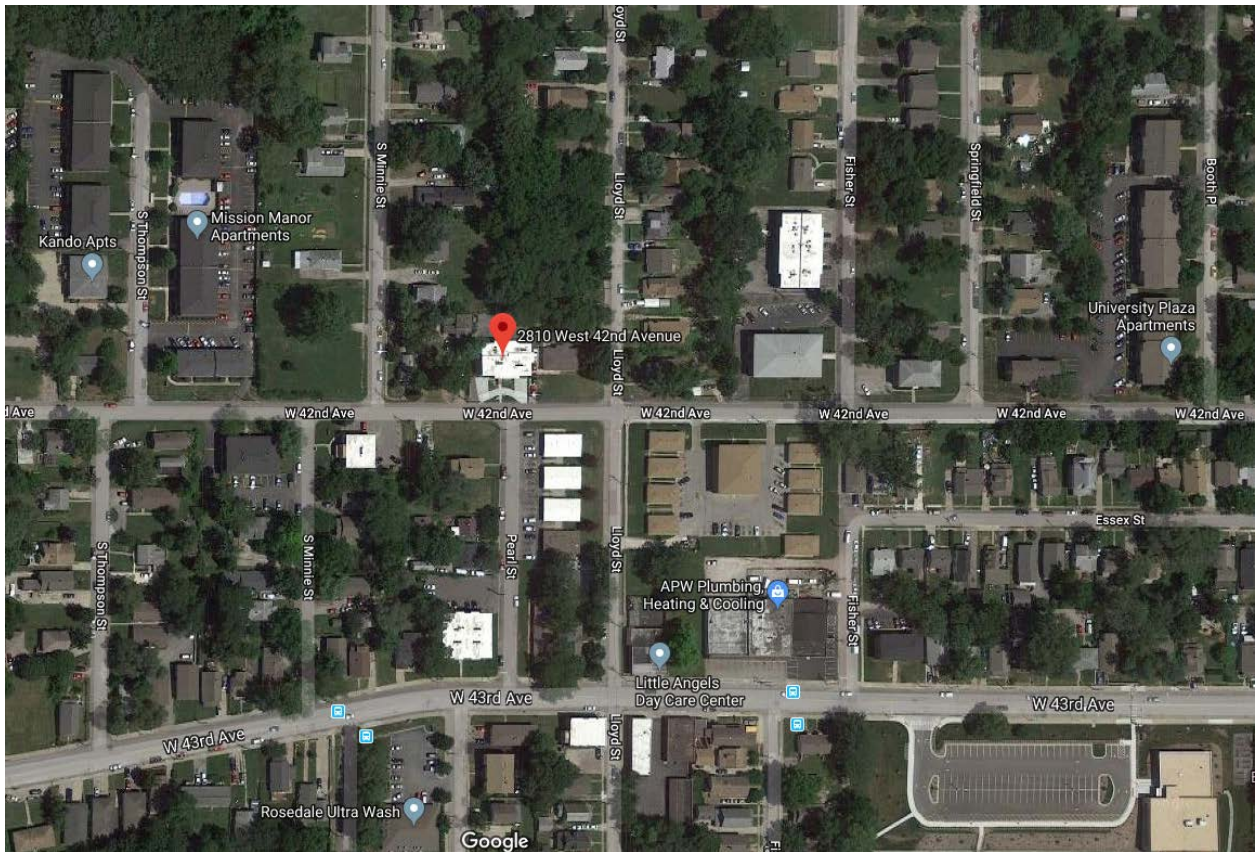
While the applicant does not live in the building, the rest of the units are occupied with his tenants. The applicant has indicated that if there are any issues with the Airbnb guests, that his tenants have his contact information and will notify him. However, staff have been in contact with two tenants of this building, and neither were aware of the Airbnb being rented in their building. Staff would recommend the applicant inform all his tenants of his Airbnb and encourage them to contact him if any issues arise.

There has historically been a shortage of parking at this location, but the applicant has taken steps to improve it. During renovations, the applicant increased the amount of parking spaces so that each unit has an assigned parking space. While this is not the ideal amount of spaces, it is the most that can fit on the small lot. Renting the two studio units as Airbnbs at 50-75% occupancy with a one car limit may actually decrease the amount of traffic to the site and street parking, as opposed to the units being used as long-term rentals. For these reasons, staff recommends approval of this application.

Stipulations of Approval:

1. Host will maintain a safe environment including:
 - a. Working smoke detectors in each bedroom plus each level of the unit/house
 - b. GFCI outlets are required in bathrooms.
 - c. Double keyed locks are not allowed
 - d. Copper cannot be used for gas supply lines
 - e. Windows must be operable, not blocked or boarded
 - f. Handrails are required at sets of 4 or more stairs/risers
 - g. Hot water tank and furnace must be vented properly and operational.
 - h. Electric panel and circuits must be safe.
2. Host will obtain a business license with the City.
3. Approval will be for one (1) year.





Aerial map



Front of building



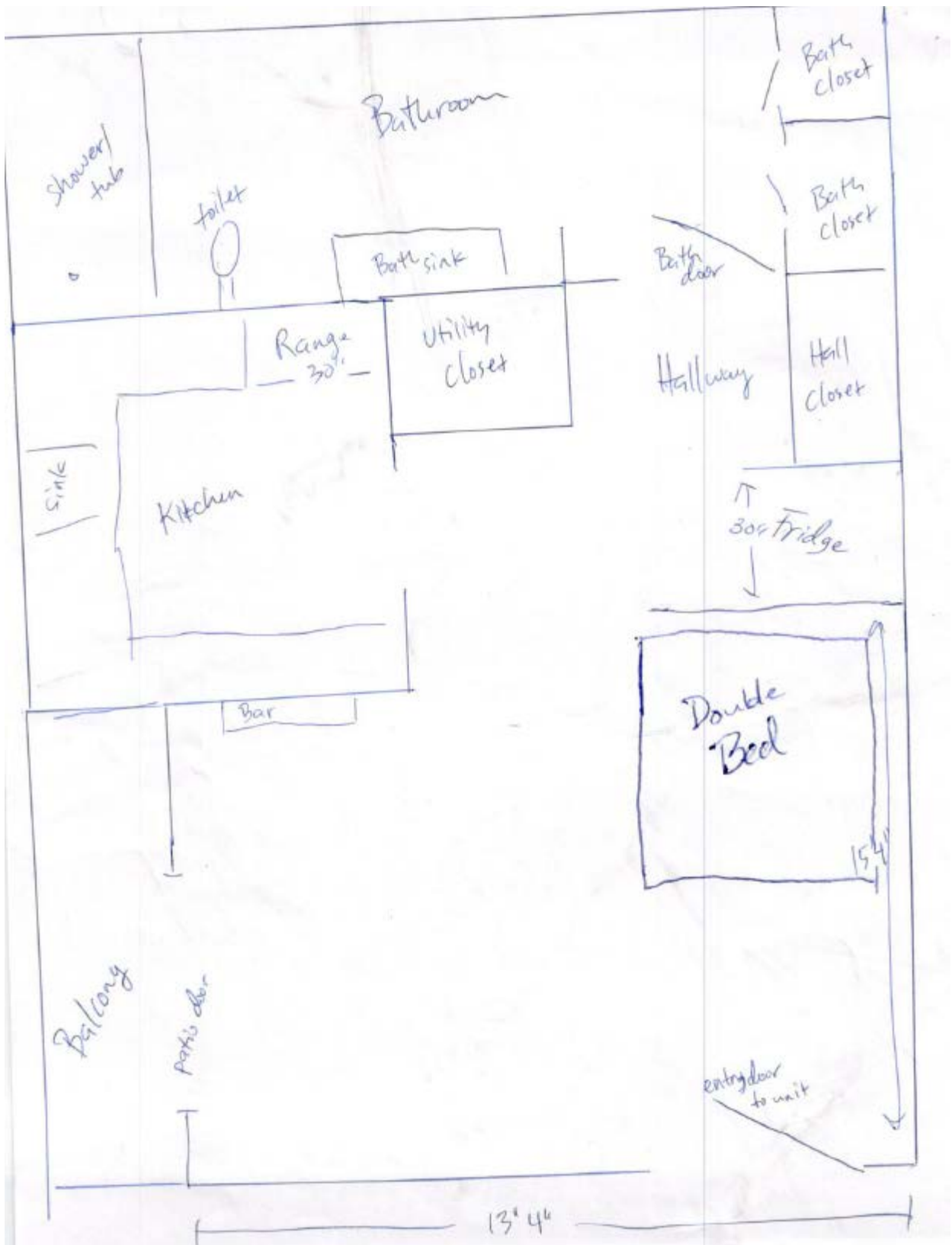
Northeast corner of building where proposed units are located











Floor plan

The property was acquired by Bear Real Estate late 2016. Prior to this time the property was in receivership for almost 1 year. It was severely neglected by the previous owner and in complete disrepair. The property was less than 50% occupied, had drug traffic within it and was a blight to the neighborhood. Bear Real Estate renovated the property over a 9-month period and completely changed the exterior and interior condition of the property, eliminated dangerous drug traffic and enhanced the neighborhood. This property has 11 units, two of which are studio apartments. We would like to do Airbnb in both of the studio apartment. My wife has a strong gifting in hospitality and she really enjoys hosting people. We would like to extend that gift to people who need a short term stay in a high-quality apartment. She will be handling the communication with prospective guests and I will be making sure any maintenance issues that may come up are appropriately handled. We feel these apartments offer the perfect combination of size, price and convenience for Airbnb. They are tastefully renovated, conveniently located on the NE corner of the building and fairly separated from the front half of the building via a masonry wall. The units face the back parking lot.

- We manage the entire property and would also manage these two Airbnb units.
- We are very hands on, responsive to tenant requests and proactive in solving problems.
- We have invested a lot of money into this building and we intend to maintain it well.
- We are local owners living in the Kansas City area.
- We respond to any issues in the building quickly and also have an on-call maintenance person in the Kansas City area.
- Each unit in the building has 1 dedicated parking spot, including these two units. It is located in the back of the building on the east side of the parking lot.
- CCTV Security Cameras are located in all hallways and in parking lots
- Secured Entry into the building
- Rental inspections took place in 2017 in every single unit when we performed the renovations.

Additional information

5/29/18

Neighborhood meeting notes Started at approx. 5:35. Ended at approx. 5:58pm

Attendance: Ida Pulliam (913-677-0255) 4132 Minnie , Lilly Greer (913-722-1428) 4124 Fischer, Jetaime Taylor

Lilly asked about how I am promoting the AirBnb. I told her that it is only promoted on the Airbnb website.

Jetaime – She represents rosedale dev association. In general they aren't really supporting Airbnb where owners aren't living on site. Because they want to protect the neighborhood from being bought out to support higher income property uses and increased traffic. RDA takes this stance because of Erin Stryka who is not at this meeting because she is out of town. I explained my responses to her concerns which are as follows: Regarding her first concern about keeping owner occupied properties in the neighborhood this is already a multifamily building. I am not purchasing an owner occupied property to try and convert it to a non-owner occupied short term rental. The building and neighborhood has been greatly improved from our renovations and the clientele in the building is much much better than before. I understand RDA's concern about keeping owners in properties but this is a blanket statement that I don't think applies here. The small studio airbnb actually fills a void in the market by creating a short term rental opportunity that is also very affordable. It is much cheaper than a hotel. Regarding her 2nd concern about traffic I explained that we have a limit of 3 people in the unit and strictly no parties so it will not adversely affect the neighborhood. Each unit in the building has its own reserved parking spot that is clearly marked. We expect that it will actually decrease traffic as we expect 50-75% occupancy rate. Parking is clearly marked and reserved, limited to 3 people maximum, no parties, only will accept people with positive reviews are all ways that we think will actually reduce traffic in the building. If there are any issues with an AirBnb tenant creating too much noise or other issues my other tenants in the building will let me know. They all have my direct cell phone number and I manage the building so I am looking to also make sure any issues that may come up are handled quickly. I explained these answers to her points but she said I really need to talk with Erin about it because Jetaime is just passing on information.

Lillie – wants to know if I have pictures of it. I have them on the phone and she says its nice. Says there is a need for something like this in the community. I told her about how the place is safe – security cameras in hallways and exterior, secured entry and the code used to get into the unit itself is changed every time - and she said it is good and both her and Ida were impressed. Lillie wants to know how she will know if it passes and I get the permit because she wants to refer her friends to it. So I will let her know if it passes. Lillie says she is in support of it as long as its safe and clean and nice. I showed her pictures of inside the unit and she said it was nice and clean. Also explained all of the security we have in place and she liked that. Ida is also in support of it passing so that she could have people stay there if they come in town. Lillie says her grandkids come in town and her place is small and they need a place to stay that is close and cheaper than a hotel. Lillie and Ida want me to call them if it passes so they can refer people to it.

Neighborhood meeting sign in sheet and minutes

AFFIDAVIT – NEIGHBORHOOD MEETING

STATE OF Missouri)
) SS:
COUNTY OF Jackson)

Comes now Billy Colds, of lawful age, sound mind and open his/her oath states as follows:

1. That I am the petitioner for Petition # SP-2018-60
2. That I conducted a neighborhood meeting on 5/29/18.
3. Attached are the minutes/summary of the meeting and a copy of the notice mailed to the property owners on the list provided by the Urban Planning and Land Use Department.

Further affiant saith not.



Affiant

SUBSCRIBED IN MY PRESENCE AND SWORN to before me this 31st day of May, 2018
My commission expires 10 of 19, 2021

CIERRA R HAYNES
Notary Public - Notary Seal
STATE OF MISSOURI
Jackson County
My Commission Expires Oct. 19, 2021
Commission # 17799200



Notary Public

Neighborhood meeting affidavit



Urban Planning and Land Use

701 North 7th Street, Room 423
Kansas City, Kansas 66101
Email: planninginfo@wycokck.org

Phone: (913) 573-5750
Fax: (913) 573-5796
www.wycokck.org/planning

To: Unified Government Board of Commissioners
From: City Staff
Date: June 28, 2018
Re: **Petition #PR-2018-18**

GENERAL INFORMATION

Applicant:
Brian Hill, P.E.

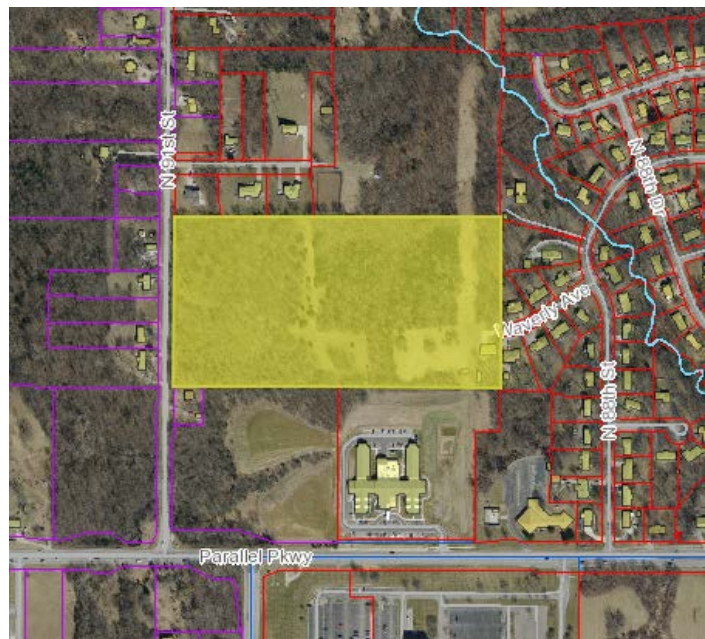
Status of Applicant:
MKEC Engineering, Inc.
11827 West 112th Street, Suite 200
Overland Park, KS 66210

Requested Action:
Approval of Preliminary
Development Plan

Date of Application:
April 27, 2018

Purpose:
To build a 72,004 square foot
elementary school

Property Location:
8833 Waverly Avenue



Commission Districts:

1. Commissioner At Large: Melissa Bynum
2. District Commissioner: Michael (Mike) Kane

Existing Zoning: R-1 Single Family District

Surrounding Zoning:

North:	R-1 Single Family District
South:	R-1 Single Family District
East:	R-1 Single Family District
West:	A-G Agriculture District

Existing Uses:

North:	Single family homes
South:	Single family homes and senior living facility
East:	Single family homes
West:	Single family homes

Total Tract Size: 14.77 acres

Master Plan Designation: The City-Wide Master Plan designates this property as Low Density Residential

Major Street Plan: The Major Street Plan classifies Parallel Parkway as a Class A Thoroughfare and 91st Street as a Class B Thoroughfare

Advertisement: Property Owner Letters – May 17, 2018 and May 21, 2018
Wyandotte Echo – None Required

Public Hearings: June 11, 2018 and June 28, 2018

Public Opposition: No one appeared in opposition at the June 11, 2018 City Planning Commission meeting; two ladies were present with questions.

PROPOSAL

Detailed Outline of Requested Action: Brian Hill, P.E. of MKEC Engineering, Inc. on behalf of Kansas City Kansas Public Schools wants to build a new 72,004 square foot elementary school on 17.44 acres at 8833 Waverly Avenue.

City Ordinance Requirements: Article VII Sections 27-245 – 27-339 and Article VIII Sections 27-340 – 27-765

FACTORS TO BE CONSIDERED

1. Neighborhood character.

The surrounding neighborhood is primarily a single-family, low-density residential neighborhood.

2. The extent to which the proposed use would increase the traffic or parking demand in ways that would adversely affect road capacity, safety, or create parking problems. Streets are designed so as to provide a safe, convenient and functional system for vehicular traffic, and having such width,

gradient, location and structural quality as to accommodate prospective traffic as determined by existing and probable future land and building uses.

The proposed use will increase traffic along 91st Street in ways that would affect the road capacity. Streets will be designed so as to provide a safe, convenient and functional system for vehicular traffic, and have such width, gradient, location and structural quality as to accommodate prospective traffic as determined by existing and probable future land and building uses.

3. *The degree of conformance of the proposed use to the Master Plan.*

The proposed use conforms to the Master Plan.

4. *The capability of the proposed use to meet applicable ordinance and other requirements.*

The proposed use is capable of meeting applicable ordinance and other requirements.

5. *Development of such character that it can be used safely without danger to health, or peril from fire, flood, erosion, excessive noise or other adversity.*

Development is of such character that it can be used safely without danger to health, or peril from fire, flood, erosion, excessive noise or other adversity.

6. *The extent to which utilities and public services are available and adequate to serve the proposed use.*

a. *Water service*

Available

b. *Sanitary sewer service*

Must be provided

c. *Storm water control*

To be designed to meet City Code

d. *Police*

Police service provided by West Patrol, District #222

e. *Fire*

Fire service provided by Station #6

f. Transit

Kansas City ATA provides a transit service Route #116

g. Schools

Kansas City, Kansas USD 500

- 7. Assurance that buildings, lots, blocks, parcels and streets are so arranged as to afford adequate light, open space or air, to facilitate fire protection, and to provide for long-term sustained real estate values.**

Buildings and streets are so arranged as to afford adequate light, open space or air, to facilitate fire protection and to provide for long-term sustained real estate values.

- 8. Development patterns are designed with due regard to topography, so that the natural features of the land and vegetation shall be protected and enhanced.**

The development is being designed with regards to topography, so the natural features of the land shall be enhanced.

- 9. Adequate sites are provided for schools, parks, playgrounds, and other community services so that residents of all neighborhoods shall have convenient access to such facilities.**

A playground is being provided as part of the elementary school.

NEIGHBORHOOD MEETING

The applicant held a neighborhood meeting on May 24, 2018. The minutes, sign-in sheet and affidavit are attached.

KEY ISSUES

Public Works comments

PLANNING COMMISSION RECOMMENDATION

The Planning Commission voted 7 to 0 to recommend **APPROVAL** of Plan Review Application #PR-2018-18, subject to:

Urban Planning and Land Use Comments:

- 1. The landscape plan does not include a legend indicating quantity or species.**

Applicant Response: Legend including quantities and species will be included with final development plan submittal once final landscaping has been determined. For additional landscaping added to southern property line, a revised Landscape Plan is included in this resubmittal.

2. One tree is required per 7,000 square feet of site area. Therefore 92 trees are required to be planted. This does not include street trees or parking lot islands. How many trees are included in the existing screening to the northwest and northwest of the proposed building?

Applicant Response: Over 92 trees currently exist and will be preserved to meet this requirement.

3. All rooftop mechanical equipment shall be screened from public view by the parapet. The public view extends to the boundary of the property line and public right-of-way.

Applicant Response: Rooftop mechanical equipment shall be located so it is typically not visible from the public right-of-way as confirmed by Rob Richardson previously. Rooftop equipment that is visible from the public right-of-way shall be screened by parapets or similar building elements. The owner may, at their discretion, elect to provide equipment-mounted screens on RTU's which are otherwise not visible from the public right-of-way. Adjacent private property is not considered public right-of-way.

4. All utility connections must be screened with landscaping or an architecturally designed screen wall. All utilities mounted on the wall shall be painted to match the building.

Applicant Response: Comment acknowledged; all items will be screened with landscaping.

5. All downspouts will be internalized.

Applicant Response: Typically, downspouts will be internalized. There will be a few cases where proper building design renders this approach infeasible. In such cases, downspouts will be minimized visually and/or design by other building elements.

6. The parking lot islands shall not be hatched, instead they shall be curbed and landscaped.

Applicant Response: The site plan proposes a 28' landscaped median located in the center of the parking lot. The large median will exceed parking lot landscape requirements and is a more conducive location for landscaped than curbed islands. Also, snow removal will be plowed over the west curb line of the parking lot. The striped islands better allow for snow removal. We propose the site plan remain unchanged and is a better

option aesthetically than adding additional smaller medians.

Staff Response: *Mark Twain Elementary, Hazel Grove Elementary, and Frank Rushton Elementary Schools have curbed and landscaped parking lot islands that bookend their parking lots and Lowell W. Brune Elementary School shall be treated no differently.*

7. *All lighting, whether mounted on the wall or installed in the parking lot shall have 90-degree cutoff fixtures. Light fixtures mounted on the wall shall be decorative, including those above egress doors.*

Applicant Response: *Comment acknowledged.*

8. The trash enclosure doors shall not be oriented towards the street. At the entrance into the site from the roundabout, the enclosure doors are in full view.

Applicant Response: The trash enclosure is currently outside of all the fenced play areas and is located in close proximity to the kitchen. Relocating the trash enclosure east would result in a potential truck conflict with students at play areas. The proposed site plan currently provides a landscape buffer along the perimeter of the enclosure, and the drive approach to the enclosure. The trash enclosure will be approximately 20' higher in elevation relative to the right-of-way at North 91st Street. In addition, the enclosure and doors will be made of materials consistent with the building. Due to the overall functionality of the site, and limited views from the street, we propose the enclosure location and orientation to remain unchanged.

Staff Response: The landscape buffer has been extended from the trash enclosure to shield the enclosure doors from North 91st Street.

9. A sidewalk shall be extended from Parallel Parkway to Georgia Avenue on 91st Street. This school is combining two schools in the area, White Church at 85th and Greeley Avenue and Bethel Elementary School at 77th and Yecker Avenue.

Applicant Response: The District will be changing the standard bussing policy for Lowell W. Brune Elementary and will be providing bus service for all students attending Brune Elementary. The School District will build a sidewalk on District property across the 91st Street property frontage shown on the preliminary development plans.

Staff Response: There will be students walking to this elementary school along 91st Street as there are residences north towards Georgia Avenue. If this sidewalk extension is not approved with this project, it will be included in the Safe Routes to School Program which the City would likely need to be required to fund.

Public Works Comments:

- A) Items that require plan revision or additional documentation before engineering can recommend approval:
 - 1) Engineering comments are listed as stipulations below.
- B) Items that are conditions of approval (stipulations):
 - 1) Public Works staff is still evaluating the roundabout option. Further discussion with staff will need to occur prior to final plan submittal.
 - 2) With final plan submittal, revise the detention outlet location so the flared end section or rip rap level spreader is not within the utility easement along the property line. With final plans provide all calculations and construction details for the rip rap level spreaders so they are acceptable to the UG.
 - 3) As discussed with staff previously, extend the public sanitary sewer main north in order to serve the homes to the west of 91st Street.
 - 4) Relocate the power pole that is illustrated to be reset nearly on top of the proposed public sanitary sewer.
 - 5) Provide additional sewer easement along the east side of 91st Street because the ROW is only 6' from the proposed sanitary sewer. Per UG requirements, minimum sewer easement shall be 15' centered on the sewer line.
 - 6) Construction plans shall meet UG standards and criteria and shall be reviewed and approved by UG prior to construction permit acquisition.
- C) Comments that are not critical to engineering's recommendations for this specific submittal, but may be helpful in preparing future documents:
 - 1) None

STAFF COMMENTS AND SUGGESTIONS

The staff concurs with the recommendation of the City Planning Commission.

STAFF RECOMMENDATION

Staff recommends that the Board of Commissioners make the findings contained within the staff report related to *Factors to be Considered*, and *Key Issues* and recommends **APPROVAL** of Petition #PR-2018-18 subject to all comments and suggestions outlined in this staff report.

ATTACHMENTS

June 11, 2018 City Planning Commission Minutes
Preliminary Plat
Site Plan
Grading Plan
Utility Plan
Landscape Plan
Building Elevations

REVIEW OF INFORMATION AND SCHEDULE

Action	Planning Commission	Board of Commissioners
Public Hearing		
Preliminary Plan	June 11, 2018	June 28, 2018
Approval		
Preliminary Plat	June 11, 2018	TBD
Approved		

STAFF CONTACT: **Byron Toy, AICP**
 btoy@wycokck.org

MOTIONS

I move the Unified Government Board of Commissioners **APPROVE** Petition #**PR-2018-18** as meeting all the requirements of the City code and being in the interest of the public health, safety and welfare subject to such modifications as are necessary to resolve to the satisfaction of City Staff all comments contained in the Staff Report; and the following additional requirements:

1. _____;
2. _____; And
3. _____.

OR

I move the Unified Government Board of Commissioners **DENY** Petition #**PR-2018-18** as it is not in compliance with the City Ordinances and as it will not promote the public health, safety and welfare of the City of Kansas City, Kansas; and other such reasons that have been mentioned.

June 11, 2018 City Planning Commission Minutes:

Hearing Starts at 2:42:

91ST STREET ELEMENTARY SCHOOL – SYNOPSIS: Preliminary Plat for one (1) lot for an elementary school at 8833 Waverly Avenue.

PLAN REVIEW APPLICATION #PR-2018-18 – SYNOPSIS: Preliminary Plan Review for an elementary school at 8833 Waverly Avenue

Detailed Outline of Requested Action: Brian Hill, P.E. of MKEC Engineering, Inc. on behalf of Kansas City Kansas Public Schools wants to build a new 72,004 square foot elementary school on 17.44 acres at 8833 Waverly Avenue.

The following items were included as part of the record for this case:

1. The City's currently adopted zoning and subdivision regulations;
2. The official zoning map for the area in question;
3. The City's currently adopted Master Plan for the area in question;
4. The staff report and attachments dated June 11, 2018;
5. The application and other documents, plans, pictures and maps submitted by the applicant in furtherance of the case and contained in the official file; and
6. The Notices to property owners dated May 17, 2018.

Recording Secretary Parker asked if the Commission had any contact to disclose on this application. (No one responded in the affirmative.)

Present in Support:

- ❖ Brian Hill, applicant, MKEC Engineering, Inc., 11827 West 112th Street, Suite 200, Overland Park, KS 66210
- ❖ Doug Clements, Director of Physical Properties, 2010 North 59th Street, Kansas City, Kansas
- ❖ Brittney Weiser, HTK Architects, 9300 West 110th Street, Suite 150, Overland Park, Kansas 66210

Present in Opposition:

- ❖ Kathy Anderson, 2222 North 91st Street, Kansas City, Kansas 66109
- ❖ Paula Ivy

Staff Recommendation starts at 2:58:02: Planner Toy stated that the staff recommends approval subject to the stipulations in the staff report for both applications.

Motion and Vote starts at 2:58:30:

On motion by Ms. Jones, seconded by Ms. Pauley, the Planning Commission voted as follows to **APPROVE this plat:**

Carson	Aye
Connelly	Aye
Ernst	Aye
Jones	Aye
Miller	Aye
Pauley	Aye
Reasons	Aye
Huey	Chairman
Childress	Not Present
Mose	Not Present
Serda	Not Present

Motion to APPROVE Passed: 7 to 0
Subject to:

Urban Planning and Land Use Comments:

1. The landscape plan does not include a legend indicating quantity or species.

Applicant Response: Legend including quantities and species will be included with final development plan submittal once final landscaping has been determined. For additional landscaping added to southern property line, a revised Landscape Plan is included in this resubmittal.

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parking lot landscape requirements and is a more conducive location for landscaped than curbed islands. Also, snow removal will be plowed over the west curb line of the parking lot. The striped islands better allow for snow removal. We propose the site plan remain unchanged and is a better option aesthetically than adding additional smaller medians.

Staff Response: *Mark Twain Elementary, Hazel Grove Elementary, and Frank Rushton Elementary Schools have curbed and landscaped parking lot islands that bookend their parking lots and Lowell W. Brune Elementary School shall be treated no differently.*

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 - 6) Construction plans shall meet UG standards and criteria and shall be reviewed and approved by UG prior to construction permit acquisition.
- C) Comments that are not critical to engineering's recommendations for this specific submittal, but may be helpful in preparing future documents:
 - 1) None

On motion by Ms. Jones, seconded by Ms. Pauley, the Planning Commission voted as follows to **recommend APPROVAL of Plan Review Application #PR-2018-18:**

Carson	Aye
Connelly	Aye
Ernst	Aye
Jones	Aye
Miller	Aye
Pauley	Aye
Reasons	Aye
Huey	Chairman
Childress	Not Present
Mose	Not Present
Serda	Not Present

Motion to APPROVE Passed: 7 to 0
Subject to the above stipulations.



Lowell W. Brune Elementary School
Neighborhood Meeting Sign-In Sheet

EVENT:	Neighborhood Meeting
LOCATION:	White Church Elementary School Gymnasium
PROJECT:	Construction of New Lowell W. Brune Elementary School
DATE:	05-24-2018

Please include your name and address. Phone and email are optional.

NAME (Please Print)	ADDRESS	CONTACT (Email or Phone)
Meghen + Donnie Jones	3139 N. 84th Place	meghen@gmail.com
Honda + Kristi Tamaz	2306 N 88th St	hondatamaz@gmail.com
Randy + Linda George	9019 Haskell Ave.	RAgeorg@yahoo.com
Don + Susan Brown	8831 Waverly	
DERRAL + THERESA HENRY	8828 Waverly	
Michael Sechler		michael.sechler@kckps
Biale Hu	8320 Haskell Ave	
Ryan + Cheyanne Harris		ryan.harris@gmail.com
Shannon McCombs	8910 Parallel	Shannon @ AGirlsNightOut Limo.com
H. Reddick	2015 N 95 St	



Lowell W. Brune Elementary School Neighborhood Meeting Sign-In Sheet

EVENT:	Neighborhood Meeting
LOCATION:	White Church Elementary School Gymnasium
PROJECT:	Construction of New Lowell W. Brune Elementary School
DATE:	05-24-2018

Please include your name and address. Phone and email are optional.

NAME (Please Print)	ADDRESS	CONTACT (Email or Phone)
Brian Hill	11821 W. 112 th St. Overland Park, KS	bhill@mkec.com
GREG NELSON	"	gnelson@mkec.com
Lynda Clark	9019 Haskell	
Janice McConnell	7650 Yecker Bethel Elem. Principal	janice.mcconnell@kckps.org
Jason Myler	8106 Spring Ave 66109	jmyler@ydrw.com
Mark Stubbolo	USD 500	mark.stubbolo@kckps.org
Patricia Buck	PO BOX 12563 KCK	folsambuck@hughes.net
Herta Folsom	PO BOX 12868 KCK	#SacredHeart@aol.com



Lowell W. Brune Elementary School
Neighborhood Meeting Sign-In Sheet

EVENT:	Neighborhood Meeting
LOCATION:	White Church Elementary School Gymnasium
PROJECT:	Construction of New Lowell W. Brune Elementary School
DATE:	05-24-2018

Please include your name and address. Phone and email are optional.

NAME (Please Print)	ADDRESS	CONTACT (Email or Phone)
Isaac Wright Jackie WRIGHT	9027 Haskell KC, KS 66109	913-526-9598
Garbow Knappe	9500 W. 110th St. Suite 150 OP KS 66210	715-863-9373
Britney Weiser	9300 W. 110th street Ste 150 Overland Park, KS 66210	913-663-5373

AFFIDAVIT – NEIGHBORHOOD MEETING

STATE OF KANSAS)
) SS:
COUNTY OF WYANDOTTE)

Comes now KELLI E. MATHER, of lawful age, sound mind and open his/her oath states as follows:

1. That I am the petitioner for Petition # PR-2018-18
2. That I conducted a neighborhood meeting on _____.
3. Attached are the minutes/summary of the meeting and a copy of the notice mailed to the property owners on the list provided by the Urban Planning and Land Use Department.

Further affiant saith not.

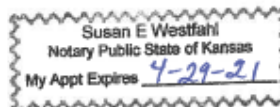


Affiant

SUBSCRIBED IN MY PRESENCE AND SWORN to before me this 24 day of May, 2018
My commission expires 29 of April, 2018



Notary Public





Lowell W. Brune Elementary School
Neighborhood Meeting Minutes

EVENT:	Neighborhood Meeting
LOCATION:	White Church Elementary School Gymnasium
PROJECT:	Construction of New Lowell W. Brune Elementary School
DATE:	05-24-2018

Meeting Attendees: See Attached Sign in List

Meeting Summary:

A Public neighborhood meeting was held on May 24th, 2018 in the White Church Elementary School Gymnasium. The meeting began at 6:30pm and concluded at 7:30 pm. The meeting was led by representatives of USD 500 including Dr. Kelli Mather, COO, Doug Clements, Director of Physical Properties, and Mark Stubbolo, Assistant Director of Physical Properties. Conducting the presentation was Gordon Kimble, HTK Architects and Brian Hill, MKEC Engineering, Inc.

Meeting Minutes:

Mark Stubbolo introduced the presenters, and thanked the attendees for their interest in the project. Gordon Kimble began the slide presentation by explaining the combining of White Church and Bethel Elementary Schools into a single new school, briefly describing the factors considered and decisions made in selecting the site on 91st Street, just north of Parallel Parkway. He also discussed the site analysis process and how the layout for building location, parking, and play areas were determined. Gordon then turned the presentation over to Brian Hill, who explained the traffic configuration for the site, with separate car and bus loop circulation and loading zone locations. Brian also talked about the factors of the current roadway in front of the site, which ultimately led to the selection of a roundabout at the entrance to the school, in order to provide a safe intersection with adequate sight distance, while still maintaining road access and viability to the existing homes on the west side of 91st Street. Brian then turned the presentation back to Gordon, who discussed the student safety aspects of the site layout and measures taken to define public and secure areas on the campus, as well as in the building. Gordon showed the proposed building plan, pointing out the public space and classroom space, which can be closed to the public space as needed for after school activities in the public areas. He concluded by showing renderings of the exterior of the building, pointing out various features, cladding materials, and articulation to add visual interest.

Following the presentation, the meeting was opened up to questions from those attending.

- Question: Derral Henry – Per your exhibit, there appears to be a soft spot in the security with the kitchen entry falling outside of the perimeter fence? Answer: Gordon Kimble – HTK will look into security at this location. We are concerned about keeping entry points for delivery personnel secure.
- Question: Derral Henry – How will students enter the property – by bus, car, walking? Answer: Doug Clements – Because of the location, all students will have the opportunity to be bussed, or they may be dropped off by car. There will be no sidewalk through the woods for safety and security purposes.



Lowell W. Brune Elementary School Neighborhood Meeting Minutes

- Question: Dwayne Wright – Are sidewalks being provided in front of the school. Will they go to Haskell Avenue? Answer: Gordon Kimble – The street improvements will include construction of sidewalk across the school frontage.
- Question: Dwayne Wright – How much of the woods is being preserved? Answer: Gordon Kimble – We are trying to keep as much as possible; there will be a buffer of trees on the north and east sides of the property. Most of the trees to the south and west of the building will be eliminated due to grading and to provide visibility. There will be shade trees planted across the frontage as part of the improvements, as well as along the south property line west of the building.
- Question: Don Brown – What type of fence is proposed and how tall will it be? Gordon Kimble – We normally use a black vinyl coated chain link fence that is either four or six feet tall depending on the location.
- Question: Don Brown – Where are the detention ponds located? What is the maximum runoff rate? Answer: Brian Hill – There will be four basins on site located in three areas. They will outflow into their natural drainage patterns to the southwest, northwest, and northeast. The requirement that we are meeting is to match or reduce the existing runoff rate of the undeveloped site. There will also be measures to provide stormwater quality treatment.
- Question: Don Brown – Will there be fencing around the detention ponds? Concern comes from the adjacent Assisted Living Facility detention pond that holds water for up to three days. Answer: Brian Hill – The detention facilities will be located outside of the fenced play areas. They are designed to be dry detention facilities and will not hold water for an extended period of time.
- Question: Randy George – Have we given consideration to the natural drainage to the north side of the property? He would like to see the natural drainage pattern remain. Also, will the treeline be left the way it currently is or will it be maintained? He would like to see the understory brush cleared. Answer: Brian Hill – We are aware of the natural drainage pattern and are taking measures to maintain the current pattern and flow rate of the drainage. We plan to keep the treeline along the north side. The district will look at tree preservation and maintenance of the forested areas.
- Question: Meghan Jones – Are we looking at Fall 2020 for the school to be open? Answer: Doug Clements – Yes.
- Question: Dwayne Wright – When will construction begin? Answer: Doug Clements – In the first part of 2019.
- Question: Jackie Wright – Why is the fenceline so far back, and will the sidewalks in front the schools be available for the the public to walk on? Answer: Gordon Kimble, Brian Hill, and Doug Clements – Intent is for the front area to be used by the public. Other schools have amenities such as community gardens, etc., and this may have similar elements.
- Question: Theresa Henry – Where did the name come from? Answer: Dr. Kelli Mather – Lowell Brune was a lifelong member of the community and was very much involved with both White Church Elementary and Bethel Elementary schools as a volunteer and education advocate.
- Question: Donnie Jones – Can any of the materials in the presentation and boards be left behind or available on-line? Answer: Doug Clements – We will put info on the District website under the Bond Referendum section. The boards will be left behind with White Church Elementary.
- This concludes the meeting minutes.



May 29, 2018

Byron Toy
Unified Government
Planning/Engineering Division
Urban Planning and Land Use Dept.
701 North 7th Street, Room 423
Kansas City, Kansas 66101

Reference: Lowell W. Brune Elementary School (formally 91st Street Elementary) - PR-2018-18
8833 Waverly Avenue
Preliminary Development Plan Comment Responses

Dear Mr. Toy:

This letter is in response to Unified Government Staff Draft Report comments provided on May 22, 2018. The following are our responses:

Urban Planning and Land Use:

- 1) The landscape plan does not include a legend indicating quantity or species.
Response: Legend including quantities and species will be included with final development plan submittal once final landscaping has been determined. For additional landscaping added to southern property line, a revised Landscape Plan is included in this resubmittal.
- 2) One tree is required per 7,000 square feet of site area. Therefore 92 trees are required to be planted. This does not include street trees or parking lot islands. How many trees are included in the existing screening to the northwest and northwest of the proposed building?
Response: Over 92 trees currently exist, and will be preserved to meet this requirement.
- 3) All rooftop mechanical equipment shall be screened from public view by the parapet. The public view extends to the boundary of the property line and public right-of-way.
Response: Rooftop mechanical equipment shall be located so it is typically not visible from the public right-of-way as confirmed by Rob Richardson previously. Rooftop equipment that is visible from the public right-of-way shall be screened by parapets or similar building elements. The Owner may, at their discretion, elect to provide equipment-mounted screens on RTU's which are otherwise not visible from the public right-of-way. Adjacent private property is not considered public right-of-way.
- 4) All utility connections must be screened with landscaping or an architecturally designed screen wall. All utilities mounted on the wall shall be painted to match the building.
Response: Comment acknowledged; all items will be screened with landscaping.
- 5) All downspouts will be internalized.
Response: Typically downspouts will be internalized. There will be a few cases where proper building design renders this approach infeasible. In such cases, downspouts will be minimized visually and/or disguised by other building elements.
- 6) The parking lot islands shall not be hatched, instead they shall be curbed and landscaped.

11827 W. 112th St., Ste. 200 • Overland Park, KS 66210 • T 913.317.9390 • F 913.317.9385 • MKEC.COM

Response: The site plan proposes a 28' landscaped median located in the center of the parking lot. The large median will exceed parking lot landscape requirements, and is more conducive location for landscaping than curbed islands. Also, snow removal will be plowed over the west curb line of the parking lot. The striped islands better allow for snow removal. We propose the site plan to remain unchanged and is a better option aesthetically than adding additional smaller medians.

- 7) All lighting, whether mounted on the wall or installed in the parking lot shall have 90-degree cutoff fixtures. Light fixtures mounted on the wall shall be decorative, including those above egress doors.

Response: Comment acknowledged.

- 8) The trash enclosure doors shall be oriented towards the street. At the entrance into the site from the roundabout, the enclosure doors are in full view.

Response: The trash enclosure is currently outside of all fenced play areas and is located in close proximity to the kitchen. Relocating the trash enclosure east would result in a potential truck conflict with students at play areas. The proposed site plan currently provides a landscape buffer along the perimeter of the enclosure, and the drive approach to the enclosure. The trash enclosure will be approx. 20' higher in elevation relative to the R/W at N. 91st Street. In addition, the enclosure and doors will be made of materials consistent with the building. Due to the overall functionality of the site, and limited views from the street, we propose the enclosure location and orientation to remain unchanged.

- 9) A sidewalk shall be extended from Parallel Parkway to Georgia Avenue on 91st Street. This school is combining two schools in the area, White Church at 85th and Greely Avenue and Bethel Elementary School at 77th and Yecker.

Response: The District will be changing standard bussing policy for Lowell W. Brune Elementary and will be providing bus service for all students attending Brune Elementary. The School District will build sidewalk on District property across the 91st Street property frontage as shown on the preliminary development plans.

Public Works:

- A. Items that require plan revision or additional documentation before engineering can recommend approval:

- 1) Detailed engineering comments are made by separate technical review of the plans and submitted directly to the applicant. Provide revised plans and responses in accordance with the engineering comments.

Response: Preliminary Development Plans have been revised in response to UG engineering comments, and were resubmitted to the UG on May 22, 2018. A separate engineering comment response letter was included with the resubmittal on May 22, 2018.

- 2) Construction plans shall meet UG standards and criteria and shall be reviewed and approved by UG prior to construction permit acquisition.

Response: Comment acknowledged.

- B. Items that are conditions of approval (stipulations):

- 1) None

- C. Comments that are not critical to engineering's recommendations for this specific submittal, but may be helpful in preparing future documents:

- 1) None

All of the comments have been addressed. A revised set of plans have been electronically submitted along with this response letter, and supporting documents.

Lowell W. Brune Elementary School (PR-2018-18)
Preliminary Development Plans

May 29, 2018
Page 3

Please let me know if you have any questions.

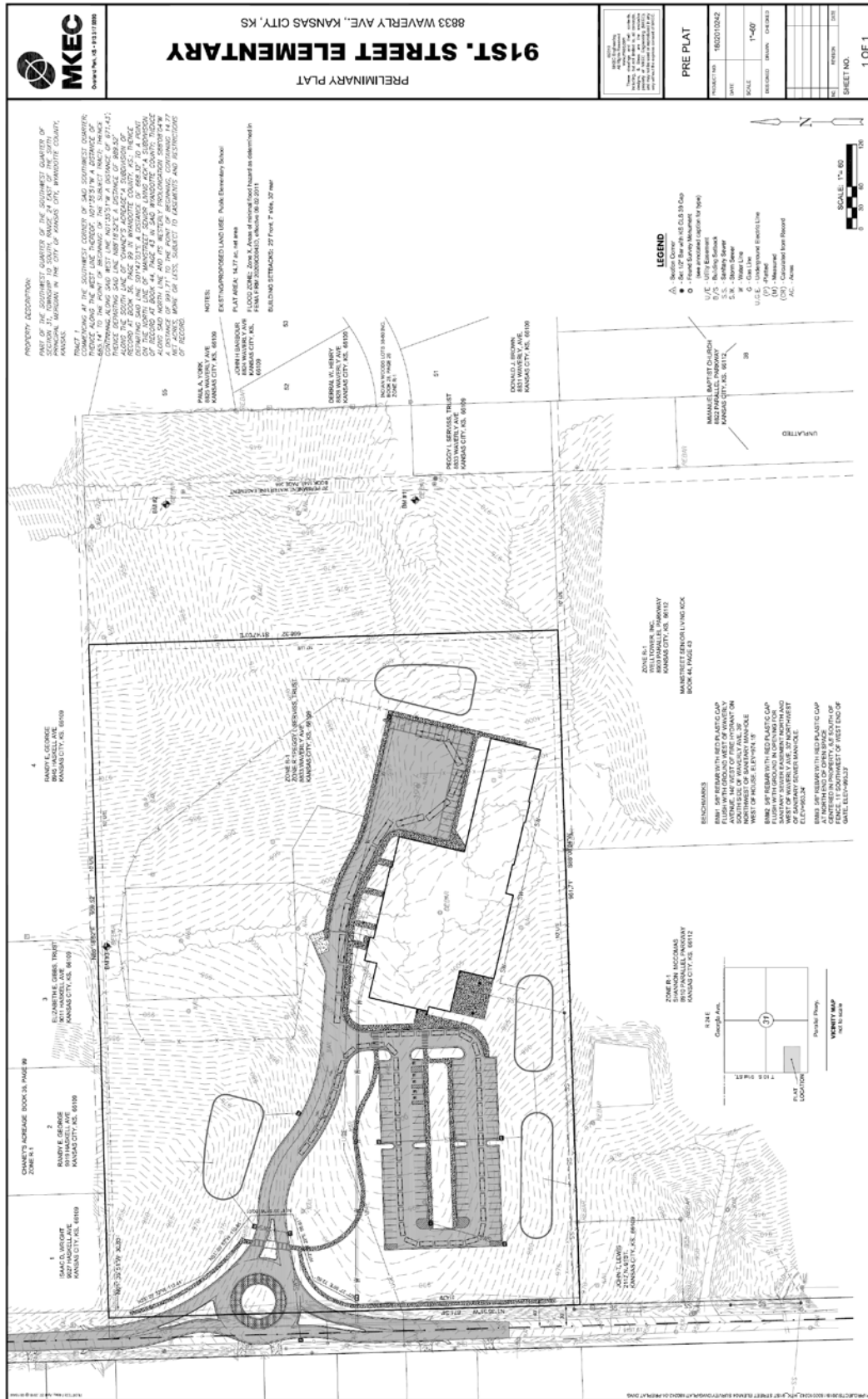
Sincerely,

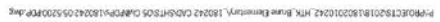
MKEC ENGINEERING, INC.



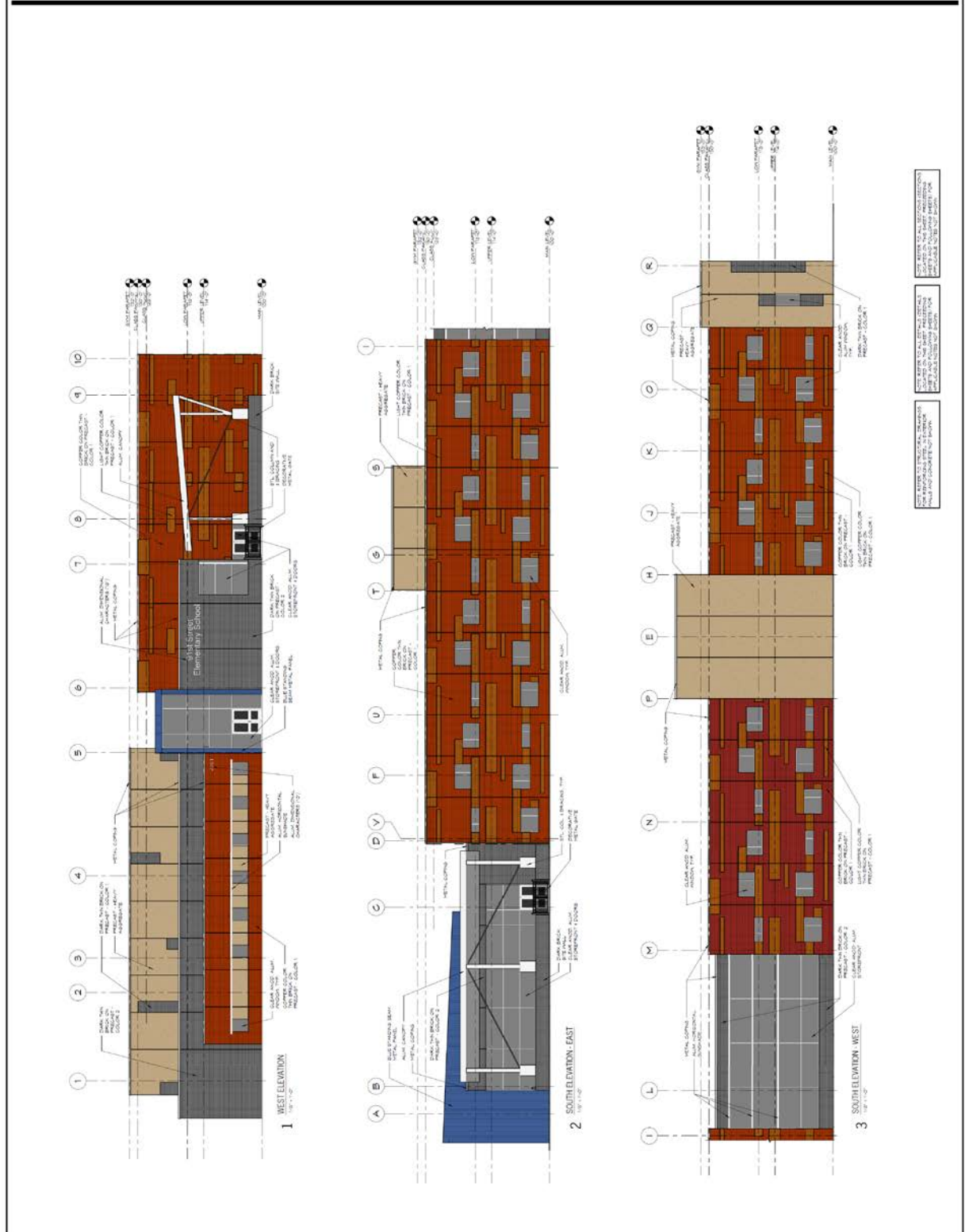
Greg Nelson, P.E.

CC: Gordon Kimble – HTK Architects
Mark Stubbolo – USD 500













Urban Planning and Land Use

701 North 7th Street, Room 423
Kansas City, Kansas 66101
Email: planninginfo@wycokck.org

Phone: (913) 573-5750
Fax: (913) 573-5796
www.wycokck.org/planning

To: Unified Government Board of Commissioners
From: City Staff
Date: June 28, 2018
Re: Petition #SP-2018-37

GENERAL INFORMATION

Applicant:
Chad Bartlett

Status of Applicant:
Owner
7221 West 79th Street #107
Overland Park, KS 66204

Requested Action:
Approve of a Special Use Permit

Date of Application:
January 29, 2018

Purpose:
To operate a Short-Term Rental/Bed and Breakfast/AIRBNB at a residence owned by the applicant

Property Location:
4448 Booth Street

Commission Districts:
Commissioner At-Large: Tom Burroughs
District Commissioner: Ann Brandau Murguia



Existing Zoning: R-1(B) Single Family District

Existing Surrounding Zoning: **North:** R-1(B) Single Family District
South: R-1(B) Single Family District
East: R-1(B) Single Family District
West: R-1(B) Single Family District

Existing Uses: **North:** Single family homes
South: Single family homes
East: Single family homes
West: Single family homes

Total Tract Size: 0.16 acre

Master Plan Designation: The Rosedale Master Plan designates this property as Single Family.

Major Street Plan: The Major Street Plan classifies Booth Street as a local street.

Advertisement: The Wyandotte Echo – February 15, 2018
Letters to Property Owner – February 14, 2018, April 24, 2018, May 22, 2018 and June 21, 2018

Public Hearings: March 12, 2018, April 5, 2018, May 14, 2018, June 11, 2018

Public Opposition: A neighbor, Dana (Swedo) Bernal spoke in opposition of the petition, expressing concern about noise and traffic at the home during the April 5, 2018 Board of Commissioners meeting. There were three (3) neighbors in opposition at the May 14, 2018 City Planning Commission meeting. There were nine (9) people present in opposition at the June 11, 2018 City Planning Commission meeting. A protest petition has been submitted and staff is checking the validity.

PROPOSAL

Detailed Outline of Requested Action: The applicant, Chad Bartlett is applying to use a single-family home, located at 4448 Booth Street as a short-term rental space, rented through sites such as AIRBNB and VRBO. This home is not the applicant's primary residence.

City Ordinance Requirements: 27-592 through 27-606

FACTORS TO BE CONSIDERED

1. The Character of the Neighborhood.

The character of the neighborhood is comprised exclusively of single-family homes.

2. *The zoning and uses of properties nearby and the proposed use's expected compatibility with them.*

The zoning and uses of properties nearby is set out above. The proposed use might be compatible with the surrounding single-family houses if operated properly. Operating this property as a short-term rental has the potential to create issues related to noise, parking and other concerns related to overcrowding if improperly managed.

3. *The suitability of the property for the uses to which it has been restricted. Will removal of the restrictions detrimentally affect nearby property?*

Removal of the restrictions may not detrimentally affect nearby property so long as the property owners properly manages the operation.

4. *The length of time the property has remained vacant as zoned.*

The property has not had an active rental license.

5. *The degree of conformance of the proposed use to the Master Plan.*

Special use permits are not addressed in the Master Plan.

6. *Whether the proposed use will result in increasing the amount of vehicular traffic to the point where it exceeds the capacity of the street network to accommodate it.*

The proposed use will not increase vehicular traffic to the point where it exceeds the capacity of the street network to accommodate it.

7. *Whether the proposed use is reasonably necessary for the convenience and welfare of the public and will not substantially or permanently injure the appropriate use, visual quality, or marketability of adjoining property.*

The proposed use provides convenient lodging for the public and will not likely substantially or permanently injure the appropriate use, visual quality, or marketability of adjoining property.

8. *Whether the noise, vibration, dust, or illumination that would normally be associated with such use is of such duration and intensity as to create problems for near-by property.*

This is not foreseen to be an issue.

9. *Whether the proposed use will pollute the air, land or water.*

This is not foreseen to be an issue.

10. Whether the use would damage or destroy an irreplaceable natural resource.

This is not foreseen to be an issue.

11. The relative gain to the public health, safety, and welfare as compared to the hardship imposed on the individual landowner or landowners.

The relative gain or loss to the public health, safety, and welfare is likely to be minimal. If denied, the landowner would not be able to use the property as a short-term rental but may continue to use the property as a single-family residence.

12. Whether the proposed use would result in overcrowding of land or cause undue concentrations of population.

This is foreseen to be an issue.

PREVIOUS ACTIONS

The City Planning Commission recommended approval on March 12, 2018. The petition was referred back to the City Planning Commission by the Unified Government Board of Commissioners on April 5, 2018 for the neighbor and applicant to discuss concerns about the AIRBNB. After testimony at the May 14, 2018 City Planning Commission meeting the applicant requested that the application be held over for one (1) month for the applicant to work through the issues raised by the neighbors at the meeting.

NEIGHBORHOOD MEETING

The applicant held a neighborhood meeting on February 15, 2018. According to the applicant, those in attendance did not appear in opposition.

KEY ISSUES

Neighborhood Preservation
Quality of Life
Housing Availability
Economic Development
Safety
Regulatory Consistency

PLANNING COMMISSION RECOMMENDATION

The Planning Commission voted 6 to 1 to recommend **DENIAL** of Special Use Permit Application #SP-2018-37 **based on the neighborhood opposition.**

STAFF COMMENTS AND SUGGESTIONS

The staff concurs with the recommendation of the City Planning Commission.

Urban Planning and Land Use Comments:

1. How long has the short-term rental business been in operation?

Applicant Response: The short term began in October 2017.

2. Were neighbors consulted prior to opening the business?

Applicant Response: I did talk about it with the neighbors on either side of me.

3. Do you have a business license?

Applicant Response: No.

Staff Response: You are required to obtain a business license from Business Licensing.

4. Have you paid appropriate lodging taxes?

Applicant Response: Yes, they are calculated and paid via AirBnB.

5. How many rooms are rented?

Applicant Response: The whole house is rented.

6. What is the maximum number of people that will be staying at any one time?

Applicant Response: 8 guests.

Staff Response: 8 guests staying in a two-bedroom, one-bathroom home is too many. As with other AIRBNB/bed and breakfast applicants, we have limited it to two occupants per bedroom, so in this case five (5) adults should be the maximum.

7. What is the maximum number of vehicles and where will they park?

Applicant Response: Unknown, probably 3.

Staff Response: Will vehicles be able to park in the driveway?

8. How often are guests in the residence?

Applicant Response: On average, once or twice a week.

9. Do you have a rental license from the Unified Government for the facility?

Applicant Response: Not for this property.

10. Describe in detail the area(s) rented for AIRBNB/other rental operations. Include bedrooms, bathrooms common areas etc.

Applicant Response: This house has two (2) bedrooms, one (1) bathroom, living, dining, kitchen, basement and garage.

11. As this is not your primary residence, where are you located?

Applicant Response: I live in Overland Park and my office is in Overland Park, Kansas.

12. How often do you visit the property?

Applicant Response: I have a team member visit the property at least twice per week.

13. Who is responsible for issues that may arise when tenants are renting the house, if neighbors have concerns, or to clean and prepare the house between tenants?

Applicant Response: Those are my responsibility.

14. Have you provided your surrounding neighbors with your contact information should they have concerns?

Applicant Response: Yes, both neighbors on either side have my number, as well as everyone I mailed.

15. Please provide a floor plan as the one submitted with the application cannot be read by any format we have on our computers.

Applicant Response: See attached.

16. Please provide interior/exterior photos of the residence.

Applicant Response: See attached.

AIRBNB and other short-term rental operators do not fall into the same category. In this instance, Mr. Bartlett rents out the entire home, while he lives 8 miles from the property and his team/company will visit the site at least twice per week. Staff has not received reports of issues from neighbors, and Mr. Bartlett appear to have sufficient parking to accommodate any tenants.

If approved, the following will be stipulations of approval:

1) Host will maintain a safe environment including:

- a. Working smoke detectors in each bedroom plus each level of the unit/house.
 - b. GFCI outlets are required in bathrooms.
 - c. Double keyed locks are not allowed.
 - d. Copper cannot be used for gas supply lines.
 - e. Windows must be operable, not blocked or boarded.
 - f. Handrails are required at sets of 4 or more stairs/risers.
 - g. Hot water tank and furnace must be vented properly and operational.
 - h. Electric panel and circuits must be safe.
- 2) Host will obtain a business license with the City.
 - 3) The maximum number of guests is limited to five (5) people (not including an infant/child).
 - 4) Only one additional (guest) car is permitted.
 - 5) House rules must include provisions indicating no parties or events (including, but not limited to bachelor/bachelorette, dinner parties, etc.) to be held on site.
 - 6) The advertisement listing / bio shall list the following:
 - a. The home is not to be used for parties or events, this is not a party house.
 - b. This home is situated in a quiet residential neighborhood.
 - c. Quiet hours in the home begins at 10:00 PM. Authorities may be called regarding noise complaints.
 - 7) The applicant shall provide his contact information (direct phone number and e-mail) to surrounding neighbors, so Mr. Bartlett is immediately made aware of any issues.
 - 8) Approval is for one (1) year.
 - 9) If issues arise with adjacent property owners and are brought to staff's attention during the term, this special use permit can be submitted to the Unified Government Board of Commissioners for revocation.

Update – May 14, 2018:

The Board of Commissioners referred this petition back to the City Planning Commission on April 2, 2018 so the neighbor, Dana (Swedo) Bernal could talk to the applicant, Chad Bartlett about the issues she had pertaining to his AIRBNB.

On May 8, 2018, the applicant, Chad Bartlett and his attorney, David Nachman met with staff and neighbor, Dana Bernal. Ms. (Swedo) Bernal expressed concern about parties (bachelorette) that were ending around 3:00 AM, loud music that was coming from the home and lack of parking on the street. Her major concern was better regulation of his guests in the home. She would like Mr. Bartlett to build a privacy fence along the property line to protect her dogs from interacting with the occupants.

Mr. Bartlett agreed that he would update his listing/bio to say this is not a party house, no house parties and/or events and the home is situated in a quiet neighborhood. Additionally, Mr. Bartlett said while he does not want police to be called regarding excessive noise after hours, Ms. (Swedo) Bernal can absolutely call them as that is her right to do so. At the end of the meeting, Mr. Bartlett asked Ms. (Swedo) Bernal if there was anything else that he could do to help the situation and Ms. (Swedo) Bernal simply stated that there should be no house parties and/or events and better regulation of the home.

Staff explained the special use permit revocation process to the applicant and neighbor, where if stipulations are not being followed, the Board of Commissioners may revoke the permit.

June 11, 2018 Update:

On May 31, 2018 the attorney for the applicant, David Nachman, contacted staff to explain that Mr. Bartlett would not be present at the meeting and to talk to staff about what is the next step the applicant needs to take. Staff received a letter from Mr. Nachman that described the AIRBNB website showing that it had been updated as per the discussion of staff at their meeting prior to the May City Planning Commission.

The staff continues to support its recommendation of denial; staff does not have any evidence that the applicant has met with the neighbors to address their concerns as the applicant requested at the May 14, 2018 meeting.

June 28, 2018 Update:

At the June 11, 2018 City Planning Commission meeting the applicant's attorney, David Nachman, stated that he walked the neighborhood and spoke to some of the neighbors.

STAFF RECOMMENDATION

Staff recommends that the Board of Commissioners make the findings contained within the staff report related to *Factors to be Considered*, and *Key Issues* and recommends **DENIAL** of Petition #SP-2018-37 subject to all comments and suggestions outlined in this staff report.

ATTACHMENTS

March 12, 2018 City Planning Commission Minutes
May 14, 2018 City Planning Commission Minutes
June 11, 2018 City Planning Commission Minutes
Zoning Map
Aerial Photograph
Applicant Response Letter
Floor Plan
Photograph of home
Information from David Nachman, Attorney

REVIEW OF INFORMATION AND SCHEDULE

Action	Planning Commission	Unified Government Board of Commissioners
Public Hearing	March 12, 2018	April 5, 2018
Special Use	Approval May 14, 2018 Held Over June 11, 2018 Denial	Referred Back June 28, 2018

STAFF CONTACT: **Byron Toy, AICP**
 btoy@wycokck.org

MOTIONS

I move the Unified Government Board of Commissioners **DENY** Petition #**SP-2018-37**, as it is not in compliance with the City Ordinances and as it will not promote the public health, safety and welfare of the City of Kansas City, Kansas; and other such reasons that have been mentioned.

OR

I move the Unified Government Board of Commissioners **APPROVE** Petition #**SP-2018-37** as meeting all the requirements of the City code and being in the interest of the public health, safety and welfare subject to such modifications as are necessary to resolve to the satisfaction of City Staff all comments contained in the Staff Report; and the following additional requirements:

1. _____;
2. _____; And
3. _____.

March 12, 2018 City Planning Commission Minutes:

Hearing Starts at 4:34:35

SPECIAL USE PERMIT APPLICATION #SP-2018-37 – CHAD BARTLETT WITH HOME REMEDY INVESTMENTS, LLC – SYNOPSIS: Special Use Permit for an AIRBNB at 4448 Booth Street. Detailed Outline of Requested Action: The applicant, Chad Bartlett is applying to use a single-family home, located at 4448 Booth Street as a short-term rental space, rented through sites such as AIRBNB and VRBO. This home is not the applicant's primary residence.

The following items were included as part of the record for this case:

1. The City's currently adopted zoning and subdivision regulations;
2. The official zoning map for the area in question;

3. The City's currently adopted Master Plan for the area in question;
4. The staff report and attachments dated March 12, 2018;
5. The application and other documents, plans, pictures and maps submitted by the applicant in furtherance of the case and contained in the official file;
6. The Notice in the Wyandotte Echo dated February 15, 2018; and
7. The Notices to property owners dated February 14, 2018.

Recording Secretary Parker asked if the Commission had any contact to disclose on this application. (No one responded in the affirmative.)

Present in Support:

- ❖ Chad Bartlett, applicant, 7221 West 79th Street, #107, Overland Park, Kansas 66204
- ❖ There were 15 people present that did not speak

Present in Opposition:

- ❖ No one appeared

Staff Recommendation starts at 4:38:55 - Director Richardson stated that in accordance with what has been done for other applications, the staff would recommend approval for one (1) year subject to the stipulations.

Motion and Vote starts at 4:40:13

On motion by Ms. Pauley, seconded by Mr. Carson, the Planning Commission voted as follows to **recommend APPROVAL of Special Use Permit Application #SP-2018-37:**

Carson	Aye
Childress	Aye
Connelly	Aye
Ernst	No
Pauley	Aye
Serda	Aye
Huey	Chairman
Gonzalez	Not Present
Jones	Not Present
Mose	Not Present
Reasons	Not Present

Motion to recommend APPROVAL Passed: 5 to 1
Subject to;

Urban Planning and Land Use Comments:

1. How long has the short-term rental business been in operation?

Applicant Response: The short term began in October 2017.

2. Were neighbors consulted prior to opening the business?

Applicant Response: I did talk about it with the neighbors on either side of me.

3. Do you have a business license?

Applicant Response: No.

Staff Response: You are required to obtain a business license from Business Licensing.

4. Have you paid appropriate lodging taxes?

Applicant Response: Yes, they are calculated and paid via AIRBNB.

5. How many rooms are rented?

Applicant Response: The whole house is rented.

6. What is the maximum number of people that will be staying at any one time?

Applicant Response: 8 guests.

Staff Response: 8 guests staying in a two-bedroom, one-bathroom home is too many. As with other AIRBNB/bed and breakfast applicants, we have limited it to two occupants per bedroom, so in this case five (5) adults should be the maximum.

7. What is the maximum number of vehicles and where will they park?

Applicant Response: Unknown, probably 3.

Staff Response: Will vehicles be able to park in the driveway?

8. How often are guests in the residence?

Applicant Response: On average, once or twice a week.

9. Do you have a rental license from the Unified Government for the facility?

Applicant Response: Not for this property.

10. Describe in detail the area(s) rented for AIRBNB/other rental operations. Include bedrooms, bathrooms common areas etc.

Applicant Response: This house has two (2) bedrooms, one (1) bathroom, living, dining, kitchen, basement and garage.

11. As this is not your primary residence, where are you located?

Applicant Response: I live in Overland Park and my office is in Overland Park, Kansas.

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13. Who is responsible for issues that may arise when tenants are renting the house, if neighbors have concerns, or to clean and prepare the house between tenants?

Applicant Response: Those are my responsibility.

14. Have you provided your surrounding neighbors with your contact information should they have concerns?

Applicant Response: Yes, both neighbors on either side have my number, as well as everyone I mailed.

15. Please provide a floor plan as the one submitted with the application cannot be read by any format we have on our computers.

Applicant Response: See attached.

16. Please provide interior/exterior photos of the residence.

Applicant Response: See attached.

AIRBNB and other short-term rental operators do not fall into the same category. In this instance, Mr. Bartlett rents out the entire home, while he lives 8 miles from the property and his team/company will visit the site at least twice per week. Staff has not received reports of issues from neighbors, and Mr. Bartlett appear to have sufficient parking to accommodate any tenants.

If approved, the following will be stipulations of approval:

- 1) Host will maintain a safe environment including:**
 - a. Working smoke detectors in each bedroom plus each level of the unit/house.**
 - b. GFCI outlets are required in bathrooms.**
 - c. Double keyed locks are not allowed.**
 - d. Copper cannot be used for gas supply lines.**
 - e. Windows must be operable, not blocked or boarded.**
 - f. Handrails are required at sets of 4 or more stairs/risers.**
 - g. Hot water tank and furnace must be vented properly and operational.**
 - h. Electric panel and circuits must be safe.**
- 2) Host will obtain a business license with the City.**

- 3) The maximum number of guests is limited to five (5) people (not including an infant/child).
- 4) Only one additional (guest) car is permitted.
- 5) House rules must include provisions indicating no parties or events to be hold on site.
- 6) Approval is for one (1) year.

May 14, 2018 City Planning Commission Minutes:

Hearing starts at 55:00:

SPECIAL USE PERMIT APPLICATION #SP-2018-37 – CHAD BARTLETT WITH HOME REMEDY INVESTMENTS, LLC – SYNOPSIS: Special Use Permit for an AIRBNB at 4448 Booth Street. **Detailed Outline of Requested Action:** The applicant, Chad Bartlett is applying to use a single-family home, located at 4448 Booth Street as a short-term rental space, rented through sites such as AIRBNB and VRBO. This home is not the applicant's primary residence.

The following items were included as part of the record for this case:

1. The City's currently adopted zoning and subdivision regulations;
2. The official zoning map for the area in question;
3. The City's currently adopted Master Plan for the area in question;
4. The staff report and attachments dated May 14, 2018;
5. The application and other documents, plans, pictures and maps submitted by the applicant in furtherance of the case and contained in the official file;
6. The Notice in the Wyandotte Echo dated February 15, 2018;
7. The Notices to property owners dated February 14, 2018 and April 24, 2018, and,
8. Letter submitted to staff from the applicant and distributed to the Planning Commission this evening.

Recording Secretary Parker asked if the Commission had any contact to disclose on this application. (No one responded in the affirmative.)

Present in Support:

- ❖ Chad Bartlett, applicant, 7221 West 79th Street, Overland Park, Kansas 66204

Present in Opposition:

- ❖ Dana Swedo Bernel, 4446 Booth, Kansas City, Kansas 66103
- ❖ Kathleen Wood, 4451 Booth, Kansas City, Kansas 66103
- ❖ Florence Jackman, 4453 Springfield, Kansas City, Kansas 66103
- ❖ A letter was read into the record from the owner at 4472 Booth, Kansas City, Kansas 661-3

Staff Recommendation starts at 1:30: Director Richardson stated that he thinks the comment made by the applicant that there is a difference in staying the night and staying for an event indicates to him that the applicant does not mind if this is an event

space. That it not what the applicant applied for but that is what it is being used for. The staff recommends denial and not continuing the case.

Planning Commissioner Serda asked about the history/procedures of the AIRBNB cases coming before the Commission. Director Richardson stated that in 2016 when the staff looked on the site there were 5 to 7 AIRBNB locations and last summer there were 45 and then in September/October there were 70+. The staff sent out a letter that zoning enforcement identified all the sites through the various on-line rental companies. Initially the staff told them to stop booking but retracted that and said that if they applied by a certain date they could continue with their bookings through their hearings and he believes the applicant is in that category. He has continued to rent his property through the various hearings. If his application was denied by the Board of Commissioners and he continued renting the staff will shortly have a service that will identify all users and who is staying where, when and for how long and will use that as a method for citations and will receive those reports on a regular basis.

Motion and Vote Starts at 1:37:37:

On motion by Mr. Carson, seconded by Mr. Miller, the Planning Commission voted as follows to **HOLD OVER Special Use Permit Application #SP-2018-37 until the June 11, 2018 City Planning Commission meeting for the applicant to work through the issues raised by the neighbors at the meeting tonight:**

Carson	Aye
Childress	Aye
Ernst	No
Miller	Aye
Mose	No
Reasons	Aye
Serda	No
Huey	Aye
Connelly	Not Present
Jones	Not Present
Pauley	Not Present

Motion to HOLD OVER Passed: 5 to 3

June 11, 2018 City Planning Commission Minutes:

Hearing starts at 51:55:

SPECIAL USE PERMIT APPLICATION #SP-2018-37 – CHAD BARTLETT WITH HOME REMEDY INVESTMENTS, LLC – SYNOPSIS: Special Use Permit for an

AIRBNB at 4448 Booth Street. **Detailed Outline of Requested Action:** The applicant, Chad Bartlett is applying to use a single-family home, located at 4448 Booth Street as a short-term rental space, rented through sites such as AIRBNB and VRBO. This home is not the applicant's primary residence.

The following items were included as part of the record for this case:

1. The City's currently adopted zoning and subdivision regulations;
2. The official zoning map for the area in question;

3. The City's currently adopted Master Plan for the area in question;
4. The staff report and attachments dated June 11, 2018;
5. The application and other documents, plans, pictures and maps submitted by the applicant in furtherance of the case and contained in the official file;
6. The Notice in the Wyandotte Echo dated February 15, 2018; and
7. The Notices to property owners dated February 14, 2018, April 24, 2018, and May 22, 2018,

Recording Secretary Parker asked if the Commission had any contact to disclose on this application. (No one responded in the affirmative.)

Recording Secretary Parker stated that this application was heard last month and held over at the request of the applicant for the applicant to work through the issues raised by the neighbors at the meeting and the applicant should give the Commission an update since last month's meeting.

Present in Support:

- ❖ David Nachman, attorney for applicant, 10990 Quivira Road, Suite 200, Overland Park, Kansas 66210

Present in Opposition:

- ❖ Dana Swedo Bernel, 4446 Booth, Kansas City, Kansas 66103
- ❖ Lyrea Schwantes, 4501 Booth Street, Kansas City, Kansas 66103
- ❖ Reginald Odom, 4404 Booth, Kansas City, Kansas 66103
- ❖ Erin Stryka, Rosedale Development Association, 1403 Southwest Boulevard, Kansas City, Kansas 66103
- ❖ Florence Jackman, 4453 Springfield, Kansas City, Kansas 66103
- ❖ Robert Hill, 4472 Booth, Kansas City, Kansas 66103
- ❖ Carolyn Hill, 4472 Booth, Kansas City, Kansas 66103
- ❖ James Buzalas, 11642 West 116th Street, Overland Park, Kansas
- ❖ There was one other person present that did not speak

Staff Recommendation starts at 2:08:16: Planner Toy stated that when this came before the Planning Commission in March 12, 2018 there was no opposition and was recommended unanimously for approval by this body. When it went to the Board of Commissioners at the end of the month there was neighborhood opposition and it was referred back to the Planning Commission. At the May 12, 2018 meeting the applicant asked to have it held over as Planning Commissioner Ernst said. The applicant was tasked to talk to the neighbors through whatever meeting necessary to answer any questions they had addressing the many concerns they had. That has not been done to date. The issue back in May is the same issue that is happening now in trying to find a balance in protecting the neighborhoods but having AIRBNB. In this instance with as much opposition as seen, the staff cannot support an AIRBNB at this location. However, if the Commission recommends approval, Planner Toy would like to reference the staff report on page 7 and make the following changes:

8. Approval is for six (6) months and not one (1) year.

Add the following:

10. Fence along the property line.
11. Security deposit for any guest that books a reservation at this location.
12. Attend a Frank Rushton neighborhood meeting once every two months for the six (6) month approval term.
13. Screen guests properly before they book a reservation.

The staff recommends denial of this application.

Motion and Vote Starts at 2:13:42:

On motion by Ms. Pauley, seconded by Mr. Carson, the Planning Commission voted as follows to **recommend DENIAL of Special Use Permit Application #SP-2018-37 based on the neighborhood opposition:**

Carson	Aye
Connelly	Aye
Ernst	Aye
Jones	Aye
Miller	Aye
Pauley	Aye
Reasons	No
Huey	Chairman
Childress	Not Present
Mose	Not Present
Serda	Not Present

Motion to recommend DENIAL Passed: 6 to 1

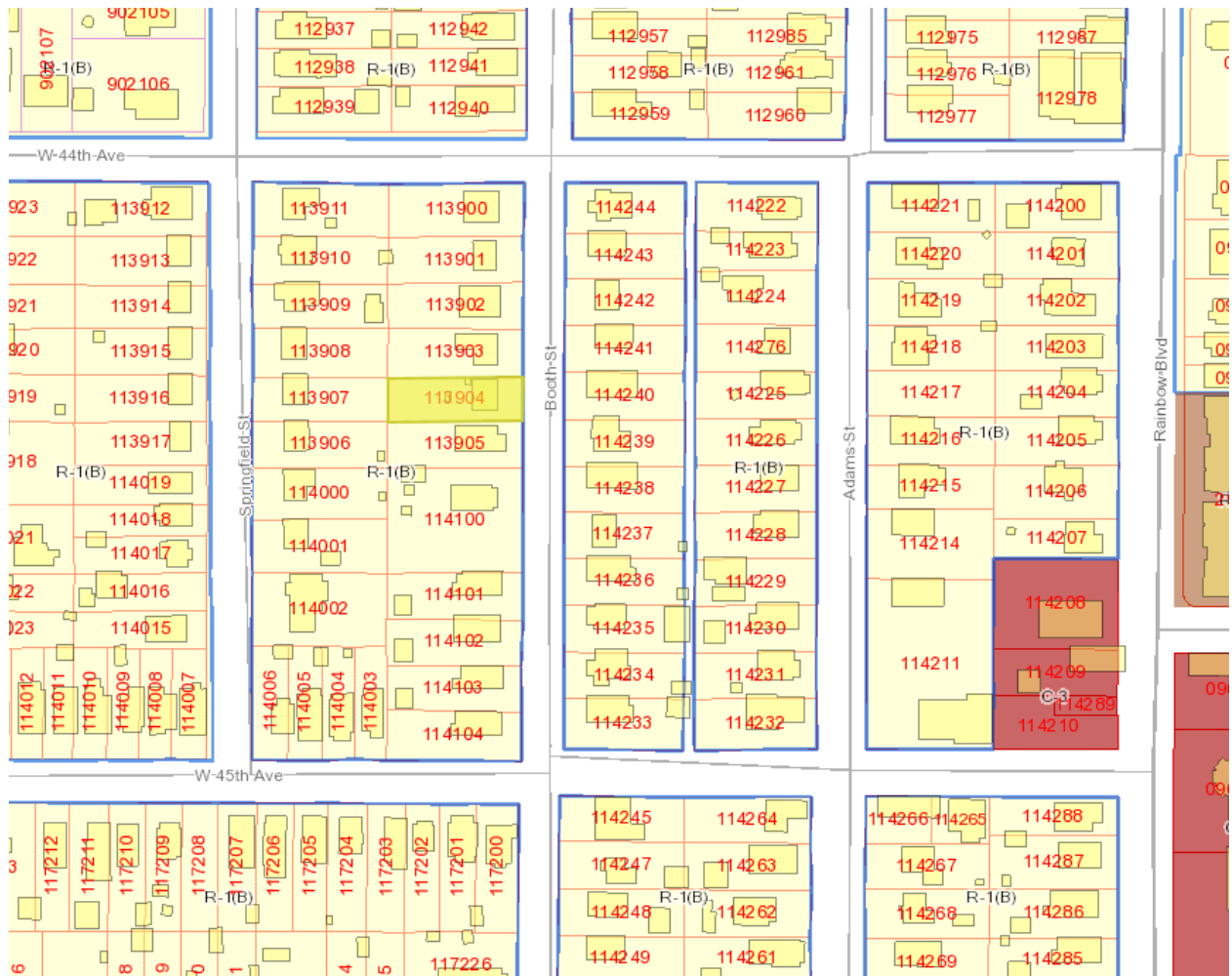


Figure 1. Zoning Map of 4448 Booth Street, as indicated by the shaded box (provided by UG Maps).



Figure 2. Aerial photograph of 4448 Booth Street, as indicated by the shaded box (provided by UG Maps).

- **Written Response to the following questions:**

- How long has the business been in operation?

The short term rental began in October 2017.

- Were neighbors consulted prior to opening the business?

I did talk about it with the neighbors on either side of me

- Do you have a business license?

No

- Have you paid appropriate lodging taxes?

Yes, they are calculated and paid via Airbnb

- How many rooms are rented?

Whole house

- What is the maximum number of people that will be staying at any one time?

8

- What is the maximum number of vehicles & where will they park?

Unknown, 3?

- How often are guests in the residence?

Once or twice a week on average

- Do you have a rental license from the Unified Government for the facility?

Not for this property

- Describe in detail the area(s) rented for Airbnb/other rental operations. Include bed rooms, bathrooms common areas etc.

2 bedrooms, 1 bath, living, dining, kitchen, basement and garage

- Describe how you will maintain a safe environment including:

- Working smoke detectors in each bedroom plus each level of the unit/house.

Yes

- GFCI outlets are required in bathrooms.

Yes, and kitchen

- Double keyed locks are not allowed

Nope

- Copper cannot be used for gas supply lines

Nope

- Windows must be operable, not blocked or boarded

Yes

- Handrails are required at sets of 4 or more stairs/risers

Yes

- Hot water tank and furnace must be vented properly and operational.

- Electric panel and circuits must be safe

Yes

NEIGHBORHOOD MEETING MINUTES

Application Number:

#SP-2018-37

Date and Location:

2/15/2018 6:30 p.m.
Greater Revelations Church
4473 Adams Street
Kansas City, KS 66103

Meeting called to order at: 6:44 p.m.

Names of people in attendance:

Ljupka Schwantes, Airbnb Host – 2309 W. 45th Avenue Kansas City, KS 66103
Taryn Glidewell, Airbnb Host – 2914 W. 44th Avenue Kansas City, KS 66103
Travis Underwood, Neighbor & Airbnb Host – 4523 Adams Street Kansas City, KS 66103
Sara Bartlett, Airbnb Host – 4448 Booth Street, Kansas City, KS 66103
Tracy McCarthy, Owner of Rainbow Pet Hospital - 4468 Rainbow Boulevard, Kansas City, KS 66103

Introductions:

- Reason for meeting was given. Ms. Schwantes introduced herself and explained the SUP application process, when it began and how the neighborhood meeting was one of the steps to complete the application.
- Mrs. Bartlett provided the history of short term rental operation at 4448 Booth Avenue Kansas City, KS 66103 to include begin dates, notification given to neighbors, application for rental license and timeline of SUP process and notices issued to neighbors of meeting.
- Mrs. Bartlett then asked if there are any questions.

Questions and answers:

Ms. Tracy McCarthy asked question of what is the next step in the application. Ms. Schwantes responded that there is a meeting to be held before the Urban Planning Commission on March 12, 2018 at 701 North 7th Street Kansas City, KS 66103 at 6:30 p.m. Ms. McCarthy was invited to the meeting and she noted she will try to attend.

Meeting adjourned at: 7:30 p.m.

Minutes taken by: Ljupka Schwantes

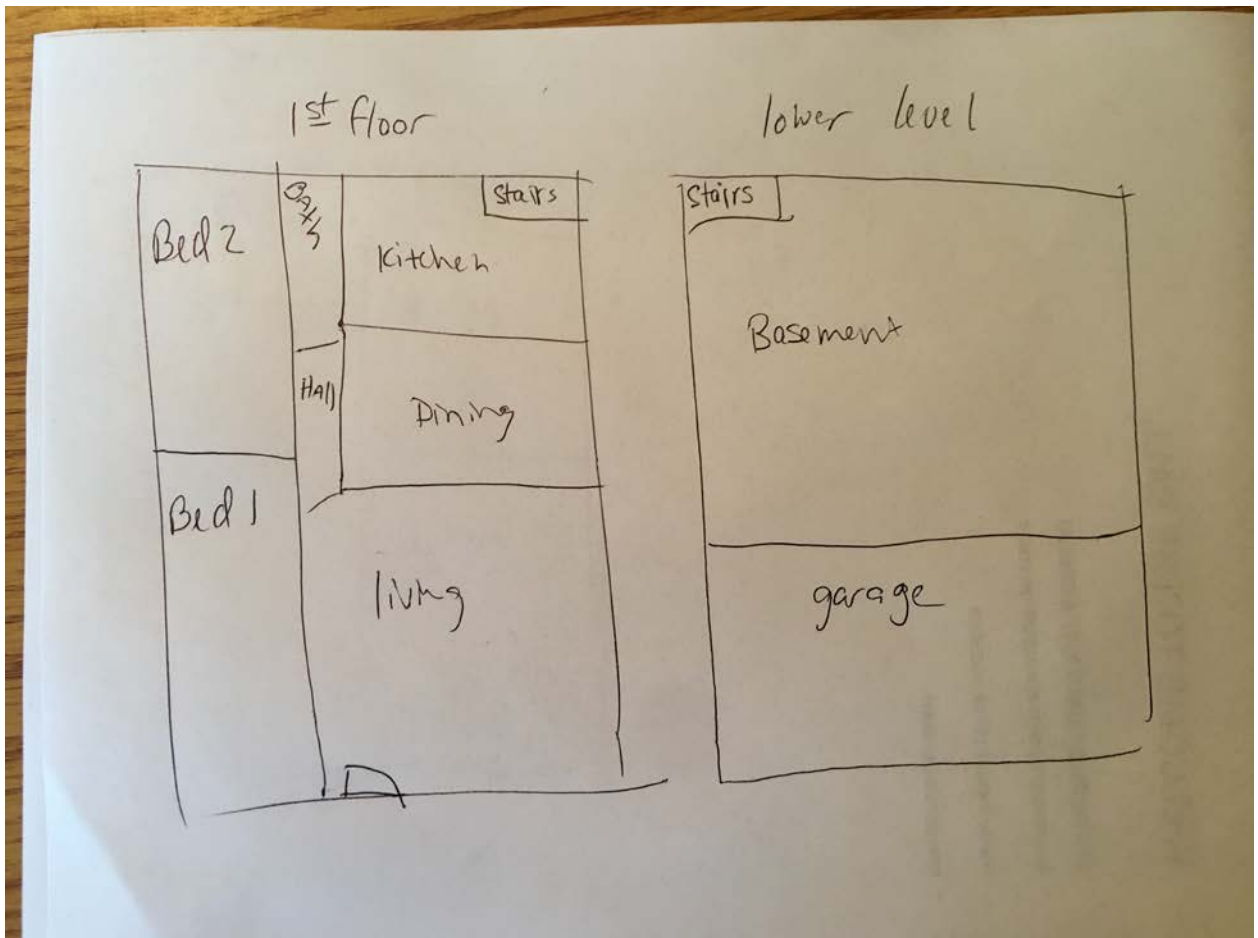


Figure 3. Floor Plan of 4448 Booth Street (provided by the applicant).



Figure 4. Photograph of 4448 Booth Street (provided by Google Street View).

Hello Byron,

Good talking with you today.

As we discussed, I'm an attorney representing Chad Bartlett, and I'll be speaking for Chad at the Planning Commission meeting on June 11.

Attached is a copy of Chad's current listing on AirBNB. As you can see, the listing states limitations and requirements for the guests, including:

This is not a party house; be respectful to neighbors; quiet hours after 10 pm; 2 spaces in the driveway; only 5 adult guests; no parties or events; enjoy the space and be respectful of the neighbors.

This listing instructs all guests with the rules of the house, all with the goal to fit in well in the neighborhood, and to avoid any disturbances.

Can you please include this in your report and with the packet to the Planning Commissioners so that they are informed as well.

Thank you for your courtesies. I look forward to seeing you on June 11. Please let me know if you would like anything in the meantime.

David R. Nachman
10990 Quivira Rd, Suite 200
Overland Park KS 66210
Tel: 816.285.6029
Fax: 913.491.6398
dnachman@nachmanlaw.com

ENTIRE HOUSE

(/s/Kansas-City--KS)

Updated and Comfortable Near Everything KC

Kansas City



Chad

5 guests 2 bedrooms 4 beds 1 bath

HOME HIGHLIGHTS

Great check-in experience - 95% of recent guests gave this home's check-in process a 5-star rating.

Great location - 95% of recent guests gave this home's location a 5-star rating.

Sparkling clean - 12 recent guests have said that this home was sparkling clean.

This 2 bedroom, 4 bed home is minutes from everything that makes KC great. This property is just blocks away from the #1 rated BBQ joint in Kansas City, Joe's! Also it's just a short Uber or drive to restaurants, shops and nightlife in KC's popular and trendy areas like the Plaza and Westport. 20 minute drive/Uber to the Royals or Chiefs stadiums. You could even take a short walk to the bike share racks and see the city by bike through some of the area's great urban and nature bike trails.

The space:

PLEASE NOTE: THIS IS NOT A PARTY HOUSE. THIS IS A QUIET RESIDENTIAL FAMILY FRIENDLY NEIGHBORHOOD. COME ENJOY THE SPACE AND LOCATION, BUT BEING RESPECTFUL OF THE NEIGHBORS IS VERY IMPORTANT. QUIET HOURS AFTER 10PM.

Please come and enjoy the pool table, outdoor ping pong, and yoga mats. Also included is a fully functional kitchen with pots, pans, utensils and dishes. Wifi, cable and Roku TV. Beautiful classic charm like original hardwood floors, aged door knobs and cabinet pulls, mixed with modern amenities like granite countertops, subway tile backsplash and stainless steel appliances.

2 spaces available in the driveway, one on the street.

Guest access

The whole house is yours along with the inviting backyard that is great for entertaining or relaxing.

Other things to note

Welcome to this inviting a quiet KC neighborhood. Feel free to park in the garage, driveway or street. The city will only allow 5 adult guests and two vehicles. If you have more than 5 or less adult guests, but more total guests including children that is ok. The Airbnb fee for additional guests includes children for all guests over 4 (excluding infants). My welcome booklet will include suggestions for the area as well as my personal favorites to assist you with your stay.

Hide ^

Contact host

Amenities

- | | |
|--|--|
|  Free parking on premises |  Cable TV |
|  Kitchen |  TV |
|  Wifi |  Dryer |

Show all 34 amenities

Sleeping arrangements



Bedroom 1
1 queen bed



Bedroom 2
1 double bed



Common spaces
2 sofa beds

House Rules

- No smoking
- Not suitable for pets
- No parties or events

Check-in is anytime after 3PM
Check out by 11AM
Self check-in with lockbox

- Enjoy the indoor/outdoor space while being respectful of the neighbors

You must also acknowledge

Must climb stairs

Hide rules ^

Cancellations

Chad's place perfectly suited me and 3 of my friends when we visited Kansas City. The neighborhood is nice and quiet and also close to great restaurants! Chad also left us some info about places that he enjoyed visiting in the area. We'll definitely stay here again when we come back to visit!



Angie
March 2018

(users
/show/180479744)

Very clean cute little house! The towels and linens were very soft and smelled great! My family enjoyed our visit!

1 2 3 4 5 6 7 8 9 10 11 12

Availability

2 nights minimum stay - Updated today

May 2018							June 2018						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5						1	2
6	7	8	9	10	11	12	3	4	5	6	7	8	9
13	14	15	16	17	18	19	10	11	12	13	14	15	16
20	21	22	23	24	25	26	17	18	19	20	21	22	23
27	28	29	30	31			24	25	26	27	28	29	30

Hosted by Chad

Overland Park, Kansas, United States - Joined in September 2015

★ 42 Reviews • Verified



(users
/show/45245127)

Chad is a Superhost - Superhosts are experienced, highly rated hosts who are committed to providing great stays for guests.

Hello! Travel is so important to my family of 6. Our favorite place in the world is Brisbane Australia. Being fortunate enough to stay at different Airbnbs throughout the country and world, I have learned a lot about what great hosts have offered in their listings. I hope...Read more

Chad supports the Living Wage Pledge

People who clean this host's listing are paid a living wage. [Learn more](#) [/help/article/12504](#)

Languages: English

Response rate: 100%

Response time: within an hour

[Contact host](#)

Always communicate through Airbnb - To protect your payment, never transfer money or communicate outside of the Airbnb website or app. [Learn more](#) (/help/article/190)

The neighborhood

Chad's home is located in Kansas City, (/s/Kansas-City--KS) Kansas, (/s/Kansas--United-States) United States (/s/United-States).

Quiet neighborhood where pride in ownership prevails. This place has a wonderful neighborly feel while being minutes away from city life. Take a short walk the KC famous Joe's BBQ, other restaurants (complete list in the welcome booklet), cafe, and grocery store. And you're a short drive/Uber to all the amenities and activities of Kansas City's bustling and trendy areas like Westport, the Plaza and Crossroads district.

[Read more about the neighborhood](#) v

Chad's Guidebook (/trips-to-kc/rooms/29289587)

Public Transit



(https://maps.google.com/maps?ll=39.046631,-94.613353&z=14&t=m&hl=en&gl=US&mapclient=apiv3) 220 ft Map data ©2018 Google

Exact location information is provided after a booking is confirmed.

Sim \$52 per night
★★★★★ 40

(/room

084?)

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Dates

Check In



Check Out

Guests

1 guest



ENTIRE

Histor

\$110 p

★★★★★

(/rooms/206037867)

Book

You won't be charged yet

Report this listing

4 BEDS

Westport with Gorgeous

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Explore other options in and around Kansas City

More places to stay in Kansas City:

Apartments (/s/Kansas-City--KS?type=apartment) · Bed and breakfasts (/s/Kansas-City--KS?type=bnb) · Lofts (/s/Kansas-City--KS?type=loft) · Villas (/s/Kansas-City--KS?type=villa) · Condominiums (/s/Kansas-City--KS?type=condominium)

5/25/2018, 2:42 PM



Staff Request for Commission Action

Tracking No. 18290

Full Commission Meeting Date: 6/28/18

Committee: Public Works & Safety

Date of Standing Committee Action: 6/18/18

(If none, please explain):

Publication Required: Yes 07/05/2018

<u>Date:</u> 06/22/2018	<u>Contact Name:</u> Ken Moore	<u>Contact Phone:</u> x5070	<u>Contact Email:</u> kjmoore@wycokck.org	<u>Department/Division:</u> Legal
<u>Item Description:</u> Project Name: Pump Station 61 Force Main Improvements – CMIP #6303 This Resolution declares that this project is a necessary and valid improvement project. This project will run from Donahoo & 123rd St. North along N. 123rd St. before cutting over to N. 123rd Terrace and ending at Wingfoot Drive. These upgrades include both increasing the pumping capacity and constructing a new force main capable of carrying the proposed increased flows. This Resolution directs the Chief Counsel to cause a survey and description of such parcels to be undertaken and prepared by a licensed land surveyor or a professional engineer to identify and describe the property to be acquired for this project, and to submit an Ordinance authorizing the exercise of eminent domain and to undertake all other necessary actions to complete the acquisition of such parcels.				
<u>Action Requested:</u> To adopt the resolution.				
<u>Budget Impact: (if applicable)</u> Amount: Source: Included In Budget: Other (explain):				
<u>Attachments List:</u> 1 Resolution.Pump Station 61, Map 1				

(Published _____)

RESOLUTION NO. _____

A RESOLUTION declaring the necessity and authorizing a survey and descriptions of lands necessary to be condemned for the construction, maintenance, operation, use and repair of the **Pump Station 61 Force Main Improvements (CMIP 6303)**, the construction of a new force main to replace the existing undersized line, all in Wyandotte County, Kansas.

**BE IT RESOLVED BY THE COMMISSIONERS OF THE
UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS**

SECTION 1. It is hereby found and determined necessary that certain lands be condemned for public use providing for land necessary for construction, maintenance, operation, use and repair of the **Pump Station 61 Force Main Improvements (CMIP 6303)**. The project will run from Donahoo & N 123rd Street before cutting over to N 123rd Terrace and ending at Wingfoot Drive. This project is all in Wyandotte County, Kansas.

SECTION 2. The Board of Commissioners hereby directs and authorizes its Chief Counsel to cause a survey and description of such parcels to be undertaken and filed with the Clerk of Wyandotte County/Kansas City, Kansas; to thereafter prepare and submit to the Board of Commissioners an ordinance authorizing the exercise of eminent domain with respect to such parcels; and upon approval of the same by the Board of Commissioners to initiate eminent domain proceedings in the District Court of Wyandotte County, and to undertake all other necessary actions to complete acquisition of such parcels.

SECTION 3. This resolution shall be published once in the official County, newspaper, The Wyandotte Echo.

**ADOPTED BY THE COMMISSIONERS OF THE UNIFIED GOVERNMENT
OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS**

THIS _____ DAY OF _____, 2018.

UNIFIED GOVERNMENT CLERK

APPROVED AS TO FORM:

Ryan Haga
Assistant Counsel

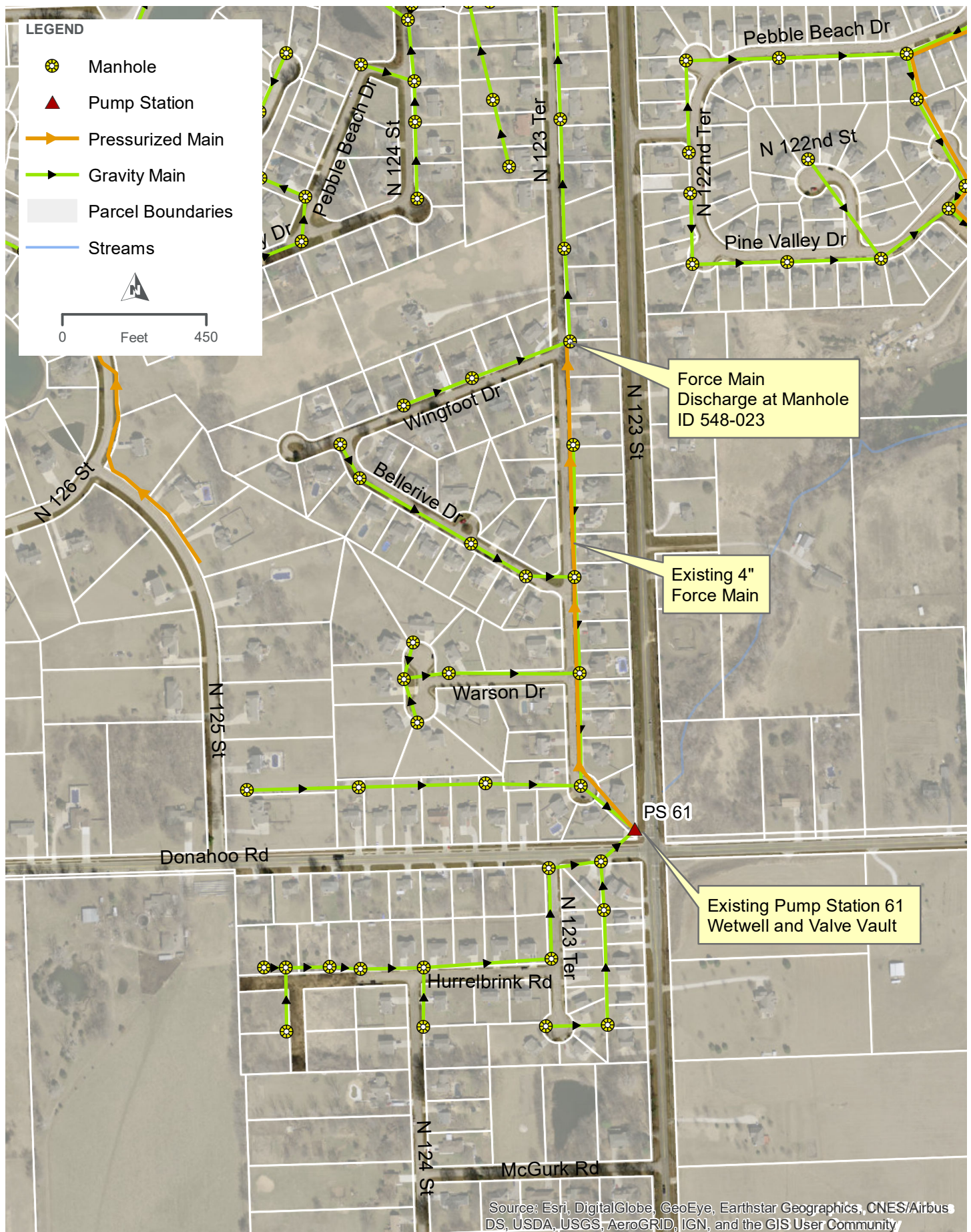


FIGURE 1 - PROJECT LOCATION MAP

PS 61



Staff Request for Commission Action

Tracking No. 18292

Full Commission Meeting Date: 6/28/18

Committee: Public Works & Safety

Date of Standing Committee Action: 6/18/18

(If none, please explain):

Publication Required: Yes 07/05/2018

<u>Date:</u> 06/22/2018	<u>Contact Name:</u> Ken Moore	<u>Contact Phone:</u> x5070	<u>Contact Email:</u> kjmoore@wycokck.org	<u>Department/Division:</u> Legal
<u>Item Description:</u> Project Name: Hutton Road Sanitary Sewer Main Extension – CMIP #6001 This Resolution declares that this project is a necessary and valid improvement project. This project is from Hutton Road Sanitary Sewer Main Extension. The project will extend the sewer main to allow development on the East side of Hutton Road. This Resolution directs the Chief Counsel to cause a survey and description of such parcels to be undertaken and prepared by a licensed land surveyor or a professional engineer to identify and describe the property to be acquired for this project, and to submit an Ordinance authorizing the exercise of eminent domain and to undertake all other necessary actions to complete the acquisition of such parcels.				
<u>Action Requested:</u> To adopt the Resolution.				
<u>Budget Impact: (if applicable)</u> Amount: Source: Included In Budget: Other (explain):				
<u>Attachments List:</u> 1 Resolution.Hutton Rd SS, Hutton Rd map				

(Published _____)

RESOLUTION NO. _____

A RESOLUTION declaring the necessity and authorizing a survey and descriptions of lands necessary to be condemned for the construction, maintenance, operation, use and repair of the **Hutton Road Sanitary Sewer Main Extension (CMIP 6001)**, the construction of a sewer main extension for development on east side of Hutton Road, all in Wyandotte County, Kansas.

**BE IT RESOLVED BY THE COMMISSIONERS OF THE
UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS**

SECTION 1. It is hereby found and determined necessary that certain lands be condemned for public use providing for land necessary for construction, maintenance, operation, use and repair of the **Hutton Road Sanitary Sewer Main Extension (CMIP 6001)**. The project is located at Hutton Road between Kimball Avenue and Leavenworth Road. This project is all in Wyandotte County, Kansas.

SECTION 2. The Board of Commissioners hereby directs and authorizes its Chief Counsel to cause a survey and description of such parcels to be undertaken and filed with the Clerk of Wyandotte County/Kansas City, Kansas; to thereafter prepare and submit to the Board of Commissioners an ordinance authorizing the exercise of eminent domain with respect to such parcels; and upon approval of the same by the Board of Commissioners to initiate eminent domain proceedings in the District Court of Wyandotte County, and to undertake all other necessary actions to complete acquisition of such parcels.

SECTION 3. This resolution shall be published once in the official County, newspaper, The Wyandotte Echo.

**ADOPTED BY THE COMMISSIONERS OF THE UNIFIED GOVERNMENT
OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS**

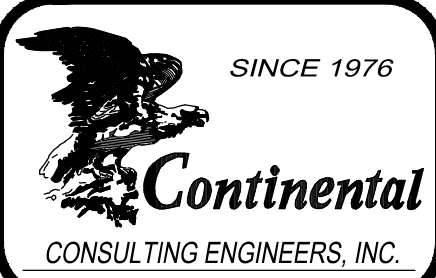
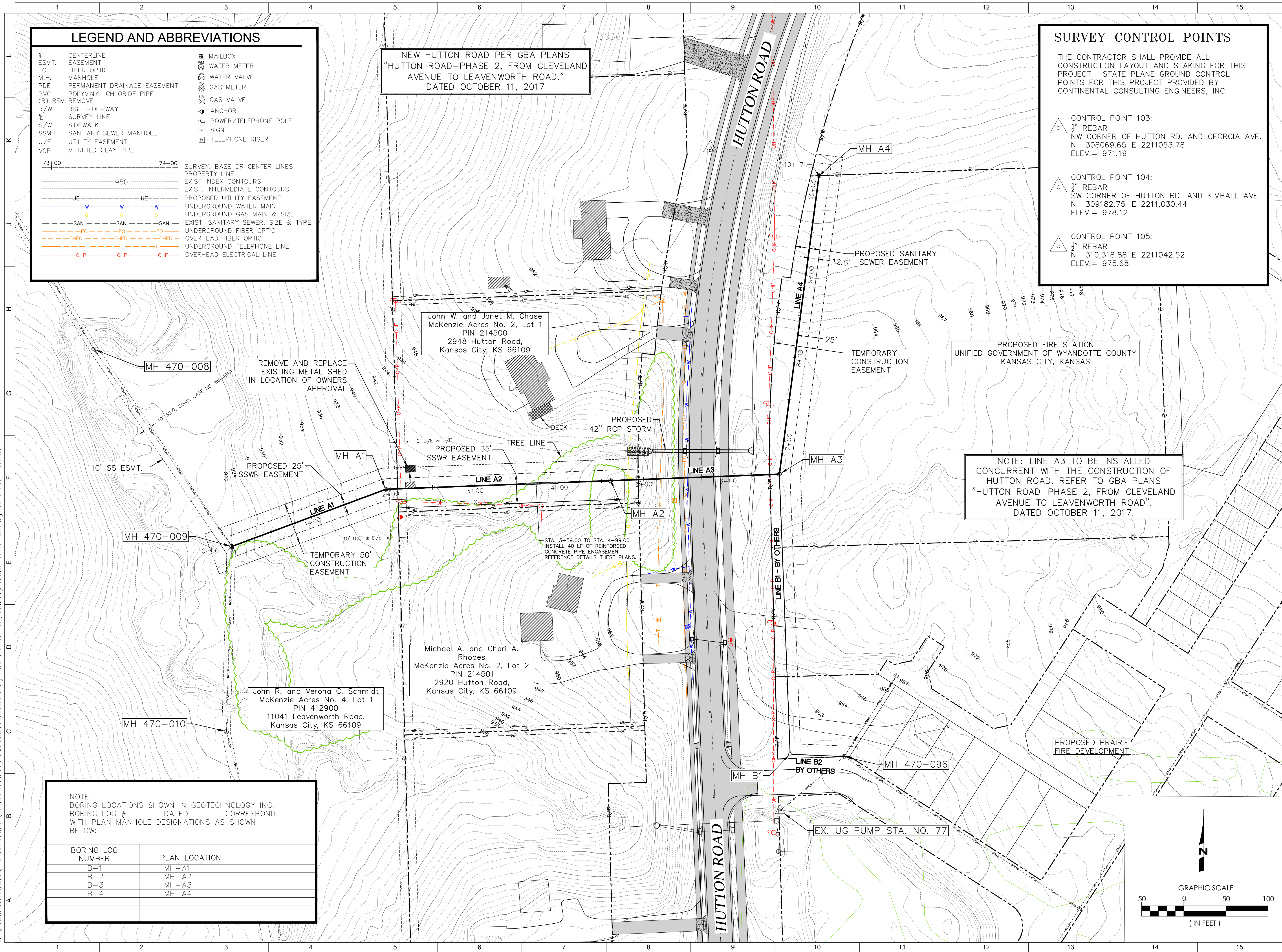
THIS _____ DAY OF _____, 2018.

UNIFIED GOVERNMENT CLERK

APPROVED AS TO FORM:

Ryan Haga
Assistant Counsel

4/6/2018 8:40 AM
D:\PROJECTS\KCK\Hutton Sewer\Public Sanitary Extension\ Preliminary Plans 3-5-18\Sanitary Sewer 3-5-18.dwg - GENERAL LAYOUT



9000 STATE LINE ROAD
LEAWOOD, KANSAS 66206
11006 PARALLEL PARKWAY
KANSAS CITY, KANSAS 66109
TEL (913) 642-8642
FAX (913) 642-6941
www.ccengineers.com

Unified Government
Wyandotte County, Kansas City, Kansas

PUBLIC SANITARY SEWER EXTENSION

PRELIMINARY

REVISIONS



SEAL

PROJECT NO: 1708-20
DATE: April 12, 2018
DRAWN BY: AT

SHEET TITLE
2 of 8

GENERAL
LAYOUT

C101

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Staff Request for Commission Action

Tracking No. 18297

Full Commission Meeting Date: 6/28/18

Committee:

Date of Standing Committee Action:

(If none, please explain):

Publication Required: No

<u>Date:</u> 06/18/2018	<u>Contact Name:</u> Emerick Cross	<u>Contact Phone:</u> x6784	<u>Contact Email:</u> ecross@wycokck.org	<u>Department/Division:</u> Commission Liaison
<u>Item Description:</u> Nomination for Boards and Commissions: Law Enforcement Advisory Board, Don Jolley, 6/28/18 to 6/30/20, submitted by Commissioner Markley.				
<u>Action Requested:</u> Approve				
<u>Budget Impact: (if applicable)</u> Amount: Source: Included In Budget: Other (explain):				
<u>Attachments List:</u>				

STATE OF KANSAS)
WYANDOTTE COUNTY)) SS
CITY OF KANSAS CITY, KS)

SPECIAL SESSION, THURSDAY, MAY 24, 2018

The Unified Government Commission of Wyandotte County/Kansas City, Kansas, met in Special Session, Thursday, May 24, 2018, with nine members present: Burroughs, Commissioner At-Large Second District; Townsend, Commissioner First District; McKiernan, Commissioner Second District; Murguia, Commissioner Third District (via telephone); Johnson, Commissioner Fourth District; Markley, Commissioner Sixth District; Walters, Commissioner Seventh District; Philbrook, Commissioner Eighth District; and Alvey, Mayor/CEO presiding. Bynum, Commissioner At-Large First District; and Kane, Commissioner Fifth District; were absent. The following officials were also in attendance: Doug Bach, County Administrator; Ken Moore, Chief Legal Counsel; Bridgette Cobbins, Unified Government Clerk; Gordon Criswell, Joe Connor and Melissa Sieben, Assistant County Administrators; Debbie Jonscher, Deputy Chief Financial Officer; Kathleen VonAchen, Chief Financial Officer; Brandon Grover, Asset Coordination Manager for Public Works; Brent Thompson, Director of Engineering/County Surveyor; Jon Stephens, Economic Development Director; Mike Tobin, Deputy Director of Public Works; Jeremy Rogers, Director of Parks & Recreation; Reginald Lindsey, Budget Director; Lynn Melton, Assistant to the Mayor; and Officer Dent, Sergeant-at-Arms.

MAYOR ALVEY called the meeting to order.

ROLL CALL: Murguia, Johnson, Markley, Walters, Philbrook, Burroughs, Townsend, McKiernan, Alvey.

NOTICE OF SPECIAL SESSION of the Unified Government of Wyandotte County/Kansas City, Kansas, to be held Thursday, May 24, 2018, at 5:00 p.m. in the 5th floor conference room of the Municipal Office Building, regarding the Downtown Grocery/YMCA follow-up and the CMIP.

CONSENT TO MEETING of the governing body of Wyandotte County/Kansas City, Kansas, accepting service of the foregoing notice, waiving all and any irregularities in such service and in

such notice, and consent and agree that we, the governing body, shall meet at the time and place therein specified and for the purpose therein stated.

Mayor Alvey said tonight we have presentations on the Downtown Grocery and the YMCA. It's a follow-up and on the CMIP.



Doug Bach, County Administrator, said first up is the Grocery Store update. This comes from a request that back in February when we last did this was to bring something back 90 days out. We didn't have it at the beginning of the month, we're doing it here in May so we're just a little bit over that timeframe to tell everybody where we are.



May 24, 2018

Just reaching back on this a little bit; back in November we had looked at the Healthy Campus Project. We were moving forward with that. Project costs were high for the 10th & Minnesota location reaching the neighborhood of \$35M and we had no assurance of a grocery store being a part of that project. With that, in February we came back with a recommendation that the project be placed on pause and give Economic Development time to focus on the Commission priority of bringing a full-service grocery into the downtown area and that's what we've been doing, and then requested this update and come back now.

Grocery Store

3

- FEBRUARY – MAY
 - Decoupled the grocery store from YMCA project
 - Economic Development met with multiple grocers, developers, and other interested parties
 - Several new sites were evaluated by potential grocers

Over the time period from February through May we have decoupled the grocery store from the YMCA project. We did this in order for us to be able to focus on how we could make the grocery store project be priority to see what we could do to make it happen. It did stimulate some interest. Economic Development met with multiple grocers, developers, and other interested parties over this timeframe. Several new sites were evaluated by these potential grocers saying what is the best site that you think you could come in and make something happen.

Grocery Store

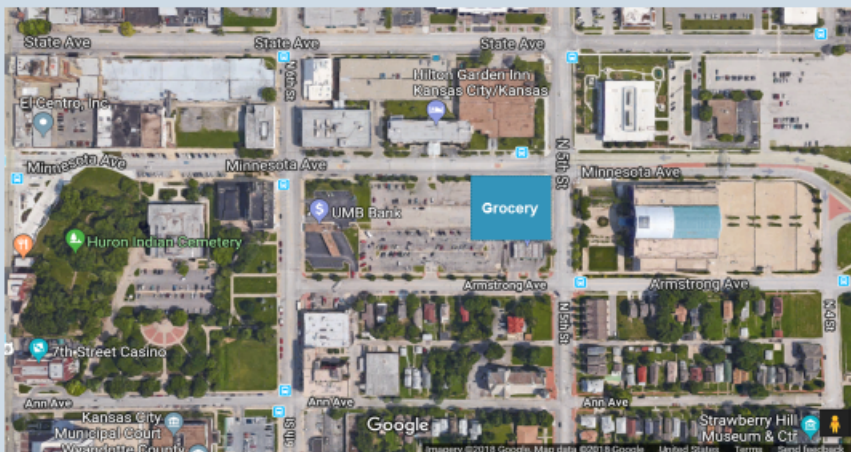
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- FEBRUARY – MAY CONTINUED
 - Determination that 10th Street and Minnesota Ave site was not optimum for grocery store
 - 5th and Minnesota emerged as preferred location

With that they determined that the 10th & Minnesota Ave. site was not the optimum site for a grocery store so we moved away from that from trying to work a deal. It has been determined that the location around 5th & Minnesota has emerged as the preferred location. This is one where the private sector has said to us we're going to make something go here, this is our best location to make it happen and that's where we have started to work through that to make a deal work.

Downtown Grocery Location

5



May 24, 2018

This is shown on the map. As you can see this sits right across the street from the Reardon Center on that location. Just across the street from KU has announced they will be coming in with their new hospital.

Grocery Store

6

- **LIKELY TERMS OF AGREEMENT**
 - Full Service Grocery
 - Neighborhood market style 12,000 – 18,000 sq. ft.
 - UG will own store and land
 - Operator will be responsible for all day to day operations and store management

Likely terms of the agreement that we are working on right now is that it will be a full-service grocery, more of a neighborhood market style. In saying that, that's in the 12,000 - 18,000 sq. ft. range. We're not looking at a supermarket. It's a little smaller from that perspective. As we had discussed before, the Unified Government is likely to be the owner of the store and the land and we will have an operator that will be responsible for all the day-to-day operations and making sure they clearly have skin in the game to make that a successful store.

Grocery Store

7

- **GOING FORWARD**
 - Continue to develop management agreement with potential operator
 - Advance management agreement to Commission in the next 3-6 months
 - Construction timeline: 12-18 months after approval of agreement

Going forward from here, we're going to continue to work on developing a management agreement with a potential operator. We see that we will be able to advance the management agreement and we think we will be able to advance something to you all in the next 3-6 months. After that happens, then a construction timeline would be 12-18 months after that to get it in the ground.

That's really the update of where we're at from a grocery store at this point.





- Re-evaluated 10th Street and Minnesota Ave site in comparison to other downtown locations
- YMCA contracted with architect to price options for new building or reuse of existing facility
- Findings due back in June
- UG & YMCA meeting to discuss new development/management agreement terms



Looking at the YMCA, as I noted, we had decoupled the two projects so we continue to have good discussions with the YMCA about what they could do in the community. They re-evaluated the 10th & Minnesota Ave. site in comparison to other downtown locations. They contracted with an architect to price options for a new building or reuse of an existing building and so they are looking to see, and I think they think that maybe the 10th Street site is not the optimum site for them either and they are looking at some of these other locations and that's why they are doing some pricing to see how that would work. They're supposed to have some findings back on that around later in June that they would be able to share with us and then we would be able to work on it. We've continued to meet with them to discuss how a management agreement terms would work. As we noted, and I think that was noted by the Commission in February, there was a little higher cost of ongoing operation costs and we felt was acceptable and that's been a part of that discussion we've had with them as well.

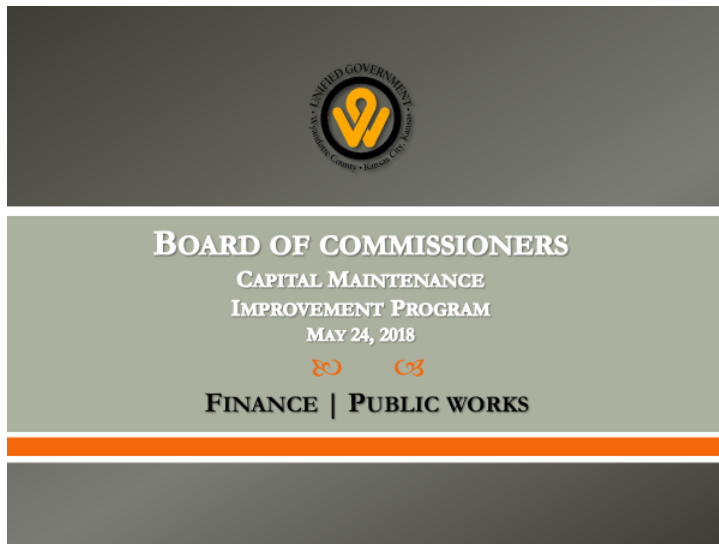
With that, Mayor, that concludes the presentation on the grocery operation and the YMCA.

Commissioner Townsend said I appreciate the update and I appreciate what this Commission did a couple years ago to decouple the Y and the grocery store to increase the opportunities to get a grocery store. I'm also appreciative of the efforts through Community Development and staff. This is positive. We have been here before, but I feel somehow that we're closer and if it's not if, just when.

Commissioner Philbrook said I agree totally with you and it's very exciting to see everything popping downtown. It's the first in a long time and it's a long time coming and so don't anybody think it happened overnight. It's kind of a momentum that has slowly built up and I think we've learned from our err-or and have been thinking more out of the box and I appreciate everybody that's thinking out of that box and helping move us forward. I'm looking forward to being able to pop down to the grocery store just down the street as I'm leaving this location to go home and actually I might even visit the Y, maybe, I don't know. If they have a swimming pool, we'll talk about it. This project has been very painful for a lot of people and painful for some of the commissioners for some of the behind chewing we have received in the past, but I want to tell everybody I'm grateful for them still moving forward and being behind this improvement for our downtown area because it has been a long time coming. I really do appreciate all the hard work everybody has put into this.

Mr. Bach said we feel very optimistic about the direction we're at right now and that we will be back before you in the near future with a management agreement for the grocery store and hopefully shortly after we'll have something like that to discuss on the YMCA.

Mayor Alvey said we now move to our CMIP presentation.



Mayor Alvey said I would just like to give a few preparatory remarks of what we're trying to accomplish here and what Mr. Bach would like to have from us as a Commission. The Administration has presented a Capital Improvement Budget that's within the established debt guidance that the Commission has made a priority. The County Administrator is working to develop a budget that allows the Commission to consider another mill rate reduction for 2019. As we complete our project review this evening, if the Commission is thinking about adding projects, it is important to discuss those tonight. This is on the Capital projects and provide staff guidance on what projects would need to be removed or moved out in the schedule to meet the desired debt level and mill rate or consider what areas of operations that we want to reduce service.

It is a challenge to cover all the service and project demands when at the same time we are trying to reduce the tax rate on our citizens. Once again, I think the Administrator is reminding us of the constraints on our funds, on our bank book, and that we really have to hone down to say what are the priorities. So, if we have a project that we would like to add, bring it forward now for discussion. At the same time, we have to start looking at that will mean a reduction in services or moving out or removing other Capital projects and this is only on the Capital Maintenance Improvement Program.

CMIP Project Review

- Overview/Review of Projects
 - Minnesota Avenue 6th Street – 7th Street
 - Currently Funded 2018 design/2020 construction
 - Kaw Point Biosolids
 - Northeast Patrol Station
 - Other

Doug Bach, County Administrator, said probably here on this first slide I will kind of touch on a couple of things and then we can work from there. Last week I think staff came in, I apologize that I was not here, but I had a good graduation with my son so I appreciate you letting me off with that, but I know I have a very confident staff as they ran through everything and successfully unveiled it to all to you.

I think a couple of things were brought up so we want to do an initial follow-up and going back and watching what was happening to kind of do some follow-up on some of those things and then turn it over to talk about some of the other projects you may want to have in the discussion.

I believe there was some discussion about Minnesota Avenue 6th Street – 7th Street. We currently have that funded for design this year and then we're looking at the construction in 2020. Just as we were talking about the grocery store project and the timing of when that will come on, we also know that USD 500 and the Library is looking at their project. I think they were bringing that up. I think some of the timing they were looking through is I don't know that practically speaking it would make sense for us to do this in '19. We could, but I think there are a lot of things that might come into play so that's why we strategically put it there. We think that makes as much sense to try to hit in 2020. We know where those projects we will be, if we want to take out certain aspects of what could happen down Minnesota Avenue, so I think that's the strategy of where that's laid out now. I don't know if there are other comments or thoughts on that, but that's where we were coming from.

Mayor Alvey said it would seem to me given, as Commissioner Philbrook noted, the momentum that is developing downtown, we want to make sure that we design around what other projects will come into play. If we were to go in and design Minnesota Avenue from 6th to 7th now and then we find out from the library, for instance, when they go to rebuild that they want some other design features, it may be premature for us to do that. So, I think we have to work these projects in tandem. The same thing I would suggest for the grocery store and then I don't know where the Y might land or how it might land, but there are lots of things that are happening there and I think we have to look at this as a district or a campus that we want to create a design that incorporates all the needs and the features that these other projects might want to develop there.

By the way, we did follow through and we checked with Jason Norbury at Downtown Shareholders about whether, or to what extent, foot traffic or clientele had been reduced for the business owners along Minnesota Avenue. He did check with those folks and said no, they have not noticed any drop-offs since the closing of the Lewis & Clark Viaduct westbound. He has not seen a drop-off due to that. He did suggest, however, that it would be optimal but maybe not practical, it would be optimal if we could coordinate those two projects and complete it by the time the westbound reopens just in order that they can take advantage of the people they would anticipate coming to our downtown from the western portions and northwest portions of Kansas City, Missouri to our downtown to shop and to enjoy our city. So, there are a couple of things to consider in that, but we did check that out and tried to get as much information as possible.

Commissioner McKiernan said I'm one of the ones that brought this up last week and you know we've talked about this before that ideally this should have been done back in 2011 when we did the transit center and we should have finished off that entire block both east and west of the transit center. I completely agree with you that given where we are today, it doesn't make any sense to not coordinate this project with potential other improvements around that area. I know I will have to wait a year more for the last remnants of Pylon Plaza to disappear, but given the fact that we can coordinate that with some other potential developments, I totally understand it. **Mayor Alvey** said at some point Pylon Plaza will become historic.

Commissioner Philbrook asked where are the pylons? Who did we sell those to? **Mr. Bach** said I don't know. Mike doesn't know so if Mike doesn't know, I don't think anybody knows. **Mike Tobin, Deputy Director of Public Works**, said no comment.

Mr. Bach said Kaw Point Biosolids was brought up. I think we had a good meeting earlier this week. The commissioner brought forward someone that had some different ideas from the private section. Staff had an opportunity to meet with them and think about how we could incorporate some of their ideas in with what we're looking to do. I will say regarding this, this is a project that—or an area that staff has been investigating for a while. I know we will, as we look at these thoughts, we will be coming back to you probably in June in a Special Session to discuss this project by itself. It's a major undertaking for the direction we will be going forward in the future as to what we will be doing down in Kaw Point in order to handle this and also a relationship that we may be expanding with Kansas City, Missouri and helping them as far as part of our regional system in collaboration to make things more efficient for both our cities.

The Northeast Patrol Station; I know this is also a priority for a few commissioners. It's a project that we took a look at this year as far as at least one option of a reuse of a building. I will say, and there may be differences of perspective from the governing body on this, I understand, but for me the movement to a Northeast Patrol Station is a strategic move that we would want to make. I think it's a strategic move we want to make in coordination with development. As far as operationally, placing a patrol station in the northeast does not necessarily give us that much more advantage. If we're able to collocate this with something that comes out of the Northeast Master Plan and determine some development that can be there and we can locate this in an area where we know we're going to see—or we see investment from the private sector come in, then we leverage our development to ensure success of that development rather than just place it somewhere and then think somebody else will locate next to it. That typically does not happen that way.

That is my recommendation as the County Administrator. That's why it sits in here as unfunded. I guess if you put it over there and put it into something to say it's related to economic development or something like that, we would look at funding in relation to that, but it should have at least been there in the Unfunded Projects. I would recommend we leave it there until we figure out a good strategy as to how this should happen.

Mayor Alvey said I would just concur with that, again, because of the limited resources we have in funding. When we expend UG money, taxpayer money, we really have to see what can it leverage in terms of more development that would generate more revenues, improve the tax base and building a Northeast Patrol Station could be that very factor which gets a development project over the hump. Then we have to start looking at those possible development projects and recruiting developers, bring people in to say this is what we can do in concert with the Northeast Master Plan and what the needs are in the community and then really be very intentional about where we build, how we build and what that will mean for a larger development.

Commissioner Philbrook said that kind of sounds to me like you're talking about the possibility of rolling into a development that type of facility and making it part of so we're not the only one bearing some of the cost for that. **Mr. Bach** said exactly. I mean kind of like we did with the South Patrol Station, we were able to leverage some of the cost from that project area and whether it's from that or we just decide we're fronting all the costs to make it into it, but it makes it part of that development to help make it successful. **Commissioner Philbrook** said so part of the community and to give, and I hate to use the word perception, but it is perception of safety and having the patrol people close by and around. I just wanted to make sure I understood what you meant on that.

Commissioner Johnson said I think I like the way you're phrasing that and as we're putting together this Northeast Master Plan I think it's absolutely essential that the perception of public safety be addressed as part of the overall plan. I like the idea of it being strategic. I guess my main thing was I just want to make sure that the Northeast Patrol Station is on the list. Though it may be unfunded at this particular time, I just want it showing on that list so we can follow it into a category somewhere within the budget overall which I think can happen in pretty short order. I didn't see it before, but that's one of the reasons why myself and Commissioner Bynum had said something about it. I think there are a lot of opportunities, we can leverage the excitement about what's coming onboard in terms of downtown development. That may help drive things into the north, but as long as that is on the list, that will satisfy me at this particular time. **Mr. Bach** said that will be on there when we come back.

Mr. Bach said with that, Mayor, I would say that's probably where Commissioner Philbrook's question comes in. If there are other things that you looked through the list and thought that you would like to talk about or didn't think we had them in the right place, we would certainly welcome those comments.

Commissioner Philbrook said I don't know if you have them in the right place or not, but I do have a few questions. On page 2 of the handout you gave us last time, under the Unfunded section, one of them was the Wyandotte County Walking Trails. It had it broken down into sections as if we were going to fund it, but at the end it's not funded so that's kind of confusing. It's like why even break it down into 2019, 2020, 2021 if it's not going to be funded. It's like \$400K at the end of the day. I don't understand that. Do you want to see what I'm talking about? **Mr. Bach** said I know what you're talking about. Probably, Debbie, I think we had some discussion about that and you're probably in the best position to discuss that and talk about the thought we did with that.

Debbie Jonscher, Deputy Chief Financial Officer, said on the Debt projects on page 1 we did just total them at the end because the Debt projects are funded in one year. Since this was a cash project that was moved, we left the funding in place as it had originally been set out. We could have just totaled it, given it one total at the end, but we left it as it had originally been projected. **Commissioner Philbrook** asked are you saying that we agreed the last time around for it broken down that way, we just unfunded it. **Mr. Jonscher** said that's correct. **Commissioner Philbrook** said this time around. **Mr. Bach** said yes. **Commissioner Philbrook** said that's what I'm asking. **Mr. Bach** said and that's trying not to miss those and I think Commissioner McKiernan called that out in the meeting last time where we moved funding from one area to another or unfunded something and then we just took it off the sheet. Ones like that we didn't do that to, we left it on there so it was in place and that's how we will try to treat all those going forward.

Commissioner Philbrook said having said that, I know we had already had down something for our Parks Master Plan and it was broken out too and we've taken that out of funding. Why, exactly why? **Mr. Bach** said I think I made a note of that when I sent those sheets out initially that a couple of the projects that were given special attention were talked about by the Commission we listed as unfunded, otherwise, I mean I had \$65M worth of unfunded projects that came out of the Master Plan so I didn't build all those in. I didn't make note of that.

Commissioner Philbrook said this is only a million of the 65, I'm talking about the Parks Implementation of the Playground, the number 160 that's \$250K a year. That's the one I'm talking about and I'm asking exactly what would that \$250K a year would have done if we would have left it in. How would we have applied that? **Mr. Bach** said, Joe, do you want to give a shot at that? **Joe Connor, Assistant County Administrator**, said that specifically, I don't know if I can answer that line item, but what Jeremy did when we did the budget this year was he went through that Master Plan and plugged things in that was just straight from it so we would know annually these are the kinds of things that are called out. So, for playgrounds all the facilities have been assessed and I'm assuming, unless Jeremy tells me differently, this is just something he pulled directly from the Master Plan for some playground expenses with the estimated cost that the consultants gave us. **Commissioner Philbrook** said so, if we don't use \$250K a year to apply toward the indicated things we needed by the Master Plan, how much money are we putting into Parks & Rec? **Mr. Connor** said are you asking is there money—**Commissioner Philbrook** said I want to know what our budget looks like and how it's going to reflect on them because it's important, obviously, or we wouldn't have even had a Master Plan done.

Jeremy Rogers, Director of Parks & Recreation, said absolutely, you are correct. With that \$250K some of things that the Master Plan called for was redoing shelters, not replacing shelters, but fixing roofs, painting restroom buildings, things like that. We do have in there in 2018 and 2019 a new restroom building for each year so we are doing that. **Commissioner Philbrook** said that's still in our budget though. **Mr. Rogers** said that is correct. **Commissioner Philbrook** said okay, so that part is. It's just the additional things that people said they wanted in the survey and in that Master Plan that are getting nixed for now. **Mr. Rogers** said right, and that was basic upkeep throughout the entire park system.

Mr. Bach said I think you're right on in the point though, we have to get to a point of dedicating some money toward parks in order to hit the objectives that are there for us. **Commissioner Philbrook** said I know and none of it is easy, but I just have to ask these questions because these are all questions that I get asked so I figure we might as well put it out on television so they can listen to it unless you want them to call you.

Commissioner Philbrook said on the Animal Services Facility, I know that some people don't believe that the Animal Services Facility particularly needs to be replaced, that it's not high enough on the totem pole, but anybody that actually has been in that facility, has walked into it, had to use it, would not want to be there nor would they want their poor animal to have to stay there while they're waiting to find it. That facility was originally built to be a catch and kill facility and so we've had a lot of people come forward and work with us to the tune of thousands of dollars raising money and taking care of the things that we can't do and that's all volunteer work. Without them we wouldn't be able to tell that we have a no kill shelter right now because without their work, that wouldn't be happening. I don't want us to get complacent and think that we can sit back on our laurels and ignore Animal Services again. I don't know, I'm going to hit the high moral ground for a minute and it's tough sometimes. That is that communities are judged on how they care for people and animals and everything around them and that is part of our social setup and if we don't do that, then we fall down on the lower level of community. If we want to build this city, we have to show that we're actually doing things to make all of our community thrive.

East of 635 there are a heck of a lot more dogs running and people getting bit and stuff like that. If we don't address this stuff, we're still going to be where we were and people are not going to want—we can build downtown, but if we don't take care of the areas and keep them clean and safe, they're not going to stay unless they just have to walk down to the Y and use it and walk back home a block away.

I just wanted to let you guys know that I still am very sincere about this and I'm not going to go away about this because I have a lot of people who I've worked with and they've done hard work to help get us into a better position than we were several years ago. **Mr. Bach** said while it is unfunded, I will say we will work, the Police Department and other related departments, will work toward finding if there is grant funding or foundation funding because I think when we made that presentation I stated I think there is opportunity for us to leverage the softer side of the Animal Services area. I think we're still going to have to come up with the fund that goes through what did we do with the control piece to make that, but if we can find those that are willing to fund a side where we come in and we're taking care of the animals, a different degree of care that we're providing for them, there are some opportunities for that. That may allow us to consider it in a different light if we can get a high percentage of funding to come back in for a project like this.

Commissioner Philbrook said I still have a question for you. I don't think cities can fundraise, can they? **Someone** inaudible said why not? **Commissioner Philbrook** said I don't know. I mean, officially, can cities fundraise a project and fundraise for an animal shelter. **Mr. Bach** said certainly for something like that. **Commissioner Philbrook** said alrighty then, I guess we have our work set out for us. Having said that, it would really be nice to have a placeholder in this somewhere a couple years out and act like we're really going to try to do something. Hint, hint. I'm not asking for this year or immediately next year, I'm asking for us to actually look like we're going to do something and keep staring us in the face so we try to make it work instead of just keeping it on the Unfunded list. Does that make sense? I know it's tough. **Mr. Bach** said it's kind of how many projects can I put in the out years. If you look at some of those, we're already way over what my debt would be. **Commissioner Philbrook** said you already gave me permission to raise money, right, so there you go. If you put it out for about two years, then you know maybe we can raise some money by then. Besides, the way everything changes with us, you can drop it back off if we can't get to it. Right? **Mr. Bach** said that's right. **Commissioner Philbrook** said we can always drop it off. We've done that. **Mr. Bach** said okay, thank you.

Commissioner Markley said I had just one follow-up question from our last discussion. We talked about those street projects that are on the unfunded list and how you guys are going to work to try to find opportunities where we can get pieces and parts of those projects done. My curiosity, as I was leaving the other night was just how—do we have a place in the funding where those fall when we have the opportunity to do those pieces and parts? Where is the money going to come from so when the opportunity arises we can jump on it? **Mr. Bach** said when you're talking about specifically the unfunded ones or are you talking about—I mean we put some in the economic development area where we're anticipating that there is a higher probability of funding that comes into them. **Commissioner Markley** said no, I think these are just the unfunded ones. Correct me if I'm wrong, but like the Douglas Ave., the list of stuff we know we need to do, but it's in a residential neighborhood and it's probably not going to get funded in a normal way. Staff had talked about you know if BPU is going to do work in those areas, something else was going on in those areas, we are going to look to try to piggyback on those sorts of projects. I just want to make sure there is somewhere that money can come from to pay for those opportunities as they arise so it's not like look, BPU is doing this, we should jump on it too and then we go oh but, we don't

have any money to do that. **Brandon Grover, Asset Coordination Manager for Public Works**, said historically in the CMIP there is a line item in the Road Reconstruction section that calls for Arterial and Collector Reconstructions, TBD. We've used those funds for either grants that we get approved for or things like this that can be addressed whenever the times come and we realize we do have the time to do something. **Commissioner Markley** said that's perfect. Thanks.

Commissioner McKiernan said I just have two questions that I don't need answers for tonight, but if somebody can find the answers for me and I apologize, I forgot to email these in. It refers to the Sidewalk Gap Program, so the new program that we're putting in place starting this year to fill gaps in existing urban areas where sidewalks are already in place, but there is a gap that needs to be filled so it's not a replacement. First question is, how does program work since we're starting it this year? I have a list of gaps and would be happy to share that and so just what the process is going to be for how gaps are identified and prioritized to be replaced.

My second question has to do with funding. In last year's budget that we approved there was \$100K for this year and then \$200K for '19, '20, '21 and '22. This year the \$100K is still there for this year, but the funding has disappeared for 2019. So, in the budget we approved last year, there was \$200K for 2019 and on this worksheet 2019 has a zero. So, again, you don't have to answer that for me now, but it seems if we approved the budget for funding in 2019, it should still be there. **Mr. Grover** said we will doublecheck on that, but if memory serves, what we did is in cooperation with the SOAR initiative and since this track 422 we decided to allocate that money to fill in sidewalk gaps within that neighborhood within that census track. That's why it's moved from the line item that you see here to a CDBG line item, but I will doublecheck to confirm. **Commissioner McKiernan** said that kind of goes back—so, one of the things I said last week and I know this new software doesn't lend itself to the annotations that Debbie used to make on the Excel spreadsheet, but something like what you just described is invisible to me when I come and just look at this naively without the back story as to what's happened. If there is some way, again, it's just a matter of noting changes, if there is some way we can be alerted to intentional changes, then these questions I think would go way down.

Mr. Grover said to answer your other question, the other part to it, as to how this program is going to continue to work. As we mentioned before, we have a company that's driving all of our infrastructure right now, giving it ratings, and giving GIS locations for this stuff so

sidewalks is one of those that's included. When we compare that with our 2012 Sidewalks & Trails Master Plan, we will be able to more closely identify those gaps that have started to fail more and also with input from the community and Commission, we can start developing that program to be more robust and figure out what we can actually address in a years' time. **Commissioner McKiernan** said we would go ahead and take input from Commission if we've got—again, I can think of one-half block where there are no sidewalk and right next to an elementary school and there would be a lot of reasons why I would suggest that would be a high priority half block. So, we can turn those in? **Mr. Grover** said absolutely.

Mr. Bach said, Commissioner, I do want to take one clarifying point to your comment. It's not specifically to this project, but as you said things that are out there and like in this years' we present projects or as we go through them in July and we approve a budget, what's out there in '19, you know those are ones we've moved forward with and we lock them in. We've got new debt financing or we start those projects, but what we approve this year that will be in 2020 and beyond, some of those will get moved. It's kind of like Commissioner Philbrook's point, I know you approve it, but we move this stuff into three, four and five; it has to, to balance the budget. **Commissioner McKiernan** said I get that. Again, it's the conversation you and I have had before. Just give me the change log so that I'm aware that it's intentional and I will be okay with that. **Mr. Bach** said okay.

Commissioner Walters said I just want to make a comment on page 6 of the Debt Finance Projects. I'm looking at the bottom line, but the Parallel Parkway and K-7 Intersection Improvements, \$2.7M, I have a couple comments. First, Parallel is just one of several streets that intersects K-7 so I don't know if we're planning that this would be step one of a several intersection improvements at \$2.7M each or not. I would kind of like to know what the long-term plan is there.

Secondly, I'm just not convinced that this is the right engineering approach. As I understand it, if you're proceeding west on Parallel and you want to turn left onto K-7, currently you go halfway across and then you complete your turn. This plan is to force those people to turn right, merge into 60 mile an hour traffic, switch lanes, get to the median, make a U-turn, then merge with 60 mile an hour traffic heading south to complete the left-hand movement. I can see why there are no intersections in our metropolitan area that has been designed like this. It makes

no sense to me. K-7 has stop lights in Bonner, K-7 has stop lights in Olathe, I don't know why we wouldn't just consider a stop light at that intersection. **Brent Thompson, Director of Engineering/County Surveyor**, said no, Parallel & K-7 we do have a controlled signal. **Commissioner Walters** said the point of this improvement. **Mr. Thompson** said it reduces the conflicts that we're having. We've had several fatalities at that intersection. **Commissioner Walters** said several. **Mr. Thompson** said well enough to get KDOT's input and funding for what has happened considered for their safety intersections. It meets their criteria and so that's why reached out to them. **Commissioner Walters** said, again, I think this is a poor use of limited funds on our part. There have been several fatalities on K-32 also that have similar divided four-lane highway. If this is going to be our approach, I think it's going to be a very costly implementation.

Commissioner Philbrook said as I understand it, when they and when I say they it was Leavenworth County, Wyandotte County and KDOT, when they were figuring out how they wanted to structure this and I know that Leavenworth County was pushing very hard for keeping the traffic flowing up that corridor. That was a big part of the no stop light thing and I mean it played a major part in it is why they picked this particular design. Am I right in that understanding? **Mr. Thompson** said as Troy mentioned last time, we meet every three months with KDOT and the rest of the cities to talk about a study that's been 15 years old and what to do with this corridor. When we came up with this idea for this corridor and at this particular intersection, we did get input from Lansing and from Leavenworth and they were backing it and that we start doing something along K-7. **Commissioner Philbrook** asked what's the breakdown and the cost on that between all the entities involved. **Mr. Thompson** said it's not a shared cost between anybody involved. It's \$2.7M that comes from federal funding and we have, I believe, \$600K on our local match. **Mr. Grover** said and that \$600K could potentially be funded by another source that we're looking into as well so it could be nothing on our end. **Commissioner Philbrook** said so it may not be the drain that we have in the placeholder at this point. Is that what you're saying? **Mr. Grover** said potentially that money could go away. We have it there just for—in case we do end up doing this and also to address the signal concerns. This design does not eliminate signals. There is a potential to still have multiple two-phase signals here to control those motions. That

way you're not dodging through traffic and acting like fogger. **Commissioner Philbrook** said thank you for the clarification. I appreciate it.

Mayor Alvey asked is this a KDOT design. **Mr. Thompson** said I'm not sure if it's a KDOT design. It's a design as Brandon even mentioned, I believe, down in Osceola and everything. An area that has done it and it's also in Springfield. **Mr. Grover** said Springfield has one, Michigan. **Thompson** said it's been looked at. **Mayor Alvey** said so we have evidence it's been proven—**Mr. Grover** said this is a proven design that was brought forward to us actually almost two years ago in a presentation joint by a design firm and by KDOT recommending this kind of turn or something similar to it. Over the past two years there have been several different studies looking at the different options and this is the one they seen worked for this intersection. Each intersection along the corridor will be evaluated individually and assessed as their own in a whole corridor image.

Mr. Bach asked does KDOT chose the actual design though in the end or is it our decision. I know we had input when we went to those meetings, but they ran those sessions that were in Lansing when they went on. They were not our sessions or our public meetings. We participated in them. **Mr. Thompson** said that's correct. **Mr. Bach** said so they ultimately are the ones that picked this? **Mr. Thompson** said yes, that part of the plan. With the Master Plan that was put together for that corridor, this was one of the options for that. **Commissioner Walters** said surely, we have input. **Mr. Thompson** said most definitely. **Commissioner Walters** said they proposed a massive structure at K-7 & Kansas Avenue and Bonner Springs had a lengthy dialogue with them so surely, we can have a dialogue with them on this. We don't have to just sit back and say whatever you want to do. **Mr. Thompson** said that's correct, but we're not also saying we disagree with this design either. **Commissioner Walters** said that's what I'm saying. **Mr. Thompson** said I understand that. Again, this design is not really maybe conducive for all intersections because of the different levels, the north and southbound lanes and so again the cost may be a little more for other intersections if we were to do this. Like Brandon said, each one would be looked at on an individual basis.

Debt Information

- \$167M in GO debt retired from 2008 and 2017 or an average of \$16.7M per year
- \$226M in GO debt expected to be retired between 2018 and 2027 or an average of \$22.6M per year

Mr. Bach said the next section of our presentation really gets into the debt discussion that I think was brought forward last week. I think one of the questions that was asked was how much debt are we retiring a year. Kathleen and her staff went back and looked at the last ten years and showed that we're retiring about \$16.7M in debt per year and if we look ahead for the next 10 years, we anticipate retiring an average of about \$22.6M per year.

Debt Refinancing

Unified Government of Wyandotte County/Kansas City, Kansas and the Board of Public Utilities Refunding Savings since 2013*		
Issue	Net Future Value Savings **	Net Present Value Benefit **
<u>Unified Government of Wyandotte County/Kansas City, Kansas</u>		
General Obligation Refunding Bonds, Series 2013-C	\$ (56,344)	\$ 324,843
Sales Tax Special Obligation Revenue Refunding Bonds, Series 2014	\$ 2,791,269	\$ 2,412,025
Taxable General Obligation Improvement and Refunding Bonds, Series 2015-B	\$ 259,265	\$ 227,223
General Obligation Refunding Bonds, Series 2015-D	\$ 1,935,045	\$ 1,810,790
PBC Revenue Bonds (BPU Office Building), Series 2016-A	\$ 394,105	\$ 392,191
General Obligation Refunding Bonds, Series 2016-B	\$ 3,191,627	\$ 2,819,325
Taxable General Obligation Refunding Bonds, Series 2016-C	\$ 474,205	\$ 405,416
General Obligation Refunding Bonds, Series 2017-C	\$ 964,632	\$ 796,684
General Obligation Refunding Bonds, Series 2017-D	\$ 4,829,932	\$ 3,956,082
Total Unified Government Savings	\$ 14,783,737	\$ 13,144,579
<u>Board of Public Utility Revenue Bonds</u>		
Utility System Improvement and Refunding Revenue Bonds, Series 2014-A	\$ 11,772,789	\$ 9,711,442
Utility System Refunding Revenue Bonds, Series 2016-B	\$ 2,816,212	\$ 2,448,317
Total Board of Public Utilities Savings	\$ 14,589,001	\$ 12,159,759
Total Savings	\$ 29,372,737	\$ 25,304,338
** Savings are net of all financing costs.		
* Does not include 2016AB Special Obligation Tax Increment Revenue Refunding		

Also, there were a lot of questions about refinancing in reviewing the meeting from last week. Kathleen pulled out refinancing we've done for the last five years. I will just say that from my desk we've been very active in doing refinancing. It's something that we've taken a lot of advantage of and I think probably a lot of you recall the last-minute kind of refinancing that Kathleen brought forward in December of last year before the laws changed on us which meant her staff had to work probably double overtime in order to make that happen, but it enables us to save I think \$4M over just that one refinancing. Even though they don't get paid overtime, they really earned it.

These projects just show that our future value of savings on refinancing over the last five years are a little over \$29M in savings that have come forth. We are constantly looking for any efforts we have or any opportunities we have to do refinancing. This will probably slow down going forward because interest rates are going up so when we were in a market where interest rates were dropping down, that provided a great opportunity for our staff to define things along with our financial advisor, bond underwriters; they love doing refinancing because that's how they make their money so they're always eager to look for different opportunities for us. This is just kind of a sampling Kathleen pulled out of some of the ones we've done recently and I assure you we will continue to work to see if there are other opportunities going forward.

Kathleen VonAchen, Chief Financial Officer, said I just wanted to point out also that our office issues the bonds on behalf of the BPU and so of this \$29M, roughly half of it is Unified Government proper related debt and the refinancing's for the remainder are for the BPU to reduce rate. **Mayor Alvey** said shout out to Lori Austin. **Ms. VonAchen** said that's right. We work very closely with the CFO, Lori Austin.

Debt Limit Statutes

GENERAL LIMITS ON BONDED INDEBTEDNESS

Which entity(ies)	Purpose (if specified)	KSA	Table 1, General Limits Summary of provision (Readers are advised to consult the statutes directly.)	Election required before bond issuance? (statute) (blank = no)	Protest election allowed? (statute) (blank = no)	Year statute was last amended
Courties		10-306	3% of the assessed value of all tangible taxable property within such county, as certified to the county clerk on the preceding August 25; however, the limit for Franklin, Norton, and Wyandotte counties is 30%.			2010
Cities		10-308	30% of the assessed valuation of the city as certified to the county clerk on the preceding August 25 which includes the assessed value of motor vehicles; however, the limit for Junction City is 37% (decreasing to 34% July 1, 2016).			2012
Any municipality		10-310	Taxable values of motor vehicles are included in the equalized assessed tangible valuation of the taxing subdivision for the computation of limitations on bonded indebtedness.			1985
Unified governments		12-345 12-355 12-365	30% of the assessed valuation within the county as certified to the county clerk on the preceding August 25.			1996 2005 2007
Certain cities		12-681	0.5% of the assessed taxable tangible valuation of a first-class city with < 50,000 population or 1/3 of 1% for second-class cities for bonds issued for certain street and alley improvements.	yes (12-682)		1945
Cities	Redevelopment, bioscience development	12-1774	Amounts of full faith and credit tax increment bonds issued for a redevelopment or bioscience development project and outstanding that exceed 3% of the assessed valuation of the city are within the bonded debt limit applicable to such city. (Note: This statute is cited in other statutes not listed here, for specific purposes, e.g., in KSA 12-1928 for recreation, in KSA 13-3108 for public transportation, in KSA 19-236a for civil defense in certain counties.)		yes (12-1774(b) (2))	2014
City with a board of public utilities		13-1232	General obligation bonds issued by a city of more than 100,000 owning and operating waterworks and an electric-light plant (Kansas City) (KSA 13-1220) for the purchase or extension of water and light plants shall not exceed 10% of the city's assessed value and shall not be counted under any statute limiting the issuance of general obligation bonds for other purposes.	yes (13-1231)		1980
Municipal universities (Washburn)		13-13a23	2% of the assessed valuation of the taxable tangible property within the corporate limits of the city in which the university is located.			1999
Certain cities of the third class	Waterworks	15-807	Permits any city of the third class owning and operating an electric light plant, sewer system, or waterworks plant to increase its bonded debt above 15% but not to exceed 20% for the purpose of improving its waterworks system.			1923

Mr. Bach said Debt Limits, kind of a different discussion. I will let Kathleen kind of talk about this a little bit and follow up with some of the questions. **Ms. VonAchen** said there was a question—we had a slide up about the debt limits and I think we understood the question right. There was a question, is this a city state statute debt limit or is it a county state statute debt limit and it turns out that since we unified they thought about the fact that we're a unified government and they created a special statute just for us. In fact, there are three statutes just for us and they were amended recently. Our current debt limit is specifically targeted for ourselves and it includes City and County debt. We're going to talk a little bit more about that; how that debt is calculated in the next slide.

Commissioner Johnson said so the difference is that County Unified entity does not include the assessed values of motor vehicles. That's the only difference between that and the City as I'm reading through this. **Ms. VonAchen** asked where are you seeing that. **Commissioner Johnson** said I'm comparing that from the orange section to the sections called Cities, the second row. If you read under the third box there, I'm just getting clarification. **Ms. VonAchen** said I'm remembering the CAFR because we do this calculation that's in the CAFR every year and I'm almost positive it does. It definitely includes personal property valuation, I'm almost positive it includes motor vehicle, but I could doublecheck that CAFR.

Mr. Bach said, commissioners, I have to make a little announcement just so you're aware and it's unfortunately because I know some people were looking for this on the grocery store. Due to multiple family emergencies the meeting is not being recorded or broadcast this evening. What we have from the Clerk's recording is the recording that will be here, but staff rushed out to take care of a couple of family members and it's a three-person office and all of them got hit at the same time from surgeries or in hospitals with loved ones. I apologize for that and they are the staff that knows how to do that so we're three deep and that's where we're at.

Commissioner Walters said I have a question, two slides back. I'm not quite sure what the message here is. Is this good news or is this bad news or what? **Ms. VonAchen** said right now we have \$300M in General Obligation Outstanding Bond and Debt, right, the City, not including STAR bonds. They are GO Bonds so this is governmental revenues. I think the question—you know you all were looking for some context. How does that fall? You know the past 10 years compared with the future 10 years and as you know our Debt portfolio in effect is laddered so as debt falls off, new debt is acquired so in our debt forecast, which we're going to talk about later on, that's how it works. I think the question was how much debt fall off in the last 10 years and how much do you think it's going to fall off in the future years so that's the comparison. What the takeaway here is that we are planning on having more debt fall off in the future 10 years than what has fallen off in the past 10 years. **Mr. Bach** said I would add to that too that your direction to me is that we keep our average amount of new debt below \$15M. If I look ahead for the next 10 years and anticipate rolling off \$22.5M a year, the objective you had was let's not increase our debt load, I think the math is right there, we should continually decrease our debt load unless we were to raise it up. We had a few years back where we were putting more reliance on debt and the way we're set up now, in time, you know we should start to change that balance and I think that's demonstrated here in one of Kathleen's future slides so it might help understand that as well.

Commissioner Philbrook said, Doug, before the crash in '08 we've had all these problems since then, weren't we trying to keep around \$15M back then before that happened and then we had—**Mr. Bach** said no, I think we might have been closer to \$16 to \$18M a year for a while and then we just kind of maintained that as we went away from cash. We cut back on the number of projects after the crash in the economy, but we kept the debt going out and we helped ourselves by not—

well, helped meet the bottom line on an annual basis by not doing the cash, but we still issued the same notes. **Commissioner Philbrook** said so we weren't as low as I thought we were. **Mr. Bach** said then we recently started pulling the debt back. We have tenacity to slip on that. Like last year, we went over 16 so you know some decisions are made in July and those are some of things maybe the Mayor was speaking to in his opening comments, we just always want to think about that. **Commissioner Philbrook** said I know, I was part of it. **Mr. Bach** said I'm not saying it was wrong, it was a decision that went forward to do it, but there are consequences when we make those decisions.

Debt Limit

Total Equalized Assessed Tangible Valuation of the County	\$1,343,776,320
<u>Debt Limit Ratio</u>	<u>30%</u>
Debt Limit	\$403,132,896
<u>Outstanding GO Debt Subject to Debt Limit</u>	<u>(\$294,767,822)</u>
Debt Authority Remaining	\$108,365,074

Ms. VonAchen said the debt limit, which again, I refer to the CAFR that it will have this calculated for 10 years' worth of information. For the chart that we showed you a week ago we had the total—the Credit Analyst call this market value, but it's the total equalized assessed tangible valuation of the County at \$1.3B. That's the market value and 30% of this \$1.3B is \$403M so that's how much the State thinks in GO debt you can handle or at least you shouldn't issue any more debt than that statutorily, \$400M. The GO debt according to the criteria established in those statutes I showed you are GO debt amount subject to that limit is \$294M which leaves a difference of \$108M more before we hit that limit. Every year the top number, hopefully, increases and so it changes that second number and so the limit incrementally increases every year based on changes in assessed value. **Mr. Bach** asked does that help answer that question.

Commissioner Burroughs said if that's the case, it is \$1.3B that is forecast this year, that has to be an increase over last year's amount. **Ms. VonAchen** said that's what it is, no, what was your question? **Mr. Bach** said yes, if the value goes up then this would go up. **Commissioner Burroughs** said as it goes down, as assessed valuations go down, that number is going to be a fluent number every year. **Ms. VonAchen** said the limit would decline if the assessed values decline which happened during the recession. **Commissioner Burroughs** asked has there been an opportunity to go back and look at the previous five to seven years and find a median that we may be able to base some of our valuations and appraisals on that give us a floor that every two to four years we can look at either raising it or lowering it to give us some more stability in how we look at our budget and our assessed valuation? **Ms. VonAchen** said yes, we do all of that when we're evaluating the property tax revenue estimate. We also have all that information available in our Comprehensive Annual Financial Report in the Statical section.

Commissioner Burroughs said at first blush I see we have an increase in valuation, it gives us more bonding authority so my question is, if we're not going to use that bonding authority, what are we doing with the extra cash? That's the question. **Mr. Bach** said that's not actual cash. **Commissioner Burroughs** said I understand, but it is an opportunity for us to have additional cash if we need it to do projects and if we're not utilizing an increase in valuation either to lower our mill or address some of these issues that cost us a little bit of money, it's only going to get more expensive if we wait three to five years to address some of those. Borrow money today at the rate we could borrow it, if we have an increase in valuation and if we chose not to lower the mill or hold the budget stable, we have an opportunity to invest in infrastructure at a lower bonded rate. I'm not advocating that we bond. I just want to ensure that when we look at these numbers we're not just saying oh great that we've got more numbers and we that 108 go to 112, 130, and we see the top number or the 403 starts to diminish, we should go back to the very part of the discussion that we had early on, what are we putting in to identify what our future opportunities are and get them in the budget and plug them in and start putting them in our budget so that we can forecast. All of these numbers are great when we look at them, but if we don't have that plan, I guess I'm just a little concerned as to—it's great we have \$1.3B in assessment but how can we leverage that to the benefit of the community?

Ms. VonAchen said actually the very next two slides are what is presenting to you our debt forecast which is what you are alluding to. There is another component to this slide, this Debt

Limit slide, and that's the question of debt affordability. We're going to get to that in the next slide. The debt forecast as I mentioned it is a planning tool. The next two slides are going to show the same graph that we presented a week ago for the City and for the County with the forecast of how our debt service schedule or plan is going to look into the future. I did want you to understand it's a planning tool and it is important that we reinvest in our community. The issue is that we have to continually be reinvesting in our community in order for the community to grow and to provide quality services, but the question is how much so I appreciate all those questions you have had regarding the whether the assumptions for our forecast makes sense. It's exactly the policy kind of direction and discussion we're looking for.

Balancing how much cash and debt we should use, another question, very good response from you and we enjoy having these kinds of discussions and feedback. The other question that comes up a lot is debt and I think some of the commissioners mentioned whether you know it's sort of like a credit card. I did want to mention that actually issuing debt is more like having a mortgage and there is that whole question of intergenerational equity meaning if we were to pay for a lot more of our Capital infrastructure with cash, then it's placing a greater burden on current residents today rather than spreading that burden to the residents who are going to be utilizing the quality facilities into the future. It's just something to consider.

Assumptions

- Revenues
 - Percentage Increase to Assessed Value:
 - 5.00% in 2019
 - 1.90% thereafter
- Expenditures
 - City- Assumes \$15 million in new debt annually
 - County- Assumes projects currently bonded or within 5 year CMIP
 - Structured with level debt service payments using interest rates for each maturity similar to the most recent bond issue

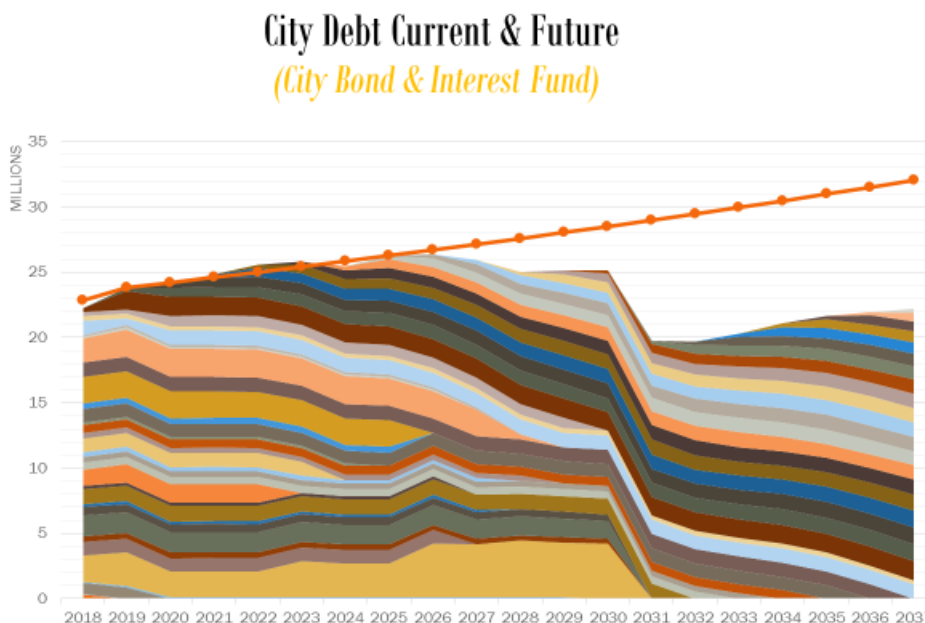
When we're doing the forecast, what we've plugged in for these graphs are the following: There is the percentage increase in assessed value which we've assumed for 2019 is 5%, but then after 2019 it's 1.9%. Now, 1.9% seems real conservative, but that is the average assessed value over

the past 10 years so it captures a recession and then a recovery all in one so it's probably a pretty good number.

The other assumptions in the forecast is that we have assumed—and of course with that revenue forecast we've assumed the exact same mill rate that we currently have in place for our City Bond & Interest Fund and for our County Bond & Interest Fund so no change in that mill rate.

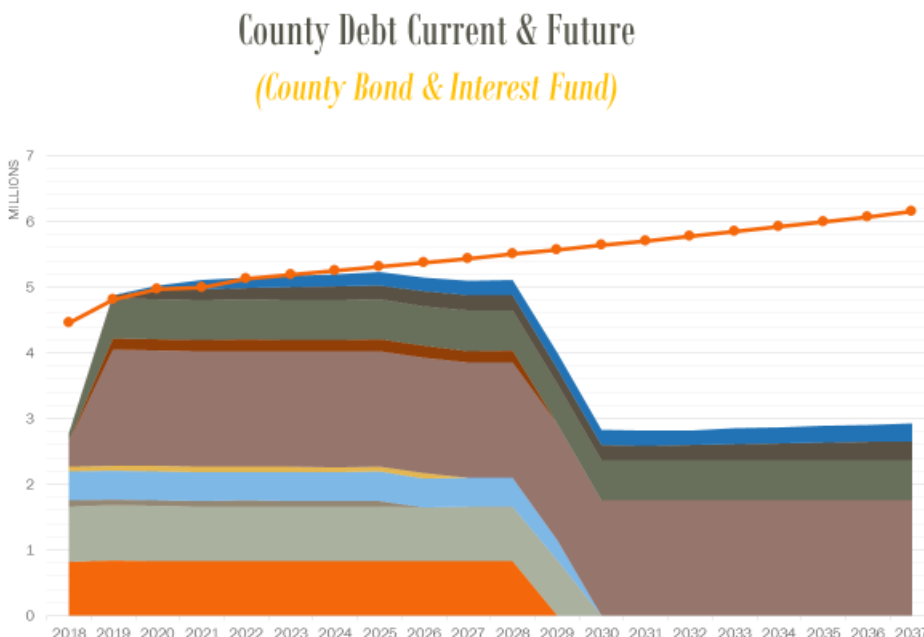
On the Expenditure side what we've assumed, and this is just an assumption based on your direction, that the City would be issuing \$15M more in debt each year annually and that the County we're assuming projects that are currently bonded and then projects that are currently in the CMIP which we gave you last week.

Also, we've assumed in structuring the debt that our debt payment will be exactly level every year which we can when we do the bond issues we actually adjust at that level based on what's advantageous to the government. For this forecast, we made it simple.



This is the City Debt and it's the all current debt and then future assumed debt based on the assumptions I just laid out. You see that red line, the linear line across, that's the revenue line. That's how much money the City Bond & Interest Fund mill rate we expect will generate based on that revenue estimate. Below is our current debt plus what we expect to issue if we were to

issue \$15M every year. **Mr. Bach** said this is what demonstrates to you all if we get out there and 10 years from now we stay on the \$15M plan, theatrically we will be at a point with the amount of mills dedicated to Bond & Interest. Then, it's at that point, you could consider saying we want to do more debt or you could say we want to reduce the mill rate that is dedicated to Bond & Interest, but until that time you don't have a lot of flexibility based on decisions of the past. Well, I take that back. We could not do \$15M a year and you would get that a little bit quicker, but most of those things start coming on later on in the year and you would be eliminating a large share of infrastructure projects we're working on. It's staying consistent to that point, but then puts you in a good position in the future or puts our community in that.



She does the same thing with the County. **Ms. VonAchen** said right, and so as we mentioned there are two projects we're planning in the future that have been added to the top of that line and it's \$3M for the Health Department in 2019 and then \$3M for the Courthouse Fire Alarm in 2020. That big brown one and the green are related to the Juvenile Center which is the brown and the green is the improvements to the Adult Jail. The small brown one in the middle between the two is the K-32 Quiet Zone, Whistle Free Quiet Zone. **Mr. Bach** said so, this doesn't assume a continual layering of debt, we have strictly looked at what's in the 5-Year Plan because as a County we've not historically just rolled out and done so many million in debt every year. We've been

very specific to special projects. You know one of the big ones down below is the Radio Tower Project that was done in the community and how that all came into play so that's one of the first ones to drop-off. **Ms. VonAchen** said this is a combination of GO Bonds as well as Public Building Commission Revenue Bonds.

Commissioner Philbrook said, Kathleen, would it be possible since you know what each one of these colors relate to, would it be possible to give us a guide for that and tell us what each one of these sections were. **Ms. VonAchen** said not a problem at all. **Commissioner Philbrook** said thank you. I would appreciate that because I'm like going okay so that little sliver is K-32 and this is so I would appreciate that. That would make it nice. **Mr. Bach** said I think it makes sense on the County one. I'm not so sure—**Commissioner Philbrook** said no, I'm just looking at the County. **Mr. Bach** said the one on the City one though, Kathleen, would not be the projects. You would be telling them what year. It's just like this year, you're going to have a multitude of projects. **Commissioner Philbrook** said thank you for cleaning that up. I was only wanting the County. **Ms. VonAchen** said the City one we issue one big GO Bond issue that has a whole slew of various projects as you know. You look at the projects every year so they're in the CMIP.

Commissioner Walters said I have a question and maybe I'm just too simplistic, but I understand we're retiring \$22M a year in debt and we're adding \$15M a year in new debt. How come those charts aren't going the other direction instead of up? **Ms. VonAchen** asked what is your question again. **Commissioner Walters** said if we're retiring \$22M a year in debt and we're only adding \$15M a year in new debt, it seems like our overall level of debt should be declining and, therefore, our annual debt cost should be declining. What am I misunderstanding? **Ms. VonAchen** said that's what this chart shows you. **Commissioner Walters** said oh, it is. **Mr. Bach** said, Commissioner, to probably answer your question to show it to you better, we would have to provide a more sophisticated model. The \$22M in debt I think has a much higher number, well no, it's out toward 2028—I don't know we could take—**Mayor Alvey** said this is the mill levy fund, correct, so that declines at a slower rate than—no. **Mr. Bach** said no, it's \$22M a year, I mean by 2028 we're going to cutoff \$220M of that debt and while there are some big chunks at the end, and that may be what's not allowing it to come out—because we took it and then we just averaged it out. We didn't break that out. Do you want to clarify? **Ms. VonAchen** said this chart

assumes we're adding 15 more per year so Debt Service for \$15M on top. If we took out the forecast of future debt, then you could see the decline and that is that first chart that we provided you last week which is the graph with no debt yet or the current outstanding debt. **Mr. Bach** said his comparison though was that if every year we're adding 15 and taking 22 off, there ought to be a \$7M separation difference every year and that's not—that doesn't demonstrate that until we get to 2026. **Ms. VonAchen** said part of the reason is because we—so, we issue Temp Notes, there is a three to four-year delay and so that is part of that—that delay is built into this.

Mayor Alvey said I think what we need and would be helpful is a different model that represents the decline as it is actually happening. I think that's all Commissioner Walter's would like to see. **Commissioner Walters** said I will have to ponder on it a little bit.

Commissioner McKiernan said this goes to your question, when you say we're retiring \$22M a year, that's principal, \$22M of principal that we are paying off. **Ms. VonAchen** said yes, that is right. **Commissioner McKiernan** said so we're paying more than \$22M because there is interest in that as well. **Ms. VonAchen** said yes. We are talking about two different things, yes. This is the debt service payment, the annual principal and interest and that first slide talked about retirement of debt, that's the actual outstanding principal, so that is true. **Commissioner McKiernan** said because if we're retiring 15, we're paying back 20 and so you know that would explain why it doesn't appear to go down. **Commissioner Walters** said I will ponder on it.

Ms. VonAchen said by the way, we are happy to present and provide you any models you ask for. Just tell us what you would like and we will show it to you.

Citizen and Community Stakeholder Input				
CITIZEN PUBLIC HEARING/INPUT FORMS				
Organization Name	Contact Name	Project Title/Name	Notes	Funding Request
Citizen	Marcia Rapp	Street Improvement, Fire, Police, Sheriff		\$ 150,000
Citizen	Courtney Brooks	Park Improvement (Rosedale Arch)		\$ 3,700,000
Citizen	Rebecca Garza	UG Parks Master Plan Implementation		Listed Above
Citizen	Janeil Friesen	UG Parks Master Plan Implementation		
Citizen	Pete Cashen	ADA Bathrooms at Rosedale Park		\$ 130,000
COMMUNITY PUBLIC HEARING/INPUT FORMS				
4-H Youth Program	Kerry Ross	4-H Horse Project		
Business West	Mural Brand	Mill Levy		
4-H Youth Program	Daniel Harris	4-H Horse Project		
Piper School District	Tim Conrad	Piper Soccer/Football Practice Field		
Armourdale Renewal Association	Tina Medina	ASA's Community Park Enhancement & Blight Removal Outreach		\$ 170,000
McCurry's Grocery	Louis Taylor	McCurry's Grocery		\$ 180,000
Rosedale Development Association	Erin Styka	Parks Master Plan Implementation		Listed Above
Catholic Charities of Northeast Kansas	Lynn Lichte	Traffic Flow - 2220 Central Ave		
Self-Supporting Municipal Improvement District		Increase Current Funding		\$ 25,000
Greater Kansas City Coalition to End Homelessness		Greater Kansas City Coalition to End Homelessness		\$ 62,750
Pete Cashen TSM, Inc.	Pete Cashen	ADA Bathrooms at Rosedale Park		Listed Previously
Historic Northeast Midtown Association	Elmira Jefferson	Beloved Community Face Lift, a prototype		\$ 10,000
TOTAL				\$ 4,827,750

Mr. Bach said the next section was on the Citizen and Community Stakeholder Input. We sent this out a couple weeks ago or last week at the beginning of the week so you would have it in hand. This is a copy of the summary slide. There is one change on this from the document that went out to you initially and that was regarding the Downtown SSMID. We had that in there twice. I think we misrecorded. They had said \$125K or we need \$125K and we would like another \$25K so we put the 125 was on a line and going back through that I think they just requested an additional 25 so that's all we put on this chart because anticipating and we're committed to what was in there previously and I don't think that was the intent.

This is just there in case there is anything you wanted to provide direction on or comments about. I would appreciate that information over the next couple of weeks if there is something that you feel passionate about. Many of the items on here we have built in some way I think as Commissioner Philbrook was talking about earlier, there were a lot of people that came forward and said put money towards the Parks Master Plan and I think that's on there a few more times or put more money in Parks for Special Park Projects so that shows up on our budget as unfunded, but it is noticed from that standpoint.

I think the rest of them are all kind of special. There is ADA Bathrooms again, Parks Master Plan.

Commissioner Philbrook said there is one thing that we can't ignore that needs to be put back in and that's the Greater Kansas City Coalition and Homelessness. That has been funded through us in a different manner and now it has been put into our General Fund and it needs to be put back into CNIP or however we do it because that would mean we would not give anything to the Coalition for the Greater Kansas City and Homelessness which is kind of derelict of duty. We have been a part of this for a long time and it's kind of hard for me to serve on that committee for the Greater Kansas City area with our government not putting money back into that just like Jackson County and Kansas City, Missouri do. I mean, we don't put anything in it like they do, nothing even close, but \$62,750 is chump change compared to what they're putting into it. Do you have something to say to me on that? **Mayor Alvey** said, again, if there are other things you would like to be considered, please bring those to—**Commissioner McKiernan** said I didn't know if we were supposed to bring these to you tonight or just over time prior to the release of your proposed budget. I would agree with Commissioner Philbrook, this is something that used to be funded through CDBG and for many reasons was taken out of CDBG. I do think we do get a return on this investment being in the Coalition with Jackson County, Kansas City, Missouri so I do think it is a small expense that does pay us back in terms of services and leveraging. Leverage multiple times this amount of services through the Coalition.

I would also say that I would agree that the \$25K request by the SSMID is a reasonable request especially in light of the pending redevelopment or further development of our downtown area. I think that it would be another small price to pay. It would have a big return for all the residents and all the businesses in the downtown area and so I would wholeheartedly recommend that we consider including that increase.

Commissioner Philbrook said I can clean it up a little bit for you if you want to know why it's not in CNIP and why we switched it over and it's partially because of HUD and how they're structuring things. If we pay that out of our General Fund, then we can use that money and use more money toward other things we want to do because it matters how and what you ask for so it makes a difference in the usage of it, that's why.

Commissioner Burroughs said I just want to say thank you to staff that took the time to meet with me this week in reference to a couple of questions that we raised last week. I really appreciate the knowledge you provided and I would also ask Mr. Bach and Mayor that in this Downtown

Revitalization that we continue to talk about, I think we're missing a tremendous opportunity here with the closure to do some major construction downtown with the least amount of interruption to our businesses. I'm going to continue to advocate that we collectively bring the school district in, the library, and our developers on that corridor and expedite that process and if they're really serious about wanting to do something with the library, they need to know as a partner in the process, that we have aspirations too and the least amount of interruption to our local businesses is not just about our school district, it's not just about our library; it's about our community, businesses, and shareholders. I would hope that we continue on an expedited note to be mindful of that. When that opportunity arises for the eastern people to join the western side that we should have a corridor that can handle the traffic and that is inviting, welcoming and reflective of the city that's first-class and that's just how I would like to see our downtown remedied.

Commissioner Townsend said I just have a couple of things that go back to some of the projects under cash just for clarification and I will start that with the Parks issue on page 2 where we're showing in the Consolidated Parks General Fund Park Restrooms, \$115K for 209 on out through 2023. Is that amount an aspect of the Parks Master Plan when we're talking about restroom improvement? I was understanding that was going to be an aspect of the Parks Improvement Plan that we're working on. Is that what I'm seeing here? **Mr. Rogers** said yes, that is correct. Like I said earlier, we were able to replace two restrooms this year and that was to replace more restrooms. Which line item is that at? **Commissioner Townsend** said it's on page 2 of the handout from last week, cash, 113 Consolidated Parks General. **Mr. Rogers** said that is not a new request, that was the same money that we used to pay for the current restrooms. There are 40 some restrooms within our Parks system and eventually they all need replaced so that's what that request is for. **Commissioner Townsend** said so, with the \$115K for 2019, how many do we expect to be replaced or will it just be improvements? **Mr. Rogers** said that will replace one restroom. **Commissioner Townsend** asked how do we decide which restroom is going to be replaced in which park. **Mr. Rogers** said we're going off the Master Plan. They prioritize that for us based on input from the community and from this Commission and so that's how we're replacing those. **Commissioner Townsend** asked has that decision been made yet for 2019, which one. **Mr. Rogers** said no, it has not. I can give you information on that which one is next in order.

Commissioner Townsend said this is one that Commissioner McKiernan brought up. I just couldn't understand. It was kind of feedback over here when Mr. Grover mentioned \$200K that had been approved last year for 2019 had been moved to where, what project? **Mr. Grover** said in coordination with SOAR and the NRSA area. Melissa, what were those acronyms again? I'm sorry I can't remember, Neighborhood Strategic Revitalization Area. **Melissa Mundt, Asst. County Administrator**, said Park Drive Neighborhood which is our Neighborhood Strategic Revitalization area as Brandon mentioned. **Commissioner Townsend** said okay, thank you.

Last question, cash had to do with the Fairfax Industrial Area Improvements for 2019. I know there was discussion last year so we will be setting aside \$130K for improvements in Fairfax. **Mr. Bach** said that's two parts. We have two different funds for Fairfax. One comes from Debt and so if you go on the other sheet, you will see \$100K a year that we committed to go to Debt years ago and then this money comes from our TDD Fund and that's why it ramps up to \$130K because more money has moved into that now. In time it will drop-off because it's based on those new projects that went into the Central Industrial District, but that's where this money comes from to augment that money and put it additional into it. **Commissioner Townsend** said just so I'm clear, are we looking at \$130K plus \$100K? **Mr. Bach** said yes. **Commissioner Townsend** said and this isn't on camera tonight.

Mayor Alvey said thank you. I think we are done with comments and questions.

MAYOR ALVEY ADJOURNED

THE MEETING AT 6:22 p.m.

dt

Bridgette D. Cobbins
Unified Government Clerk

May 24, 2018

STATE OF KANSAS)
WYANDOTTE COUNTY)) SS
CITY OF KANSAS CITY, KS)

SPECIAL SESSION, THURSDAY, MAY 31, 2018

The Unified Government Commission of Wyandotte County/Kansas City, Kansas, met in Special Session, Thursday, May 31, 2018, with nine members present: Bynum, Commissioner At-Large First District; Burroughs, Commissioner At-Large Second District; McKiernan, Commissioner Second District; Murguia, Commissioner Third District; Johnson, Commissioner Fourth District; Kane, Commissioner Fifth District; Walters, Commissioner Seventh District; Philbrook, Commissioner Eighth District; and Alvey, Mayor/CEO presiding. Townsend, Commissioner First District; and Markley, Commissioner Sixth District; were absent. The following officials were also in attendance: Ken Moore, Chief Legal Counsel; Carol Godsil, Deputy Unified Government Clerk; Joe Connor, Gordon Criswell and Melissa Sieben, Assistant County Administrators; Rob Richardson, Director of Planning; Emerick Cross, Commission Liaison; Lynn Melton, Assistant to the Mayor; and Officer Dent, Sergeant-at-Arms.

MAYOR ALVEY called the meeting to order.

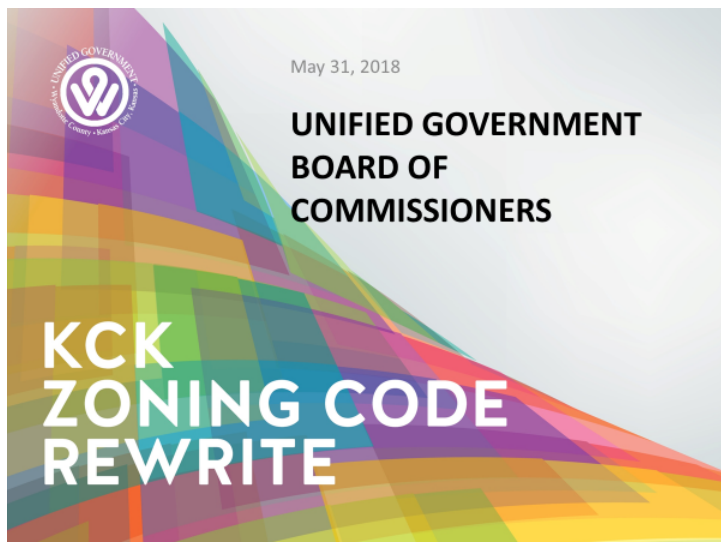
ROLL CALL: Murguia, Johnson, Kane, Walters, Philbrook, Bynum, Burroughs, McKiernan, Alvey.

NOTICE OF SPECIAL SESSION of the Unified Government of Wyandotte County/Kansas City, Kansas, to be held Thursday, May 31, 2018, at 6:00 p.m. in the 5th floor conference room of the Municipal Office Building, for a presentation regarding the Planning & Zoning Code Rewrite.

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

Mayor Alvey said we have a presentation regarding the Planning and Zoning Code rewrite. I will ask Mr. Connor, Assistant County Administrator, to make some opening remarks.

Joe Connor, Assistant County Administrator, said this evening is kind of the launch of our Zoning Code Rewrite. This is part of our continuing effort to update all of our policies, ordinances and codes. You will see a major undertaking by the Planning Office, but Rob is pretty excited about it and is here to talk more about it.



Rob Richardson, Director of Planning, said we have been trying to hit the Boards and Commissions that will have cases before them from the Planning & Zoning Code so we've been to the Planning Commission, Landmark's Commission, Board of Zoning Appeals, and now to you all this month. In advance of our first set of public meetings, which will be on June 20th, we will meet with the Advisory Council that you all have appointed on June 18th just after the lunch hour and once right after work during that day so people have the chance to attend. We're also sending postcards. We have about 20K postcards we're sending out to make people aware of this in addition to the regular media and other things that we do to make folks aware of the zoning code process.

This is a rewrite of the Kansas City, Kansas Zoning Code. This applies to the municipality, not to the County, but the code was rewritten in the 70's and then had a major amendment in the early 80's and has only been piecemeal amended since then. That has made it very difficult to use. It's made it antiquated in many ways and we've also adopted several plans since it's adopted by ordinance, they have some code like revisions in them that make it even more difficult to figure out what we're doing in difference places. While the staff, we're generally able to figure that out, for members of the public it's very difficult so we want to take the code and the

design regulations and other zoning related things that are in the plan documents and consolidate them into one document so that it's easier for the public, the development community, and all of us to use on a daily basis.

To that end, we have hired White & Smith. Mark White is the principal of that firm. He is nationally known for doing zoning work, sign codes, a lot of agriculture work in other states related to feedbox and things like that. Mark is here to do what we want done with the zoning code and so we are going to be active participants in this process. Ask lots of questions as you will see at the end of this presentation to make sure we get to what we want. It's not a can zoning code that we're kind of picking off from somebody else, but we're looking at the issues we have and we will be addressing those through the public process and rewriting the code.

With that brief introduction, I will turn it over to Mark and let him go through the presentation. We will have some time for questions afterwards.

Today's Meeting

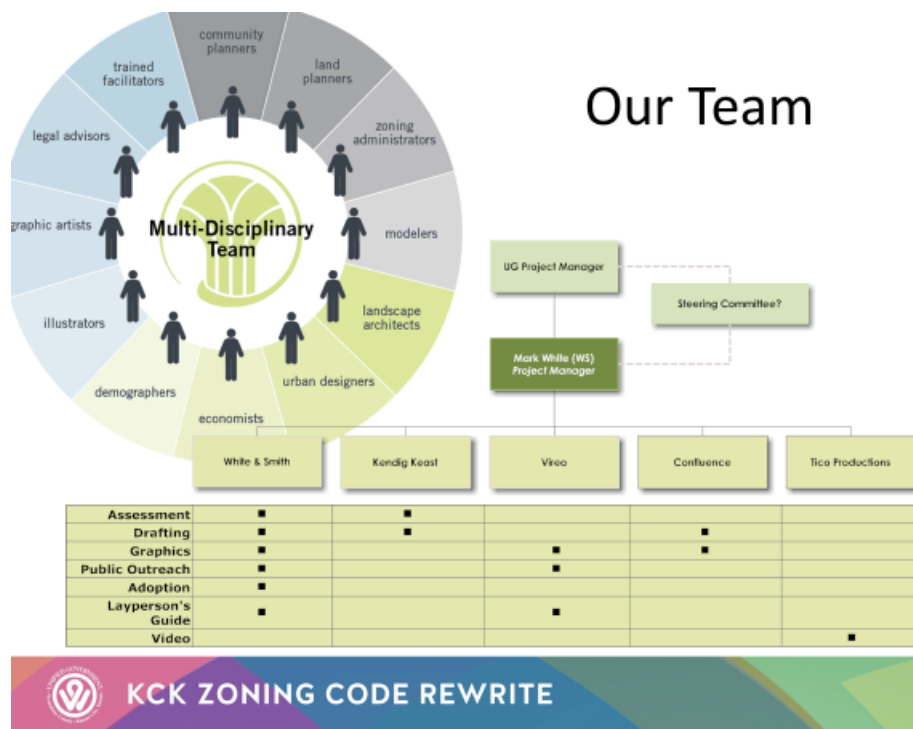
- Overview of Process
- Initial Diagnosis
- Q&A



Mark White, White & Smith, said what I'm going to talk tonight, because I know you have a busy agenda coming up, so I will try to be as quick as I can so I can hear from you all about your priorities and your thoughts on this process is to get you an overview of what we're going to do, our process, some of the milestones involved, a little bit about our initial thoughts and diagnosis. Then, questions and answers and I want to hear from you all about what you would like to see emerge from this process when this ordinance is presented to you.

Just quickly, I'm leading the consultant team here as Rob mentioned. We're organized as a law firm. I have a law decree, but I'm also a City Planner. I think of myself as a planner first

and we've done over 150 projects like this in 36 states around the country although I live in Lee's Summit so we're in the region. It doesn't take long to get here.



We have with us Kendig Keast, they're a national firm that does what we do. They put together the encode site where you can currently access the zoning code and the link to the zoning map and things like that. Between the two of us we've done over 300 codes around the country, so a lot of experience.

A local teaming partner, Verio, has done a lot of work with the Unified Government on other plans and they're helping us with public outreach. They are a multidisciplinary firm, also a minority and women-owned business and they have graphic expertise and so forth. They are a key partner of ours and have done a great job setting up some of the public outreach that's coming up.

Confluence is a Landscape Architecture firm with offices in Iowa, in Des Moines and in Kansas City, and so they are going to help us with things like landscaping and greenspace; those sorts of things.

Then, this was an interesting feature of the RFP. It's going to be a video. I usually explain, most people don't read a 300-page zoning ordinance and then want to go out and watch the movie. This video is going to help people understand what's in the zoning ordinance. I mean, you all use it all the time so you kind of know how—and Rob and his staff know the ordinance.

For people that don't use it every day, it's really daunting and so this will help people understand what's in the code, how to find the information they need and so forth and so that will be an innovative tool that we will use.

Process Overview



Like I mentioned earlier, we've read all the plans, we've read through the zoning code, we've read through other parts of the Unified Government code and so forth so we've done a bit of an initial diagnostic of our own. We've met with the Planning Commission and the Landmark's Commission and so forth so we've assembled some of our own internal diagnostic of some of the direction the City needs to go in to accomplish its planning goals and to deal with the issues that you all see come before you all the time. Things like short-term rentals and some of the uses that tend to create constant issues.

This summer we are doing an initial public outreach. On June 18th we're meeting with the Steering Committee and we will get their thoughts. We're going to drilldown in a little more detail than we will do in the public meetings, but that will be a group of folks; some power users of the code, some members of the community that have been involved in zoning issues that will help us identify issues that will help sell this product as we go forward. Then, we have two public workshops on the 20th so there will be two opportunities for people to come out and talk to us face-to-face and find out what's going on.

We plan to have a revised draft in the fall that will go forward. There will be several drafts as we go forward. The first one, you will read it, they're will be things you like, there may be some things you're concerned about so there will be other opportunities to make mid-course corrections before we present a final review draft to the Planning Commission in the winter of 2019. About this time next year, you should have a brand-new zoning code to work with.



I think of a zoning code as kind of a three-legged stool. The first one being the substance. I mean those are the matrix of the code. What uses are allowed on the property, how do we design buildings, how far back from the street are they or how close to the street do we want them to be, where do they face, what building materials do we require; that sort of thing. Those are all the substance of matrix's that any new development or new use in the community has to live with.

The second part is process; what process does an applicant have to go through to get their project or their use entitled.

The third leg of this stool is how do we communicate all of this information to the public. How do we lay out the code in a way that makes the information you're looking for easy to find, how do we write it in language that people, other than planners, attorney's and professional engineers can understand? All three of those things; the substance, the process and how we

illustrate the code and so forth, having graphics that are side-by-side with the standards that people know what it is they are reading are all critically important.

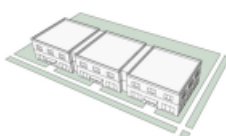
Mr. Richardson said before you go from that though, that file that was on that picture was to build a deck in Los Angeles. It was about a four-inch thick file so somebody could build a deck on their house. **Mr. White** said they actually have a similar issue to what you've got because they have general plans that are regulatory, they have specific plans that are a blend of policy and regulations, they have an old zoning code that's 1,500 pages long now. So, whenever you do something in that city, you've got to look at multiple documents to figure out what's going on. We're trying to unify everything, like Rob said, so you look in one place to figure out what the rules of the game are. That will make it not only easier for applicants, I mean that's an obvious one, but for neighborhood people who want to know what's going on with a project, for you all, Planning Commissioners, people on the Landmark Commission who administer the ordinance; it's just a benefit to everyone to have things more streamlined and accessible in one place.

Commissioner Bynum said you know it might be for now or later, maybe after the presentation, but the communication piece is so interesting to me because it seems like we've had probably those of you that have been here longer than me, but I've seen my share of folks who buy a property or they buy a building and then they check on all the requirements and the codes. We've had conversations internally about how do we help our community understand better like not only what all the process is, but please look at that first before you make an investment. I'm just curious—that can be a conversation for later, but it seems to be a big topic in this town. **Mr. Richardson** said that's why we—when the RFP we had the layperson guides included so those will paper documents, PFD documents online, and the video. One of the reasons I was happy that Kendig Keast was on the team is that they have encode product which allows people to do that. We want to work that into the laypersons guides, go here and this is how you use this to find out what you can do and what you can't do and the video and bring all those pieces together so that we have an effective tool for people to use so they don't get in that position.

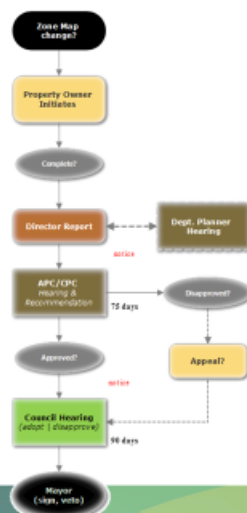
Mr. White said we will also have for the permitted uses instead of a laundry list for each district, we will have a table and every single use will be defined and with encode if you use the code online, it will be hyperlink's you just click and you will see the definition. That should make

it easier for investors I think, both in terms of identifying places where they want to build something, but also making it clear what exactly is allowed.

Understanding



1. Comprehensive framework
2. User-friendly
3. Community support
4. Make the right things easy
5. Update the code
6. Right-size
7. Community cohesion
8. Clear processes
9. Avoid nonconformities
10. Effective enforcement



Our initial analysis and even I think from the RFP forward, just Rob and his staff's discussion and their work in front of you and in front of the Planning Commission over the years, we put together—we saw sort of a top ten list of what we think the priorities are. If we miss anything, let us know, but one is to make sure there is a comprehensive framework, that we haven't left anything out. Like for example, with that list of uses, that we haven't left out key uses that you're getting a lot of applications for and Rob's staff is having to scratch their head and figure out what districts are these allowed in and so forth and making sure your use and setback, building design, and standards like that work in concert with your street design standards and so forth. They need to be cohesive so that we're giving applicants and we're giving neighborhoods sort of a unified vision of what's expected of them.

Secondly, it's to make it as user-friendly as possible. Again, you know most people don't sit down and read a zoning code cover to cover like you would a Harlan Coben novel or something. You look at it when you need to find information about something you're interested in. The language of reading these to be easily understood, and we're working with state law and we're working with federal law, like when we're talking about cell towers and things like that for

example, there's federal law we need to deal with. To the extent possible through graphics, through the use of plain English, short declaratives, active voice sentences; there's a lot we can do to make this a much easier read for people.

Number 3, we want to make sure we have good community support for what we're doing. This is going to be a community-driven process, not a consultant-driven process. I'm sort of agnostic about what goes in the ordinance myself. What I'm passionate about is finding out what this community wants to see and making sure it's expressed in the ordinance as clearly as possible. That's our priority. We want people to know what we're doing and we want people in the community to support it.

Number 4, we want to make the right things easy. One of the historic knocks on zoning codes is that there's a lot of mandates, but I think to the extent possible we need to look at incentives. For example, your Citywide Master Plan talks a lot about things like conservation and clustered subdivisions that preserve open space. Some communities mandate it, but maybe there is a way to incentivize it with regulations that are—if you provide the amount and the type of open space this community wants, maybe it should be easier to get through the process, maybe you would get more development potential, maybe there are other concessions we can make that make it easier to preserve that open space because that's what the plan talks about, but at the same time developing that kind of subdivision easier for the applicant to do.

Mayor Alvey said explain the benefit of doing the incentive versus the mandate. **Mr. White** said several things. Number one, incentives are much more acceptable to the regulating community. Most people would rather have a door to go through where it's easier to do as opposed to just being told they have to do it. I'm not saying we're getting rid of mandates. There will be a lot of things in the code that are—you know the permitted uses or the permitted uses that setbacks are setbacks, but if there is way we can make it easier for people to implement the objectives in the comforts of plan, to implement the design themes that come out from the community and from the Board of Commissioners and the Planning Commission, that's just something the regulated community is interested in. It makes it more likely if people are going to invest in Kansas City, Kansas and Wyandotte County here as opposed to somewhere else maybe where they could go. To the extent that we can make things incentive-based, it's always a good thing.

Number 5 is making sure the code is up-to-date. One of the obvious examples is your list of permitted uses to make sure it contemplates things like short-term rentals, things like new

housing types that we see a demand for in the community and that that language is clear and easy for people to understand.

Number 6 is sort of tied in with the issue of incentives, but it's also making sure we right size things and this comes up a lot with design standards. We can make building design—for example, we can be real fussy about the standards we mandate for buildings, but how many of those do we really need to make the appearance of a building and the function of a building acceptable to the community. Maybe that's a lot of standards, maybe you all have a lot of things on your agenda that you want to see people accomplish, but maybe there are four or five things we could put in and people do that. If they put their building closer to the street, if they have windows and things at the ground level so when people walk to places it's interesting to walk to and you're not facing the rear loading portion of the building. Maybe four or five standards like that and maybe not be as fussy about how the actual components of the architecture work for example. We just want to make sure that the standards mandate what need to be mandated, but don't mandate more. I think that is critical in getting this code right and getting the mix of standards that make this an attractive place for people to invest while at the same time making sure what comes out of the ground is consistent with your expectations for development.

We want to make sure we're abiding by the one Wyandotte County sort of objective that you've had that every part of this community is as important as the other. That urban neighborhoods and suburban neighborhoods both have design standards that implement the things that are important to them and that we're not just cutting back on things because we think some place in this community isn't as important as another. That's critical.

We want to make sure that the processes are clear. We flowchart everything, we write our processes so that each section tells you how you file an application, how we certify completeness, whether you need a public hearing or not, and what your approvals mean. We sort of follow that same theme throughout.

We also want to look at maybe ways to streamline things. I looked at your agenda tonight, it's over 400 pages long and Rob tells me that was a short one. I don't know how you all do it. If there are ways we can write standards that are clear and predictable and easy to administer behind the permit counter, maybe you guys can spend more time sleeping as opposed to hearing zoning cases. That's a good thing if we can there.

We want to avoid nonconformities whenever possible. Sometimes if we change zoning district regulations and you're very intentional about what you want to do, nonconformities will be inevitable, but to the extent that we can avoiding nonconformities is a good thing. We want to make sure that everything we write is legally enforceable because that's the difference between a zoning code and a plan. The zoning code is the legal part of your planning process. The plans are your overall policies so this has to be enforceable on the ground when we're done.

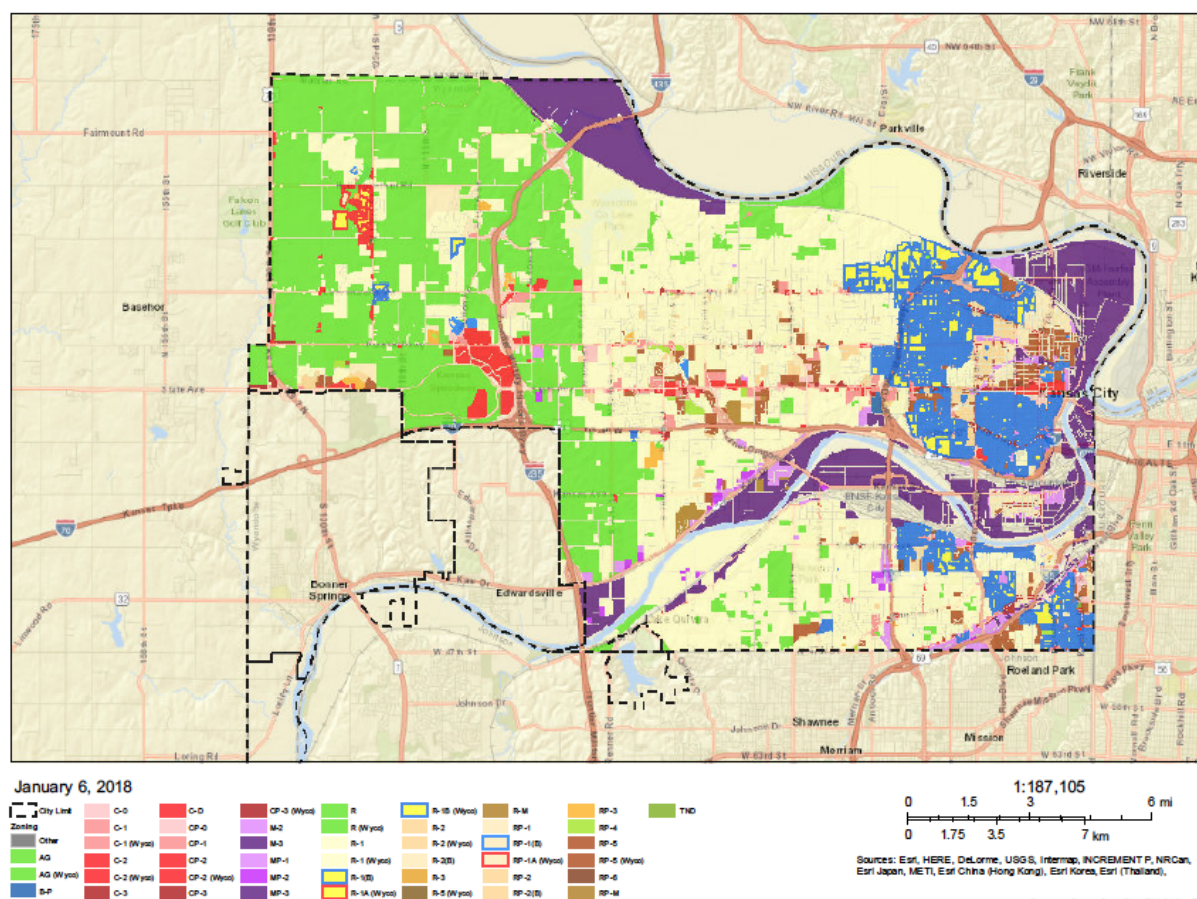
That's my top 10 list when I talk to staff and when I look at your plans. Those are thing that you want to make sure you get right when we go forward.

Mr. Richardson said I would just add on the non-conformities, that's the things that people would might consider to be grandfathered and so when we make changes in the code that are different and we have to set a line of well that was okay before this year, but it's not okay after. Those kind of things make all of our jobs difficult.

Commissioner Philbrook said to extrapolate on that, what you're saying is no grandfathering when you change the code, then everybody complies. **Mr. Richardson** said no. **Mr. White** said there will be grandfathering. **Commissioner Philbrook** said I just wanted to make sure I understood what he said. **Mr. Richardson** said we want to minimize that as much as possible, but when you have an existing condition you don't have to update that with the new code. You were legal when you built it that way so it can remain, but that creates insurance issues and it creates all other kinds of issues with neighborhoods and future development. **Mr. White** said financing issues. **Mr. Richardson** said financing. You've seen a lot of zoning cases lately because somebody had M-2 zoning which allowed a residential use in that, but they couldn't finance the rehab on that because the financial institution didn't understand that was an allowed use within the M-2. They thought that was Industrial, you need residential zoning and so they forced them to go back and rezone. There are a lot of things like that we're going to try to avoid with the way we do the new code.

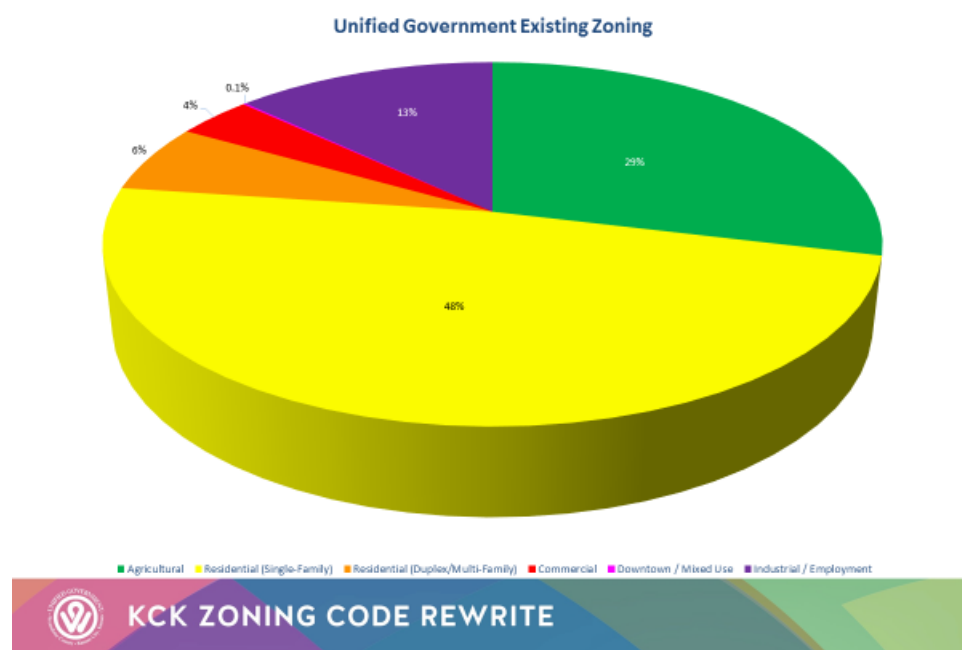
Mr. White said a lot of communities that I work in nonconformities never go away, they just get worse and worse and then they become a blighting influence on the neighborhood. One example is, if we have a neighborhood center, for example, and we want buildings to be up to the streets;

we have a maximum setback. What do we do with all those buildings that are further back? I mean, are they allowed to do anything, can they expand and how. I mean, those are things we need to come to grips with because otherwise if we just say you can't do anything unless you tear that building down and bring it up to the front setback, first of all that's not going to be real popular with the business community. Secondly, if we successfully pass that, those buildings just tend to deteriorate over time. We want new expansions to come forward to the street, but we don't want that building to sit empty either. **Commissioner Philbrook** said so, what you're saying then is that you're creating a pathway for them to do things that would still work even though they were grandfathered in under something else. **Mr. White** said correct. **Mr. Richardson** said today, we don't really have that clear path for them. It's very difficult, if not an impossible process under the current code.

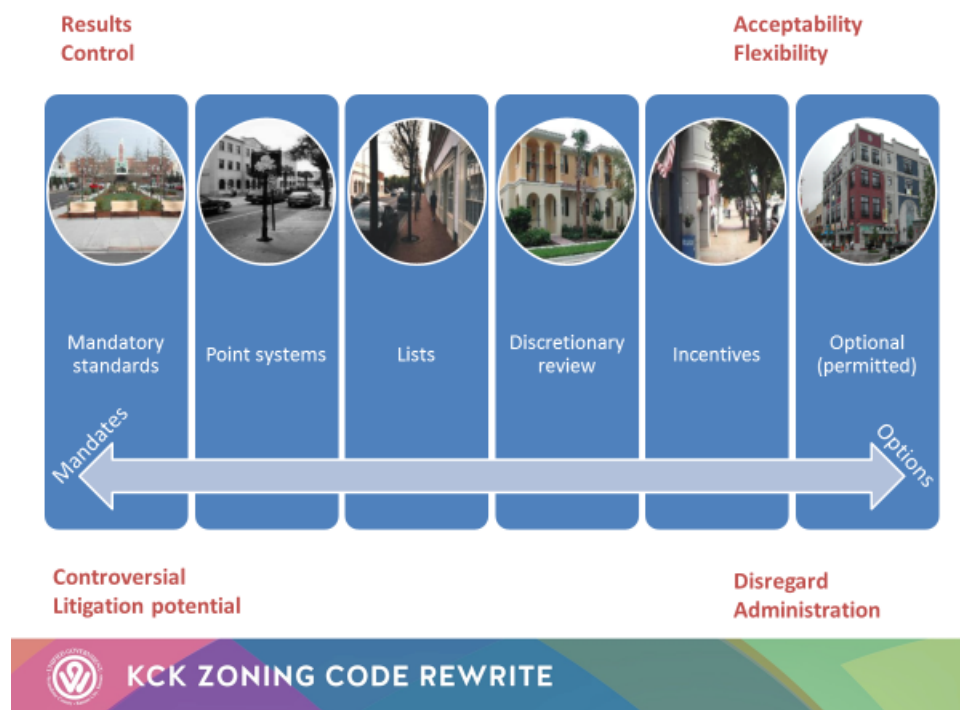


Mr. White said just to take a look at your existing districts and you're all familiar with how your zoning districts work and the structure and everything, but today there are 36 total. There are 21

that came from the old Kansas City, Kansas zoning ordinances. Fifteen are in the Piper annex and the western part of the community. Ten of them are unmapped although five of them have used the Parallel Planned Development process to get applied and that Planned Development process for the most part except for your traditional neighborhood development district, which covers around three acres of this community which isn't even a speck on the percentage. That's where most of your design standards and things like—the things that implement the vision in your Citywide Master Plan really come in. You can negotiate better building design and so forth, but that only covers 8% of the community. There has to be an easier way to do that.



We're looking at—there's sort of a pie chart that breaks it out. Most of the community is single-family, residential or residential duplex. A little bit of duplex in multi-family. Almost 30% is zoned Agricultural, but you don't have a lot of real Agriculture in your community. Do you have issues with animals and so forth which we will need to deal with in the regulations, but not a lot of real Agriculture, but a lot of Agriculture zoning and 13% Industrial. In a lot of communities, I work with want to protect that Industrial land because that's your employment base, a lot of people work there, and it's a good thing to have it.



That's kind of a picture of your existing zoning. Then again, this gets to sort of that dance we're talking about between incentives and mandates. If we mandate everything, you can be sure that if something is built, it's going to comply for the most part unless they get a variance, but that's supposed to be rare that you get variances. That's another issue that tends to come up. To the extent that we mandate everything and we have a long list of mandates, it's going to be a controversial thing for the community. On the other hand, we could do everything optionally.

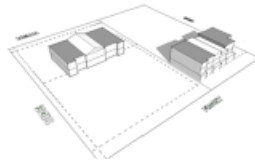
We could have a light set of standards and then just have optional guidelines and those are nice. I mean nobody usually objects to guidelines. Even the development community doesn't object to guidelines because they're not binding and we can give them an easy path to do them, but you know we're not going to see a lot of that happen. People usually default a lot of times to the cheapest and easiest way to build. We want to find something in-between. What's the right mix of things this community wants to mandate in the zoning code in terms of building design, in terms of amenities for new projects and so forth versus the things we want to just make as easy as possible or to reward with additional density or maybe relief from landscaping, parking and parking is another big issue we will talk about in a second, but you know, where is that balance. That's what we're looking for.

Complete Zoning Code

- General
- Design / Use Patterns
- Zoning
- Procedures
- Development Standards
- Supplemental Use Regulations
- Nonconformities / Vested Rights
- Agencies
- Legal Status

18.02 Zoning Districts | 18.02.02 C-1 (Zoning District)

Dimensional Standards
Development in the C-1 District is subject to the following dimensional standards:



Composite Standards	(A) Site 1 or 4-Building D or E	(B) Site 2-Building C
Maximum District Use	• C-1 (Office)	• C-1 (Office)
Height (feet)	• 3 stories / 30 feet	• 4.2 story / 3 stories
Front yard setback	• 10 feet	• 10 feet
Side yard setback	• 10 feet	• 10 feet
Back yard setback	• 10 feet	• 10 feet
Fronting Building	• 10 feet	• 10 feet
Maximum Building Footprint	• 10,000 sq. ft.	• 10,000 sq. ft.
Side yard setback	• 10 feet	• 10 feet
Back yard setback	• 10 feet	• 10 feet
Lot area	• 10,000 sq. ft.	• 10,000 sq. ft.
Lot coverage	• 20% of lot area	• 20% of lot area
Lot area	• 10,000 sq. ft.	• 10,000 sq. ft.

C. Parking Regulations for C-1 Developments
1. No more than one hundred twenty-five (125) percent of the required parking for a use may be provided on-site.

City of Kalamazoo Development Ordinance (July 18, 2022)



Again, in the area of comprehensiveness, the zoning code has to cover all the territory. We're not just amending one district, we're not just resolving an issue with signs or nonconformities or something. This deals with everything. If I had to sit and give you an ordinance by next week, the way it would be organized and sort of the best practice organizing them is having a general chapter that tells the reader what it is you're reading and where to find information, have something about your design, use patterns or whatever we want to call them and your zoning upfront because that's the thing everybody is interested in. Your business community, somebody developing property, the first thing they need to look at is the zoning. What uses are allowed, what are my setbacks, how high can I build my buildings, what's my density or floor area; that sort of thing. That's the first thing the neighborhoods looks at as well. They want to know what's allowed. They're interested in what is going on down the street, they're interested in how it's going to affect them, are the buildings going to be too high, is there going to be too much traffic, etc.

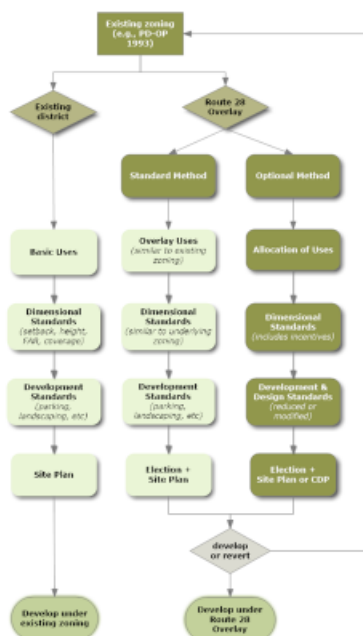
The next chapter would be your procedures; how you get projects entitled and then we go to development standards. Things like landscaping and parking and then we get the supplemental use regulations and so that chapter is going to do a lot of heavy lifting I think. I think ideally that chapter is going to include a lot of standards that right now are negotiated on a case-by-case basis that end up in front of the Planning Commission and end up in front of you at a public hearing. Some that tend to be controversial, some they just have to wait another 15 days

or a month to get in front of the Board of Commissioners so they can get something approved. If we can deal with those with standards, it makes everybody's life easier. Then we have to deal with nonconformities. Again, we want to minimize nonconformities, but they have to be dealt with somehow. So, there are nonconforming uses, there nonconforming structures, there are people that may be nonconforming as to our new landscaping and building design standards and so forth and so, how do we deal with those, how are they allowed to go forward?

Then, we write a code and we always put the boring stuff in back so the material, the legal material about how we set up agencies, what the jurisdiction is and so forth, the severability clause which your legal counsel is familiar with, but nobody ever reads it unless you're in front of a judge. Then, at the end we usually put the glossary and we may even have the checklist of some middle requirements that's at the end of the ordinance. That's basically how a development code is laid out.

Efficient Process

- Why?
- For whom?
- Incentives?
- Balance?
- Sweet spot?
- How?
- Eliminate unnecessary steps / agencies
- Minimize discretionary review
- Replace *gobbledygook* with standards



Then I mentioned too that we use a lot of flowcharts. We flowchart the processes, we try to create a smooth workflow and a transparent workflow so that applicants know how they file applications, how completeness review works, what kind of process they have to undergo, and then once they're approved what that approval means. Does that take them to the next step of the process, does that mean they can go in and file for a building permit, what does that mean, and so all of that will be

included in the process standards. Then, again, looking at better standards that deliver the quality of development you're looking for in a way that's context specific.

Better Standards

• Opportunities

- Districts
 - Character/design-based
 - By-right mixed use
 - Integrate TND standards
 - Housing palette
- Use Types
 - Comprehensive table
 - Convert special uses to standards
- Design
 - Established Neighborhoods
 - Multifamily
 - Limited Business (C-O / C-1)
 - Commercial corridors (Mission Rd + Commercial Site / Guidelines)
 - Mixed Use (by-right + standards)



A new building downtown or a new building in Strawberry Hill or an urban neighborhood near downtown is going to have a different building design, different setbacks and so forth than a building in western Wyandotte County where the densities are lower, people may have built or—people may live out there because they expected different type of development pattern. They don't mind driving someplace, but when they get there they want the buildings to look nice so that's going to mean while every part of the community is important, the standards are going to vary somewhat because they have to reflect the character areas in the community. They have to reflect the Citywide Master Plan and so forth.

User-Friendly Format

ZONING USE INDEX—Residential

USES PERMITTED

	R-20	R-12	R-8	R-5	R-3-5	RA	RB	RCX	RC	RD	RM	RS	RT
Apartment Hotel Banks, Savings and Loans, etc. Barber/Beauty Shop Bed and Breakfast								S*	S*	S*	P*		
Cemetery	S	S	S	S	S	S	S	S	S	S	S	S	S
Child or Elder Care Home	P*	P*	P*	P*	P*	P*	P*	P*	P*	P*	P*	P*	P*
Church	P	P	P	P	P	P	P	P	P	P	P	P	P
Community/Rec. Center (non-commercial)		S	S	S	S	S	S						

RESIDENTIAL ZONES

1. R-20
2. R-12
3. R-8
4. R-5
5. R-3-5
6. RA
7. RB
8. RCX
9. RC
10. RD
11. RM
12. RS
13. RT

14. R-20
15. R-12
16. R-8
17. R-5
18. R-3-5
19. RA
20. RB
21. RCX
22. RC
23. RD
24. RM
25. RS
26. RT

1. R-20
2. R-12
3. R-8
4. R-5
5. R-3-5
6. RA
7. RB
8. RCX
9. RC
10. RD
11. RM
12. RS
13. RT

14. R-20
15. R-12
16. R-8
17. R-5
18. R-3-5
19. RA
20. RB
21. RCX
22. RC
23. RD
24. RM
25. RS
26. RT



Then, again, in terms of making the ordinance more user-friendly, we're going to have a lot more tables so your list of permitted uses will be organized in tables so if I want to do a bed & breakfast, all I have to do is scroll across and it will tell me what districts they are allowed in, it will tell me immediately if I'm in the right district. Maybe if I'm investing, maybe I need to go somewhere else that's already zoned that way or go through the zoning process. **Mr. Richardson** said that would also link to encode so that table when you go into encode and say I want to do a bed & breakfast, it will show you on the zoning map what zoning districts are available for that and even what commercial properties for sale or for lease and what Land Bank properties are in those districts.

Mr. White said we will have a purpose statement so it won't be a mystery why the development standards are there. They come from some policy in your Comprehensive Plan or some policy in an Area Plan and then we will have graphics and images that show what this looks like. They will be 3-dimensional. We can even use pictures for some things and we have a huge image library to draw from.

Questions

- What are the top changes you would like to see occur?
- What are 3 aspects of high quality design for new development or redevelopment?
- How can the zoning regulations respond better to the needs of neighborhoods and the general public?
- How can the zoning regulations respond better to the needs of applicants?
- What types of zoning issues (permitted uses, density, lot size, height, setbacks) are most problematic from the public's perspective? From the applicant's perspective?
- What type of development is being precluded or stymied by the current regulations?
- Are there bottlenecks in the review process?
- Is the process transparent? How can we communicate better with the public? With applicants?
- Is the zoning code easy to read? What improvements do you suggest?
- In what ways do projects differ from your expectations?



With that, I've just got a few teaser questions here for you all and then with whatever time we have left before your main meeting tonight anything else that you can think of that you would like me to hear before we start this process. I will start by just asking based on your experience as commissioners with the zoning ordinance and based on what you hear from your constituents and so forth, what are some of the top changes you would like to see occur. There are three things that could come out of this process, what would those three things be? Can anybody think of anything?

Mayor Alvey said if you would just go to that question, the top bullet point on the right, what type of development is being precluded or stymied by the current regulations. That's an interesting question and I'm sure it will be when you talk with developers and you know small rehabbers. I'm really concerned especially for the small-scale developers that, and maybe it's not the regulations all the time, maybe it's the process, certainly the cost sometimes because you know for a small developer, someone just coming in and rehabbing—let's say a small single commercial building that they look at the cost upfront, they look at the process and see all the fees and costs associated with just going through the process, that might actually discourage investment. That might be a different question than the process itself or the regulations, stymied development. I think it's also something for us to consider.

The fourth bullet point on the left, how can the zoning regulations respond better to the needs of applicants. Again, how do they enter into the process in a way that encourages them that says oh, I can see my way through this and there is light at the end of the tunnel? **Mr. White** said building on what you said too, a couple of the guerillas in the room with zoning that can be hot button issues and can also actually discourage kind of through regulations the vision the community said it wants to achieve. One is parking. A lot of places are overparked and sometimes they are overparked because the developer chose to put in twice the amount of parking that your regulations required. For your small developer, let's say you've got a small lot in your downtown, and you would like to do a nice restaurant or something, but the zoning code requires so many spaces, you would have to buy three lots. To put in a restaurant, it would be a nice asset for the community, it would bring in business and tax revenues and places for people to walk.

A lot of communities are going to at least partially eliminating minimum parking, letting the market dictate that. I mean, what kind of developer—developers have an interest in putting parking in anyway, but you know parking is just simple geometry. Math isn't my best subject, but it takes up a lot of space that could be used better. **Mayor Alvey** said I think that's an important point because let's say even the Strawberry Hill area, if someone wants to open a restaurant and the parking requirements are such, it might discourage that. At the same time, understand that the people that live in the neighborhood want to be able to park in front of their homes and that's a serious consideration. It's one of those things where we have—that's a difficult—I'm not sure how that's going to be resolved.

Commissioner Johnson said as we look at the understanding part, and this is on slide 6, one of the things that kind of came into my mind was that as we're writing or rewriting this that we need to be culturally competent in terms of the language. We have cultural different language issues and so to talk about being user-friendly, it needs to be user-friendly across cultures so that persons that are from other ethnicities or different backgrounds can understand the process. Then, our engagement I think relative to community support, I think should be very deliberate in terms of—and this is not just for persons that may be from different areas of the country or different lands, but I'm just thinking about it as a layperson. If I didn't have the experience that I have now as a commissioner, I would be very ignorant to the process and might make some major financial blunders before I realize what all of the steps are in the process. So, as we talk about deliberate

engagement, maybe we can provide—I'm trying to be real elementary with this, it might be a zoning prep process to let them know before you get started guys, ladies, or whatever; these are some things that you need to consider and maybe even a cheat sheet because I'm still learning right-of-way setbacks, variances. I'm still learning what all those mean as a commissioner. Maybe I shouldn't admit my ignorance to certain things, but I think it would help a lot of our constituents, particularly the smaller ones, that are trying to move forward. **Mr. Richardson** said we are doing some bilingual information. In the postcards we will have a Spanish notice on them as well when they go out so we're starting that process. There is a long way to go in the bilingual part of our code.

Commissioner Bynum said in my time here, things that I've bumped up against that are not allowed currently per our zoning codes or have encountered difficulty coming to fruition per zoning codes are the tiny houses. We've had issues around locating farmer market's, I think those were parking issues, Rob, I can't remember. The mobile market, the mobile grocer ended up with a struggle at the end that we didn't get resolved yet. **Mr. Richardson** said that's correct. **Commissioner Bynum** said the little free libraries are not currently allowed by our current code and those are things that folks in our community have been trying to do to improve quality of life for people here and then when they bump up against the fact that our code doesn't allow that, I think that needs to be looked at.

Then, I just want to go back to the communication piece overall. I think the calendar that we follow, the process that we follow, and I think it certainly has certain statutory requirements and deadlines that it seems clunky. What people tell us is, it seems to take a long time to get through the process. **Mr. Richardson** said in the current process there is probably 10 days maybe that aren't statutorily required and part of those days are due to the fact that we use the *Echo* as our publication system and it only goes out once a week and so we lose some days there. We also use some of those days to make it so we can operate with a smaller staff so we don't have multiple items piling up at one time so they can possibly get done. That is one of the things we're going to look at because we have problems within that process as well for ourselves especially on the engineering side. It works pretty well for the planning side, but I think the other part of that is that trying to find out how to get uses out of that process through developing standards for them that we would allow them under and having to follow those standards so we don't have so many people

in the process to begin with. The State process and the notice requirements are pretty cumbersome to get into that process.

Commissioner Bynum said my last question just to throw out is, and I don't know, sir, if your firm works with this end of the process or not, but the Commission side of us prepping and being ready to hear these cases as you referenced the agenda for just tonight of 400+ pages and I haven't found a way yet that's satisfactory to me, I should say, to get to everything I feel like I want to know to be ready for an agenda like tonight which really isn't a difficult agenda, but it's a lot of information. Mr. Richardson knows that on some of these previous agenda's I've struggled with missing pieces because we've worked hard internally to try to collapse, if you will, so much information and make some of it available via audio and then I find myself having to ask staff to go back and find me the link so I can listen to the hour of testimony that I need to hear. It's either that or attend the Planning & Zoning Board meetings which I don't have time to do and they stretch on for hours and hours. So, I just wonder about that whole part of it and whether you all work with municipalities on any of that piece of it.

Mr. White said the best way to deal with that is to put less things on your plate. Again, that's the hard lift here because it's easier said than done. If we can get the community to support a standard that you would routinely apply as a condition of approval, after going through the public hearing process I think it makes sense to say if we're going to do this any way, why do we have to go through this public hearing to do this. You know what people are going to say. We know what the community wants and that's where we're going to end up and that's part of our task here is going through a lot of these uses. I mentioned up there what things tend to aggravate the public and your constituents and so forth and when I presented to the Planning Commission a few weeks ago, there were I don't know how many short-term rentals that had to go to the Planning Commission. Three of them, no comments. One of them was controversial, but what standards can we apply so that those things, even the Planning Commission—I mean, ideally, the Planning Commission is sort of at 30,000 feet making policy; that's what you all should be doing in a perfect world. So, things that we can resolve administratively through standards are the best way to deal with that because that way you can focus. Your agenda should drop down to a lot smaller than it is tonight if we can. That's part of our task here.

Mr. Richardson said we have to use what we've learned on those. Like on the short-term rentals, we've learned if somebody lives there, we don't have any neighborhood objections.

If they don't live there, then on a third to half of them we have some neighbors that are real interested in that in way or another so we have to think of those things and how we deal with a lot of these special use permits especially and what has gone well and what hasn't and let the stuff that has gone well we know how to deal with, deal with administratively and keep the other stuff in the special use permit or some other public process because we know it will garner more attention in the future.

Commissioner Murguia said I haven't had as many problems or concerns—there have been problems and concerns with the Planning & Zoning process, and it sounds like you're going to address those. I've had more issues with equal enforcement of those codes in the time that I've been here. The only example that I can really give you right now is, after the Walmart Neighborhood Market was built on a Superfund site that sat dormant for 30 years, somebody decided that their outside vending machines needed to be removed. They called them and removed them which caused a lot of phone calls to me which prompted me to go out and take pictures of all the vending machines in front of almost every other grocery store in the county, and I'm not to mention a whole other variety of places that had outdoor vending. I think it's important that when we make rules that we enforce them for everyone equally regardless of where they're at and that we do it in a very open and public way so that everybody is on the same page.

I also think—I hope, I don't know exactly these committees, I know I was asked to appoint a couple of people to this committee and I know they asked for them to be local. A lot of the developers that work in Wyandotte County that do larger developments, many of them unfortunately don't reside in Wyandotte County and I just hope there is a forum to hear from the developers and get their input about what has been an impediment for them. One of the things that I just saw, again, sticking with the Walmart Market; it was definitely an unusual deal to have a market be built in an urban neighborhood and on a Superfund site, but there were also some business and industry standards within Walmart as to the kind of facility that they were building. They weren't just picking out a specific design for that site. It was sort of what they were doing across the board across the country. So, when we see those kinds of things, we may have our own standard and have some influence, but when there is a very large gap between what the businesses are willing to invest and what our code is we have to decide, and I can't speak for all the

commissioners, whether or not we want those 90 jobs and that retail access, affordable retail access, versus a specific kind of siding or roofing material on the building.

Hopefully, there is a way to address that comprehensively instead of just based on individual deals that happen. I know that with the Menards that just came through one of the things holding up that large development was cart corrals. Their standard industry in—or their standard internally is that they put in metal cart corrals, but our code says they have to have some, I think it's masonry work around them, so I'm glad we did that deal. We moved it through anyway. I think it's a good deal. The metal cart corrals at a hardware store I think are okay; however, there were businesses prior to that that came in that were held to that standard of building masonry cart corrals. You think that's not really a big deal, but there are like 10 of those issues. When Menards came in front us, that was one of probably 20 things that they hadn't complied with and that was holding up this huge development deal. Hopefully, and I don't know what the answer is, that's why we have you apparently; so hopefully, there is going to be an easier way to deal with those things.

Mr. Richardson said we will have a meeting with the development community. We will invite everybody that has submitted an application for probably five years back so we will catch all those folks that have been in from out-of-town and do that.

One of the other—related to the question that you asked about, what are the standards and what they do, one of the other games that is played by the national retailers is they will come in and they will have grades of stores and they will say oh that's KCK, we will give them the grade D or E, when a community to our south might get grade A building and are we satisfied with that. I think that's another question we need to ask because even with Menards, we got close to what they would do for someone else, but not all the way to the top of what their best building would be. Do we want their best buildings, do we need their best buildings, and those are questions we need to ask because they will usually play a little bit of a game within the standards and that?

Mayor Alvey said we have ran out of time. Thank you for your presentation.

**MAYOR ALVEY ADJOURNED
THE MEETING AT 6:50 p.m.**

dt

Carol Godsil
Deputy Unified Government Clerk

May 31, 2018

STATE OF KANSAS)
WYANDOTTE COUNTY)) SS
CITY OF KANSAS CITY, KS)

**PLANNING AND ZONING AND
REGULAR SESSION
MAY 31, 2018**

The Unified Government Commission of Wyandotte County/Kansas City, Kansas, met in regular session Thursday, May 31, 2018, with ten members present: Bynum, Commissioner At-Large First District; Burroughs, Commissioner At-Large Second District; Townsend, Commissioner First District (via conference call); McKiernan, Commissioner Second District; Murguia, Commissioner Third District; Johnson, Commissioner Fourth District; Kane, Commissioner Fifth District; Walters, Commissioner Seventh District; Philbrook, Commissioner Eighth District; and Alvey, Mayor/CEO, presiding. Markley, Commissioner Sixth District, was absent. The following officials were also in attendance: Gordon Criswell, Joe Connor and Melissa Sieben, Assistant County Administrators; Ken Moore, Chief Legal Counsel; Carol Godsil, Deputy UG Clerk; Rob Richardson, Director of Planning; Zach Flanders, Planner; Janet Parker, Administrative Assistant; and Captain Robert Angell, Sergeant-at-Arms.

Mayor Alvey called the meeting to order.

ROLL CALL: Murguia, Johnson, Kane, Walters, Philbrook, Bynum, Burroughs, Townsend, McKiernan, Alvey.

INVOCATION was given by Commissioner Harold Johnson.

Mayor Alvey asked are there any revisions to tonight's agenda. **Carol Godsil, Deputy UG Clerk,** said yes, Mayor. A blue sheet has been distributed providing the memorandum of understanding for Regular Consent Agenda Item No. 4-MOU/Grant for the Choice Neighborhoods Planning and Action Grant. I'll also note that Mr. Escarsega has withdrawn his application this evening. That is Item B-1, Plan Review #PR-2018-12. Since the applicant has withdrawn his application, no action will be taken tonight.

Mayor Alvey said tonight we have two distinct parts to our meeting, the Planning and Zoning portion will be handled first, followed by the regular Commission meeting. I'll ask the Clerk to

read the statement, required by state law, governing the Planning and Zoning portion of our meeting followed by the items on the Planning and Zoning Consent Agenda.

Carol Godsil, Deputy UG Clerk, read the statement, required by law, governing the Planning and Zoning portion of the meeting.

PLANNING AND ZONING AGENDA

Carol Godsil, Deputy UG Clerk, asked if any members of the Commission wished to disclose any contact with proponents or opponents on any item on the Planning and Zoning Agenda. **Commissioner Bynum** said I've had contact with proponents of #SP-2018-1 and #SP-2018-54. **Commissioner Philbrook** said I've had contact with proponents and opponents of #SP-2018-5 and #SP-2018-1. **Commissioner Walters** said I've had contact by proponents of #SP-2018-1. **Commissioner Burroughs** said I've had contact on #SP-2018-1.

Ms. Godsil read the items on the Planning and Zoning Consent Agenda.

Mayor Alvey asked does any member of the Commission or anyone in attendance tonight wish to set aside any item on the Planning and Zoning Consent Agenda. If an item is not set aside, all items on the Planning and Zoning Consent Agenda will be voted on by one vote to follow the recommendation of the Planning Commission. **Steven Marbut, 239 S. 72nd St.**, asked to set aside No. 3. **Rob Richardson, Director of Planning**, said it's A-3 under the Planning and Zoning Consent Agenda. **Mayor Alvey** said #SP-2018-1.

Action: **Commissioner Kane made a motion, seconded by Commissioner McKiernan, to approve all the items except the one set aside.** Roll call was taken and there were nine "Ayes," Murguia, Johnson, Kane, Walters, Philbrook, Bynum, Burroughs Townsend, McKiernan.

SPECIAL USE PERMIT APPLICATIONS

ITEM NO. 1 – 18264...SPECIAL USE PERMIT APPLICATION #SP-2017-5 – LEON RIEKE/MAX RIEKE AND BROTHERS INC.

Synopsis: Renewal of a special use permit (#SP-2014-48) for a dirt fill at 7000 Kansas Avenue, submitted by Robin Richardson, Director of Planning. The request is to continue to operate an on-going silt removal operation west of the intersection of Kaw Drive and Kansas Avenue. Removal was originally begun circa 1994 without permits under a previous owner and was approved with a two-year special use permit (#SP-2014-48), prior to that (#SP-2011-16), (#SP-2008-59), and prior to those, a five-year special use permit #(SP-2003-8), subject to a number of conditions. The Planning Commission voted 7 to 0 to recommend approval of Special Use Permit Application #SP-2017-5 for two years, subject to:

Urban Planning and Land Use Comments:

1. Please provide a detailed explanation of the similarities and differences between this special use permit and the rezoning; COZ #3132 for a trucking facility that has been filed on this property.
2. Please update the plans that depict current conditions of the site now that Clarke Power has been developed to the east.
3. Unless specifically noted otherwise, conditions of the 2003 change of zone and special use permit approvals must still be met.
4. The berm and buffer must be maintained, and trees replaced where needed for conformance.
5. All other conditions being met; the petition may be approved subject to the following conditions:
 - a. Erosion control plan is needed including plans to establish ground cover on slopes.
 - b. Detailed plans for all drainage devices, cribbing, dams, and other protective devices to be constructed and a map showing the drainage area and calculation of the estimated run-off. The plans should conform to the “storm drainage design criteria for private developments” administered by the Public Works Department. Existing storm drainage improvements should be reflected on the plans.
 - c. Truck traffic being confined to Kaw Drive/K-32 Highway.
 - d. Proposed hours and days of operation would be from 7:00 a.m. to 6:00 p.m., Monday through Friday.
 - e. The petitioner’s agreement to remedy, repair, or clean up any damage to adjacent property owners or streets or utilities occasioned by the washing of silt or earthen material upon adjacent properties.
 - f. Proposed final cover.
 - g. Quantities in cubic yards of the amount of material to be removed from the site.

- h. Conformance with Appendix J, of the 2009 International Building and an agreement that a report by the professional engineer responsible for supervising the dirt removal be submitted at the end of the approval period indicating that the removal does not comply with Appendix J and other conditions.
- 6. As this is a planned zoning district, and the development plan submitted with the original change of zone application by a previous owner in 1995 must be considered to be no longer applicable, any development beyond the present dirt removal operation must submit both a revised Preliminary Plan and a Final Development Plan to the City Planning Commission for review and approval.

Public Works Comments:

- 1. Items that require plan revision or additional documentation before engineering can recommend approval: none.
- 2. Items that are conditions of approval (stipulations):
 - a. Provide a cross access and use agreement signed by the owner of 7038 Kaw Drive. The agreement shall be recorded and provided prior to construction or grading permit acquisition.
 - b. Provide a grading and use agreement signed by the owner of 7030 Kaw Drive, Clarke Power Services. The agreement shall be recorded and provided prior to construction or grading permit acquisition.
 - c. Construction plans shall meet UG standards and criteria and shall be reviewed and approved by UG prior to construction or grading permit acquisition.
 - d. The applicant and/or contractor shall obtain a hauling permit, and land disturbance permit from Public Works Department, a right-of-way permit from KDOT, and a grading permit through the DRC process and Building Inspection Department.
- 3. Comments that are not critical to engineering's recommendations for this specific submittal, but may be helpful in preparing future documents: none.

The applicant's representative, Wil Anderson with BHC Rhodes, has responded to staff's comments and has revised the civil drawings. Staff is aware that Mr. Anderson will continue the process with change of zone and preliminary development plans for the property following this special use permit for proposed development of the site.

Action: Commissioner Kane made a motion, seconded by Commissioner McKiernan, to approve Special Use Permit Application #SP-2017-5 for two years, subject to the stipulations. Roll call was taken and there were nine “Ayes,” Murguia, Johnson, Kane, Walters, Philbrook, Bynum, Burroughs Townsend, McKiernan.

ITEM NO. 2 – 18265...SPECIAL USE PERMIT APPLICATION #SP-2017-72 – DIEGO TOTO AND ANA CERVANTES WITH XM AUTOMOTIVE

Synopsis: Renewal of a special use permit (#SP-2015-67) for an automotive repair business at 4439 Shawnee Drive, submitted by Robin Richardson, Director of Planning. The Planning Commission voted 7 to 0 to recommend approval of Special Use Permit Application #SP-2017-72, subject to:

Urban Planning and Land Use Comments:

Please provide updated photos of the site, including parking area and any signage on the site to prove compliance with previous stipulations.

Applicant Response: The hours of operation for XM Automotive are Monday through Saturday, 9:00 a.m. to 6:00 p.m. Sundays will remain closed. There are no changes in the type of repair work being done. Current photos of the building and site are attached.

Comments and Stipulations from 2015 approval:

1. Subject to approval, this special use permit shall be valid for two years.
2. How large is the tenant space that you are leasing? Please provide the square footage of the building.

Applicant Response: It is 2,700 square feet.

Staff Response: Based on the 2,700-building square footage, 10.8 parking spaces, or 11 parking spaces are required for this building. Even though the property is zoned MP-1 Planned Light Industrial and Industrial Park District, automotive uses or commercial uses require four spaces for every 1,000 square feet of building area.

3. Looking at the photographs, the south and west sides of the parking lot do not have any striping. Staff cannot determine how many parking spaces are required if we do not know the building square footage. Also, per your landlord, how many parking spaces have been allocated to you in the parking lot?

Applicant Response: Stated by the landlord, the parking availability is on a first come, first serve basis. With that being said, all but one of the other tenants in the building use this facility as a storage unit only. They do not have customers or cars parked outside except for the times they come to get items from their space and those are only their own personnel car.

Staff Response: Since there is adequate space on the south side of the building, five 90-degree head-in parking stalls shall be striped to accommodate additional parking.

The industrial businesses have a parking ratio of 1 space for every 500 square feet up to 20,000 square feet. The parking lot located on the east side of the building is needed for all of the various businesses/tenants on the property, not just the proposed mechanic shop.

4. Per Sec. 27-593(b)(20)d.1-3.

- a. Parking of the automobiles under heavy service repair, or mechanics shall not be placed within a required parking/paving setback area and shall not reduce the capacity of a parking lot below that's required by Sections 27-466 through 27-470.
- b. Parking shall be upgraded to current standards and regulations including medians, landscaping, and screening.
- c. Each automobile shall be in a striped, designated parking space.

The ends of the row of parking stalls shall be curbed and landscaped that complies with the Commercial Design Guidelines. The asphalt inside the islands shall be removed prior to the landscaping being planted.

Please provide a more detailed drawing that shows the parking allocated for 4439 Shawnee Drive. Additionally, please show on the drawing that at either end of each row of parking a curbed, landscaped island.

There shall be at least one shade tree (minimum 2" caliper when planted) shown in each parking lot island. Lastly, where the curb is poured around the perimeter of the island, the asphalt shall be removed inside the island and replaced with topsoil so the plantings will adequately grow.

Applicant Response: I believe my landlord stated he was getting in contact with someone at the office to speak about the parking and about the whole permit itself, since they stated that this building already has a permit for auto repair since it was built back in the 1990s. I am unsure of what the process is with this. My landlord said he was looking into it.

Staff Response: The code requires these improvements to be made to the property. The special use permit will not become valid until all stipulations are met. Curbed islands shall be installed at the end of the parking row and landscaped as previously stated.

5. In order to have legitimate signage, a sign permit must be filed with the Urban Planning and Land Use Department by a licensed and bonded sign company with the Kansas City, Kansas Business Licensing Department.

Applicant Response: We will follow getting a sign once and if the application is approved. Thank you.

6. No displays on the sidewalk, this includes signs, pennants, attention- attracting devices, etc.

Applicant Response: Understood

7. Will any vehicles or materials be stored outside?

Applicant Response: Yes, some vehicles will be parked outside while awaiting service. Cars will be in running condition with current tags and all appropriate paperwork. The heavy repair will not be parked outside or towed in. Vehicles will be inside.

Staff Response: Cars that are awaiting service shall be parked in a code compliant parking stall. Salvaged or wrecked vehicles are not permitted to be on the property as this is not a salvage operation.

Public Works Comments:

1. Items that require plan revision or additional documentation before engineering can recommend approval: Verify/clarify that no new exterior construction, parking lot improvements, etc. is done.

2. Items that are conditions of approval (stipulations):
 - a. Verify and confirm that there is an existing oil/water separator on-site for the automotive business so that oil and other fluids do not enter the sanitary sewer system.
 - b. It appears that an automotive repair shop may include work on wrecked vehicles. Will wrecked vehicles that potentially leak fluids be worked on or stored on-site? Provide an analysis of MARC BMP Hotspots as it may apply to this site and indicate any necessary improvements on a site plan, if required. Further discussion with staff may be needed.
 - c. Construction plans shall meet UG standards and criteria and shall be reviewed and approved by UG prior to construction permit acquisition.
3. Comments that are not critical to engineering's recommendations for this specific submittal, but may be helpful in preparing future documents: none.

The owner of the property submitted additional information/plan after the March 12, 2018 City Planning Commission meeting. The staff recommends approval for two years subject to the commitments in the letter from Mr. Dillon.

Action: Commissioner Kane made a motion, seconded by Commissioner McKiernan, to approve Special Use Permit Application #SP-2017-72 for two years, subject to the stipulations. Roll call was taken and there were nine "Ayes," Murguia, Johnson, Kane, Walters, Philbrook, Bynum, Burroughs Townsend, McKiernan.

ITEM NO. 3 – 18267...SPECIAL USE PERMIT APPLICATION #SP-2018-1 – STEVEN MARBUT

Synopsis: Special use permit to continue to keep a storage container at 239 South 72nd Street, submitted by Robin Richardson, Director of Planning. The applicant has stated that it is used for agricultural purposes such as keeping a tractor, gardening supplies, etc. The Planning Commission voted 7 to 0 to recommend denial of Special Use Permit Application #SP-2018-1.

Urban Planning and Land Use Comments:

1. How long has this storage container been on the property?
2. Please submit photographs of the storage container.

3. Length of time you anticipate the storage container will be needed on the property.
4. Description of all items stored in the container.

Staff Note: The applicant did not respond to the above questions in writing. The applicant stated at the meeting that he had sent the information; however, it was not received by staff. The applicant stated at the meeting that he wants an indefinite special use permit for the storage container, which is already located on the property. The use would be storage of vegetable and fruit plants and agricultural tools. The applicant has not submitted pictures of the storage container.

Public Works Comments: none.

Code Enforcement Comments:

Structural violations, house in bad shape, needs roof repairs, missing siding in the rear, shed needs to be painted, large tree limbs hanging off the tree, vegetation growing in the fence line, and the property is in a tax sale.

Rob Richardson, Director of Planning, said this case comes before you recommended for denial by the Planning Commission. Mr. Marbut is here this evening. I'll let him present the case and what he would like to do.

Steven Marbut appeared stating my wife Michelle Marbut and I, we own the property at 239 S. 72nd St. I'm here in regard to an application for a storage container, which is placed on our seven acres zoned agricultural land.

We purchased the container only after weeks of contacting Planning and Zoning to get approval. We were directed to contact Ms. Jamie Hickey in regard to the container. When Ms. Hickey returned our call, she stated she had looked into it and that because we were zoned agricultural, we were allowed to have the container placed on our property.

My wife and I have been harassed for several years by our neighbors on multiple occasions. Knowing this, we made sure to take all necessary precautions before spending the thousands to get the container. We also made sure to place it in a spot that wouldn't allow it to be seen unless you were looking for it. We provided pictures from every angle of the yard so that you can see it's not placed where it could be a nuisance.

May 31, 2018

This container provides space for our gardening supplies, which my wife uses to help troubled teens stay out of trouble. This container is needed to continue our program.

Tonight, I ask that you please approve our request for a permit. This container doesn't bother any of the other neighbors—the ones we have multiple complaints from.

Mayor Alvey opened the public hearing and asked if there is anyone present who would like to speak in favor of #SP-2018-1.

Natasha Meyer, 253 N. 31st St., said I'm the daughter of Steven Marbut and Michelle Ladisic Marbut, who own the property at 239 S. 72nd. My parents have purchased several flower bulbs, bushes and whatnot for a program that was started to help the community with our troubled teens. For this program, all of the tools, fertilizer, seeds and other supplies need a place to be stored.

The container to which this permit application has been submitted was purchased over a year ago. After reading the ordinance and unable to find anything pertaining to agriculturally zoned property, my mother then contacted Zoning and Planning and, again, spoke with Ms. Jamie Hickey. Ms. Hickey stated there was nothing in the ordinance that would be a problem since they were agriculturally zoned. No specific placement, no size requirements, nothing.

The container was then purchased. It's new, air-tight, ship-ready brown container. It was placed 100' from the street behind their property. It would be difficult to see from the street.

The harassment has been non-stop from two of their neighbors. It began with Animal Control and Code Enforcement and many false reports have been made. My parents have done everything possible to comply. If they lose this container, not only will it cost them a ton of money, but the program will have to end, hurting our community.

This container is not bothering anybody or other people's property. My mother is on disability. It would be a huge disadvantage to my parents, the youth of our community, and our families. This was pre-approved as far as my parents knew otherwise, the container would not have been purchased in the first place.

Shelby Hamilton, 7136 Speaker Rd., said I'm a neighbor of Steve. His place always looks pretty nice. I didn't even know he had that container down there until this all came up. I have no problems with that container or anything on his property. He keeps it cut pretty good, mows his yard and

everything. I have no problem with it. I don't know where—you can't even see it from the road that I even notice. I don't have any problem with it.

Mayor Alvey asked if there was anyone present in opposition who would like to speak on this item.

Michael Feitl, 300 S. 72nd St., said I oppose the cargo container. I live right across the street. Mr. Marbut, he has a garage. He has a shed in his backyard. He's got ample room for what little project he says he wants to start.

I find it quite funny the last time I came to this meeting. I was walking down the street and got verbally assaulted by him. When I pulled in my driveway, he came out on his patio and he started verbally assaulting me and my wife again. The police had to be called over this cargo container. There are laws about our storage, 10 x 10, and everything like that. I think if you approve it, I think everybody in Wyandotte County should get one and the whole neighborhood should look like crap. It's just not right.

I ask the Commission, what are you going to do now?

Mayor Alvey closed the public hearing.

Mr. Marbut said I've got pictures here if you'd like to see them. (The pictures were passed around by the commissioners.) Written on the back is where the pictures were taken of what it looks like. It's not a nuisance or nothing. It's a container. Like I said, we went through all the steps before we got it, before we even purchased it, months before. The Zoning office told us it was okay.

Action: **Commissioner Philbrook** said considering the fact that there's been a question about what kind of things can be put on ag and this is agriculturally zoned; all these sorts of things, I'd like to recommend that we send this back to Planning and Zoning to work this out and figure out exactly what we're trying to accomplish.
Commissioner Kane said second.

Commissioner Bynum said I appreciate the motion and the second, but I need to point out to staff that I would make the same exact motion, but my reason is that this item starts on page 62 in my

packet and it ends on page 71 of my packet. I have no information in here. I have no minutes from the Planning and Zoning meeting that I can read. I have no little link that tells me where to find it in the recording of the meeting, so there was no way for me to be ready for this item tonight. I was out of town until yesterday afternoon. I was reading, again, through the pages and pages of documents that we read to get ready. This information is just missing.

Mr. Richardson said my apologies, Commissioner. You're correct. We will get that corrected when it comes back to you.

Commissioner Bynum said I, therefore, am pleased with the motion to send it back.

Commissioner Walters said I guess I would ask, was there some confusion about whether storage/cargo containers are allowed on agriculturally zoned property in Wyandotte County or Kansas City, KS. **Mr. Richardson** said no, they're not. **Commissioner Walters** said they're not. I don't understand the reason for the motion to send it back to Planning since they already evaluated it and were unanimous in their decision to deny it. If there was any confusion about whether storage containers were allowed in agriculturally zoned areas, I think our Planning Commission would have noticed that and considered it as a part of their initial consideration. I don't think it needs to be sent back. I think we have all the information we need to make a decision and we should make it tonight.

Ken Moore, Chief Counsel, said there is an issue about whether this is allowed in an agriculturally zoned area. The Commission's ability to regulate zoning and really other codes in an agriculturally zoned area for agricultural purposes is limited. Since this is agriculturally zoned, the question is whether it is being used for agricultural purposes. If it's not used for agricultural purposes, you're right. It is not permitted. I think that's the question to be determined, what the use is.

Commissioner Bynum said my issues for agreeing to sending it back are twofold. Number one, I could not read the full record of the proceeding/the meeting that came before our meeting. Number two, Mr. Marbut states that he repeatedly tried to find out whether putting the container there was legal or not. Because I can't read what happened at that meeting, I have no explanation from staff or the Planning and Zoning Board as to a resolution of did that or did that not happen. I think if we have someone who repeatedly called our office to find out if they could or could not do something,

that's what we want them to do. If they state that they did and got incorrect information, then that's a problem.

Mr. Richardson said I would disagree with his statements related to that. He got the same answer repeatedly, but it wasn't the one he stated tonight.

Commissioner McKiernan said I just have one clarifying question. This container that's placed back off the street, is it the brown one in this photo that you gave us that's just to the north of the house? I would dispute the fact that you can't see it from the street. This photo was taken from the street and it's clearly visible.

Mayor Alvey said we have a motion and a second to send this back to Planning and Zoning. Roll call.

Roll call was taken on the motion and there were seven "Ayes," Murguia, Johnson, Kane, Philbrook, Bynum, Burroughs, McKiernan; and two "Nos," Walters, Townsend.

ITEM NO. 4 – 18268...SPECIAL USE PERMIT APPLICATION #SP-2018-24 – ANITA SHIKLES

Synopsis: Home occupation special use permit for an Airbnb at 1820 North 90th Street, submitted by Robin Richardson, Director of Planning. The applicant has applied to operate a Bed and Breakfast. This property is the applicant's primary residence and the applicant rents two rooms on the Airbnb platform. Originally, the rented portion of the property was being described as an apartment within the structure with separate entrance, kitchen, sleeping, living, and sanitation areas. The applicant has clarified that there is an interior stair and guests will have access to the entire home, except private spaces. The applicant has agreed to remove one of the ovens in order to have one kitchen in the structure. The Planning Commission voted 7 to 0 to recommend approval of Special Use Permit Application #SP-2018-24 for two years, subject to:

Urban Planning and Land Use Comments:

1. How long has the business been in operation?

Applicant Response: It has been open since Oct. 2017

2. Were neighbors consulted prior to opening the business?

Applicant Response: It is not a business, and neighbors have not been notified. It is not a good idea to let neighbors know that I have guests in my home.

3. Do you have a business license?

Applicant Response: I do not have a business license for this home.

Staff Note: You will be required to obtain a business license as a stipulation of approval for this activity.

4. Have you paid appropriate lodging taxes?

Applicant Response: Appropriate taxes are taken out and paid by Airbnb.

5. How many rooms are rented?

Applicant Response: I rent two bedrooms.

6. What is the maximum number of people that will be staying at any one time?

Applicant Response: I allow only up to four adults in my home.

7. What is the maximum number of vehicles and where will they park?

Applicant Response: I have parking for one vehicle at the back of my home.

8. How often are guests in the residence?

Applicant Response: I have had guests for three months.

9. Do you have a rental license from the Unified Government for the facility?

Applicant Response: I have applied for the zoning permit required to allow guests in my home.

10. Describe in detail the area(s) rented for Airbnb/other rental operations. Include bedrooms, bathrooms common areas etc.

Applicant Response: I have two bedrooms for guests. One is 12 x 12 in size. One is 10 x 12 in size. There is one bathroom that is 10 x 10 in size. Guests may use the common area that is 11 x 22 in size. There is a small kitchen area in that space that they may use.

11. Host will maintain a safe environment including:

- a. Working smoke detectors in each bedroom plus each level of the unit/house.

Applicant Response: There are smoke detectors in each room and space in my home. There are also fire extinguishers in my home.

- b. GFCI outlets are required in bathrooms.

Applicant Response: Bathroom and kitchen areas have correct wiring up to code.

- c. Double keyed locks are not allowed

Applicant Response: There are no double key locks

- d. Copper cannot be used for gas supply lines

Applicant Response: There is no copper for gas supply lines

- e. Windows must be operable, not blocked or boarded

Applicant Response: Windows are operable

- f. Handrails are required at sets of four or more stairs/risers

Applicant Response: There are no stairs where the two bedrooms are.

- g. Hot water tank and furnace must be vented properly and operational.

Applicant Response: The hot water tank and furnace are properly vented and operational.

- h. Electric panel and circuits must be safe

Applicant Response: Electric panel and circuits are safe.

Public Works Comments: none.

Action: Commissioner Kane made a motion, seconded by Commissioner McKiernan, to approve Special Use Permit Application #SP-2018-24 for two years, subject to the stipulations. Roll call was taken and there were nine “Ayes,” Murguia, Johnson, Kane, Walters, Philbrook, Bynum, Burroughs Townsend, McKiernan.

ITEM NO. 5 – 18271...SPECIAL USE PERMIT APPLICATION #SP-2018-46 – DAN BAKER

Synopsis: Home occupation special use permit for an Airbnb at 322 Cambridge Street, submitted by Robin Richardson, Director of Planning. The applicant plans to partially rent his house through Airbnb. The applicant lives on the first floor of the house and rents the second story through Airbnb. The Planning Commission voted 7 to 0 to recommend approval of Special Use Permit Application #SP-2018-46, subject to:

Urban Planning and Land Use Comments:

1. How long has the business been in operation?

Applicant Response: The short-term rental business has been in operation since February 27, 2018.

2. Were neighbors consulted prior to opening the business?

Applicant Response: My neighbors on both sides of the house were consulted prior to opening the business.

3. Do you have a business license?

Applicant Response: I do not yet have a business license.

4. Have you paid appropriate lodging taxes?

Applicant Response: I have researched the lodging taxes with Airbnb and they tell me they collect and submit them on my behalf.

5. How many rooms are rented?

Applicant Response: I rent the top floor of the house: bedroom, bath, study.

6. What is the maximum number of people that will be staying at any one time?

Applicant Response: The maximum guests I allow is two at any one time.

7. What is the maximum number of vehicles and where will they park?

Applicant Response: The maximum number of vehicles will be one. They will park in my two-car driveway.

8. How often are guests in the residence?

Applicant Response: Guests are in the residence usually only to sleep at night.

9. Do you have a rental license from the Unified Government for the facility?

Applicant Response: I do not yet have a rental license.

10. Describe in detail the area(s) rented for Airbnb/other rental operations. Include bedrooms, bathrooms, common areas, etc.

Applicant Response: I rent the top floor of my house. Guests enter through the front door and immediately go upstairs. They have private access to a bedroom, bath, and study.

11. How often are you at the property?

Applicant Response: I am at the property daily.

12. Who is the point person for any issues that may arise?

Applicant Response: I am the point person for all issues that may arise.

13. Do your neighbors have your contact information?

Applicant Response: My neighbors have my contact information.

Staff Conclusion

The applicant has worked with staff to answer questions regarding stipulations and comments. The applicant is following all stipulations for Airbnb units.

Business License Comments:

If approved, applicant will need to file the occupation tax application with our office for the business activity.

Code Enforcement Comments: none.

Public Works Comments: none.

Stipulations for approval:

1. Host will maintain a safe environment including:
 - a. Working smoke detectors in each bedroom plus each level of the unit/house.
 - b. GFCI outlets are required in bathrooms.
 - c. Double keyed locks are not allowed
 - d. Copper cannot be used for gas supply lines
 - e. Windows must be operable, not blocked or boarded
 - f. Handrails are required at sets of four or more stairs/risers
 - g. Hot water tank and furnace must be vented properly and operational.
 - h. Electric panel and circuits must be safe

May 31, 2018

2. Host will obtain a business license with the City for each address.
3. The maximum number of guests is limited to two people (not including an infant/child).
4. Only one additional (guest) car is permitted.
5. Approval is for two years.

Action: Commissioner Kane made a motion, seconded by Commissioner McKiernan, to approve Special Use Permit Application #SP-2018-46 for two years, subject to the stipulations. Roll call was taken and there were nine “Ayes,” Murguia, Johnson, Kane, Walters, Philbrook, Bynum, Burroughs Townsend, McKiernan.

ITEM NO. 6 – 18272...SPECIAL USE PERMIT APPLICATION #SP-2018-48 – SCOTT GOBLE WITH PAMCORP LLC

Synopsis: Special use permit for a 190-foot self-supporting stealth-type monopole tower and related ground equipment at 5235 State Avenue, submitted by Robin Richardson, Director of Planning. The tower and equipment are for T-Mobile and will be enclosed within a fenced compound on .40 acres. The Planning Commission voted 7 to 0 to recommend approval of Special Use Permit Application #SP-2018-48, subject to:

Urban Planning and Land Use Comments:

1. Subject to approval, this special use permit shall be indefinite.
2. All landscaping and screening requirements shall be met prior to obtaining a building permit by the Development Review Committee (DRC).
3. Gravel drives are not permitted by code. All drives shall be asphalt or concrete.
4. The property owner must comply with the sign code.

Public Works Comments:

1. Items that require plan revision or additional documentation before engineering can recommend approval: none.
2. Items that are conditions of approval (stipulations): Construction plans shall meet UG standards and criteria and shall be reviewed and approved by UG prior to construction permit acquisition.
3. Comments that are not critical to engineering’s recommendations for this specific submittal, but may be helpful in preparing future documents: none.

Action: Commissioner Kane made a motion, seconded by Commissioner McKiernan, to approve Special Use Permit Application #SP-2018-48, subject to the stipulations. Roll call was taken and there were nine “Ayes,” Murguia, Johnson, Kane, Walters, Philbrook, Bynum, Burroughs Townsend, McKiernan.

ITEM NO. 7 – 18266 – SPECIAL USE PERMIT APPLICATION #SP-2018-49 – CARLA DRESCHER WITH THE BLUE DOOR PROJECT, INC.

Synopsis: Renewal of a special use permit (#SP-2016-37) for a youth group home located at 3535 Wood Avenue, submitted by Robin Richardson, Director of Planning. The home will be for up to 16 youths (males), ages 12 – 18. The facility includes up to 10 staff members and volunteers for a total of 28 persons on-site. The Planning Commission voted 7 to 0 to recommend approval of Special Use Permit Application #SP-2018-49, subject to:

Urban Planning and Land Use Comments:

1. The applicant has made the necessary improvements including installing a sprinkler system. Staff recommends approval for two years.
2. Please explain the unusual number of police calls and issues with the State of Kansas.

Applicant Response: Initially, we had several phone calls to the Police Department for youth running, property damage, battery, etc. Several months ago, at the request of law enforcement, The Blue Door Project, DCF and law enforcement met to brainstorm how we could get a better handle on this. LEO went over their policies and procedures and the Blue Door Project explained when we were required by statute to contact law enforcement. This meeting was very beneficial for all parties, and we have had very few contacts with law enforcement since that time. Our processes that we agreed upon are working smoothly. Regarding DCF, we had a few environmental issues (youth who had broken windows) when we first opened. This issue has been resolved and we are in great standing with DCF at this time.

Public Works Comments: none.

Action: Commissioner Kane made a motion, seconded by Commissioner McKiernan, to approve Special Use Permit Application #SP-2018-49 for two years, subject to the stipulations. Roll call was taken and there were nine “Ayes,” Murguia, Johnson, Kane, Walters, Philbrook, Bynum, Burroughs Townsend, McKiernan.

ITEM NO. 8 – 18269...SPECIAL USE PERMIT APPLICATION #SP-2018-50 – RACHEL POLLOCK WITH KCK FARMER'S MARKET

Synopsis: Renewal of a special use permit (#SP-2016-49 – expired 6/30/2017) for a farmer’s market at 2220 Central Avenue, submitted by Robin Richardson, Director of Planning. This location is at the Catholic Charities parking lot. The Planning Commission voted 7 to 0 to recommend approval of Special Use Permit Application #SP-2018-50, subject to:

Urban Planning and Land Use Comments:

1. Parking spaces may be limited at this location.
2. Approval is for two years.

Conservation District Comments:

1. There is one major soil type identified; Knox silt loam, 7 to 12 percent slopes. This soil type is considered erodible when the surface is denuded of a protective cover.
2. There should be no erosion problem from this site. Each booth needs to have a responsibility for cleanup of excess materials to prevent storm water pollution.

Public Works Comments: none.

Action: Commissioner Kane made a motion, seconded by Commissioner McKiernan, to approve Special Use Permit Application #SP-2018-50 for two years, subject to the stipulations. Roll call was taken and there were nine “Ayes,” Murguia, Johnson, Kane, Walters, Philbrook, Bynum, Burroughs Townsend, McKiernan.

ITEM NO. 9 – 18270...SPECIAL USE PERMIT APPLICATION #SP-2018-51 – RACHEL POLLOCK WITH KCK FARMER'S MARKET

Synopsis: Renewal of a special use permit (#SP-2016-50 – expired 6/30/2017) for a farmer’s market at 7240 State Avenue, submitted by Robin Richardson, Director of Planning. This location is at the KCKCC campus. The Planning Commission voted 7 to 0 to recommend approval of Special

Urban Planning and Land Use Comments:

1. Parking space will be no problem at this location. There is plenty of parking to take advantage of.
2. Approval is for two years.

Conservation District Comments:

1. There are five major soil types identified: Ladoga silt loam, 3 to 8 percent slopes; Marshall silt loam, 2 to 5 percent slopes; Kennnebec silt loam, occasionally flooded; Marshall silt loam, 5 to 9 percent slopes; Judson silty clay loam, 0 to 1 percent slopes; and Knox silt loam, 7 to 12 percent slopes. These soil types are considered highly erodible when the surface is denuded of a protective cover.
2. There should be no erosion problem from this site. Each booth needs to have a responsibility for cleanup of excess materials to prevent storm water pollution.

Public Works Comments: none.

Action: Commissioner Kane made a motion, seconded by Commissioner McKiernan, to approve Special Use Permit Application #SP-2018-51 for two years, subject to the stipulations. Roll call was taken and there were nine “Ayes,” Murguia, Johnson, Kane, Walters, Philbrook, Bynum, Burroughs Townsend, McKiernan.

ITEM NO. 10 – 18273...SPECIAL USE PERMIT APPLICATION #SP-2018-53 – MARIA E. LEAL WITH M&M'S AUTO SALES AND DETAIL, LLC

Synopsis: Special use permit for an automotive business that includes detailing of new and used automobiles and possible sale of one or two vehicles per month at 402 Osage Avenue, submitted by Robin Richardson, Director of Planning. The Planning Commission voted 7 to 0 to recommend approval of Special Use Permit Application #SP-2018-53, subject to:

1. Less than five cars for sale.
2. The detailing being by appointment with pick up and drop off by the applicant.

3. Compliance with the previous stipulations by July 31, 2018.
4. Approval for two years.

Action: Commissioner Kane made a motion, seconded by Commissioner McKiernan, to approve Special Use Permit Application #SP-2018-53 for two years, subject to the stipulations. Roll call was taken and there were nine “Ayes,” Murguia, Johnson, Kane, Walters, Philbrook, Bynum, Burroughs Townsend, McKiernan.

ITEM NO. 11 – 18274...SPECIAL USE PERMIT APPLICATION #SP-2018-54 – R. SCOTT BEELER WITH LATHROP GAGE LLP FOR RUFFIN WOODLANDS LLC

Synopsis: Special use permit for the temporary use of land for storage of passenger cars and pick-up trucks at 9700 Leavenworth Road, submitted by Robin Richardson, Director of Planning. The property consists of 56.27 acres. The Planning Commission voted 7 to 0 to recommend approval of Special Use Permit Application #SP-2018-54, with the comments in the staff report subject to:

1. Appropriate directed lighting
2. No use of jack brakes
3. Vehicles will only use Leavenworth Road
4. Vehicles will not use 99th Street
5. Withdrawal of the UPS truck/tractor-trailer storage
6. This special use permit is for passenger cars and pick-ups
7. A 30-day minimum stay for a vehicle
8. Maximum number of trucks per day is 60 (17 trucks per hour maximum)
9. Approval is for two years

Action: Commissioner Kane made a motion, seconded by Commissioner McKiernan, to approve Special Use Permit Application #SP-2018-54 for two years, subject to the stipulations. Roll call was taken and there were nine “Ayes,” Murguia, Johnson, Kane, Walters, Philbrook, Bynum, Burroughs Townsend, McKiernan.

ITEM NO. 12 – 18275...SPECIAL USE PERMIT APPLICATION #SP-2018-55 – ASHLEY WALTERS WITH ASHLEY'S HOME DAY CARE

Synopsis: Home occupation special use permit for a day care at 3001 North 73rd Place, submitted by Robin Richardson, Director of Planning. The Planning Commission voted 7 to 0 to recommend approval of Special Use Permit Application #SP-2018-55, subject to:

Urban Planning and Land Use Comments:

1. Subject to approval, the special use permit shall be valid for two years.
2. How many children do you intend to serve? How many children are you licensed to have by the State?

Applicant Response: 7-10. I am licensed to have up to 10 children depending on the age.

3. Where will drop-offs/pickups occur? Where will they be able to park if this area becomes full?

Applicant Response: We have a main driveway that can accommodate two vehicles and a side gravel driveway that can accommodate three vehicles. And we have room for two – three vehicles alongside the road. We have permission from neighbor directly across the street from our house, and next door to the south to use their driveway if needed for additional parking.

Public Works Comments: none.

Business License Comments:

If approved, applicant will need to file the occupation tax application with our office and obtain state license through the Health Department.

Staff Conclusion:

The applicant has worked with staff to answer questions regarding comments and State regulations.

Action: Commissioner Kane made a motion, seconded by Commissioner McKiernan, to approve Special Use Permit Application #SP-2018-55 for two years, subject to the stipulations. Roll call was taken and there were nine “Ayes,” Murguia, Johnson, Kane, Walters, Philbrook, Bynum, Burroughs Townsend, McKiernan.

ITEM NO. 13 – 18276...SPECIAL USE PERMIT APPLICATION #SP-2018-56 – LAURA D. MILLER

Synopsis: Special use permit for two horses at 827 North 54th Street, submitted by Robin Richardson, Director of Planning. The Planning Commission voted 7 to 0 to recommend approval of Special Use Permit Application #SP-2018-56, subject to:

Urban Planning and Land Use Comments:

1. The horses must be kept in accordance with the requirements of the Public Health Department.

2. What is the size of the stable you are keeping the horses in? Per R-1 Single-Family District regulations, it must be smaller than 1,000 sq. ft.

Applicant Response: The size of the barn is 24' x 10', 240 sq. ft.

3. How often will you clean the stable? Keeping the stable cleaned regularly will ensure that adjacent property owners will not be affected by this use.

Applicant Response: Barn will be cleaned once a week or when needed.

4. How often will waste be disposed of, and in what way?

Applicant Response: To dispose of waste, we drag the pasture once a month or so, or when needed. If this is not adequate, we can load in truck or trailer and have friend spread on to his fields, with manure spreader.

Conservation District Comments:

1. There are three major soil types identified: Ladoga silt loam, 3 to 8 percent slopes; Knox silt loam, 7 to 12 percent slopes; and Knox silt loam, 18 to 30 percent slopes. These soil types are considered highly erodible when the surface is denuded of a protective cover.
2. This site needs to have the tree areas fenced so that the horses can't destroy the natural cover of the forest floor.
3. A waste management plan is needed to prevent animal waste from washing off the area. This is a somewhat isolated area, but water can still become contaminated with animal waste.
4. Shrink swell potential has been identified as a limiting factor for the development of dwellings. Shrinking and swelling can cause damage to buildings, roads, and other structures and to plant roots. Special design commonly is needed.

Public Works Comments: none.

Staff Conclusion: Applicant has worked with staff to answer questions regarding stipulations related to keeping horses. Subject to approval, staff stipulates the following:

1. This special use permit shall be valid for two years.
2. Compliance with Public Health Department regulations.
3. Following a Waste Management Plan, per Conservation District comments.

Action: Commissioner Kane made a motion, seconded by Commissioner McKiernan, to approve Special Use Permit Application #SP-2018-56 for two years, subject to the stipulations. Roll call was taken and there were nine “Ayes,” Murguia, Johnson, Kane, Walters, Philbrook, Bynum, Burroughs Townsend, McKiernan.

PLAN REVIEW APPLICATIONS

ITEM NO. 1 – 18277...PLAN REVIEW APPLICATION #PR-2018-12 – JOSE ESCARSEGA

Synopsis: Preliminary and final plan review for a church at 4835 State Avenue, submitted by Robin Richardson, Director of Planning.

Action: This item was previously removed from the agenda due to the applicant withdrawing his application.

ITEM NO. 2 – 18278...PLAN REVIEW APPLICATION #PR-2018-16 – BRIAN HILL WITH MKEC ENGINEERING, INC.

Synopsis: Preliminary plan review for a new school at 2116 North 18th Street, submitted by Robin Richardson, Director of Planning. The plan entails the demolition of the existing Northwest Middle School and the reconstruction of a new middle school building. The Planning Commission voted 7 to 0 to recommend approval of Plan Review Application #PR-2018-16, subject to:

Urban Planning and Land Use Comments:

1. All utility connections must be screened with landscaping or an architecturally designed screen wall. All utilities mounted on the wall must be painted to match the building.

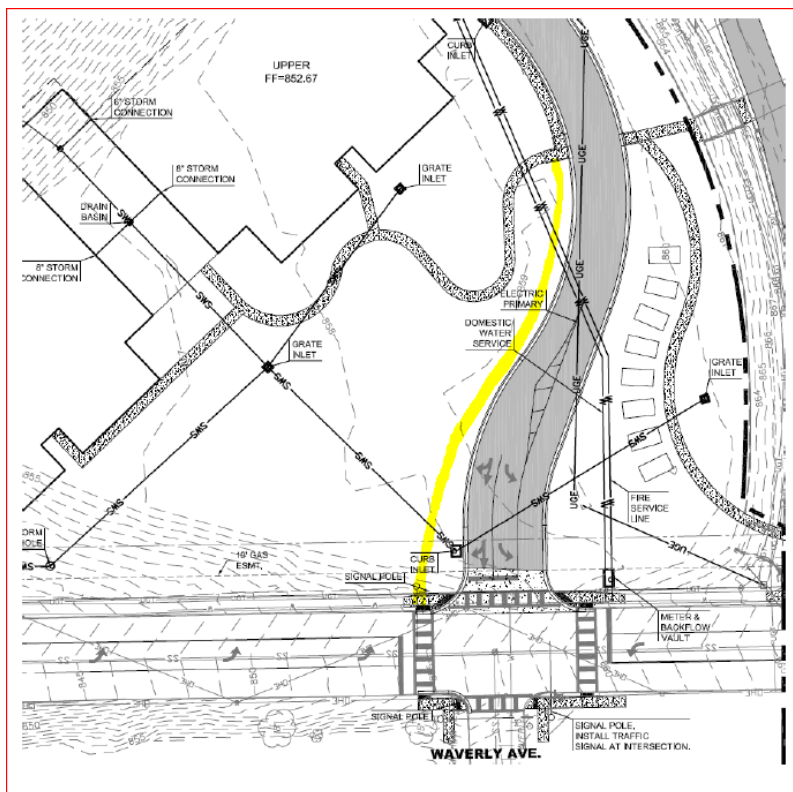
Applicant Response: Comment acknowledged; all utility connections will be screened with landscaping or an architecturally designed wall. Any utilities that are mounted on the building wall will be painted to match the building color.

2. All downspouts shall be internalized.

Applicant Response: All downspouts will be internalized with the exception of two downspout/scuppers at the exterior wall of the gym. The gym will be utilized as a storm shelter, internal drains will not exit through foundation/walls at gym. Exterior downspouts will be back of house, and not located near the main school entrance.

3. Sidewalk connections. Please provide a sidewalk connection along the drive that connects to Waverly Ave. (See Diagram)

Applicant Response: Per discussion with UG Planning, the suggested sidewalk will not be installed in order to direct pedestrian traffic south to the main building entry. Primary access to the school building will be at south main entrance. North doors to the school building will only be used for access to the courtyard and grass play areas during school hours.



Public Works Comments:

1. Items that require plan revision or additional documentation before engineering can recommend approval: none.
2. Items that are conditions of approval (stipulations):
 - a. All final engineering studies and final engineering plans shall be included in a final development plan submittal and shall be reviewed and approved by UG staff and the Planning Commission.
 - b. Construction plans shall meet UG standards and criteria and shall be reviewed and approved by UG prior to construction permit acquisition.

3. Comments that are not critical to engineering's recommendations for this specific submittal, but may be helpful in preparing future documents: none.

Action: **Commissioner Kane made a motion, seconded by Commissioner McKiernan, to approve Plan Review Petition #PR-2018-16, subject to the stipulations.** Roll call was taken and there were nine "Ayes," Murguia, Johnson, Kane, Walters, Philbrook, Bynum, Burroughs Townsend, McKiernan.

MISCELLANEOUS

ITEM NO. 1 – 18235...ORDINANCE

Synopsis: Vacate right-of-way at 342 South Bethany Street (#R/W-2018-2), submitted by Robin Richardson, Director of Planning.

Action: **ORDINANCE NO. O-21-18**, "An ordinance vacating a tract of land located at approximately 342 South Bethany Street." **Commissioner Kane made a motion, seconded by Commissioner McKiernan, to approve.** Roll call was taken and there were nine "Ayes," Murguia, Johnson, Kane, Walters, Philbrook, Bynum, Burroughs Townsend, McKiernan.

ITEM NO. 2 – 18223...ORDINANCE

Synopsis: Rezone property at 819 Southwest Boulevard (#3160) from M-2 General Industrial District to R-2(B) Two Family District, submitted by Robin Richardson, Director of Planning.

Action: **ORDINANCE NO. O-22-18**, "An ordinance rezoning property hereinafter described located at approximately 819 Southwest Boulevard in Kansas City, Kansas, by changing the same from its present zoning of M-2 General Industrial District to R-2(B) Two Family District." **Commissioner Kane made a motion, seconded by Commissioner McKiernan, to approve.** Roll call was taken and there were nine "Ayes," Murguia, Johnson, Kane, Walters, Philbrook, Bynum, Burroughs Townsend, McKiernan.

REGULAR AGENDA

MAYOR'S AGENDA

No items

REGULAR CONSENT AGENDA

Mayor Alvey asked does any member of the Commission or anyone in attendance tonight wish to set aside any item on the regular Consent Agenda. If an item is not set aside, all items on the Consent Agenda will be voted on by one vote. I do have an item I would like to pull off. I would like to set-aside Item No. 2-Strategies for Policing Innovation/Project Safe Neighborhoods Grant.

Commissioner Philbrook said I need to recuse myself because of an item on this agenda. **Mayor Alvey** said she's recusing herself on Item No. 5.

Action: **Commissioner McKiernan made a motion, seconded by Commissioner Murguia, to approve, except the set-aside.** Roll call was taken and there were eight "Ayes," Murguia, Johnson, Kane, Walters, Bynum, Burroughs, Townsend, McKiernan.

ITEM NO. 1 – 18254...RESOLUTION: INTERLOCAL AGREEMENT WITH BONNER SPRINGS

Synopsis: Addendum to the Interlocal Cooperation Agreement between the UG and Bonner Springs, KS, for street and police services to the unincorporated area of Loring, submitted by Jeff Fisher, Public Works Director. On May 21, 2018, the Public Works and Safety Standing Committee, chaired by Commissioner Bynum, voted unanimously to approve and forward to full commission.

Action: **RESOLUTION NO. R-26-18,** "A resolution approving and authorizing the Mayor to sign the Addendum to the Interlocal Cooperation Agreement among the Unified Government of Wyandotte County/Kansas City, Kansas, and Bonner Springs, Kansas, for street maintenance and police services to the unincorporated area of

Loring.” **Commissioner McKiernan made a motion, seconded by Commissioner Murguia, to adopt the resolution.** Roll call was taken and there were eight “Ayes,” Murguia, Johnson, Kane, Walters, Bynum, Burroughs, Townsend, McKiernan.

ITEM NO. 2 – 18255...GRANT: STRATEGIES FOR POLICING INNOVATION/PROJECT SAFE NEIGHBORHOODS

Synopsis: The Police Department is seeking a Strategies for Policing Innovation Program/Project Safe Neighborhoods grant from the U.S. Department of Justice's Bureau of Justice Assistance, in the amount of \$700,000, submitted by Terry Zeigler, Police Chief. The grant is focused on reducing violent crime. No match is required. On May 21, 2018, the Public Works and Safety Standing Committee, chaired by Commissioner Bynum, voted unanimously to approve and forward to full commission.

Mayor Alvey said I asked for this item to be set-aside for a brief presentation by Major Vivian regarding the Strategies for Policing Innovation Program/Project Safe Neighborhoods Grant.

Major Michael Vivian, 700 Minnesota Ave., said this grant that we’d like to apply for is \$700,000 is what we’re asking for. One of the initiatives that we’ve begun is our Operation ICON Zones, which is similar to the DDACTS zones, which you guys are probably familiar with in trying to reduce crime. Specific to Operation ICON Zones, it’s violent crime. What we’re trying to do with the Operation ICON Zones is those are going to be smaller than the DDACTS zones. They’re going to be neighborhood based so we can really focus in. It’s going to be less than a 10 block by 10 block area, so we’re talking neighborhoods.

\$600,000 of the \$700,000 would go toward overtime costs for officers to work in the ICON zones. There would be up to four of these ICON zones throughout the city, just based on the data of where it says we need to be and the hours during the day that we need to be there. We’re talking about an 8-hour block when we’d have four officers in those zones basically just working from zone to zone. It’s high visibility type stuff that goes along with DDACTS, the car stops and pedestrian checks. \$600,000 to pay officers to work overtime in those zones. It would be for three years. Five days a week, every week out of the year, officers would be in those zones. The fourth year is just a research project that I would have to complete on the crime data and what that showed

in the operation ICON zones compared to the DDACTS zones and submit that to the Department of Justice.

The final \$100,000 of the grant would go toward the purchase of equipment to assist us in fighting this violent crime. There's money in there for rifle grade shields that we don't have in patrol cars. We see so much more rifles being involved in crime that we need to get shields in the cars for the officers that can handle rifle rounds. Right now, the shields they have are rated only for handgun rounds. We need to upgrade the bearcat. We need to get a ram, a hot gas injector so we don't have to expose our technical guys to do those types of things standing outside the bearcat.

Really, in a nutshell, that's what it is. \$600,000 to pay officers to work in those micro-hotspot zones. Those change every 30 to 60 days, based on the data. \$100,000 for some equipment to keep guys safe.

Action: Commissioner McKiernan made a motion, seconded by Commissioner Murguia, to approve. Roll call was taken and there were nine "Ayes," Murguia, Johnson, Kane, Walters, Philbrook, Bynum, Burroughs, Townsend, McKiernan.

ITEM NO. 3 – 18253...GRANTS: PROPOSED PLANNING SUSTAINABLE PLACES

Synopsis: Request approval to submit the following Sustainable Places grant applications to Mid-America Regional Council, submitted by Rob Richardson, Urban Planning and Land Use Director. There is a potential future match of up to \$65,000.

- Autonomous Vehicle Transit Study
- KCK Greenway Urban Trail System
- 47th and Georgia Complete Street Study

On May 21, 2018, the Administration and Human Services Standing Committee, chaired by Commissioner Markley, voted unanimously to approve and forward to full commission.

Action: Commissioner McKiernan made a motion, seconded by Commissioner Murguia, to approve. Roll call was taken and there were eight "Ayes," Murguia, Johnson, Kane, Walters, Bynum, Burroughs, Townsend, McKiernan.

ITEM NO. 4 – 18257...MOU/GRANT: CHOICE NEIGHBORHOODS PLANNING AND ACTION GRANT

Synopsis: Request approval of a Memorandum of Understanding with the Housing Authority regarding submission of an application for a \$1.3M Choice Neighborhoods Planning and Action Grant for Juniper Gardens, and requires an additional \$530,000 leverage match, submitted by Rob Richardson, Urban Planning and Land Use Director; Melissa Sieben, Assistant County Administrator; and Wilba Miller, Community Development Director. Additionally, staff is requesting authorization of \$20,000 for grant preparation fees for Camiros from existing budget. On May 21, 2018, the Administration and Human Services Standing Committee, chaired by Commissioner Markley, voted unanimously to approve and forward to full commission.

Action: **Commissioner McKiernan made a motion, seconded by Commissioner Murguia, to approve.** Roll call was taken and there were eight “Ayes,” Murguia, Johnson, Kane, Walters, Bynum, Burroughs, Townsend, McKiernan.

ITEM NO. 5 – 18244...REQUEST: TURNER VISTA REZONING

Synopsis: A request from Steve Wood for the UG to initiate the rezoning process for property on the west side of College Parkway/Turner Diagonal, south of State Avenue, which includes the Redwood Gardens Townhomes, submitted by Rob Richardson, Urban Planning and Land Use Director. On May 21, 2018, the Administration and Human Services Standing Committee, chaired by Commissioner Markley, voted unanimously to approve and forward to full commission.

Action: **Commissioner McKiernan made a motion, seconded by Commissioner Murguia, to approve.** Roll call was taken and there were eight “Ayes,” Murguia, Johnson, Kane, Walters, Bynum, Burroughs, Townsend, McKiernan.

ITEM NO. 6 – 18220...ORDINANCE: AMENDMENTS TO ANTI-DISCRIMINATION

Synopsis: An ordinance amending the Unified Government’s anti-discrimination ordinance, relating to practices in employment, housing, and public accommodations, to add gender identity and sexual orientation to the protected categories designated therein, submitted by Ryan Haga, Assistant Counsel. On May 21, 2018, the Administration and Human Services Standing

Committee, chaired by Commissioner Markley, voted unanimously to approve and forward to full commission.

Action: **ORDINANCE NO. O-23-18**, “An ordinance relating to the updating of the Unified Government’s prohibition of discriminatory practices in employment, housing, and public accommodations, amending Sections 18-84, 18-114, 18-115, 18-117, 18-118, 18-137, 18-138, and repealing the original section.” **Commissioner McKiernan made a motion, seconded by Commissioner Murguia, to approve.** Roll call was taken and there were eight “Ayes,” Murguia, Johnson, Kane, Walters, Bynum, Burroughs, Townsend, McKiernan.

ITEM NO. 7 – 18248...REQUEST: AMAZON TRANSIT ROUTE

Synopsis: Request the creation of a permanent transit route to serve the Amazon fulfillment center, submitted by Justus Welker, Transportation Director. On May 21, 2018, the Administration and Human Services Standing Committee, chaired by Commissioner Markley, voted unanimously to approve and forward to full commission.

Action: **Commissioner McKiernan made a motion, seconded by Commissioner Murguia, to approve.** Roll call was taken and there were eight “Ayes,” Murguia, Johnson, Kane, Walters, Bynum, Burroughs, Townsend, McKiernan.

ITEM NO. 8 – 18250...REQUEST: 18TH STREET TRANSIT ROUTE

Synopsis: Request to use the Amazon route savings to fund the 18th Street Transit Route that will travel north and south along the 18th Street corridor from Quindaro Blvd. to Roeland Park, submitted by Justus Welker, Transportation Director. On May 21, 2018, the Administration and Human Services Standing Committee, chaired by Commissioner Markley, voted unanimously to approve and forward to full commission.

Action: **Commissioner McKiernan made a motion, seconded by Commissioner Murguia, to approve.** Roll call was taken and there were eight “Ayes,” Murguia, Johnson, Kane, Walters, Bynum, Burroughs, Townsend, McKiernan.

ITEM NO. 9 – 18279...PLAT: MAPLE HILL CEMETERY CO.

Synopsis: Plat of Maple Hill Cemetery Co. located at 34th Street and Shawnee Drive, being developed by Maple Hill Cemetery, submitted by Brent Thompson, Director of Engineering/County Surveyor, and Troy Shaw, County Engineer.

Action: Commissioner McKiernan made a motion, seconded by Commissioner Murguia, to approve and authorize the Mayor to sign said plat. Roll call was taken and there were eight “Ayes,” Murguia, Johnson, Kane, Walters, Bynum, Burroughs, Townsend, McKiernan.

ITEM NO. 10 – 18262...NOMINATIONS: BOARDS AND COMMISSIONS

Synopsis: Nominations for Boards and Commissions:

KCATA, Joe Peterson, 5/31/18 to 5/31/22, submitted by Mayor Alvey

UG Board of Parks, Mark Mohler, 5/31/18 to 3/31/22, submitted by Mayor Alvey

Housing Authority Advisory Board, Don Jolley, 5/31/18 to 3/31/22, submitted by Commissioner Murguia

Golf Advisory Board, Bob Runnebaum, 5/31/18 to 3/31/22, submitted by Mayor Alvey

Action: Commissioner McKiernan made a motion, seconded by Commissioner Murguia, to approve. Roll call was taken and there were eight “Ayes,” Murguia, Johnson, Kane, Walters, Bynum, Burroughs, Townsend, McKiernan.

ITEM NO. 11 – MINUTES

Synopsis: Minutes from special sessions of April 26 and May 10, 2018.

Action: Commissioner McKiernan made a motion, seconded by Commissioner Murguia, to approve. Roll call was taken and there were eight “Ayes,” Murguia, Johnson, Kane, Walters, Bynum, Burroughs, Townsend, McKiernan.

ITEM NO. 12 – WEEKLY BUSINESS MATERIAL

Synopsis: Weekly business material dated May 10, 17, and 24, 2018.

Action: **Commissioner McKiernan made a motion, seconded by Commissioner Murguia, to receive and file.** Roll call was taken and there were eight “Ayes,” Murguia, Johnson, Kane, Walters, Bynum, Burroughs, Townsend, McKiernan.

PUBLIC HEARING AGENDA

No items

STANDING COMMITTEES' AGENDA

No items

ADMINISTRATOR'S AGENDA

No items

COMMISSIONERS' AGENDA

No items

LAND BANK BOARD OF TRUSTEES' AGENDA

No items

PUBLIC ANNOUNCEMENTS

No items

**MAYOR ALVEYADJOURNED THE MEETING
AT 7:30 P. M.**

Carol Godsil
Deputy UG Clerk

cg

May 31, 2018

STATE OF KANSAS)
WYANDOTTE COUNTY)) SS
CITY OF KANSAS CITY, KS)

SPECIAL SESSION, THURSDAY, JUNE 14, 2018

The Unified Government Commission of Wyandotte County/Kansas City, Kansas, met in Special Session, Thursday, June 14, 2018, with eleven members present: Bynum, Commissioner At-Large First District; Burroughs, Commissioner At-Large Second District; Townsend, Commissioner First District (arriving at 5:07 p.m.); McKiernan, Commissioner Second District; Murguia, Commissioner Third District; Johnson, Commissioner Fourth District; Kane, Commissioner Fifth District; Walters, Commissioner Seventh District; Philbrook, Commissioner Eighth District; and Alvey, Mayor/CEO presiding. The following officials were also in attendance: Ken Moore, Chief Legal Counsel; Carol Godsil, Deputy Unified Government Clerk; Joe Connor, Gordon Criswell and Melissa Sieben, Assistant County Administrators; Emerick Cross, Commission Liaison; Mike Taylor, Public Relations Director; Renee Ramirez, Director of Human Resources; and Officer Dent, Sergeant-at-Arms.

MAYOR ALVEY called the meeting to order.

ROLL CALL: Johnson, Kane, Markley, Walters, Philbrook, Bynum, Burroughs, McKiernan, Murguia, Alvey.

NOTICE OF SPECIAL SESSION of the Unified Government of Wyandotte County/Kansas City, Kansas, to be held Thursday, June 14, 2018, at 5:00 p.m. in the Commission Chambers for an introduction and presentation of Fire Chief candidates. Immediately following will be a public meet and greet in the lobby.

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

Mayor Alvey said as the Clerk stated, our Fire Chief candidates have been invited to introduce themselves to us this evening. I will turn it over to Administrator Bach for some opening remarks and to announce our first candidate.

Doug Bach, County Administrator, said tonight I am pleased to present to you an excellent group of six candidates that we have advanced into our Assessment Center. This is an accumulative process that has gone on for several months actually as we work through this. It goes through a series of evaluations and interviews that we do to be able to get the candidates to the position they're in today. We're now in the second day of an Assessment Center that started yesterday. They have gone through a series of interviews with various people from within our community and professional staff. They've gone through oral exercises, written exercises and various events to show their performance and how they achieve through that process and our vetting process to determine how they are. With that, I'm ready to start moving through and I will bring the candidates in. They will introduce themselves. They have been given latitude to present what they would like to. They are going to be limited to five minutes during this timeframe and we will go from there and then they will move on out and the next candidate will come in.

John Rukavina said I have been a firefighter, fire officer and a Fire Chief and I love the fire service. There was a period of time where I thought I was meant to be a lawyer and I actually went to law school and became one, but I also discovered that my true passion was with the fire service and I've been involved in that activity ever since. I will say though, that my legal experience has made my job as Fire Chief much easier.

My first Chief job was just up the river actually, St. Joe, MO, just up in Missouri from here so I learned a good bit about Kansas City while I worked in St. Joe. I was the first outside Chief to work in St. Joe. When I left 2.5 years later, I was the Interim City Manager. I went then to Asheville, North Carolina in the mountains of the western part of the state, became the Fire Chief there and worked there for a little over 13.5 years where again I was the first outside Fire Chief that the Asheville Fire Department had. In 2000, I went to Wayne County, North Carolina which is the county where Raleigh and communities around Raleigh are located, a population of about a million people and I served as Public Safety Director there.

I'm familiar with many of the things that the Kansas City, Kansas Fire Department has done. I think they have an exemplary EMS agency. I would be proud to serve as your Fire Chief.

Kansas City, Kansas has all the attributes I find desirable in a city in which to work. It's not a major metropolis. I had an opportunity to work in that setting in Wayne County with a population of over a million. I much prefer an environment where I think I can have an impact and I think Kansas City, Kansas is that jurisdiction.

I'm also looking for a challenging work environment and I know there have been significant issues at the Fire Department and you, as elected officials, have dealt with and I would like to offer my services in that regard.

Finally, I would look forward to working with a group that continues to demonstrate its commitment to doing its best for the people of Kansas City, Kansas notwithstanding any other issues that may arise. I think in the heart of every firefighter there is a desire to do good and to help out in the community and I continue to associate myself with that and I would consider it a great honor to be able to do that here. Thank you very much for this opportunity to address you and I hope you have a good meeting this evening.

Christopher Riley said I'm a Fire Chief candidate for the position of Fire Chief here in the city of Kansas City, Kansas. I'm very, very happy to be here. I guess by way of introduction, I know my time is limited here, but I've got 36 years in fire service. Ten years roughly of it was Johnas a Fire Chief both in Pueblo and Colorado Springs. I was Chief Officer for about 20 years and I've been kind of thinking about what I want to share and what I stand for in terms of being a Fire Chief. The safety of the firefighters of course is paramount and also the safety of the community by way of training and risk reduction and things like that.

I'm a very firm believer in things like training and mentoring. I'm also a believer in the accreditation process that I had a chance to talk to Mr. Bach about and also Mayor Alvey and what the benefits of accreditation are. I'm also a very firm believer in the absolute importance that there's a healthy labor/management relationship between fire management and fire labor. I've spent most of my career working in a collective bargaining environment so I'm very familiar with that environment working with a contract and things like that.

I also just want to say before I kind of forget, is that I just want to thank Mr. Bach and his team. As a candidate I've been really kind of wowed by this process, the professionalism of

it, and I've told my fellow competitors for the position that we've had a week of being a Fire Chief for a couple of days here in Kansas City, Kansas. There is not a tool in my toolbox I don't think I've used, my toolbox is empty. I'm maybe a little bit braindead right now because of the week we've had. I hope I'm sharing everything I want to share, but thank you for inviting me here in the process. I'm honored to be here and visiting the firefighters at the stations. It was great. You've got some great, great firefighters here. They've got a very good reputation in terms of their professionalism, safety, how they fight fires and so it's a great Fire Department, a great city and I'm just happy to be here.

Thank you very much and I'm happy to answer any questions you might have or is that appropriate or a part of this? **Mr. Bach** said we're not doing that now. We will do that in the lobby if anybody has any one-on-one. **Mr. Riley** said thank you very much and thank you for the opportunity.

Michael Callahan said thank you for inviting me out. I'm excited about the opportunity and the challenges that this represents. My name is Mike Callahan. I'm from Chicago. I have almost 40 years in the fire service exclusively with Chicago. I'm a firefighter DNA. I come from a firefighting family so it's in my blood. My father was a firefighter. I think I might have told some of you in 1960 the Chicago Police and Chicago Fire Department both called my dad to come into their academies on the same day; one on Monday and one on Wednesday. The Fire Department called on Monday. He had six kids so that's probably why I became a fireman instead of a policeman.

I've served, like I said, exclusively with the Chicago Fire Department for my nearly 40 years in the fire service. I have descended linearly through every rank that the Chicago Fire Department has from all of the tested competitive ranks that are in the bargaining unit as well as the ranks that we call exempt. It's an administrative rank and appointed rank.

I was searching for a job because my wife is a police officer and she wants to retire. I'm going to retire from the Chicago Fire Department very soon and I'm hoping—the deal my wife and I struck was I could continue on in the fire service because I believe my training certifications and education are still valuable and I believe that I can impart some of that knowledge onto others. Historically, the Fire Department is known for mentoring. We began mentoring before mentoring was a word. That's how we trained those that came after us and so I believe I can impart that here

in KC and I would like to—my wife and I, as I said, we struck a deal. She doesn't want to work anymore and I do and the agreement we came to we had to be somewhere that was a smaller community with a lower cost of living and more opportunities for outdoor activities. This place picks all of those boxes for both of us so, again, I would like to thank you for having me out and putting me through the process and I'm excited about the opportunity.

Jack Andrade said first off, I would like to thank Renee Ramirez and her HR staff. They did an excellent job in putting this process on for us. It went tremendously well and also everybody else who participated and took time out of their busy schedule and I do appreciate that. I learned a lot over this last few days about myself and about other candidates that were in the process and they did a fabulous job. It was nice getting to know them.

I'm Jack Andrade. I'm the Senior Assistant Chief of Logistics for the Kansas City, Kansas Fire Department and I've been in the Command staff for three years. I know over those three years I've grown quite a bit. I've learned a lot and I've been able and fortunate to be in front of you at least three times over the last three years.

One thing with me, I'm the internal candidate for one of those that is internal and I know the KCK Fire Department and the process that needs to take place to make them more successful. I understand the qualifications, the limitations, and the abilities of our Command staff and everybody else below us. We do a fine job out there and I know we can be more successful in the future. I do have a 100-day plan that I would love to share with you guys if you're willing to see it. Please feel free to email me and I will send it to you.

I do appreciate your time and, again, thanks to Renee and her staff and everybody else.

George Sheets said before I get started, I want to let you know I've from St. Louis, MO, but I'm a diehard Kansas City Royals fan. I've been in the fire service for 36 years. I just retired in February after 22 years of being a career Fire Chief so I have a career history of success. My forte is labor/management bringing the two diverse groups together. I'm married. I've got a daughter that's 16 and she just called me and said, dad, I found a car that I want so probably on the way back I've got to pick up that car for her. I've got a son that's 23 who is a senior in college in Chicago and he is majoring in graphic design.

I'm very happy to be selected as one of your finalist for this community. I went around the community and I've seen 10 of the 18 fire stations and I'm very pleased with what I've seen. You've got a very diverse organization and I'm very happy to see that the individual neighborhood groups have a lot of input with what goes on within the organization. That shows me they are engaged with the local government.

Again, 36 years in the fire service. I've been very successful in my career and I look forward to this opportunity if selected.

John Droppelmann said I'm your current Fire Marshal. I'm truly honored to be here this evening to know that you think that much of me and value my work ethics and leadership to continue this far in the process is truly humbling.

When I started my fire service career in 1991, I never imagined even being considered for a Fire Chief so if you can imagine that, it's been quite a shock to me. I think a lot of what's got me here is my attitude, my ethics, my morale's and that's all due to my parents and I thank them. They raised me the way I am to appreciate what I have, what's around me and those around me and make sure I serve them correctly. I try to instill that in my family, my daughters and those that work with me and I will continue to do that as long as I serve this city.

Why am I here today? I know that the Fire Department has had quite a few challenges over the years. Most of the members of the department that I work closely with we've all been concerned that the leadership needs a change, a better direction and a few of us were identified and we took the challenge of going through this process to hopefully give you all what you want for this Fire Department.

I know, Mr. Bach, you've got a big decision on your hands and I will tell you this much, for the past three days that I've been associated with these gentlemen that came before me, I've had my chance to kind of (inaudible) them a little bit. I don't think you're going to go wrong with any of them. I think they all possess and have shown me the leadership you guys are looking for. Any of the five or myself I think is what you guys are looking for so if that takes any of the stress off of you for your decision, I hope it does. Whatever personality you guys are looking for, you know that's your easy decision I think whoever works most closely with you, but I think the six that you have seen are what you guys are looking for and you've done a good job of finding them.

If this is the end of my venture into this part of the Fire Chief selection process, I thank you all very much. I still look forward to serving you as your Fire Marshal. There is a ton more work I want to get done. I plan on being back here in front of you all in a couple of months. I've got several more proposals to see you with so thank you guys very much.

Mr. Bach said, Mayor, I will note that we will be emailing out summary packets of information on all the candidates so that commissioners have that information. If any of you are looking for or if you want some information this evening, we can give you a hard copy so you can have that to peruse through as well. That concludes the formal introduction session as we had planned. We have an open lobby session you can go to. It's for informal one-on-one type session to be able to move through to meet the candidates, to talk to them in more detail or in groups or however you would like.

MAYOR ALVEY ADJOURNED
THE MEETING AT 5:20 p.m.

dt

Carol Godsil
Deputy Unified Government Clerk

June 14, 2018



Unified Government Clerk's Office

Bridgette D. Cobbins
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>

Memorandum

To: Doug Bach
County Administrator

From: Bridgette Cobbins
UG Clerk

Date: June 14, 2018

Re: Weekly Business Material

Attached is a listing of weekly business items presented to the Unified Government of Wyandotte County/Kansas City, Kansas, for informational purposes.

In addition to the listing of the items, we have indicated the action taken by the Unified Government Clerk.

mbb

Attachment

Weekly Business Material for June 14, 2018

1. REPORT:

Financial report for the Self-Supporting Municipal District/Downtown Improvement District (SSMID) for the month of May 2018.

Action: Received and filed.

2. PUBLIC NOTICE:

All City Tow Service, 1015 S. Bethany, held a public auto auction on May 10, 2018, at 10:00 a.m.

Action: Received and filed.

3. COMMUNICATION:

Pam Kahao, Interim Accounting Manager, regarding warrant cancellations:

<u>Warrant #</u>	<u>Issue Date</u>	<u>Amount</u>	<u>Fund</u>	<u>Reason</u>	<u>Vendor</u>	
838155	5/25/2018	\$ 10,623.95	790	Issued in Error	4117 Partners LLC	
838188	5/25/2018	\$ 71,761.69	790	Issued in Error	Foundation Investors	
<u>Warrant #</u>	<u>Issue Date</u>	<u>Amount</u>	<u>Fund</u>	<u>Reason</u>	<u>Vendor</u>	<u>Reissue Date</u>
833890	3/16/2018	\$ 15.67	160	Stale Dated	Zumba, Ana	6/8/2018

Action: Received and filed.

4. PERSONNEL ACTION COMMUNICATION, DATED JUNE 12, 2018:

Section I - Appointments

Name	Department/Division	Eff. Date	Job Title
Aaron D Boyd	Parks/Rec	6/7/18	Summer Laborer
Jaylean Castro	Parks/Rec	5/26/18	Lifeguard
Darius Crider	Parks/Rec	6/7/18	Summer Laborer
Paul J Duckworth	Sheriff/Detention	6/14/18	Deputy
Daniela Gonzalez	Parks/Rec	5/26/18	Lifeguard
Trevor A Hand	Parks/Rec	6/7/18	Summer Laborer
Ethan Harrity	Parks/Rec	5/26/18	Lifeguard
Emanuel Hooks	Parks/Rec	5/26/18	Leader
Bre'Ann Jones	Parks/Rec	5/26/18	Lifeguard
Doris Jones	Parks/Rec	5/26/18	Instructor
Larry Jones	Parks/Rec	5/26/18	Lifeguard
Marcus Jones	Parks/Rec	5/26/18	Lifeguard
Reginald Jones	Parks/Rec	5/26/18	Lifeguard

Howard E Kemper	Sheriff/Detention	6/14/18	Deputy
Abril C Lara	Parks/Rec	5/26/18	Lifeguard
Richard A Lara	Sheriff/Detention	6/14/18	Deputy
Draival J Mashak	Parks/Rec	6/7/18	Summer Laborer
Isaac D Morerod	Sheriff/Detention	6/14/18	Deputy
Delita Newman		6/4/18	Lifeguard
Sean O'Brien	Pre-Trial	6/14/18	Surveillance Officer
Mishan Pauley	Aging	6/14/18	Program Specialist
Marcus A Shope	Sheriff/Detention	6/14/18	Deputy
Charles E Stites II	Sheriff/Detention	6/14/18	Deputy
Rene E Wilson	Sheriff/Detention	6/14/18	Deputy
Connie L Worrell	Transit	6/14/18	Transit Operator

Section II-Transfers

Name	Department/Division	Eff. Date	Former Job Title	New Job Title
David D Beedle	PW/WPC	5/31/18	General Maint Worker	Sewer Maint Worker I
Ana L Campos	Mayor's Office	6/7/18	Fiscal Supt Asst	Prof Asst

Section III – Separations

Name	Department/Division	Eff. Date	Job Title
LaToya J Atkins	Sheriff/Detention	5/30/18	Deputy
William L Howard Jr.	Police	6/20/18	Police Major
Gregory S Lawson	Police	6/20/18	Police Major
Michael R McCall	Police	6/20/18	Sr Master Patrolman
Romulo J O'Reilly	Police	6/4/18	Master Detective
Robert A Ortiz	Urban Planning	6/1/18	Planning Tech
Kylie G Wyatt	Urban Planning	6/15/18	Intern

Section V - Increases per Memorandum of Understanding

Name	Department/Division	Eff. Date	Job Title
Theresa A Sublette	Delinquent Rev	6/14/18	Real Estate Abstractor
Clinton D Widman	Delinquent Rev	6/14/18	Admin Supt Spec

Action: Received and filed. Copy previously forwarded to Payroll.

5. CLAIMS FOR DAMAGES:

James Frank Abbott, 1006 Grand Boulevard, Apt. 511, Kansas City, MO, alleging unlawful detention from 12/22/12 - 3/15/13.

Pamela McKnight, 2924 Parkwood Blvd., alleging bodily injuries after tripping on an uneven surface after leaving Heartland Black Chamber of Commerce.

Action: Received and filed. Copies previously forwarded to Legal Department.

6. NOTICE OF HEARINGS:

Unified Government of Wyandotte County/Kansas City, KS vs Wilfred Powell, Case No. 18PT1.

Unified Government of Wyandotte County/Kansas City, KS vs Araceli Abarca, Case No. 17PT02.

Action: Received and filed. Copies previously forwarded to Legal

7. SUMMONS:

Todd M. Coleman vs Unified Government of Wyandotte County; Kansas City, Kansas Fire Department; International Association of Firefighters Local 164; Robert Wing; Blake & Uhlig, P.A.; and Scott Brown, Case No. 2:18-CV-2135-JAR-TJJ.

Action: Received and filed. Copy previously forwarded to Legal

8. NOTICE OF CLAIM:

Lamonte McIntyre and Rose Lee McIntyre, 1957 N. 80th Ct., through Cheryl Pilate of Morgan Pilate, LLC, 926 Cherry St., Kansas City, MO, alleging an unlawful incarceration.

Action: Received and filed. Copy previously forwarded to Legal.

9. APPLICATIONS FOR DRINKING ESTABLISHMENT/PUBLIC VENUE:

Racing Notions, Inc./9306 Everette Ave., DBA Jazz A Louisiana Kitchen, 1859 Village West Pkwy, Suite 102

Stix Restaurant/William Hutton DBA Stix Restaurant, 1847 Village West Pkwy.

Action: Referred to License.

10. APPLICATION FOR PRIVATE SECURITY BUSINESS:

AAMA Security Protection, UG/Anthony J. Adair DBA AAMA Security Protection, 2212 N. 5th St.

Action: Referred to License.



Suite 323
Kansas City, Kansas 66101-3070

Unified Government Clerk's Office

Bridgette D. Cobbins
Unified Government Clerk

Phone: 913-573-5260
Fax: 913-573-5299
<http://www.wycokck.org>

Memorandum

To: Doug Bach
County Administrator

From: Bridgette Cobbins
UG Clerk

Date: June 21, 2018

Re: Weekly Business Material

Attached is a listing of weekly business items presented to the Unified Government of Wyandotte County/Kansas City, Kansas, for informational purposes.

In addition to the listing of the items, we have indicated the action taken by the Unified Government Clerk.

tpl

Attachment

1. COMMUNICATION:

Pam Kahao, Interim Accounting Manager, regarding warrant cancellations:

Warrant #	Issue Date	Amount	Fund	Reason	Vendor	Reissue Date
837718	5/18/2018	\$15.00	241	No Longer Needed	Dept of Health & Envirn	
838528	6/1/2018	\$352.80	160	Duplicate Payment	Burke Travel	
838892	6/8/2018	\$805.52	790	Wrong Name	WYCO LLC	6/22/2018
830888	2/2/2018	\$915.79	791	Stale Dated	Carol Sharp	6/22/2018
837632	5/11/2018	\$608.25	750	Garnishment Cancelled	Arnold Scott Harris	6/22/2018
838463	5/11/2018	\$610.62	750	Garnishment Cancelled	Arnold Scott Harris	6/22/2018
839786	6/22/2018	\$272.15	266	Wrong Vendor	Superintendent-Documents	6/22/2018

Action: Received and filed.

2. PERSONNEL ACTION COMMUNICATION, DATED JUNE 19, 2018:

Section I - Appointments

Name	Department/Division	Eff. Date	Job Title
Dylan T Burnett	Parks/Rec	6/7/18	Summer Laborer
Andrew Creek	Parks/Rec	5/26/18	Lifeguard
Darius R Crider	Parks/Rec	6/7/18	Summer Laborer
Karen Daniels	Parks/Rec	6/4/18	Lifeguard
David Grigsby Jr	Parks/Rec	5/26/18	Leader
Odia Johnson	Parks/Rec	5/26/18	Lifeguard
Malcolm Nash	Parks/Rec	6/4/18	Lifeguard
Jared R Paulakovich	Parks/Rec	6/7/18	Instructor
Bivianan Pena	Parks/Rec	5/26/18	Leader
Angel D Quintana	Parks/Rec	5/26/18	Lifeguard
Olga L Salas	Parks/Rec	6/4/18	Lifeguard
Sa'Mone Springsteen	Parks/Rec	5/26/18	Lifeguard
Josh Strumillo	Parks/Rec	6/7/18	Summer Laborer
Blayne Swartz	Parks/Rec	6/7/18	Summer Laborer
Mychal D Taylor	Parks/Rec	6/4/18	Lifeguard
Anthony Valencia	Parks/Rec	6/7/18	Summer Laborer
Brian Westerfield-Whiles	Parks/Rec	6/7/18	Instructor

Section II-Transfers

Name	Department/Division	Eff. Date	Former Job Title	New Job Title
Steve E Barron	PW/WPC	4/5/18	Clerk	General Maint Worker
Michael A Hughes	PW/WPC	4/5/18	Office Asst III	Storekeeper/Clerk
Cheryl A Martel	NRC/Codes	5/31/18	Enforcement Spec	Admin Supt Spec
Andrew B Mendibles	PW/WPC	4/5/18	Construction Worker III	Utility Maint Mechanic
Scott R Roberts	PW/WPC	4/5/18	Utility Maint Mechanic	Construction Worker III

Section III - Separations

Name	Department/Division	Eff. Date	Job Title
Barbara K Cameron	Appraiser	6/6/18	Fiscal Officer
Charles G Creten	Fire	6/20/18	Master Fire Driver
Tina M Guerrero	Sheriff/Detention	6/20/18	Deputy
Michael E Jackson	PW/Street	6/12/18	Flare Tech II
William K Jones	B&L/Security	6/15/18	Manager
Joshua Robinson	Econ Development	3/20/18	Intern

Section IV - Leave of Absence

Name	Department/Division	Lv. Beg	Lv. Ends	Leave/Pay
Daniel R Everhart	Sheriff/Detention	7/3/18	8/2/18	unpaid

Section V - Increases per Memorandum of Understanding

Name	Department/Division	Eff. Date	Job Title
Joseph E Brockman	Sheriff/Detention	7/24/18	Deputy Lab Sample
Chester E Hansford	SPW/WPC	5/30/18	Collector
Michael D Kroening	Sheriff/Detention	7/19/18	Deputy
Paul C Panjada	Sheriff/Detention	7/12/18	Deputy
Erick T Verser	Finance/Treasury	7/7/18	Fiscal Supt Spec

Section VII - Reclassifications

Name	Department/Division	Eff. Date	Former Job Title	New Job Title
Vacant	Appraiser	6/7/18	Fiscal Officer	Admin Coordinator
Vacant	Finance/Treasury	6/14/18	Treasurer	Admin Coordinator
Vacant	Finance/Treasury	6/14/18	Fiscal Supt Asst	Admin Coordinator

Vacant	Police	5/9/18	Sr. Master Patrolman	Detective Admin
Vacant	Unified Clerks	6/5/18	Prog Coordinator	Coordinator

Section VIII - Other Requests

Name	Department/Division	Action Requested and Explanation
Jeanette M Brown	Transit	ACD code change to effective 7/1/18
Jasmine Calloway	Sheriff	Amend PAC 3/27/18 to reflect change in range/step effective 3/22/18
Dawn C Herron	Transit	ACD code change effective 7/1/18
Sherry L Johnson	Transit	ACD code change effective 7/1/18
Delita Newman	Parks/Rec	ACD code change effective 6/4/18
Vacant	Transit	ACD code change for PI 6017 effective 7/1/18

Action: Received and filed. Copy previously forwarded to Payroll.

3. PERSONNEL ACTION COMMUNICATION, DATED JUNE 21, 2018:

Section I - Appointments

Name	Department/Division	Eff. Date	Job Title
Jenny M Alvarez	Police	6/7/18	Police Outreach Cadet
Tyler A Barth	Police	7/5/18	Patrolman III
Brenda D. C. Bass	Police	6/7/18	Police Outreach Cadet
Samuel Bates	Police	6/7/18	Police Outreach Cadet
Megan A Dorantes	Police	6/7/18	Police Outreach Cadet
Hayden J Erickson	Police	7/1	Patrolman III
Larissa M Felix	Police	6/7/18	Police Outreach Cadet
Jordan D Forbis	Police	6/7/18	Police Outreach Cadet
Calvin L Fortune III	Police	7/5/18	Patrolman III
Dylan M Gray	Police	7/5/18	Patrolman III
Alia M Green	Police	6/7/18	Police Outreach Cadet
Amanda Hawj	Police	6/7/18	Police Outreach Cadet
Jeremiah T Herr	Police	7/5/18	Patrolman III
Tyler W Hogan	Parks/Rec	6/14/18	Groundskeeper I
Cordell D Holt	Parks/Rec	6/14/18	Summer Laborer
Janvier Irazoke	Police	6/7/18	Police Outreach Cadet
Frank P Kuzmic	Police	7/5/18	Patrolman III
Gerardo J Leyva	Police	6/7/18	Police Outreach Cadet
Maldonado	Police	6/7/18	Police Outreach Cadet

Declan P Lowney	Police	7/5/18	Patrolman I Police Outreach
Robert R Magill	Police	6/7/18	Cadet Police Outreach
Ezekiel H Mathis-Stokes	Police	6/7/18	Cadet
Kyle S McCullough	Police	7/5/18	Patrolman III Police Outreach
Antonio H Melgoza	Police	6/7/18	Cadet Police Outreach
Jordan M Merced	Police	6/7/18	Cadet Police Outreach
Charity A Monroe	Police	6/7/18	Cadet
July M Sandoval	NRC/Codes	6/14/18	Inspector I
Matthew L Smith	NRC/Codes	6/14/18	Inspector I Police Outreach
Kaytlyn V Stewart	Police	6/7/18	Cadet Police Outreach
Xavier A Straws	Police	6/7/18	Cadet Police Outreach
Chakong M Vang	Police	6/7/18	Cadet
Tommy J Wilson	Police	7/5/18	Patrolman III
Zane Z Zager	Police	7/5/18	Patrolman III

Section III - Separations

Name	Department/Division	Eff. Date	Job Title
Jordan M Hardman	Police	6/13/18	Trainee
William D Johnson	Police	6/20/18	Master Detective Program
Alexis M Miller	Sheriff	6/13/18	Specialist
James M Zager	Police	6/13/18	Police Sergeant

Section V - Increase per Memorandum of Understanding

Name	Department/Division	Eff. Date	Job Title
Dale Bruscher	B&L	6/23/18	Skilled Tradesperson

Section VIII - Other Requests

Name	Department/Division	Action Requested and Explanation
Carolyn Cobb	CDDO	ACD code change effective 7/1/18
Maritza Fernandez	CDDO	ACD code change effective 7/1/18
Yer Hang	CDDO	ACD code change effective 7/1/18
Jerilene Lewis	CDDO	ACD code change effective 7/1/18
Lenah Sugut	CDDO	ACD code change effective 7/1/18
Vacant	CDDO	ACD code change for PI 6891 effective 7/1/18
Phyllis Wallace	CDDO	ACD code change effective 7/1/18

Action: Received and filed. Copy previously forwarded to Payroll.

4. CLAIMS FOR DAMAGES:

American Family Mutual Insurance Company, S.I., 6000 American Pkwy, Madison, WI, and Vitaly & Elina Kobzantsev, 9730 W. 101st St. Overland Park, KS, through Todd Butler, Attorney, 3706 SW. Topeka Blvd., Ste. 300, Topeka, KS, alleging damages sustained after being hit by a Kansas City, Kansas Officer while on duty.

Cynthia Jackson, 5717 Locust Avenue, KCK, through The Law Offices of Reginald Keith Davis, Esq., 750 Ann Avenue, KCK, alleging damages due to falling in a manhole on UG property.

Action: Received and filed. Copies previously forwarded to Legal.

5. PROTEST PETITION:

Petition signed by individuals in opposition to Special Use Permit No. SP-18402-00018, 4448 Booth St.

Action: Received and filed. Original previously forwarded to Urban Planning & Land Use.

6. SUMMONSES:

Troy L. Ackles, vs. Daniel Anderson et al., Donald Ash, Larry Roland, Unified Government of Wyandotte County/Kansas City, Kansas, John/Jane Does 1 – 5 Employees of Defendant to be identified, Case No. 2:18–CV–02280 (2).

Action: Received and filed. Copies previously forwarded to Legal Department.

7. TRAVEL REQUESTS:

Zachary Blair and Thomas Tomasic, Police/Chief's Office, travel to Grand Rapids, MI, July 24 – 29, 2018, to attend the Calea Accreditation Conference, Employee Training & Travel.

Joseph Connor, County Administrator's Office, travel to San Diego, CA, July 7 – 9, 2018, to attend the ESRI User Conference, Employee Training & Travel.

Ricky Ledgerwood, Kristen Love, Angel Obert, Jeremy Rogers and Jack Webb, Parks & Recreation, travel to Indianapolis, IN, September 24 – 27, 2018, to attend NRPA Conference 2018, Employee Training & Travel.

Matt May, Emergency Management, travel to Manhattan, KS, June 10 – 12, 2018, to attend the FEMA Class MGT AWR 167 Sport Event Risk Management, Employee Training & Travel.

Wesley McKain, Health/Healthy Communities, travel to Anaheim, CA, August 28 – 31, 2018, to attend 2018 National Sexual Assault Conference, Employee Training & Travel.

Sarah White, Public Works/Engineering, travel to New Orleans, LA, September 28 – October 3, 2018, to attend WEFTEC 2018, Stormwater Environmental Compliance.

Action: Approved by the Administrator's Office and received and filed.

8. CANCELLATION NOTICES:

Electrical Contractor's Bonds:

JM Electric, LLC
John G. Miller DBA TNT Electric
Paige Electric, LLC

HVAC Bonds:

The Comfort Zone
Raimondi Enterprises LLC DBA Texas Cold AC
Sam's Heating & Cooling, Inc.

Mechanical Bond:

Calderon Heating & Cooling

Miscellaneous Bonds:

Dayspring Electric, Inc.
Grandview Furnace, Inc.
Heartland Vac Service, LLC
Questec Constructors Inc. DBA Questec Mechanical

Plumber's Bonds:

Bob Fickel DBA Bob Fickel Company
G & G Mechanical Contractors, Inc.
Garrison Plumbing, Inc.
Jamison Plumbing & Home Services, LLC.

Second Hand & Junk Dealer's Bond:

Metropolitan Public Safety, LLC

Septic Tank/Cess Pool Installer & Cleaner's Bond:

D & M Plumbing, LLC

Sign Hanger's Bond:

Panasonic/Enterprise Solutions Division of Panasonic Corporation of North America

Action: Referred to License.

9. APPLICATIONS FOR DRINKING ESTABLISHMENT /PUBLIC VENUE:

Big D's on The Hill, LLC/Dallas R. Wolfe DBA Big D's on The Hill, 2139 S. 34th St.

Vieux Carre, LLC/Joni L. Bocelewatz DBA Fat Matt's Vortex, 417 N. 6th St.
Witch's Brew, LLC/Joni L. Bocelewatz DBA Sammy's Tavern, 411 N. 6th St.

Action: Referred to License.

10. APPLICATION FOR MASSAGE THERAPIST LICENSE:

Julia Vrab DB/with Hollywood Casino at Kansas Speedway, 777 Hollywood Casino Dr.

Action: Referred to License.

11. APPLICATION FOR PRIVATE SECURITY BUSINESS:

B & E Armed Security Services/Robert L. Rainey DBA B & E Armed Security Services, 361 N.
81st Terr. (2018-2019)

Action: Referred to License



Staff Request for Commission Action

Tracking No. 18301

Full Commission Meeting Date: 6/28/18

Committee: Full Commission

Date of Standing Committee Action: NA
(If none, please explain):

Publication Required: No

<u>Date:</u> 06/21/2018	<u>Contact Name:</u> Kathleen VonAchen, Pamela Kahao	<u>Contact Phone:</u> x5186	<u>Contact Email:</u> kvonachen@wycokck.org	<u>Department/Division:</u> Finance
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Item Description:

Presentation by the Unified Government's external financial auditors of the required financial statements and reports for the Fiscal Year ended December 31st, 2017. Presentation will be from Chief Financial Officer Kathleen VonAchen, Acting Accounting Manager Pam Kahao, and from the external financial audit firm of Allen, Gibbs & Houlik, L.C. Audit Manager Tara Laughlin.

Action Requested:

Accept the report to meet the June 30th, 2018 deadline for the Government Finance Officers Association's (GFOA) award for Excellence in Financial Reporting.

Budget Impact: (if applicable)

Amount:

Source:

Included In Budget:

Other (explain):

Attachments List:

Final - 2017 CAFR with Updated Top Employers-Amazon



Comprehensive Annual Financial Report

Year Ended December 31, 2017

Unified Government of Wyandotte
County and Kansas City, Kansas



prepared by

**Department of Finance
Accounting Division**

Kathleen VonAchen, Chief Financial Officer
Deborah Jonscher, Deputy Chief Financial Officer
Pamela Kahao, Acting Accounting Manager

Available online at www.wycokck.org/finance

311 | myWyco | WYCOKCK.ORG | UG TV

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

Table of Contents

Introduction

- i Letter of Transmittal
- xiv County Administrator
- xv Mayor and Board of Commissioners
- xvi Organizational Charts
- xviii Government Finance Officers Association Awards

Financial

- 1 Independent Auditor's Report
- 3 Management's Discussion and Analysis (unaudited)

Basic Financial Statements

Government-Wide Financial Statements

- 23 Statement of Net Position
- 24 Statement of Activities

Fund Financial Statements

- 25 Balance Sheet – Governmental Funds
- 26 Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
- 27 Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
- 28 Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
- 29 Statement of Net Position – Proprietary Funds
- 30 Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds
- 31 Statement of Cash Flows – Proprietary Funds
- 33 Statement of Fiduciary Net Position

Notes to Basic Financial Statements

- 35 Table of Contents
- 37 I. Summary of Significant Accounting Policies
- 48 II. Stewardship, Compliance and Accountability
- 50 III. Detailed Notes for All Funds
- 72 IV. Other Note Disclosures

Required Supplementary Information

- 93 Notes to Required Supplementary Information Budgetary Comparison Schedule

General Funds Schedule of Revenues, Expenditures and Changes in Fund Balance Budgetary Comparison Schedules (Budgetary Basis)

- 94 General Fund - Combined
- 95 General Fund - City
- 96 General Fund - County
- 97 General Fund - Parks

- 98 Schedule of Unified Government's Proportionate Share of the Collective Net Pension Liability
- KPERS and KP&F
- 99 Schedule of Unified Government's Pension Contributions - KPERS and KP&F
- 101 Schedule of Kansas City, Kansas Board of Public Utilities Retirement System's Net
Pension Liability and Related Ratios
- 102 Schedule of Kansas City, Kansas Board of Public Utilities Retirement System Pension Contributions
- 103 Schedule of Changes of Unified Government's Other Postemployment Benefits Liabilities and
Related Ratios - KPERS and KP&F
- 103 Schedule of Kansas City, Kansas Board of Public Utilities Retirement System's Other
Postemployment Benefits Funding Progress

Combining and Individual Fund Financial Statements and Schedules

Governmental Funds

- 105 Fund Descriptions
- 108 Combining Balance Sheet – Nonmajor Governmental Funds
- 114 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances –
Nonmajor Governmental Funds

Special Revenue Funds Schedule of Revenues, Expenditures and Changes in Fund Balance Budgetary Comparison Schedules (Budgetary Basis)

- 120 Clerk's Technology Fund
- 121 Court Trustee Fund
- 122 Dedicated Sales Tax (Public Safety and Neighborhood Infrastructure) Fund
- 123 Developmental Disability Fund
- 124 Elections Fund
- 125 Environmental Trust Fund
- 126 Health Department Fund
- 127 Jail Commissary Fund
- 128 Library District Fund
- 129 Mental Health Fund
- 130 Register of Deeds Technology Fund
- 131 Service Program for the Elderly Fund
- 132 911 Tax Wyandotte County Fund
- 133 Special Alcohol Programs Fund
- 134 Special Assets Fund
- 135 Special Parks and Recreation Fund
- 136 Special Street and Highway Fund
- 137 Tourism and Convention Promotion Fund
- 138 Treasurer's Technology Fund

Debt Service Funds Schedule of Revenues, Expenditures and Changes in Fund Balance Budgetary Comparison Schedules (Budgetary Basis)

- 139 Debt Service Fund - City
- 140 Debt Service Fund - County

Capital Fund Schedule of Revenues, Expenditures and Changes in Fund Balance
Budgetary Comparison Schedules (Budgetary Basis)

- 141 County Initiative to Fund Infrastructure Fund

Proprietary Funds

- 143 Fund Descriptions
 144 Combining Statement of Net Position – Nonmajor Enterprise Funds
 145 Combining Statement of Revenues, Expenses, and Changes in Fund Net Position –
 Nonmajor Enterprise Funds
 146 Combining Statement of Cash Flows – Nonmajor Enterprise Funds

Proprietary Funds Schedule of Revenues, Expenditures and Changes in Net Position
Budgetary Comparison Schedules (Budgetary Basis)

- 148 Sewer System Fund
 149 Emergency Medical Services Fund
 150 Public Levee Fund
 151 Stormwater Fund
 152 Sunflower Hills Golf Course Fund
 153 Stadium (T-Bones) Fund

Internal Service Funds

- 155 Fund Descriptions
 156 Combining Statement of Net Position – Internal Service Funds
 157 Combining Statement of Revenues, Expenses, and Changes in Fund Net Position –
 Internal Service Funds
 158 Combining Statement of Cash Flows – Internal Service Funds

Fiduciary Funds

- 159 Fund Descriptions
 160 Combining Statement of Changes in Assets and Liabilities – Fiduciary Funds

Statistical (unaudited)

- 163 Table of Contents

Financial Trends

- 164 Table 1 - Net Position by Component
 166 Table 2 - Changes in Net Position
 170 Table 3 - Fund Balances of Governmental Funds
 172 Table 4 - Changes in Fund Balances of Governmental Funds
 174 Table 5 - Governmental Activities Tax Revenues by Source

Revenue Capacity

- 176 Table 6 - Assessed and Estimated Actual Values of Taxable Tangible Property
 178 Table 7 - Direct and Overlapping Property Tax Mill Levy Rates
 180 Table 8 - Principal Property Taxpayers
 181 Table 9 - Property Tax Levies and Collections

- 182 Table 10 - Total Assessed Tagible Property Valuation of the County and City of Kansas City, Kansas
- 183 Table 11 - Sales and Use Tax Revenue and County-wide Retail Sales Receipts
- 184 Table 12 - City General Fund Sales and Use Tax Revenue
- 184 Table 13 - Kansas Speedway STAR Bonds Sales Tax Revenues

Debt Capacity

- 185 Table 14 - Ratios of Outstanding Debt by Type
- 186 Table 15 - Ratios of General Bonded Debt Outstanding
- 187 Table 16 - Debt Ratios
- 188 Table 17 - Legal Debt Margin Information
- 190 Table 18 - Pledged-Revenue Coverage
- 192 Table 19 - Indirect Debt

Demographic and Economic Information

- 193 Table 20 - Demographic and Economic Statistics
- 194 Table 21 - Principal Employers

Operating Information

- 195 Table 22 - Full-time Equivalent Unified Government Employees By Function
- 196 Table 23 - Operating Indicators by Function
- 197 Table 24 - Capital Assets Statistics



June 18, 2018

Citizens of the Unified Government
Honorable Mayor and
Honorable Members of the Board of Commissioners:



Kathleen VonAchen
Chief Financial Officer

Kansas State law 75-1120a requires that each municipality at the close of the fiscal year prepare a set of financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. The offices of the Chief Financial Officer and County Administrator are pleased to submit to you the Unified Government of Wyandotte County and Kansas City, Kansas's 2017 Comprehensive Annual Financial Report (CAFR) in accordance with State law and Article 1, Section 2.103 of the Unified Government Code.

This report consists of management's representations concerning the Government's finances. Responsibility for the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the Government. To provide a reasonable basis for making those representations, management of the Government has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the Government's financial statements in conformity with U.S. GAAP. Because the cost of internal controls should not outweigh their benefits, the Government's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Allen, Gibbs & Houlik, L.C., a firm of licensed certified public accountants, has audited the Government's financial statements. The goal of the independent audit is to provide reasonable assurance that the financial statements of the Government for the fiscal year ended December 31, 2017 are free of material misstatement. The audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion on the Government's basic financial statements as of and for the year ended December 31, 2017. The independent auditors' report is presented as the first component of the financial section of this report.

Department of Finance, Office of the Chief Financial Officer
701 North Seventh Street | Kansas City, Kansas 66101

www.wycokck.org/finance

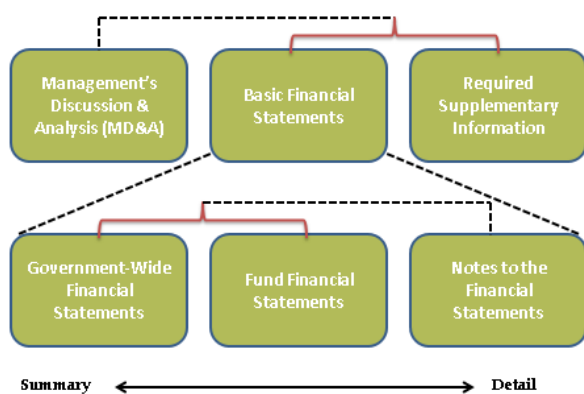
p: 913.573.5660 | f: 913.573.5006

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The Report

The CAFR is presented in three sections:

- The **Introduction** section includes this letter of transmittal, County Administrator, Mayor and Board of Commissioner introduction, the Unified Government's organizational chart, and certificates of achievement from the Government Finance Officers Association (GFOA).
- The **Financial** section includes the report of the independent auditors, Management's Discussion and Analysis (MD&A), the basic financial statements, including the government-wide financial statements comprised of the Statement of Net Position and the Statement of Activities and the accompanying Notes to the Financial Statements. The Financial Section also includes the fund financial statements including the governmental funds financial statements, the proprietary funds financial statements, the fiduciary funds financial statements, and the combining individual funds financial statements for the non-major governmental funds and the proprietary funds. Required supplementary information other than the MD&A is also included in the financial section.



- The **Statistical** section includes selected financial and demographic information on a multi-year basis.

This transmittal letter complements the MD&A and should be read in conjunction with the MD&A.

This CAFR includes all funds of the Unified Government (the Government), and includes the Government's component unit, which is a legally separate organization and for which the Government is financially accountable or whose relationship with the Government is of a nature and significance that would cause the Government's financial statements to be incomplete were it not included.

The Government operates on an annual budget cycle. The budget process requires that each department submit a current year and future year expenditure plan and revenue estimates to the County Administrator for approval. The offices of the County Administrator and Chief Financial Officer review spending requests and develop a budget plan for review and adoption by the Unified Government Board of Commissioners. The Government utilizes a five-year plan for capital improvements that serves as a guide for allocation of future resources.

The Government maintains budgetary controls that have the objective of ensuring compliance with legal provisions embodied in the annual appropriated budget submitted by the County Administrator and adopted by the Board of Commissioners. All activities of the General Fund and State certified funds are included in the annual appropriated budget. Project-length budgets are adopted for the respective special revenue funds and capital project funds. Budgetary control (the level at which expenditures and encumbrances cannot legally exceed the appropriated amount) is administratively established at the department level within individual funds, except for special revenue and capital project funds which are at the funded project level. Disbursements that would result in an overrun of funded capital project balances (budgets) are not released until additional appropriations are made available. At year-end, if additional monies have not been appropriated where needed, expenditures are properly reflected in the current period causing an over budget condition to exist.

The independent audit of the financial statements of the Unified Government is part of a federally mandated Single Audit Act Amendments of 1996 and the U.S. Office of Management and Budget (OMB) *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Audits* designed to meet the special needs of federal grantor agencies. The results of this single audit, including a schedule of expenditures of federal awards, and the independent auditor's reports on the Government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards, are available in the Unified Government's separately issued Single Audit report.

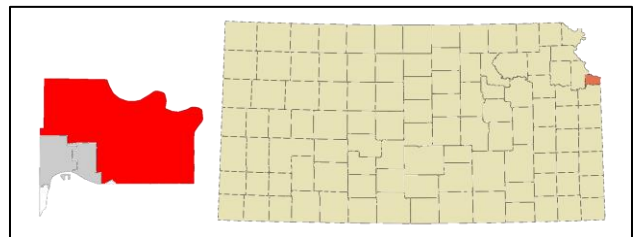
Unified Government Profile



The Unified Government of Wyandotte County and Kansas City, Kansas was created October 1, 1997, based on a citizen vote to consolidate the operations of the City of Kansas City, Kansas and Wyandotte County, Kansas. Part of the Kansas City Metropolitan Statistical Area with a total population of two million, Wyandotte County is located at the confluence of the Kansas and Missouri Rivers and at the crossroads of two transcontinental interstate highways (I-70 and I-35). Situated west of the Kansas River and the City of Kansas City, Missouri, Wyandotte County covers an area of 156 square miles, including urban and industrial developments, lakes, recreational activities, and rural settings.

Home to the Kansas Speedway Corporation (NASCAR) 1.5-mile super-speedway, Sporting KC major league soccer stadium, and the Legends Outlets Kansas City super-regional mall, Wyandotte County is Kansas' top tourism destination bringing in over 12 million shoppers and visitors annually. Also situated in Kansas City, Kansas is the Fairfax industrial area, believed to be nation's the first planned industrial district, and which currently houses over 120 businesses, employs over 10,000 people and generates over \$5.4 billion in annual sales. Many of the companies in Fairfax are world famous: the Fairfax Kellogg's plant makes nearly 75% of all of the Cheez-Its; CertainTeed is the largest insulation manufacturing plant in the world; Owens Corning makes the famous Pink Panther insulation; and the Fairfax General Motors Assembly Plant is the only plant making the Chevrolet Malibu.

The U.S. Census Bureau projects a population of 165,288 for Wyandotte County, Kansas for 2017, a growth of over 5,000 new residents of Kansas City, Kansas, Bonner Springs, Edwardsville and Lake Quivira over the past five years.



UNIFIED GOVERNMENT HISTORY

The County is named after the Wyandot Indians who resettled from the State of Ohio. The Wyandot set up the territorial government and elected one of their own as the territorial governor. In 1859, the County was organized, and the Wyandotte Constitutional Convention gave Kansas its new State Constitution. Kansas City, Kansas was incorporated in 1872 and the neighboring cities of Armstrong, Armourdale, Riverview and Wyandotte were joined in 1886 to form "new" Kansas City, Kansas. Over a century later in 1997, the City of Kansas City, Kansas

and Wyandotte County were joined as the Unified Government with a new Charter.

UNIFIED GOVERNMENT STRUCTURE

The Unified Government is the government for both Wyandotte County and the City of Kansas City, Kansas. The governing body of the Unified Government consists of a ten-member Commission and a Mayor/Chief Executive Officer. Eight Commission positions are elected within geographic districts. Two Commission positions cover the full County; the other eight candidates are selected in the primary election within their district and in the general election on a countywide vote. The Mayor/Chief Executive Officer runs countywide in the primary and the general elections. In addition, the Mayor appoints the County Administrator with approval of the Commission. The Commission annually adopts a balanced budget and establishes the amount of taxes to be levied for the support of Unified Government programs. The County Administrator has the responsibility of administering these programs in accordance with policies and the annual budget adopted by the Commission.

The Government's 2,367 employees in 2017 provide a full range of municipal services, including police, sheriff and fire protection, public works, parks & recreation, library, planning and zoning, building, sewer system, street maintenance, health department, aging services, transit system, district attorney's staff, county detention facilities, municipal court, economic development, and other general city and county services. The Kansas City, Kansas Board of Public Utilities (BPU), an administrative agency of the Unified Government, provides water and electric power to residents. Within the County there are 53 parks, 10 recreation centers, an 18-hole golf course, 18 fire stations, 1,943 miles of road and six libraries.

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

The strategic goals are:

- reduce blight
- increase safety and perception of safety
- increase community health
- increase economic prosperity for all citizens
- improve customer service and communication, and
- increase community cohesion.

These goals are intended to guide management actions throughout the Government organization. The goals of management are to see that necessary and desired services are provided in an efficient and effective manner and that planning and continued improvement take place to provide for the community's future.

The Commission Economic Development and Finance (ED&F) Standing Committee serves as an audit committee. The Committee discusses with the external auditor matters related to the audit, and also accepts the results of the annual financial audit.

Regional Economic Conditions

Information presented in the financial statements is perhaps best understood when it is considered from a broader perspective of the specific environment in which the Government operates.

The economic outlook for Wyandotte County and Kansas City, Kansas remains positive. The County is a major economic, employment, industrial, educational and medical services center for the region. Employment in Wyandotte County is concentrated in four sectors: services, government, retail trade, and manufacturing. Kansas City, Kansas is the second largest rail center in the country and an important hub of the transcontinental rail system, providing both freight and passenger service. All major cities of the nation can be reached in less than 120 hours and many within 72 hours. The Unified Government is served by seven railroads, providing approximately 92 freight movements a day.

The County boasts a diversity of over 8,000 businesses supporting an employment base of over 90,000 employed. Major employers include:

- University of Kansas Hospital/ Medical Center
- Amazon Distribution Center
- General Motors
- BNSF Railroad
- Cerner Corporation
- Associated Wholesale Grocers

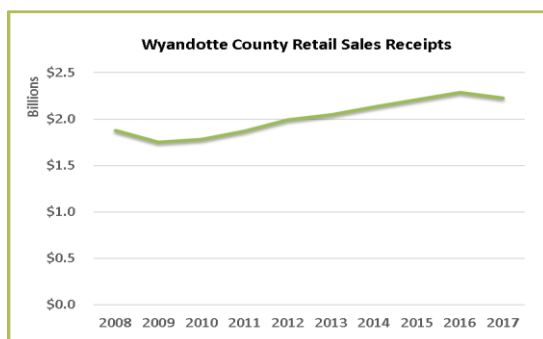
The regional economy has recovered from the recession a decade earlier with many revenues sources increasing in fiscal year 2017. Most economic indicators show improvement.

UNEMPLOYMENT

Regionally, economic conditions also appear to be strong. The job market within the County boundaries is improving. The Bureau of Labor Statistics unemployment rate for 2017 in Kansas was 3.6% compared with 4.4% nationally. The unemployment rate for the County was 5.2%, down from 5.7% for 2016 and down from the recession high of 10.7% in 2009.

PERSONAL INCOME / CONSUMER SPENDING

The U.S. Bureau of Economic Analysis report shows that County personal income grew by a modest 1.4% in 2017. Consumer spending continues to increase. The County's retail sales receipts steadily grew since 2013 totaling \$2.2 billion in 2017. Sales and use tax revenue, which makes up 31% of the General Fund revenue stream, increased by 27% in 2017 due to the STAR bond payoff and one-time use taxes from the start-up of the Amazon Fulfillment Center. The Government anticipates that core sales and use tax revenue will grow a modest 2.6% in 2018.

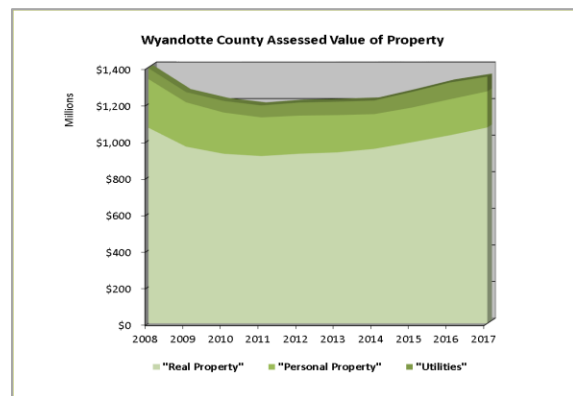


CONSTRUCTION

Commercial/ industrial construction values totaled \$105.7 million in 2017, down from a near decade high of \$232.8 million in 2016. New residential construction value increased for the third straight year in 2017, totaling \$48.2 million or 3.0% increase. Residential permits increased by 22.6% in 2017 and 59.7% in 2016. Growth is anticipated to continue in 2018 but at a more moderate pace.

PROPERTY VALUES

The local real estate market saw a steady increase in values over the year. Wyandotte County's assessed value for 2017 was \$404.6 billion, a 2.4% increase over the 2016 assessed value and an 11.7% increase since 2012.



Financial Policies and Planning

Formal financial policies, as well as operating practices, enabled the Government to provide core services to citizens and employees. Formal policies exist in areas such as balanced budgets, revenue diversification and use of one-time and unpredictable revenues, operating expenditures, reserves, investments and debt.

Following prudent financial policies and procedures builds community trust. In April 2010, Kansas City, Kansas voters approved a measure to allow the City to impose a 3/8th cent general sale and use tax on purchases made in the City. This Dedicated Sales Tax measure generated \$10 million in additional revenue in 2017 to support public safety and neighborhood

infrastructure operations, equipment and capital projects. This tax will expire July 2020.

REVENUE ADMINISTRATION

The Government's two main sources of revenue for operating expenditures are real estate property taxes and sales and use taxes, which make up 68% of total 2017 General Fund revenues. In addition, the Government's revenue administration includes a review of all fees, fines, and charges for services to ensure the charges are meeting cost recovery goals. Most of the Government's revenue is not restricted to assure responsiveness to expenditure needs. One-time and unpredictable revenues are spent on one-time costs, such as equipment replacement or capital improvements for repair and rehabilitation projects.

EXPENDITURE ADMINISTRATION

Expenditure budgets are carefully reviewed by both the implementing departments and the Budget Office. Department directors are responsible for containing expenditures within their Commission approved budgeted appropriations. Careful attention is paid to monitor department's ability to meet projected vacancy savings. Any unspent personnel appropriation must be approved by the Office of County Administrator in order to be transferred to non-personnel line items. The Government also maintains an encumbrance accounting system as an additional means of budgetary control.

General Fund budget actual expenditures were approximately \$6 million less than the revised 2017 budget (adjusted to exclude the budgeted \$9.6 million annual debt appropriation reserve). Achieving unspent budgets is due in large part to not fully expending contractual services and capital outlay.

RESERVES

The Government has multiple reserves in its various funds to address budgetary shortfalls. The Reserve Policy sets the target for the General Fund reserve at 10% of total budgeted expenditures, with other target reserves percentages established for the various special revenue funds. The Government's budget policy concerning the use of reserves

generally limits the use of reserves to respond to revenue shortfalls, unanticipated expenditures, or severe economic downturn. The Fund Balance at the end of 2017 is 20.6% of expenditures and transfers-out.

DEBT ADMINISTRATION

The Government's debt policy establishes guidelines and parameters for the issuance and management of debt. The Government continually and proactively communicates with the investment community in the issuance of new debt and the administration of its outstanding debt. In doing so, the Government seeks to ensure that debt is issued prudently and affordably, and bondholders are provided all the information required by the Municipal Securities Rulemaking Board as governed by the Securities and Exchange Commission.

State statutes limit general obligation bonded debt to 30% of the assessed value of taxable property in the County that totaled \$1.35 billion in 2017. The Government's general obligation bonded debt subject to this statutory debt limit was \$245.7 million as of December 31, 2017 or 61% of the debt limit. Further, the Government's debt policy limits annual debt service payments, excluding enterprise funds, to 10% to 12% of total budget authority of the tax levied funds.

According to standard measures used by the primary credit rating agencies to assess debt (e.g. fund balance as a percent of operating expenses, debt-to-assessed value ratios, debt per capita, etc.), the Government's level of direct debt obligations are considered high in comparison with similarly sized municipalities. Rating agencies cite the Unified Government's strong financial management and prudent fiscal policies as credit strengths, while citing low economic indicators and a high level of debt as credit weaknesses. As of December 31, 2017, the Government is rated AA by Standard & Poor's and A1 by Moody's Investor Service.

CASH MANAGEMENT

State statutes regulate the securities in which municipalities may invest its funds. Legally

permissible investments are obligations of the United States Government, its agencies, and sponsored corporations, prime bankers' acceptances, prime commercial paper, certificates of deposit issued by banks and savings and loan institutions, highly rated municipal securities, money market funds that purchased only the types of securities specified herein, and other similar securities as authorized by State law.

The objectives of the Commission-adopted investment policy, in order of priority, are to maintain principal, to ensure the availability of funds to meet obligations promptly, and to maximize yield on the investment portfolio. Bank deposits and certificates of deposit are either insured by federal deposit insurance or collateralized according to state law. The Unified Government's fair value investment portfolio, not including the Board of Public Utilities, was \$350.0 million at December 31, 2017.

LONG TERM FINANCIAL PLANNING

The Government has a five-year long-range capital planning process that is updated each year and helps drive annual capital funding decisions as well as periodic general obligation bond issuances for larger investments. For General Fund and Sewer operations, revenues are forecasted out for ten years to account for planned changes to existing revenues, such as sunseting revenues, and to project any future deficits between revenues and expenditures.

Major Development Initiatives

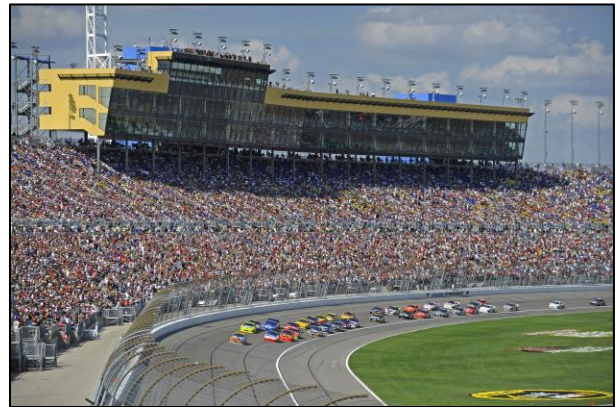
The Government's economic development program focuses on retaining and strengthening the traditional manufacturing and distribution base while diversifying the economy in the office, service, and tourism and entertainment sectors, and promoting housing development and redevelopment.

TOURISM DISTRICT

The Unified Government has been committed to the successful development of a 1,600-acre tract of land,

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

A second NASCAR Sprint Cup race was added to the racing schedule for 2014 and has had an economic impact of \$100 million in the Kansas City metropolitan area. With the addition of this second race, the Kansas Speedway invested \$3.5 million to add lighting to the Speedway for night races. In addition, the Speedway has completed a \$6.5 million renovation project that includes repaving, reconfiguring and re-banking of the track. Also, a new infield road course was added for Grand-Am Road Racing. The Kansas Speedway operates at or near capacity for all major race events.



Kansas Speedway (NASCAR) opened in 2001

In December 2009, the Kansas Lottery Gaming Facilities Review Board approved the construction of a casino in Wyandotte County. The first phase of the Hollywood Casino project included 2,000 slot machines, 64 table games, restaurants and bars, and created approximately 1,500 construction jobs. The Casino employs approximately 750 people.

In the second phase of the Hollywood Casino project, a 300-room hotel is to be constructed; however, construction of the hotel has been delayed. Until construction of the hotel begins, the casino is subject to an additional 1% payment of net gaming revenues to the Government. This equals to \$1.4 million on an annual basis and was effective as of February 2014.

Joining Kansas Speedway at the Legends at Village West regional super-mall are major destination retailers and entertainment businesses that attract approximately 12 million visitors and shoppers annually. The initial anchor businesses and attractions include: Cabela's, a 195,500 square-foot store with 116,666 square feet of retail space featuring hunting, fishing, and other outdoor items with an 11,000 square foot museum and 60,000-gallon aquarium; Nebraska Furniture Mart, a 1,075,000 square-foot store with 450,000 square feet of retail space and an adjacent warehouse that sells furniture, electronics, appliances, and floor coverings; and the Great Wolf Lodge and Resort, a 281-room lodge with a 40,000 square foot indoor water park.

The Legends Outlets Kansas City, formerly the Legends at Village West, (the "Legends") is an approximately \$230 million shopping center housing nearly 690,000 square feet of retail, dining, and entertainment which opened in 2001. The Legends 14 Theatre complex at 87,000 square feet is the largest of the tenants. In 2015, the owner of the Legends, KKR Legends, LLC, purchased the theater complex from the Unified Government. KKR Legends, LLC has leased the theater to AMC Entertainment which completed renovations to the theater in 2016.

In January 2016, the Legends Outlets Kansas City was purchased by Walton Street Capital from KKR Legends, LLC. As of March 2018, 116 businesses, including 28 restaurants, were open in Village West, employing nearly 5,700 people. On the north side of the Legends Outlets, a \$10 million, 106-unit Residence Inn by Marriot was constructed that features suites opened in January 2016. In 2017, businesses generated over \$734 million in retail

sales. The real and personal property taxes levied for this development area were approximately \$24 million.



Legends Outlet at Kansas City regional super-mall

Approximately \$453 million in sales tax special obligation revenue bonds (STAR bonds) were issued for the Village West development. On December 1, 2016, the Village West STAR bonds were retired five years early due to strong revenue performance. The local sales and use tax annual revenues of over \$12 million previously obligated for debt service payments now flow to the Unified Governments to support operational and capital needs.

The Unified Government and the Kansas Unified Development, LLC entered into a Multi-Sport Stadium Venture Agreement ("Stadium Agreement") for the construction of an 18,000-seat multi-sport stadium complex that is the permanent home to Sporting KC, a Major League Soccer team.

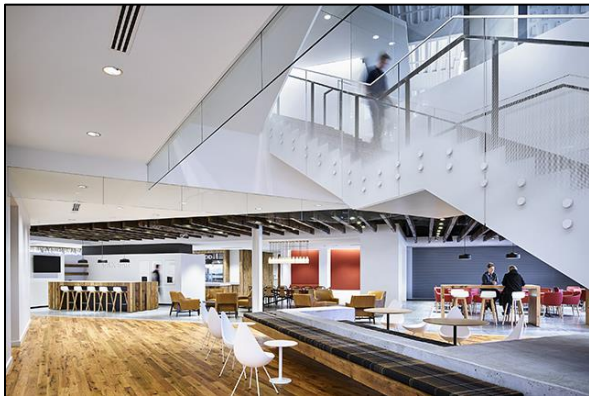


Children's Mercy Park, Sporting KC Soccer Stadium

Under the soccer Stadium Agreement, the Unified Government issued STAR bonds in 2010 that result in

\$147,000,000 of net funding for the Stadium project. The STAR Bonds are payable from state and local sales and transient guest taxes. The stadium, named Children's Mercy Park (known as Sporting Park prior to 2016), completed its seventh successful season in 2017 with near capacity attendance. Children's Mercy Park, recognized nationally and internationally for its design, hosted the Division II Football Championship for four straight years, from 2014 to 2017.

In June 2017, the Dairy Farmers of America opened a \$34 million headquarters north of I-70 and east of I-435, just east of the Village West area. The Dairy Farmers of America is the area's largest private employer in terms of revenue. Completed in early 2017, the new headquarters is a three-story, 100,000 square foot project that brought approximately 325 jobs to this area. Finally, there are plans to build a 40,000 square foot, \$11 million medical office building on a 5.2-acre site adjacent to the Dairy Farmers of America (expected completion 2nd Quarter 2018). A Frontier Justice gun range (33,000 square foot, \$4.7 million) has also opened in late 2017 in this same area.



Dairy Farmers of America national headquarters

Just east of the Village West/Legends tourism district, an \$80 million U.S. Soccer National Training and Coaching Development Center was constructed and opened in early 2018 named Pinnacle. The development houses the elite athlete training and performance analytics campus and national youth soccer development programs. The facility includes approximately 100,000 square feet for an indoor

facility with a practice field, eight lighted professional fields, and a new medical clinic from the soccer club's stadium naming-right sponsor Children's Mercy Park. Additionally, in February 2017 construction began and later completed on the 12-field youth soccer complex.



U.S. Soccer National Training & Coaching Development Center

Adjacent to the U.S. Soccer National Training and Coaching Development Center is the Vacation Village STAR District. This district includes the Schlitterbahn Waterpark, which has 20 attractions including 24 slides located on 24 acres. Another component to this district is an auto mall that currently includes four auto dealerships, including a Ford, Dodge/Jeep/Chrysler, Nissan, and an auto outlet selling pre-owned vehicles.



American Royal headquarters

It was announced in 2016 that the American Royal will move to Kansas City, Kansas after 117 years in Kansas City, Missouri. The American Royal Association, which began as the National Hereford Show in 1899, has evolved into a comprehensive season of events and outreach including six equestrian shows, livestock shows, youth and PRCA

rodeos, agricultural education programs and the world's largest barbecue competition - the World Series of Barbecue®. This new \$160 million development is anticipated to utilize up to \$80 million in STAR bond funds. The American Royal will purchase approximately 60 to 100 acres of the total 274-acre site.

OTHER COMMERCIAL/ INDUSTRIAL DEVELOPMENT

Amazon Fulfillment Center

In August 2017, Amazon completed construction and opened their Amazon Fulfillment Center in Kansas City, Kansas at I-70 and Turner Diagonal freeway, the third such facility in the Kansas City area region. The facility is 2.2 million square feet at a construction costs of approximately \$300 million on the 134-acre site. Approximately 5,500 employees were hired for the fulfillment center that will pick, pack and ship customer items, such as toys, books and electronics, utilizing cutting-edge technology with advanced robotics systems.



Amazon Fulfillment Center, Kansas City, Kansas

39th & Rainbow Commercial Development

This project is a \$39 million mixed-use development located adjacent to Kansas University Medical Center. The first phase of the project included approximately 10,000 square feet of first-floor retail space and, on the second through fourth floors, an 83-room Holiday Inn Express & Suites. Additional Phase I store openings in the development include: Five Guys Burger and Fries; Topp'd Pizza; and a Subway sandwich store. The second phase of the project was 100,000 square feet in a four-story building and includes Kansas University Hospital,

Kansas City Transitional Care Center, and Hanger Prosthetics & Orthotics. A Tanner's Bar and Grill opened in 2018. This area draws more than 10,000 persons daily and expects to attract new retail development due to the area's dense resident population and the proximity to the Kansas University Medical Center and Hospital. The Urban Land Institute honored this project as a Development of Distinction.

Midtown

The Unified Government completed the demolition of the Indian Springs Mall in 2016 and is working with Lane4 Property Group to market the 100-acre site for new development.

Industrial Park Developments

The Unified Government currently has four major industrial parks: Fairfax Industrial Business District, Central Industrial Business District, Armourdale Industrial Business District, and the Santa Fe Industrial Business Park. These four industrial areas represent 80% of the industrial development in the Unified Government. The Unified Government has several other industrial park developments in the Hart Business Park located at 55th and K-32, Woodend Industrial Park along the I-435 Corridor, the Muncie Industrial Park located at 62nd and K-32 and the I-635 Industrial Park at I 635 and Metropolitan. Edwardsville has also developed an industrial/warehouse area at I-435 and Kansas River.

General Motors (GM) continues to have a significant presence in the Fairfax Industrial District. Currently the Chevy Malibu and Buick LaCrosse are produced at this facility. A \$600 million, 400,000 square-foot paint shop expansion for vehicle construction activities to support future production at the site was recently completed. In 2015, GM announced an additional \$174 million investment to this Kansas City, Kansas plant to support the redesigned 2016 Chevy Malibu.



General Motors manufacturing plant, Kansas City, Kansas

In April 2016, it was announced that a \$245 million investment at the Fairfax plant will allow for the production of a new car to be built which will replace the production of the Buick LaCrosse. In February 2018, GM announced an investment of \$265 million to support production of a new Cadillac XT4 crossover SUV.

In March 2013, the Unified Government approved an agreement with NorthPoint Development for development of a former 80-acre GM site, which is projected to be fully built over a 6 to 10-year period. Groundbreaking for the site occurred in December 2013. Part of the first phase of construction consists of the installation of infrastructure, access roads and utility lines. The first project built on this site is an 80,000 square foot, \$10 million manufacturing facility for Inergy which produces fuel tanks for GM vehicles. In 2017 a second industrial building (840,000 square feet) opened. NorthPoint Development is developing this building for General Motors which will use the space as a logistics center for the management of critical and time-sensitive manufacturing components. This new facility is expected to employ 500 persons.

In 2014, NorthPoint Development began redevelopment of 25 acres of the Unified Government's Public Levee operations, located in the Fairfax industrial area. NorthPoint initially demolished existing buildings and then built a 396,000 square-foot industrial building, which meets current manufacturing and industrial needs. The first tenants in this building are Plastic Packaging

leasing 56,000 square feet, and Ozburn-Hessey Logistics leasing 56,200 square feet and, Vitex leasing 60,000 square feet.

Additionally, in 2015 NorthPoint acquired a 369,000 square-foot industrial warehouse property located in the Santa Fe industrial area. This \$18 million project included the acquisition of two buildings and investments in equipment, energy efficiencies, loading docks replacement and truck traffic reconfiguration. This project created 50 jobs for a new tenant. Two existing clients remain in the facility. Also, of note in the Fairfax Industrial District, Sunshine Biscuit recently completed a \$4.6 million remodel of its facility.

Office and Service

The downtown area, with approximately 5,000 employees, has the largest concentration of office workers. In addition to the downtown area, there are active office parks in Cambridge Terrace, Meadowlark Lane, Woodlands West and assorted office and medical facilities in different locations throughout the community. Downtown Kansas City, Kansas continues its revitalization with the redevelopment of two properties along Minnesota Avenue. Loretto Properties redeveloped the buildings for a cost of \$1.5 million. The buildings house various nonprofit organizations, professional services and also serve as possible satellite locations for two Kansas City, Kansas colleges.

An development project is under consideration in downtown Kansas City, Kansas that could include a new grocery store and community center run by the YMCA. The Unified Government committed \$6 million in its future capital program for the community center portion of this project.

Retail

The Metropolitan Avenue Redevelopment Area is located in the Argentine community south of I-70 in eastern Kansas City, Kansas. In 2015 a Walmart grocery store was constructed. A new Police Department South Patrol Station was built in the redevelopment area with ground breaking held in

June 2016 for this new \$2.25 million, 6,000 square foot facility.



Walmart at Metropolitan Avenue Project Area

HOUSING AND RESIDENTIAL DEVELOPMENT

Building upon the success of Village West and the Hollywood Casino, there has also been development of multi-family residential housing in this area. The Village West Apartments was a \$30 million project consisting of 306 units that opened in 2014. The Prairie View at Village West Apartments was a \$27 million second phase of the project consisting of 312 units. These market rate apartments are located adjacent to one another, just west of Village West on 110th Street between State Avenue and Parallel Parkway.

The Legacy Apartments and West Lawn project, planned to begin construction in 2018, includes on the 2.5-acre site a 265 unit apartment building and garage located adjacent to the Legends Shopping Center on the south side of Parallel Parkway, east of 110th Street in Kansas City, Kansas, as well as various improvements to the Legends Outlets chapping area. The garage will have a total of 615 spaces and will service both the apartments and public parking for the various retail, entertainment and sports venues in Village West.



Legacy Apartments project to be constructed in 2019

Community Housing Wyandotte County (CHWC) is a non-profit, community development corporation, whose mission is to stabilize, revitalize, and reinvest in Kansas City, Kansas neighborhoods through affordable housing, homeownership promotion, and community building. CHWC focuses its programs in the traditional neighborhoods of Kansas City, Kansas/Wyandotte County. Additionally, CHWC has provided more than \$2,000,000 in grants, minor home repair loans, and mortgages to low- and moderate-income households in the community. To date, CHWC has built and sold over 200 new single-family homes east of I-635.

The Neighborhood Stabilization Program (NSP) is a federal Housing and Urban Development program and was established for the purpose of stabilizing communities that have suffered from foreclosures and abandonment. This stabilization is realized through the purchase and redevelopment of foreclosed and abandoned homes and residential properties. The Unified Government has received over \$12 million in funding from two phases of the NSP 1 and 3 programs. Funds from this program have improved residential properties throughout Wyandotte County and Kansas City, Kansas with special emphasis on the northeast area of the county.

Acknowledgements

The preparation of this CAFR could not have been accomplished without the efficient and dedicated service of a highly qualified staff in the Finance Department.

Special thanks are extended to the following staff for their contributions to the preparation of this document: Acting Accounting Manager Pam Kahao, former Accounting Manager and current County Treasurer Rick Mikesic, Mary Barnes, Lonja Green, Mike Kupsch and Peggy Ryan of the Accounting Division, Deputy Treasurer Lisa Nolan, Payroll Manager Ron Green, Deputy Chief Financial Officer Debbie Jonscher, Research Manager Mike Grimm, Debt Coordinator Alyse Villarreal, Budget Manager Reginald Lindsey, and staff of the Human Resources Department and the Legislative Auditor's Office.

The dedication and cooperation of staff in all Unified Government operating departments in the administration of financial policies throughout the year is appreciated. We also acknowledge the thorough and professional manner in which our independent auditors, Allen, Gibbs & Houlik, L.C., conducted the financial audit.

In closing, Unified Government staff wishes to express deep appreciation to the Mayor and Board of Commissioners for their leadership, support and responsiveness to the financial concerns of the Government.

Respectfully submitted,



Doug Bach
County Administrator



Kathleen VonAchen
Chief Financial Officer



Doug Bach
County Administrator

Dear Wyandotte County and Kansas City, Kansas residents:

This is a time of significant success for the Unified Government. Over the past three years, we have helped our economy create an estimated 7,000 jobs and increased our assessed valuation by 7.8%. We have restored the fiscal health of the Government, replenished our financial reserves and maintained our bond ratings. With these accomplishments in mind, as well as an eye on sustaining this success, the Unified Government has redoubled its efforts to meet the Board of Commissioners strategic priorities.

Our Police, Fire and Sheriff's Departments serve and protect every neighborhood and ensure that Wyandotte County and Kansas City, Kansas remains a safe place. Investments were made in staffing, technology, training, equipment and facilities. By bolstering neighborhood patrols, we are fostering stronger relationships between officers and the communities they serve. We have also implemented several key innovations in criminal justice. The past years has seen the Wyandotte

County Criminal Justice Collaborative amplify efforts to positively engage youth, reduce recidivism and improve public safety's relationship with the community.

Homeownership gives families a foundation to build equity and wealth. Beginning in 2016, the Stabilization, Occupation, and Revitalization (SOAR) program was started. SOAR is a 5-year plan to confront some of the most pervasive challenges in the appearance, communication, and safety of our neighborhoods. It aims to address issues such as vacant and abandoned homes, property maintenance, loose dogs, poorly maintained streets, a lack of trails and sidewalks, mowing frequency, graffiti, and more. SOAR also aims to improve government services, communication with the public, and resident satisfaction in areas such as perception of safety. Over the past few years, great improvements in these areas have been achieved.

The passage in April 2010 of a 3/8th cent Kansas City, Kansas dedicated sales tax for public safety and neighborhood infrastructure continues to positively impact our community. Due to sunset on June 30, 2020, the Commission approved to have a renewal of this tax be placed on the ballot for August 7, 2018 for consideration by Kansas City, Kansas voters. As the Unified Government's needs expand and change, these revenues would help us to maintain support for public safety efforts, and restore, replace, and expand infrastructure and capital assets across the city.

These efforts and other initiatives provide the framework by which the Unified Government will continue to be a desirable place to live, do business, and raise a family. Together, we can work to drive improvements that will keep us uniquely Wyandotte – active and vibrant – for generations to come.

Office of the County Administrator Staff

Joe Connor	Gordon Criswell
Assistant County Administrator	Assistant County Administrator
Melissa Sieben	Kenneth Moore
Assistant County Administrator	Chief Legal Counsel
Mike Taylor	Emerick Cross
Director of Public Affairs/Legislative Relations	Commission Liaison

The Unified Government Board of Commissioners is comprised of ten Commission members and the Mayor/CEO – eight members from equally populated districts, two members elected from two north/south districts, and the Mayor elected at-large. Commission members are elected for staggered four-year terms, and must be 18 years of age, US citizens and reside in the respective district for the duration of their term of office.



Honorable David Alvey
Mayor / CEO



Honorable Melissa Bynum
At-Large District 1



Honorable Tom Burroughs
At-Large District 2



Honorable Gayle
Townsend District 1



Honorable Brian
McKiernan District 2



Honorable Ann Brandau-
Murguia District 3



Honorable Harold L.
Johnson, Jr. District 4



Honorable Mike
Kane District 5



Honorable Angela
Markley District 6



Honorable James F.
Walters District 7

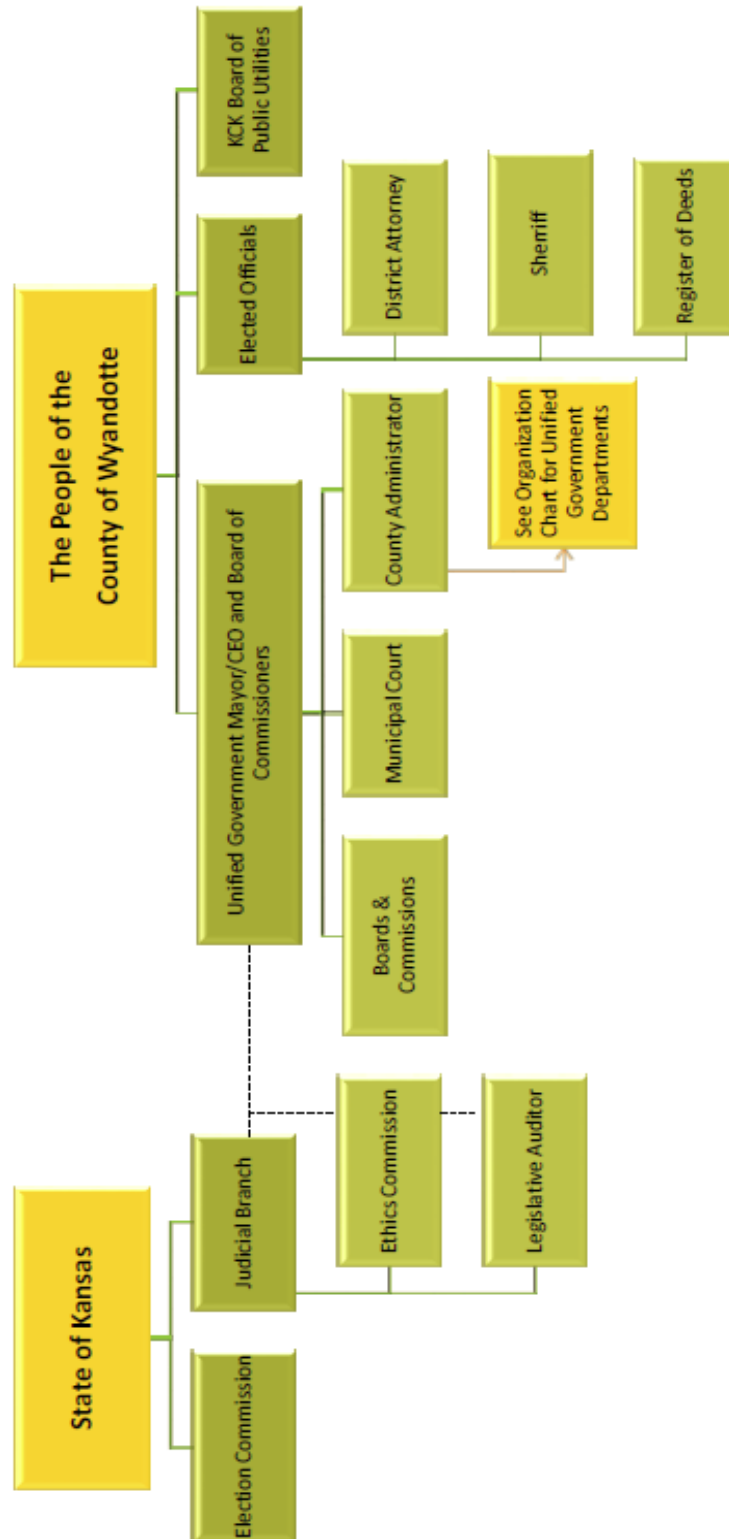


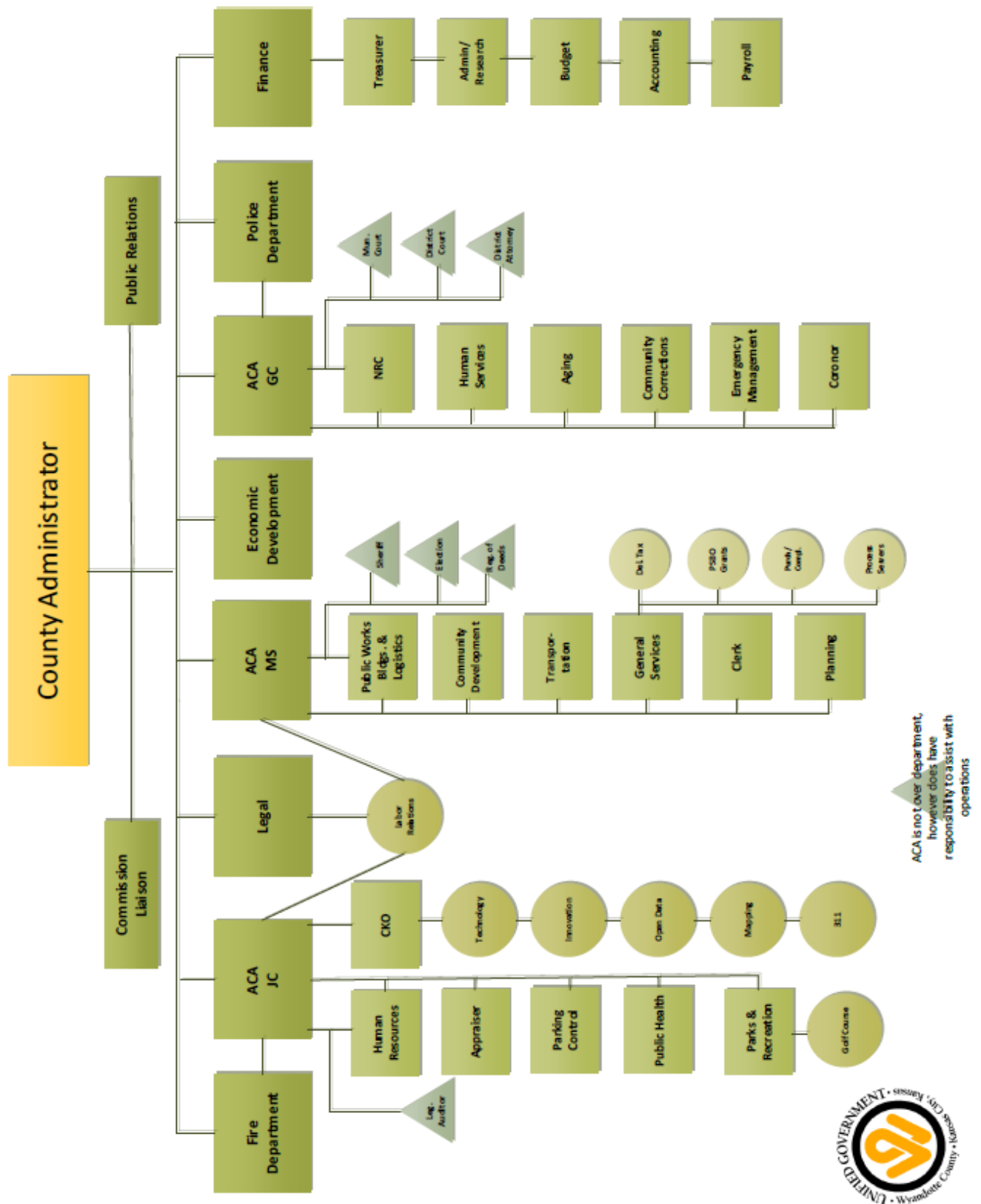
Honorable Dr. Jane Winkler
Philbrook District 8

Unified Government of Wyandotte County / Kansas City, Kansas

Organizational Chart

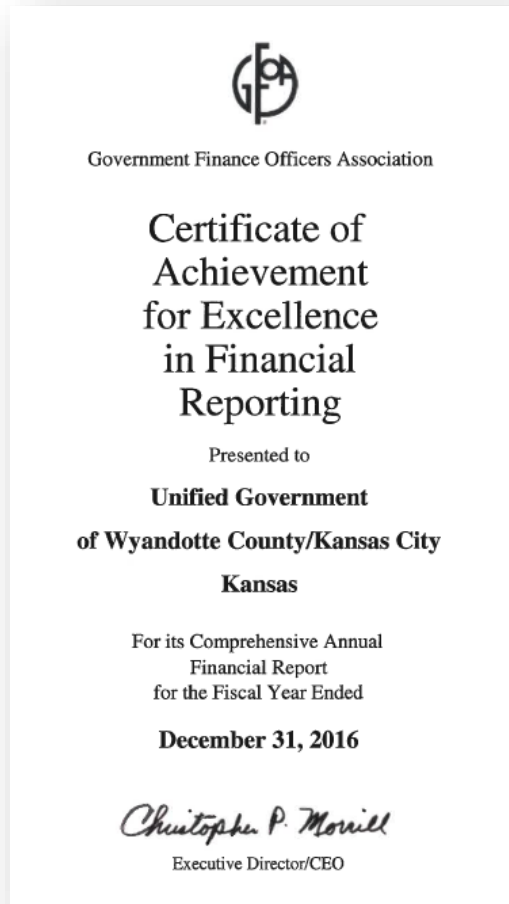
Elected and Appointed Officials





The Unified Government of Wyandotte County and Kansas City, Kansas is proud to have been recognized with an award for Outstanding Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award offered by the Government Finance Officers Association of the United States and Canada (GFOA)

Outstanding Achievement for Excellence in Financial Reporting Award



The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Unified Government of Wyandotte County and Kansas City, Kansas for its Annual Report for the fiscal year ended December 31, 2016. This is the 18th consecutive year that the Government has achieved this prestigious award.

The Certificate of Achievement is the highest form of recognition for excellence in state or local government financial reporting. The Certification of Achievement Program was established to encourage municipal governments to publish high quality financial reports and to provide peer recognition and technical guidance for officials preparing these reports.

In order to be awarded a Certification of Achievement, a government unit must publish an easily-readable and efficiently-organized annual financial report, whose contents conform to program standards. Such reports should go beyond the minimum requirements of generally accepted accounting principles and demonstrate an effort to clearly communicate the municipal government's financial picture, enhance an understanding of financial reporting by municipal governments and address user needs. A Certificate of Achievement is valid for a period of one year only.

Distinguished Budget Presentation Award

The GFOA presented a Distinguished Budget Presentation Award to the Unified Government of Wyandotte County and Kansas City, Kansas for its annual budget for the fiscal year beginning January 1, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. This is the 5th consecutive year that the Unified Government has achieved this prestigious award.

The Distinguished Budget Presentation Awards Program is specifically designed to encourage state and local governments to prepare and issue budget documents of the highest quality. Top-quality documents are essential if citizens and others with an interest in a government's finances are to be fully informed participants in the budget process. Better budget documents contribute to better decision making and enhanced accountability.



INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Board of Commissioners
Unified Government of Wyandotte County / Kansas City, Kansas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Unified Government of Wyandotte County / Kansas City, Kansas (Unified Government) as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the Unified Government's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Board of Public Utilities, which is both a major fund and 85 percent, 82 percent, and 87 percent, respectively, of the assets, net position, and revenues of the business-type activities. Those financial statements were audited by other auditors, whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Board of Public Utilities, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Unified Government as of December 31, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note IV. F. to the financial statements, in 2017, the Unified Government adopted Government Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*. Our opinions are not modified with respect to this matter.

Other Matters***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information listed on the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Unified Government's basic financial statements. The combining and individual nonmajor fund financial statements and schedules, and the introductory and statistical sections as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements, or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, such information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2018 on our consideration of the Unified Government's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Unified Government's internal control over financial reporting and compliance.

Allen, Gibbs & Houlik, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

June 18, 2018
Wichita, Kansas

Management of the Unified Government of Wyandotte County and Kansas City, Kansas (the Government) offers readers of the basic financial statements this narrative overview and analysis of the financial activities of the Government for the fiscal year ended December 31, 2017. Readers are encouraged to consider the information presented here in conjunction with additional information that is provided in the letter of transmittal.

Financial Highlights

- The Government's assets and deferred outflows of resources exceeds its liabilities and deferred inflows of resources at the close of the fiscal year by \$545,089,000 (net position).
- The Government's total net position improved by \$48,444,000 or 9.8% over the prior year. Of the increase, a prior period adjustment of \$26,579,000 is recorded reducing other post-employment benefits (OPEB) retiree healthcare liabilities due to changes related to implementation of GASB Statement 75 and associated actuarial assumptions. Other increases to net position improved the deficit net position of governmental activities by \$4,144,000 and increased the business-type activities' net position by \$17,721,000.
- The Government's long-term liabilities are \$1,677,849,000, consisting of \$756,617,000 for governmental activities and \$921,232,000 for business-type activities. Of the governmental long-term liabilities, \$282,047,000 or 37.3 % are for employee and retiree benefits and \$468,459,000 or 61.7% for debt-financed capital and economic development investments, with the remaining portion for various claims liabilities.
- Governmental funds combined ending fund balances of \$132,465,000 reflect an increase of \$31,780,000 or 31.6% over the prior year. Of that total, 27.4% or \$36,230,000 is unassigned fund balance that is available for future spending at the Government's discretion.
- General Fund's total fund balance is \$40,957,000 or 20.6% of expenditures and transfers out totaling \$198,847,000. Fund balance grew by \$9,231,000 over the prior year.
- The Unified Government's (excluding the Kansas City, Kansas Board of Public Utilities) total bonded indebtedness increased by \$36,476,000 in 2017. General obligation bonds increased by \$46,817,000, offset by decreases in Public Building Commission (PBC) lease revenue bonds by \$2,155,000, economic development-related indebtedness by \$6,655,000, and capital leases and loans by \$1,530,000.
- During 2017, the Government implemented Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits (OPEB) Other Than Pensions* which, along with changes to actuarial assumptions, resulted in a restated December 31, 2016 total OPEB liability of \$67,752,000 for governmental activities and \$6,084,000 for business-type activities. The impact to the OPEB liability reduction on the Government's net position were reductions of \$24,530,000 for governmental activities and \$2,049,000 for business type activities.

General Fund reserves are 20.6% of total expenditures and transfers at the end of 2017.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Government's basic financial statements. The basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. In addition to the basic financial statements themselves, this report also provides other required and supplementary information.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Government's finances, in a manner similar to a private-sector business.

The **Statement of Net Position** presents information on all of the Government's assets, liabilities, deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating. The **Statement of Activities** reports how the Government's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Governmental activities reflect the Government's basic services principally supported by taxes, including public safety, public works, planning and economic development, health and welfare, general government, and parks and recreation services. *Business-type activities* reflect private-sector-type operations, such as electric and water utilities, sewer system, emergency medical services, storm water, Sunflower Hills Golf Course, and the T-Bones Stadium, where fees for services typically cover all or most cost of operations, including depreciation.

The government-wide financial statements comprise all of the Unified Government as the primary government, including the Kansas City, Kansas Board of Public Utilities (BPU) which is a legal entity of the Unified Government. Also included is the Public Building Commission (PBC), a blended component unit. Blended component units, although legally separate, function essentially as an agency of the primary government and, therefore, are included as an integral part of the Unified Government's financial statements.

Fund Financial Statements

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The Government, like other municipal governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Government can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances left at year-end that are available for future spending. Such information may be useful in evaluating the Government's near-term financing requirements. Consequently, the governmental fund financial statements provide a detailed short-term view that helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the Government's programs. Because this information does not encompass the long-term focus of the government-wide statements, additional

information is provided that reconciles the governmental fund financial statements to the government-wide statements explaining the relationship (or differences) between them.

The Unified Government maintains 29 individual governmental funds. Information is presented separately in the governmental funds' balance sheet and statement of revenues, expenditures, and changes in fund balances for the General Fund, Capital Projects Fund and Debt Service Economic Development Fund, which are considered to be major funds. Data from the other 26 governmental funds are combined into a single, aggregated presentation. Combining and individual fund statements for each of these non-major governmental funds is provided elsewhere in this report.

The Unified Government adopts an annual appropriated budget for the General Fund, which combined includes the City General Fund, County General Fund and Parks General Fund. Budgetary comparison schedules, both combined and individual, are provided to demonstrate compliance with the budget for these funds in accordance with U.S. Generally Accepted Accounting Principles (GAAP) and can be found in the Required Supplementary Information (RSI) section of this report.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The Unified Government maintains two different types of proprietary funds: enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Government uses enterprise funds to account for its electric and water public utilities, sewer system, emergency medical services, public levee, storm water, Sunflower Hills Golf Course, and T-Bones Baseball Stadium. Internal service funds are an accounting device used to accumulate and allocate costs internally among the Government's various functions. The Government uses internal services funds to account for its employee and retiree health benefits and workers' compensation. The internal service funds provide services which predominantly benefit governmental rather than business-type functions. They have been included within governmental activities in the government-wide financial statements.

The proprietary fund financial statements provide separate information for the sewer system and BPU, which are considered major funds of the Unified Government. Conversely, the internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Combining and individual fund statements for nonmajor enterprise funds and internal service funds is provided elsewhere in this report.

The Government uses **fiduciary funds** to account for assets held for the benefit of outside parties, including other governments. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Unified Government's own programs. Agency funds generally are used to account for assets the Government holds on behalf of others as their agent, such as in fulfilling the Government's role to collect and distribute property tax revenues to other local entities within Wyandotte County. The accounting used for fiduciary funds is much like that used for proprietary funds.

The **notes to the financial statements** provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information, in addition to the basic financial statements and accompanying notes, is presented in the form of certain required supplementary information (RSI) concerning the Government's progress in funding its obligation to provide pension and other post-employment benefits to its employees, both active and retired.

The combining statements supplementary information referred to earlier in connection with nonmajor governmental funds, enterprise funds and internal service funds are presented immediately following the required supplementary information on pensions and other post-employment benefits. The Unified Government adopts an annual appropriated budget for the State certified special revenue funds and enterprise funds. Budgetary comparison schedules have been provided to demonstrate compliance with the budget for these funds in accordance with U.S. Generally Accepted Accounting Principles (GAAP).

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The Unified Government's assets and deferred outflows of resources exceeds liabilities and deferred inflows of resources by \$545,089,000 at the close of the fiscal year. Net position of \$715,006,000 reflects investments in capital assets (e.g., land, buildings, other improvements, machinery and equipment, and infrastructure) less any related debt used to acquire those assets that is outstanding. The Government uses these capital assets to provide services to residents; consequently, these assets are not available for future spending. Although the Government's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be liquidated to reduce these liabilities.

Net positions of the Government also include \$100,841,000 of restricted net position. These resources are subject to external restrictions as to how they may be used by the Government. The remaining balance of unrestricted net position is a deficit of \$270,758,000. Table 1 reflects the Government's net position (amounts in thousands) as of December 31, 2017 and 2016:

Table 1
Amounts in thousands

	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
Current and other assets	\$ 332,802	\$ 304,338	\$ 249,949	\$ 294,127	\$ 582,751	\$ 598,465
Capital assets	555,401	548,760	1,268,545	1,233,651	1,823,946	1,782,411
Total assets	888,203	853,098	1,518,494	1,527,778	2,406,697	2,380,876
Deferred outflows	38,999	39,884	60,924	54,455	99,923	94,339
Noncurrent liabilities	\$ 756,617	\$ 748,186	\$ 921,232	\$ 928,395	\$1,677,849	\$1,676,581
Other liabilities	85,126	89,806	62,300	89,042	147,426	178,848
Total liabilities	841,743	837,992	983,532	1,017,437	1,825,275	1,855,429
Deferred inflows	100,218	98,423	36,038	24,718	136,256	123,141
Net position						
Net investment in capital assets	\$ 226,298	\$ 225,611	\$ 488,708	\$ 471,943	\$ 715,006	\$ 697,554
Restricted	74,886	84,134	25,955	25,718	100,841	109,852
Unrestricted	(315,943)	(353,178)	45,185	42,417	(270,758)	(310,761)
Total net position (deficit)	\$ (14,759)	\$ (43,433)	\$ 559,848	\$ 540,078	\$ 545,089	\$ 496,645

The governmental activities' deficit net position of \$14,759,000 at the year ended December 31, 2017 improved by \$28,674,000 or 66.0% compared to 2016 as a result of a prior year adjustment that reduced the retiree health OPEB liability by \$24,530,000 due to implementation of GASB 75 and actuarial assumption changes. Net position of business-type activities totaling \$559,848,000 improved by \$19,770,000 or 3.7%, of which \$2,049,000 was also due to the same OPEB prior period adjustment. The government-wide change in net position increased by \$48,444,000, of which \$26,579,000 is the total OPEB prior period adjustment across the Government's

financial statements. Table 2 reflects the Government's changes in net position (amounts in thousands) for the years ended December 31, 2017 and 2016:

Amounts in thousands	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
Revenues						
Program revenues:						
Charges for services	\$ 26,643	\$ 27,455	\$ 358,930	\$ 349,696	\$ 385,573	\$ 377,151
Operating grants & contributions	25,426	51,537	-	-	25,426	51,537
Capital grants & contributions	378	1,358	220	230	598	1,588
General revenues:						
Property taxes	110,470	105,930	-	-	110,470	105,930
Other taxes	92,409	90,341	6,236	5,986	98,645	96,327
Unrestricted investment earnings	5,775	3,978	893	611	6,668	4,589
Miscellaneous	11,310	16,595	1,745	(137)	13,055	16,458
Total revenues	272,411	297,194	368,024	356,386	640,434	653,580
Expenses						
General government	30,324	31,250	-	-	30,324	31,250
Health and welfare	14,958	15,530	-	-	14,958	15,530
Public safety	139,866	139,153	-	-	139,866	139,153
Public works	65,535	62,108	-	-	65,535	62,108
Parks and recreation	7,449	5,968	-	-	7,449	5,968
Planning and development	24,245	45,155	-	-	24,245	45,155
Interest on long-term debt	20,322	20,602	-	-	20,322	20,602
Electric and water systems	-	-	273,413	270,045	273,413	270,045
Public levee	-	-	114	190	114	190
Stormwater	-	-	2,006	2,831	2,006	2,831
Emergency medical services	-	-	10,132	7,267	10,132	7,267
Sewer system	-	-	28,894	25,677	28,894	25,677
Sunflower Hills golf course	-	-	783	757	783	757
Stadium	-	-	529	742	529	742
Total expenses	302,699	319,766	315,871	307,509	618,570	627,276
Net position before transfers	(30,288)	(22,572)	52,153	48,877	21,865	26,305
Transfers	34,432	34,731	(34,432)	(34,731)	-	-
Changes in net position	4,144	12,159	17,722	14,146	21,865	26,305
Net position (deficit) - January 1	(43,433)	(55,592)	540,078	525,932	496,645	470,340
Prior period adjustment	24,530	-	2,049	-	26,579	-
Net position (deficit) – December 31	\$ (14,759)	\$ (43,433)	\$ 559,848	\$ 540,078	\$ 545,089	\$ 496,645

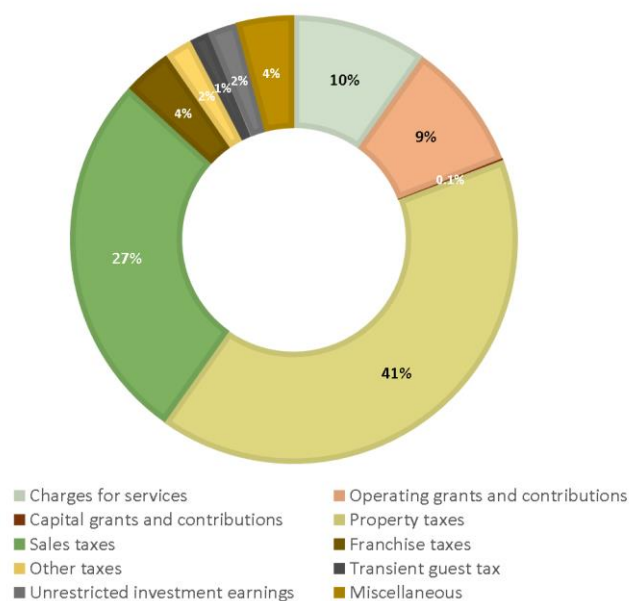
Governmental activities' net position improved by \$28,674,000 to a total deficit position of \$14,759,000 for the year ended December 31, 2017. Aside from the OPEB liability adjustment, key elements of the decrease in governmental activities' deficit net position were as follows:

- Property tax and sales tax comprise 90.7% of all tax revenues and 60.0% of all governmental activities' revenues including transfers-in. Property tax revenue totals \$110,470,000, an increase of \$4,540,000 or 4.3%, resulting from the net effect of a 2.4% assessed valuation growth offset by a Commission-adopted Kansas City, Kansas two mill levy property rate reduction.
- Sales tax revenue of \$73,524,000, recorded in governmental activities, were down \$378,000 or a reduction of 0.5% compared to 2016. This modest decrease is due to the net effect of increases from

stable economic growth offset by higher prior year collections of sales tax-related STAR bond debt reserve funds received December 2016 when the Legends shopping center STAR bonds were defeased.

- Beginning in 2017, over \$12,410,000 in estimated sales tax revenue shifted to operational and capital needs that had previously been pledged for principle and interest payments on the Legends shopping area STAR bonds. These STAR bonds were defeased five years ahead of the scheduled final maturity. This "STAR" revenue will continue to be received on an on-going basis, although future growth on \$9,381,000 of the total is capped since its incremental growth is contractually pledged towards repayment of the Sales Tax Special Obligation Capital Appreciation Revenue Bonds (Vacation Village Project Area 4 – Major Multi-Sport Athletic Complex) Series 2015 outstanding bonds. A substantial portion of the "STAR" revenue is programmed for capital projects and equipment acquisitions.
- Operating grants and contributions program revenue decreased \$26,111,000 or 50.7% below the prior year primarily due to a deduction in economic development intergovernmental revenue from the State of Kansas previously received to support debt service on the Legends shopping area STAR bonds that were defeased in December 2016.

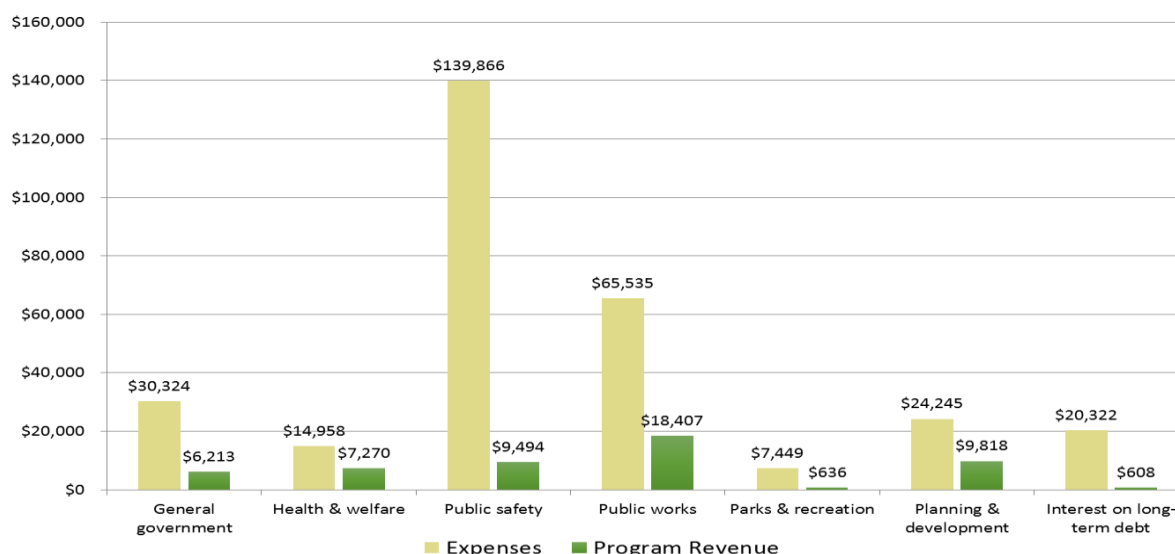
Revenues by Source – Governmental Activities



- Total governmental activities' expenses decreased by \$17,067,000 or 5.3% due to a \$20,909,000 or 46.3% decrease in planning and development program expenses resulting from the Legends shopping area STAR bond defeasance in the prior year previously mentioned. Effectively, in prior years the Government recorded as an intergovernmental revenue the State of Kansas' portion of sales tax collections related to this STAR bond district and remitted to bond investors the entire debt service payment on these bonds. These bonds defeasances in the December 2016 ended these related transactions contributing the significant variances reported in the 2017 fiscal year.

- Public safety program expenses modestly increased \$713,000 or 0.5% in part due to technology, data tracking, training and equipment acquisitions. Public Works program expense increased \$3,427,000 or 5.5% mainly due to greater investments in neighborhood improvements and capital project activities.

Expenses and Program Revenues – Governmental Activities (dollars in thousands)



Governmental program expenses during the year of \$302,699,000 are partially offset by \$52,447,000 in charges for services and operating and capital grants and contributions program revenues. The net shortfall of \$250,252,000 is funded by governmental tax revenue of \$202,880,000, miscellaneous revenues, investment earnings, and a transfer-in of \$34,431,000 primarily from BPU payment-in-lieu of taxes (PILOT) made to the Unified Government's General Fund. As the graph displays, public safety programs are the most reliant on non-program revenues and taxes, followed by public works and general government services.

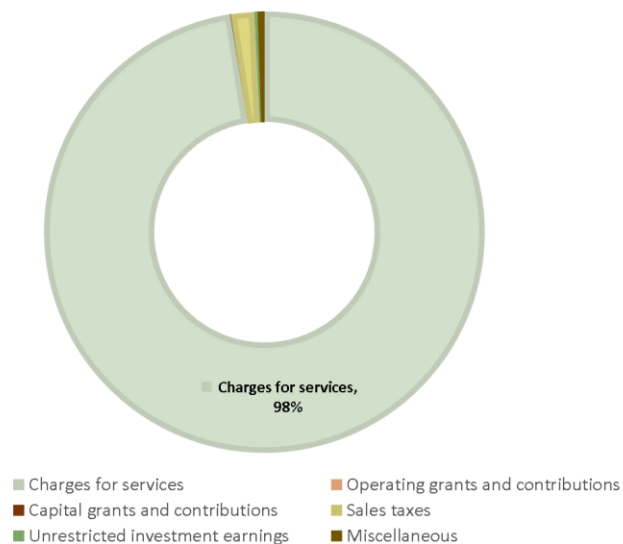
Business-type activities increased the Government's net position by \$19,770,000 to a total net position of \$559,848,000 for the year ended December 31, 2017. Aside from the retiree healthcare OPEB liability prior period adjustment of \$2,049,000 for business-type activities, key elements of this increase are as follows:

- Total business-type revenues of \$368,024,000 were \$11,638,000 higher, or 3.9% compared with prior year revenues.
- The Kansas City, Kansas Board of Public Utilities (BPU) charges for services revenue for both electric and water public utilities is the largest revenue source, totaling \$317,306,000 or 86.2% of the Government's total business-type activities revenue. BPU charges for services program revenues increased by \$16,263,000 or 5.4% over the prior year due to a 4.0% increase in the electric base rates beginning March 1, 2017. An additional 4.0% increase is also Board-approved for 2018. This rate adjustment was based on future electric utility revenue requirements recommended in a *Cost of Service and Rate Report* prepared every three years by outside industry experts. The BPU had not adjusted its electric rates for the prior three years and required capital investments of an estimated \$222,000,000 in non-

environmental improvements to maintain the integrity of the electrical utility system, avoid delays or service disruptions in certain areas, and support new growth in the community.

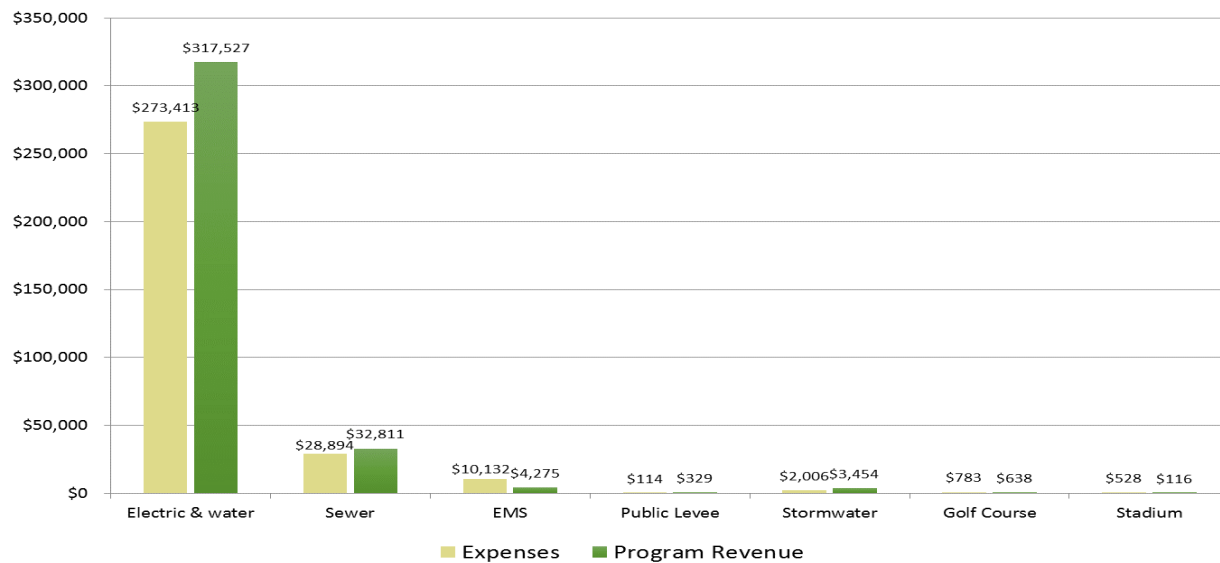
- The Unified Government's sewer system enterprise charges for services revenue is the second largest business-type activities revenue source, amounting to \$32,810,000 or 8.9% of the total. Sewer charges for services increased by \$586,000 or 1.8% over the prior year due to an 7.0% overall rate increase in 2017. The rate adjustment was approved to accumulate resources for capital infrastructure investment anticipated to be required by the Federal consent decree (refer to Footnote IV.B.).

Revenues by Source – Business-Type Activities



- Total business-type activities' expenses of \$315,871,000 increased by \$8,361,000 or 2.7% due to a modest increase in costs for goods for expanded service delivery less depreciation expense and increases in debt interest expense.
- BPU total expenses of \$273,413,000 increased by \$3,368,000 or a modest 1.3% over the prior year. The change in expenses is primarily due to the net of a decline in operating expenses of \$1,004,000 or 0.4%, offset by a \$4,373,000 or 18.7% increase in debt interest expense.
- Sewer system total expenses of \$28,894,000 increased \$3,217,000 or 12.5% over the prior year. The change in expenses is primarily due to an increase in operating expenses of \$2,702,000 or 11.8% for costs for goods for expanded service delivery less depreciation expense, and a \$515,000 or 18.9% increase in debt interest expense.
- Emergency medical services total expenses of \$10,132,000 increased \$2,865,000 or 39.4% over the prior year due to increased operating expenses and equipment acquisition. This enterprise fund's deficit net position \$8,441,000 worsened by \$2,330,000 during the fiscal year. The deficit net position is largely due to \$7,519,000 in pension liability and restated \$2,604,000 in outstanding OPEB liability.

Expenses and Program Revenues – Business-Type Activities (dollars in thousands)



Business-type program expenses during 2017 of \$315,870,000 are supported by \$359,148,000 in charges for services and capital grants and contributions program revenue. The net difference of \$43,278,000 is further augmented by \$6,236,000 in sales tax revenue (dedicated to emergency medical services), miscellaneous revenues and investment earnings less a \$34,432,000 net transfer-out which is primarily the BPU payment-in-lieu of taxes (PILOT) made to the Government's General Fund. As the graph displays, the most reliant on non-program revenues is emergency medical services, the Sunflower Hills Golf Course, and the T-Bones Stadium. Program revenues exceed expenses for the BPU utilities, sewer system, and stormwater program.

Financial Analysis of the Unified Government's Funds

As noted earlier, the Unified Government uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Unified Government's governmental funds is to provide information on current year revenues, expenditures, and balances of spendable resources. Such information is useful in assessing the Government's near-term financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of December 31, 2017, the Unified Government's governmental funds reports a combined ending fund balance of \$132,465,000, an increase of \$31,780,000 or 31.6% over the prior year. Positive net changes to fund balance include \$9,231,000 in the General Fund, \$19,451,000 in the Capital Projects Fund and \$4,424,000 in the Other Governmental Fund, offset by a \$1,326,000 decline in the Debt Service Economic Development Fund. Approximately 27.4% or \$36,230,000 of the total fund balance constitutes unassigned fund balance, which is

available for future spending at the Government's discretion. The following information outlines in more detail the positive financial performance of the governmental funds.

The **General Fund** is the chief operating fund of the Unified Government. At the end of the current fiscal year, unassigned balance is \$36,791,000 while total fund balance is \$40,957,000. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures and transfers out. Unassigned fund balance represents 18.5% of total General Fund expenditures and transfers out of \$198,847,000, while total fund balance represents 20.6% of the same amount.

The total fund balance of the General Fund increased by \$9,231,000 or 29.1% over the prior year. Key elements of the increase in the total fund balance of the General Fund are as follows:

Taxes, charges for services, miscellaneous revenue and transfers in were the four revenue categories that increased during the year, while the remaining revenue categories show modest declines. Total General Fund revenues, transfers in and other financing sources are \$208,079,000, an increase of \$16,126,000 or 8.4%.

Certain major revenue changes in the General Fund from 2016 to 2017 include:

- General Fund sales and use tax revenues totaling \$53,759,000 increased by \$11,338,000 or 26.7% in 2017 and a 12.0% increase in 2016. The substantial increases of the past two years are due to both healthy economic growth and the influx of over \$9,381,000 in 2017. This revenue was previously pledged for debt service payments of the Legends shopping area STAR bonds in the Debt Service Economic Development Fund. As mentioned previously, these STAR bonds were defeased December 2016, five years ahead of the scheduled final maturity of these bonds. For 2016, the significant sales tax revenue increase is the result of stable economic growth and the release of sales tax revenues previously escrowed as debt reserves of the Legends shopping area STAR bonds.

As mentioned previously, the "STAR" revenue, estimated at the end of 2016 to total \$12,410,000, will continue to be received on an on-going basis, although the \$9,381,000 General Fund portion of the total is capped with any related incremental growth contractually pledged for the Sales Tax Special Obligation Capital Appreciation Revenue Bonds (Vacation Village Project Area 4 – Major Multi-Sport Athletic Complex) Series 2015 STAR bond repayment. The remaining \$3,029,000 of the total \$12,410,000, as estimated at the end of 2016, is recorded in the Dedicated Sales Tax Fund and Emergency Medical Services Enterprise Fund according to their respective sales tax distribution allocations. These two funds' portions are not subject to the growth cap. A substantial portion of this new "STAR" revenue is programmed to fund one-time programs, capital projects and equipment acquisitions.

2017 was the first year the Unified Government received the \$12.4 million in STAR revenue supporting a myriad of new initiatives aligned with Commission strategic goals.

An additional reason for the sales and use tax revenue growth in 2017 is the result of improved compensating "use" tax collections. Use tax is imposed on transactions that are subject to sales tax, but for which sales tax is not charged. The intent is to capture tax on tangible items that are sold or purchased by a company or person residing out of the Government's boundaries, particularly if that company or person plans to use, donate, store or consume those items out of the Government's boundaries. This revenue varies greatly year-over-year because the greatest portion of the revenue comes from new companies organizing to begin operations in Kansas City, Kansas and are making

business start-up investments to equip new industries and operations, such as with the Amazon Fulfillment Center during 2017. Increases in use taxes are also attributed to increased on-line retail sales. Growth in use tax collections recorded in the General Fund is evident when comparing totals of \$9,854,000 in 2017 compared to \$7,063,000 in 2012.

- The combined General Fund mill levy rate was reduced two-mills by the Commission with the final 2016 valuation at 57.51 mills supporting operations for 2017. The total assessed valuation of the County increased 4.0% from 2015 to 2016 for taxes supporting operations in fiscal year 2017, compared to 3.9% and 0.5% the prior two years. Ad valorem real estate property tax revenues of the General Fund, excluding collection of delinquent taxes, total \$60,507,000, a modest increase of 0.6% or \$388,000.
- A two-mill tax rate reduction offset assessed value growth resulting in a modest increase in property tax revenue collection of \$388,000 or 0.6% in the Unified Government's General Fund for 2017.*
- Motor vehicle personal property tax collections in 2017 total \$8,413,000 or an unanticipated increase of \$1,403,000 or 20.0% over the prior year as a result of strong economic growth and increased enforcement efforts on unregistered vehicles by the Sheriff's Office.
 - The payment-in-lieu-of-tax rate (PILOT) for the publicly-owned Board of Public Utilities (BPU) electric and water services was set in 2014 at 11.9% as authorized by State law, and no change to the rate was made in 2017. There was an increase of \$2,337,000 or 7.7% in the 2017 BPU PILOT totaling \$32,673,000 due to a 4.0% increase in the electric base rates beginning March 1, 2017. An additional 4.0% increase is approved for 2018. This BPU PILOT payment is reflected as a transfer in to the General Fund and a transfer out of the BPU respective financial statements.
 - Charges for services increased by \$720,000 or 6.0% to a total of \$12,809,000. This increase is due to increased jail booking fees and additional residential refuse collection revenue both of which are used to offset related service delivery costs. Additionally, building inspection and permit fee revenues saw a reduction from the higher than normal activity in the prior year.
 - An additional revenue of note is the Hollywood Casino, which completed its fifth year of operations. Shared gaming revenues and contributions generated \$3,284,000, a modest increase of 0.8%, plus \$1,453,000 was paid to the Government by Hollywood Casino due to the delay in construction of a planned associated hotel, in compliance with the development agreement.

Although the national and local economies have recovered from the 2009 recession, the Government continued to closely monitor the cost of its operations during 2017. Total General Fund expenditures, including transfers out, of \$198,847,000 increased by \$7,031,000 or 3.7% were supported by the additional resources made available from the "STAR" revenues. Major expenditure changes in the General Fund from 2016 to 2017 include:

- Public safety expenditures totaling \$112,867,000 are 56.8% of total General Fund expenditures, including transfers out, and increased by \$2,605,000 or 2.4% due to increased personnel and equipment costs.

- Public works expenditures totaling \$25,199,000 are 12.7% of total expenditures, including transfers out, and increased by \$425,000 or 1.7% due to increased personnel costs and neighborhood investments related to the Stabilization, Occupation, and Revitalization (SOAR) program initiative.
- General government expenditures totaling \$23,838,000 are 12.0% of total expenditures, including transfers out, and decreased by \$249,000 or a reduction of 1.0% due to operating efficiencies.
- Capital outlay spending totaling \$4,943,000 comprising 2.5% of total expenditures, including transfers out, increased by \$2,138,000 in 2017 or 76.2% compared to 2016 due to the replacement of aging equipment and infrastructure investment funded from operations rather than debt financed.

On the balance sheet, the General Fund has \$33,690,000 in cash and investments and \$11,711,000 in other taxes receivable, partially offset by \$10,612,000 in total current liabilities.

Capital Projects Fund's fund balance of \$38,447,000 increased by \$19,451,000 or 102.4% over 2016. Total revenues and transfers in of \$26,341,000 decreased by \$1,973,000 or a reduction of 7.0%. Total expenditures and transfers out totaling \$81,378,000 increased by \$18,828,000 or 30.1%. Revenue, expenditure and transfer performance were offset by the addition of \$74,488,000 in bond proceeds, the issuance of refunding bonds, bond-related premiums and issuance of capital leases. The net resources of this Fund support the Government's five-year Capital Maintenance and Improvement Program (CMIP). On the balance sheet, the Capital Projects Fund has \$39,873,000 in cash and investments, \$60,081,000 in restricted cash and investments and \$2,297,000 in other taxes receivable, offset by temporary notes payable of \$62,255,000 due in March 2018.

Debt Service Economic Development Fund's financial activity consists of restricted cash for use in development projects and debt service on related outstanding bonds. This Fund has a total fund balance of \$10,687,000, which was a decrease in fund balance of \$1,327,000 or a reduction of 11% compared to 2016. Revenues, including transfers in, totaling \$10,427,000 were down \$33,144,000 due to defeasance of the Legends shopping area STAR bond debt in December 2016 that resulted in a decrease in State of Kansas' sales tax intergovernmental revenue of \$25,342,000. The same redemption activity also is the primary cause for the reduction of \$8,147,000 in the tax revenue category. Both the prior year's intergovernmental revenue and sales tax collections were previously utilized to make annual debt service payments on the Legends shopping area STAR bonds. The related tax revenue, referred to as "STAR" revenue, began to be recorded in the General Fund, Dedicated Sales Tax Fund and Emergency Medical Services Enterprise Fund in December 2016.

Total expenditures plus transfers out of \$11,754,000 were down \$37,716,000 during the year due to a reduction of \$17,302,000 in debt service costs due to the prior STAR bond defeasance and limited development cost activity during the year. On the balance sheet, the Debt Service Economic Development Fund has restricted cash and investments of \$10,866,000 joined by an intergovernmental receivable of \$25,242,000 primarily from the State of Kansas related to current outstanding STAR bond indebtedness, offset by a deferred outflow of resources of the same amount.

Other Governmental Funds combines all the non-major governmental funds used to account for the proceeds of specific revenue sources intended for specific operating and some capital purposes, other than what is accounted for in the General Fund, Capital Projects Fund or Debt Service Economic Development Fund. Fund balance of the Other Governmental Funds totals \$42,374,000, an increase of \$4,424,000 or 11.7%. Numerous nonmajor governmental funds had increases in fund balances during the year. Revenue, including transfers in, decreased by \$8,162,000 due in large part to the prior year's sale of the Unified Government's interest with the

KCK Hotel Group, LLC in the downtown Hilton Garden Inn Hotel during 2016. Total expenditures, including transfers out, of \$76,769,000 had a decrease of \$3,403,000 or a reduction of 4.2% from the prior year due declining debt services payments and other reduced expenses in the health and welfare and planning and development categories. On the balance sheet, the Other Governmental Fund has \$36,859,000 in cash and investments offset by \$4,052,000 in current liabilities.

Dedicated Sales Tax Fund for Public Safety and Neighborhood Infrastructure - The 3/8th cent Kansas City, Kansas dedicated sales tax for public safety and neighborhood infrastructure continues to positively impact revenues of the other governmental funds category. This dedicated sales tax began July 1, 2010 and is due to sunset on June 30, 2020. The Commission approved to have a renewal of this tax for an additional ten years be placed on the August 7, 2018 ballot for consideration by Kansas City, Kansas voters. The Dedicated Sales Tax Fund's revenue was used in 2017 to augment public safety service delivery above limited General Fund funding levels, police and fire equipment replacement funding, and to provide neighborhood and street improvement capital projects, in compliance with the dedication approved by the 2010 voters.

Public safety services and neighborhood infrastructure projects have been supported with the \$10 million annually generated by 3/8th cent Dedicated Sales Tax expiring in June 2020.

In 2017, sales tax collections from this dedicated tax total \$9,963,000 compared to \$8,368,000 in 2016, or a 19.1% increase. This substantial increase is due to stable economic growth and the influx of revenue previously pledged for debt service payments of the Legends shopping area STAR bonds. This "STAR" revenue will continue to be received on an on-going basis should voters approve the August 2018 tax renewal measure. Unlike the related STAR bond revenue in the General Fund, this Fund's portion of the STAR revenue's incremental growth is not capped and is anticipated to grow.

Proprietary funds

The Government's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Total net position of the Sewer Fund is \$87,545,000 and for the Kansas City, Kansas Board of Public Utilities the net position is \$458,643,000. Net position for all enterprise funds increased \$19,770,000 of which \$2,049,000 was due to a prior period adjustment reflecting changes for the implementation of GASB 75 and resulting changes in the OPEB actuarial assumptions. Other significant factors concerning the finances of the proprietary funds can be found in the discussion of the Government's business-type activities.

For an in-depth discussion of the operating results and financial position of the Board of Public Utilities, see the separate report issued by the Board, which can be obtained by contacting them at:

Kansas City, Kansas Board of Public Utilities
540 Minnesota Avenue
Kansas City, Kansas 66101
www.bpu.com

General Fund Budgetary Highlights

The General Fund is the largest governmental fund of the Unified Government, accounting for 68.8% of all governmental taxes collected in 2017. A review of General Fund budgetary comparison statements provides the reader with information of the Government's budgetary performance and its ability to control expenditures. The financial statements for the General Fund combine the funds of the City, County and Parks general funds.

Changes in Budget Estimates

Differences between the General Fund original budget and the final amended budget include revisions to both revenue estimates and expenditure appropriations. Original revenue estimates for 2017, prepared in the summer of 2016, assumed moderate growth in the local and national economies. General Fund total taxes were originally projected to grow by 4.0% over the 2016 revised budget forecast, while the total revenue including transfers in were increased by 3.1% over 2016 revised budget figures. In the summer of 2017, the original General Fund revenue forecast, including transfers in, was revised upward by \$1,689,000 or 0.8% over the original budget. At the same time, original General Fund expenditure budgets, including transfers out, were revised downward by \$2,444,000 or 1.2%. Table 3 details the Combined General Fund's revenue estimates performance during 2017:

Table 3

Amounts in thousands

Revenue Sources	General Fund Revenue Estimates			Actual Revenues ¹	Variance
	Original Estimates	Final Estimates	Variance		
Tax revenue ²	\$ 170,801	\$ 171,897	\$ 1,096	\$ 173,900	\$ 2,003
Annual debt appropriation ²	9,638	9,638	-	-	(9,638)
Intergovernmental revenue	4,444	4,470	26	4,420	(50)
Charges for services	12,808	13,076	268	12,809	(267)
Fines, forfeitures and penalties	6,365	6,073	(292)	6,648	575
Interest earnings	1,675	1,440	(235)	2,111	671
Licenses and permits	1,767	2,330	563	2,244	(86)
Miscellaneous revenues	4,479	4,661	182	5,385	724
Transfers and other financing sources	2,256	2,337	81	2,764	427
Total revenues and other financing sources	\$ 214,233	\$ 215,922	\$ 1,689	\$ 210,281	\$ (5,641)
Annual debt appropriation	(9,638)	(9,638)	-	-	9,638
Total net revenues and other financing sources after annual debt appropriation	\$ 204,595	\$ 206,284	\$ 1,689	\$ 210,281	\$ 3,997

¹ Utilizes the modified cash basis of accounting. Refer to Note to RSI Budgetary Comparison Schedule

² Annual debt appropriation budgeted in the tax revenue has been separately presented for comparative purposes.

Major factors contributing to the changes between original and final revenue estimates for 2017 include:

- Tax revenue was revised upward by \$1,096,000 over the original estimate based on several factors:
 - Retail sales and use tax estimate was revised upward by \$1,628,000, to a total of \$49,161,000, due to strong retail sales growth based on 2016 actuals and year-to-date 2017 performance.
 - The estimate for ad valorem real estate property tax revenues was increased by \$627,000, to a total of \$61,691,000, to apply a lower delinquency non-collection factor (discount factor of 5%) than was used for computing the original estimate (discount factor of 6%). Enhanced collection

- procedures as part of the SOAR initiative were thought to have an impact on current levy collection levels.
- Franchise tax payments associated with the public electric utility (BPU PILOT) were revised downward by \$450,000 based on lower growth trends from 2016 actuals adjusting for the BPU Board's approved electric rate increase. Gas franchise tax payment estimates were reduced by \$600,000 due to declining gas prices.
 - Charges for services revenue estimate was revised upward by \$268,000 based on mid-year collections, while fines and forfeitures estimate were reduced by \$292,000 due to lower municipal court collections following issues with the ticket citation processing software.
 - Both licenses and permits and miscellaneous revenues were revised upward by \$563,000 and \$182,000, respectively, due to better than anticipated growth trends reviewed at mid-year. A building and inspections permits fee waiver had expired in the prior year resulting a lower estimate in the original budget, but actual collections through mid-year demonstrated sustained growth in this area, accounting for \$470,000 of the increase in the licenses and permits category.

Major factors contributing to the changes between original and final expenditure budgets for 2017 include:

- Personnel expenditures final budget dropped by \$3,556,000 compared to the original to adjust for expected salary savings from normal vacancies of full time positions.
- Contractual services expenditures final budget dropped by \$769,000 due to the net of higher estimates for potential legal settlements less shifting \$1,000,000 in budgeted inmate contract bed funding to the transfer out category in anticipation of budget savings in this area to be utilized to support future debt service payments on PBC revenue bonds financing a new juvenile center.
- Transfers out increased by \$1,075,000 due to shifting contractual services budget as described above.

Table 4 details the Combined General Fund's expenditure budget performance during 2017:

Table 4

Amounts in thousands

Expenditure Categories	General Fund Appropriations			Actual Expenditures ¹	Variance
	Original Budget	Final Budget	Variance		
Personnel	\$ 149,965	\$ 146,409	\$ (3,556)	\$ 148,228	\$ (1,819)
Contractual services	35,482	34,713	(769)	31,025	3,688
Commodities	6,649	6,611	(38)	5,990	621
Capital outlay	7,640	7,768	128	6,296	1,472
Grants, claims, shared revenue	6,879	7,329	450	6,586	743
Debt service ²	642	642	-	642	-
Annual debt appropriation ²	9,638	9,638	-	-	9,638
Other	1,505	1,769	264	-	1,769
Transfers	200	1,275	1,075	3,866	(2,591)
Total expenditures and other financing uses	\$ 218,600	\$ 216,154	\$ (2,446)	\$ 202,633	\$ 13,521
Annual debt appropriation	(9,638)	(9,638)	-	-	(9,638)
Total net expenditures and other financing uses after annual debt appropriation	\$ 208,962	\$ 206,516	\$ (2,446)	\$ 202,633	\$ 3,883

¹ Utilizes the modified cash basis of accounting. Refer to Note to RSI Budgetary Comparison Schedule

² Annual debt appropriation budgeted in the debt service has been separately presented for comparative purposes.

Budgetary Performance Compared with Actuals

In 2017, actual General Fund revenues, including transfers in, were \$5,641,000 or 2.6% lower than the final budget, while actual General Fund expenditures, including transfers out, were \$13,521,000 or 6.3% lower than the revised budget for 2017. Approximately \$9,638,000 of these total variances for both revenues and expenditures is due to "annual debt appropriation" budgets that are not spent. The annual debt appropriation is required by the Government's various economic development bond covenants as additional security should the pledged revenues be insufficient to meet certain debt service payments. After eliminating the \$9,638,000 annual debt appropriations from the revenue and expenditure final budgets (as the tables 3 and 4 reflect), actual revenues were \$3,997,000 or 1.9% above the final revenue estimate and actual expenditures were below the final budget by \$3,883,000 or 1.9%.

Differences between the final budget and actuals are summarized as follows:

- Actual tax revenue of \$173,900,000 exceeded the final budget tax estimate by \$2,003,000 or 1.2% due several net factors:
 - Sales tax variance from final estimates is \$2,500,000, primarily due to timing of funds received as part of the 2016 STAR bond defeasance. Early in the year residual sales tax previously held as debt reserves on the Legends shopping area STAR bonds were accrued to 2016 using the modified accrual accounting basis but are reflected in 2017 on a cash basis report.
 - Ad valorem real estate property tax revenue collection fell short by \$1,184,000 of the final estimate due to the realized delinquency non-collection factor (discount factor of 6.8%) being greater than the optimistic final estimate factor (discount factor of 5%).
 - Additionally, actual collections of prior year delinquent property taxes totaling \$2,950,000 were below final estimates by \$400,000.
 - Motor vehicle tax actual revenues of \$7,777,000 were above final estimates by \$1,427,000.
 - Franchise tax payments associated with the public electric utility (BPU PILOT) received through 2017 totaling approximately \$27,200,000 were \$1,440,000 above the final budget estimate and \$1,800,000 above 2016 actuals reflecting the revenue impact of the BPU Board-approved electric rate adjustment. Gas franchise tax payments were \$184,000 above the final estimate. Sewer PILOT payments were \$142,000 above final budget.
 - Sales tax revenue collected from the Kansas Speedway above the required debt service were \$887,000 below the estimate of \$1,200,000.
- Actual charges for services revenue estimate were below final budget estimate by \$267,000, while fines and forfeitures actuals exceeded final budget estimate by \$575,000 due to greater than anticipated municipal court collections after repair of the ticket citation processing software.
- Actuals for licenses and permits and miscellaneous revenues were \$86,000 lower and \$724,000 higher than final estimates, respectively.
- Actual personnel expenditure exceeded the final budget by \$1,819,000 primarily due to greater than estimated costs for overtime.
- Actual contractual services expenditures were below the final budget by \$3,688,000 due to less inmate contract beds required and savings in other areas.
- Actual capital outlay expenditures were below the final budget by \$1,472,000 due to delays in project start-ups and planned equipment acquisitions, of which \$1,281,000 was transferred to the Capital Projects Fund to support the continuation in 2018 of certain projects.
- Transfers out above final budget include an additional \$500,000 in inmate contract bed savings to be used to fund future debt service payments on PBC revenue bonds financing a new juvenile center, \$200,000 to sewer towards repayment of an advance of utility funds made to the General Fund in 2014,

\$1,281,000 in budgeted capital outlay moved to the Capital Projects Fund, and various operating transfers to nonmajor governmental funds.

Capital Assets and Bonded Debt Administration

Capital Assets

The Government's capital assets for its governmental and business-type activities as of December 31, 2017, are \$1,823,946,000 (net of accumulated depreciation), an increase of \$41,534,000 or 2.3%. Investment in capital assets includes land, buildings and improvements, street lights, major equipment, park facilities, infrastructure such as streets, alleys, traffic signals, bridges, fiber optic cable, and trails; as well as business-type capital assets, such as electric power generation and water treatment plants, electric power and water distribution lines and systems, sewer and stormwater conveyance and treatment systems, ambulances to deliver emergency medical services, the Sunflower Golf Course, and T-Bones Baseball Stadium.

Governmental activities capital assets of \$555,401,000 grew by \$6,641,000 or 1.2%, while total business-type activities capital assets of \$1,268,545,000 grew by \$34,893,000 or 2.8%. Of the total business-type activities, \$1,085,876,000 or 85.6% are capital assets supporting services by the BPU to its 65,000 electric power customers and 51,000 water customers. The Government's (excluding BPU) business-type activities' capital assets total \$182,669,000, an increase of \$5,884,000 or 3.3%. Of the Government's (non-BPU) total business-type capital assets, \$144,730,000 or 79.2% support sewer system conveyance and treatment services for its 44,000 customers and \$27,437,000 or 15% support stormwater conveyance systems.

The Government's capital assets by type at December 31, 2017 and 2016 are shown in Table 5 (dollars in thousands):

Table 5

Amounts in thousands

	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
Land	\$ 27,027	\$ 27,027	\$ 4,652	\$ 4,652	\$ 31,679	\$ 31,679
Buildings	171,792	168,042	1,879,739	1,630,005	2,051,531	1,798,047
Improvements						
other than buildings	39,743	39,576	3,691	3,691	43,434	43,267
Machinery and equipment	62,041	57,530	46,641	45,014	108,682	102,544
Infrastructure	642,276	626,160	193,365	189,992	835,641	816,152
Construction in progress	19,023	14,605	134,895	318,482	153,918	333,087
Accumulated depreciation	(406,501)	(384,180)	(994,438)	(958,185)	(1,400,939)	(1,342,365)
Total capital assets	\$ 555,401	\$ 548,760	\$ 1,268,545	\$ 1,233,651	\$ 1,823,947	\$ 1,782,409

Unified Government's capital asset assets for business-type activities (non-BPU) include sewer, stormwater, emergency medical services, golf and the T-Bones stadium. The primary changes by asset category over the prior year include: \$6,348,000 or 2.3% increase in infrastructure, \$3,739,000 or 15.2% increase in construction in progress, \$1,627,000 in machinery and equipment offset by an increase in accumulated depreciation of \$5,916,000 or 3.3%. The largest increase in asset levels amongst the Government's enterprise funds was in sewer with an increase of \$7,822,000 in completed capital asset projects, before depreciation and not including construction-in-progress, mainly for various sewer line and plant improvements projects and equipment. Additionally, the stormwater system added capital assets of \$859,000.

BPU enterprise electric power and water treatment system capital assets increased \$29,009,000 or 2.7% over the prior year with an increase to BPU plant and equipment of \$246,673,000 primarily for plant improvements, offset by a reduction in construction in progress of \$187,326,000, and an increase to accumulated depreciation of \$30,337,000.

The Government's capital assets (non-enterprise fund) improved its total capital asset value of \$555,401,000 by \$6,641,000 net an increase in accumulated depreciation of \$22,321,000. The primary changes in capital project completions during 2017 by asset category include an increase of \$16,116,000 in infrastructure for various street projects throughout the city, \$4,511,000 in machinery and equipment, and \$3,750,000 in buildings.

Additional information on the Unified Government's capital assets activity for the year can be found in Note III.B of the notes to the financial statements.

Bonded Debt Administration

At December 31, 2017, the Government had total bonded indebtedness of \$1,240,471,000, excluding premiums and discounts which are netted against bond proceeds at the time of issuance.

Outstanding bonded debt (amounts in thousands) at December 31, 2017 and 2016, is reflected in Table 6:

Table 6

Amounts in thousands

	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
General obligation bonds	\$ 239,883	\$ 222,249	\$ 85,194	\$ 76,205	\$ 325,077	\$ 298,454
Tax increment financed GO bonds	46,168	34,361	-	-	46,168	34,361
BPU revenue bonds	-	-	656,170	674,845	656,170	674,845
Revolving loans	-	-	44,812	45,926	44,812	45,926
Intergovernmental loan	-	-	3,734	4,011	3,734	4,011
Accreted interest on bonds	9,625	8,662	-	-	9,625	8,662
Capital lease	9,409	7,707	2,220	4,152	11,629	11,859
Section 108 loan	810	1,244	-	-	810	1,244
Special obligation bonds	51,673	56,138	-	-	51,673	56,138
Revenue bonds	14,115	16,270	-	-	14,115	16,270
Sales tax obligation bonds	55,945	57,213	-	-	55,945	57,213
Transportation district bonds	20,713	22,504	-	-	20,713	22,504
Total bonded indebtedness	\$ 448,341	\$ 426,348	\$ 792,130	\$ 805,139	\$ 1,240,471	\$ 1,231,487

*Refer to Note III.F. Excludes premiums and discounts.

Of the total, \$792,130,000 or 63.9% supports business-type activities, including the BPU at \$691,984,000 total indebtedness for electric and water infrastructure investment and \$100,146,000 for Unified Government enterprise fund, such as sewer and stormwater services, capital financing. BPU total bonded indebtedness declined by \$19,199,000 or 2.7% compared to the prior year, while Unified Government enterprise funds' indebtedness increased by \$6,190,000 or 6.6%. Of the total \$100,146,000 in Unified Government enterprise funds' indebtedness, \$85,194,000 or 85.1% are general obligation bonds although enterprise charges for services revenue are dedicated for annual debt service payments.

Governmental activities bonded indebtedness, which excludes the Unified Government's enterprises and the BPU, totaled \$448,341,000, an increase of \$21,993,000 or 5.2%. Of this total, \$239,883,000 or 53.5% is general

obligation debt backed by the full faith and credit of the Government. The remainder of the governmental activities bonded debt includes \$137,956,000 or 30.8% in special obligation, STAR bonds and transportation district bonds.

Governmental activities general obligation debt increased by \$17,634,000 compared to the prior year, or 7.9%, and is used to support a variety of capital needs as adopted in the Capital Maintenance and Improvements Program (CMIP). This change in indebtedness is a net of new debt less the retirement of prior year outstanding indebtedness. Tax increment financed (TIF or special assessment) bonds totaling \$46,168,000 increased by \$11,807,000 with the addition of \$13,880,000 in GO Series 2017A bonds less repayment on prior year TIF bonds. The outstanding STAR bonds and accreted interest totaled \$65,571,000, of which is offset by a corresponding receivable of \$25,242,000 due to the contractual pledge from the State of Kansas for the estimated State share of sales tax revenue. Various other economic development related indebtedness, such as special obligations and transportation development district bonds, totaling \$72,386,000 declined by \$6,256,000 or 8.0% from the prior year.

Additionally, the Unified Government (excluding the BPU) has outstanding temporary notes outstanding of \$62,255,000 as of December 31, 2017. This outstanding current liability is not reflected in the table below due to its short-term nature, with these notes maturing in March 2018.

The 2018 Unified Government (excluding the BPU) budget includes \$35,607,000 for the principal payments and \$21,623,000 in interest payments. Of these totals, the sewer system and stormwater enterprises will pay \$9,078,000 in principal and \$3,811,000 in interest from service charges. The sources of fund for the remaining debt service payments of \$26,529,000 in principal and \$17,812,000 in interest will come from ad valorem taxes, special assessments, and sales tax and transient guest tax revenue from various economic development districts.

Kansas State Statutes limit the amount of general obligation bonds a governmental entity may issue to 30% of the equalized taxable assessed valuation. The limitation for debt for the Unified Government, as of December 31, 2017, is \$404,621,000 with outstanding indebtedness applicable to the debt limit per State law of \$245,698,000, leaving a legal debt margin of \$158,923,000. The total net debt outstanding applicable to the debt limit as a percentage of the Government's calculated debt limit is 61.0%.

As of December 31, 2017, the Unified Government general obligation debt is rated A1 by Moody's Investor Service and AA by Standard and Poor's. Additional information on the Unified Government's long-term debt can be found in the notes to the financial statements III.F.

Economic Factors and Next Year's Budget

The original 2018 budget assumes moderate growth in the local economy. The 2018 General Fund original budget revenues, including transfers in and adjusting for the budget annual debt appropriation, is projected to increase 3.6% from actual revenues in 2017. It is anticipated that 2018 revenues will be revised upward to reflect better than expected performance in 2017 and first half of 2018. Measures have been taken to have expenditures be in line with anticipated revenues. It is anticipated that fund balance will increase during 2018 and the Government remains committed to growing General Fund reserves.

Additional operating data regarding the Unified Government General Fund may be found in the Amended 2017/Adopted 2018 Budget and the Official Statement dated February 27, 2018 printed in connection with the Unified Government's General Obligation Bonds, Series 2018-A. The Amended 2017/Adopted 2018 Budget can be found on the Government's website at www.wycokck.org/Budget. The referenced Official Statement can be found on the Municipal Securities Rulemaking Board's EMMA website www.emma.msrb.org and the Unified Government will provide a copy of such official statement upon request.

Requests for Information

This financial report is designed to provide a general overview of the Unified Government's finances for those with interest in the government's finances. Questions concerning the information provided in this report or requests for additional financial information should be addressed to the Chief Financial Officer, Unified Government of Wyandotte County and Kansas City, Kansas, 701 North 7th. Street, Kansas City, Kansas 66101. The report is available online at www.wycokck.org/Accounting.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

STATEMENT OF NET POSITION

As of December 31, 2017

	Governmental	Business-type	
	Activities	Activities	Totals
ASSETS			
Cash and temporary investments	\$ 110,593,724	\$ 64,610,421	\$ 175,204,145
Restricted cash and investments	73,621,458	44,109,735	117,731,193
Receivables (net of uncollectible amounts)			
Taxes	105,643,960	1,090,225	106,734,185
Accounts	5,322,013	52,950,395	58,272,408
Notes	416,860	-	416,860
Intergovernmental	25,241,865	-	25,241,865
Interest	3,127,419	569,438	3,696,857
Due from other governments	776,706	-	776,706
Special assessments	2,472,985	197,318	2,670,303
Internal balances	5,585,182	(5,585,182)	-
Inventories	-	24,989,139	24,989,139
Prepayments and other current assets	-	3,478,240	3,478,240
Other assets	-	1,783,542	1,783,542
Restricted cash and investments	-	61,756,044	61,756,044
Capital assets:			
Land and construction in progress	46,050,069	139,546,940	185,597,009
Other capital assets, net of depreciation	509,350,920	1,128,997,724	1,638,348,644
Total Assets	888,203,161	1,518,493,979	2,406,697,140
DEFERRED OUTFLOWS OF RESOURCES			
Deferred refunding	1,486,483	13,434,063	14,920,546
Deferred outflows - pensions	31,256,618	46,928,481	78,185,099
Deferred outflows - OPEB	6,255,729	561,762	6,817,491
Total Deferred Outflows of Resources	38,998,830	60,924,306	99,923,136
LIABILITIES			
Accounts and contracts payable	8,238,891	36,139,094	44,377,985
Accrued wages and expense	5,916,463	3,935,178	9,851,641
Accrued interest payable	5,755,403	11,977,588	17,732,991
Due to others	2,922,675	7,815,543	10,738,218
Due to other governments	37,052	-	37,052
Temporary notes payable	62,255,000	-	62,255,000
Regulatory and other liabilities	-	2,433,487	2,433,487
Long-term liabilities:			
Due within one year	33,447,306	33,623,842	67,071,148
Due in more than one year	723,169,805	887,607,822	1,610,777,627
Total Liabilities	841,742,595	983,532,554	1,825,275,149
DEFERRED INFLOWS OF RESOURCES			
Deferred property tax receivable	89,720,065	-	89,720,065
Deferred inflows - pensions	10,497,732	29,703,865	40,201,597
Deferred inflows - recovery fuel purchased power	-	6,334,111	6,334,111
Total Deferred Inflows of Resources	100,217,797	36,037,976	136,255,773
NET POSITION			
Net investment in capital assets	226,298,253	488,707,860	715,006,113
Restricted for:			
Debt service	48,165,048	24,216,477	72,381,525
Revenue bond reserves	-	1,738,197	1,738,197
Capital projects	12,933,087	-	12,933,087
Federal/State assistance	5,617,813	-	5,617,813
Community services	8,170,306	-	8,170,306
Unrestricted (deficit)	(315,942,908)	45,185,221	(270,757,687)
Total net position	\$ (14,758,401)	\$ 559,847,755	\$ 545,089,354

The notes to the financial statements are an integral part of this statement.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2017

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary government:							
Governmental Activities:							
General government	\$ 30,324,399	\$ 5,014,382	\$ 1,198,765	\$ -	\$ (24,111,252)		\$ (24,111,252)
Health and welfare	14,957,543	868,595	6,400,927	-	(7,688,021)		(7,688,021)
Public safety	139,866,477	5,679,690	3,814,692	-	(130,372,095)		(130,372,095)
Public works	65,534,985	9,489,049	8,893,059	25,086	(47,127,791)		(47,127,791)
Parks and recreation	7,448,621	616,285	20,000	-	(6,812,336)		(6,812,336)
Planning and development	24,245,427	4,975,089	4,489,930	353,008	(14,427,400)		(14,427,400)
Interest on long-term debt	20,321,679	-	608,384	-	(19,713,295)		(19,713,295)
Total governmental activities	302,699,131	26,643,090	25,425,757	378,094	(250,252,190)		(250,252,190)
Business-type activities:							
Electric and Water systems	273,413,258	317,306,293	-	220,273		44,113,308	44,113,308
Sewer System	28,894,047	32,810,512	-	-		3,916,465	3,916,465
EMS	10,132,328	4,275,169	-	-		(5,857,159)	(5,857,159)
Public Levee	113,519	328,708	-	-		215,189	215,189
Stormwater	2,006,057	3,453,630	-	-		1,447,573	1,447,573
Sunflower Hills Golf Course	782,958	637,721	-	-		(145,237)	(145,237)
Stadium	528,497	116,390	-	-		(412,107)	(412,107)
Total business-type activities	315,870,664	358,928,423	-	220,273	-	43,278,032	43,278,032
Total primary government	\$ 618,569,795	\$ 385,571,513	\$ 25,425,757	\$ 598,367	\$ (250,252,190)	\$ 43,278,032	\$ (206,974,158)
General revenues:							
Taxes:							
Property taxes, general purpose					110,469,527	-	110,469,527
Sales taxes					73,524,198	6,236,128	79,760,326
Franchise taxes					9,664,207	-	9,664,207
Other taxes					5,470,819	-	5,470,819
Transient guest tax					3,751,538	-	3,751,538
Unrestricted investment earnings					5,775,143	893,377	6,668,520
Miscellaneous					11,309,618	1,745,278	13,054,896
Transfers					34,431,779	(34,431,779)	-
Total general revenues and transfers					254,396,829	(25,556,996)	228,839,833
Change in net position					4,144,639	17,721,036	21,865,675
Net position - beginning					(43,432,876)	540,077,962	496,645,086
Prior period adjustment					24,529,836	2,048,757	26,578,593
Net position - ending					\$ (14,758,401)	\$ 559,847,755	\$ 545,089,354

The notes to the financial statements are an integral part of this statement.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

BALANCE SHEET

GOVERNMENTAL FUNDS

As of December 31, 2017

	General	Capital Projects	Debt Service Economic Development	Other Governmental	Totals 2017
ASSETS					
Cash and temporary investments	\$ 33,690,258	\$ 39,872,955	\$ -	\$ 36,859,581	\$ 110,422,794
Restricted cash and temporary investments	221,937	60,080,938	10,865,555	331,009	71,499,439
Receivables (net of uncollectible amounts)					
Taxes:					
Property taxes	62,124,786	-	-	27,595,279	89,720,065
Other taxes	11,710,878	2,297,279	-	1,915,738	15,923,895
Accounts	4,731,791	-	-	497,731	5,229,522
Notes	15,695	-	-	401,165	416,860
Intergovernmental	-	-	25,241,865	-	25,241,865
Interest	1,845,901	910,839	-	154,064	2,910,804
Special assessments	1,600,140	-	-	872,845	2,472,985
Due from other funds	1,198,332	20,650	-	1,523,540	2,742,522
Due from other governments	-	-	-	776,706	776,706
Advance to other funds	-	-	-	4,120,000	4,120,000
Total Assets	\$ 117,139,718	\$ 103,182,661	\$ 36,107,420	\$ 75,047,658	\$ 331,477,457
BALANCES					
Liabilities:					
Accounts and contracts payable	\$ 3,048,587	\$ 1,607,485	\$ -	\$ 1,911,835	\$ 6,567,907
Accrued wages and other	4,788,258	30,923	-	1,097,282	5,916,463
Due to others	2,500,993	25,738	-	320,150	2,846,881
Due to other funds	252,765	139,629	178,161	706,785	1,277,340
Due to other governments	21,436	-	-	15,616	37,052
Temporary notes payable	-	62,255,000	-	-	62,255,000
Total Liabilities	10,612,039	64,058,775	178,161	4,051,668	78,900,643
Deferred inflows of resources:					
Deferred property tax receivable	62,124,786	-	-	27,595,279	89,720,065
Unavailable revenue - intergovernmental receivable	-	-	25,241,865	-	25,241,865
Unavailable revenue - interest	1,845,901	676,626	-	154,064	2,676,591
Unavailable revenue - special assessments	1,600,140	-	-	872,845	2,472,985
Total Deferred inflows of resources	65,570,827	676,626	25,241,865	28,622,188	120,111,506
Fund balances					
Restricted	95,443	38,447,260	10,687,394	33,028,916	82,259,013
Committed	-	-	-	4,767,100	4,767,100
Assigned	4,069,920	-	-	5,139,085	9,209,005
Unassigned	36,791,489	-	-	(561,299)	36,230,190
Total Fund Balances	40,956,852	38,447,260	10,687,394	42,373,802	132,465,308
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 117,139,718	\$ 103,182,661	\$ 36,107,420	\$ 75,047,658	\$ 331,477,457

The notes to the financial statements are an integral part of this statement.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position

As of December 31, 2017

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balance - governmental funds **\$132,465,308**

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Cost	\$961,901,890	
Accumulated depreciation	(406,500,901)	555,400,989

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds.

General obligation bonds payable	286,051,040	
Special obligation bonds payable	51,673,000	
Public Building Commission revenue bonds payable	14,115,000	
Sales tax obligation bonds payable	55,945,277	
Transportation development bonds	20,713,000	
Premium on bonds payable	21,048,217	
Discount on bonds payable	(930,773)	
Accrued interest payable on the bonds	5,755,403	
Section 108 loan	810,000	
Capital lease	9,409,185	
Accreted interest	9,625,301	
Compensated absences	43,829,342	
Claims and judgments	600,000	
OPEB liability	77,580,816	
Landfill closure / postclosure care	432,000	
Net pension liability	160,400,227	
Unfunded pension obligation	236,479	(757,293,514)

Other deferred outflows of resources are not due and payable in the current period and therefore are not reported in the funds.

Deferred refunding	1,486,483	
Deferred outflows - OPEB	6,255,729	
Deferred outflows - pensions	31,256,618	38,998,830

Other deferred inflows of resources do not increase net position until a future period and therefore are not reported in the funds.

Deferred inflows - pensions	(10,497,732)
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Interest subsidy from the Federal government is not considered available to liquidate liabilities of the current period, and is therefore deferred in the funds. However, the interest is properly recognized as a revenue in the government-wide statements.

216,615

Intergovernmental receivables are not considered available to liquidate liabilities of the current period, and is therefore deferred in the funds. However, the intergovernmental receivables are properly recognized as a revenue in the government-wide statements.

25,241,865

Certain receivables are not considered available to liquidate liabilities of the current period, and is therefore deferred in the funds. However, the receivables are properly recognized as a revenue in the government-wide statements.

2,676,591

Special assessments are not considered available to liquidate liabilities of the current period, and are therefore deferred in the funds. However, they are properly recognized as revenue in the government-wide statements as soon as the related improvement has been completed.

2,472,985

Internal Service Funds are used by management to charge the costs of certain activities, such as insurance, to the individual funds. The assets and liabilities of certain internal service funds are included in governmental activities in the statement of net position.

(4,440,338)

Total net position - governmental activities

(\$14,758,401)

The notes to the financial statements are an integral part of this statement.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Year Ended December 31, 2017

	General	Capital Projects	Debt Service Economic Development	Other Governmental	Totals 2017
REVENUES					
Taxes	\$ 144,066,703	\$ 14,041,837	\$ 2,238,246	\$ 49,195,753	\$209,542,539
Intergovernmental	720,163	25,086	1,334,995	21,910,498	23,990,742
Licenses, permits and fees	2,243,701	-	-	326,750	2,570,451
Charges for services	12,809,287	8,628	-	1,606,109	14,424,024
Fines, forfeitures and penalties	6,647,969	-	-	618,584	7,266,553
Interest income	1,021,575	82,136	145,054	579,366	1,828,131
Miscellaneous	5,132,085	2,442,749	90,740	3,467,765	11,133,339
TOTAL REVENUES	172,641,483	16,600,436	3,809,035	77,704,825	270,755,779
EXPENDITURES					
Current:					
General government	23,838,622	-	-	5,111,631	28,950,253
Public works	25,198,721	5,277,171	-	8,047,310	38,523,202
Public safety	112,866,967	-	-	7,854,437	120,721,404
Judicial	9,244,420	-	-	2,952,427	12,196,847
Health and welfare	1,034,426	-	-	13,578,593	14,613,019
Planning and development	9,538,893	-	-	3,513,621	13,052,514
Parks and recreation	6,719,959	-	-	382,969	7,102,928
Capital outlay	4,943,487	45,704,792	-	4,533,363	55,181,642
Debt service					
Principal	1,162,524	18,506,064	6,357,731	18,937,265	44,963,584
Interest	433,171	3,767,262	4,155,307	10,264,581	18,620,321
Other	-	778,749	32,150	34,833	845,732
TOTAL EXPENDITURES	194,981,190	74,034,038	10,545,188	75,211,030	354,771,446
OTHER FINANCING SOURCES (USES)					
Transfers in	35,115,060	9,740,935	6,618,531	3,489,113	54,963,639
Transfers out	(3,866,043)	(7,344,032)	(1,209,054)	(1,558,422)	(13,977,551)
Issuance of bonds	-	20,850,799	-	-	20,850,799
Premium from issuance of bonds	-	885,643	-	-	885,643
Issuance of refunding bonds	-	41,702,092	-	-	41,702,092
Premium from issuance of refunding bonds	-	7,608,069	-	-	7,608,069
Proceeds from sale of capital assets	322,050	-	-	-	322,050
Issuance of capital lease	-	3,441,173	-	-	3,441,173
TOTAL OTHER FINANCING SOURCES (USES)	31,571,067	76,884,679	5,409,477	1,930,691	115,795,914
NET CHANGE IN FUND BALANCE	9,231,360	19,451,077	(1,326,676)	4,424,486	\$31,780,247
FUND BALANCES (DEFICITS)					
Beginning of year	31,725,492	18,996,183	12,014,070	37,949,316	100,685,061
End of year	\$ 40,956,852	\$ 38,447,260	\$ 10,687,394	\$ 42,373,802	\$132,465,308

The notes to the financial statements are an integral part of this statement.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities

For the Year Ended December 31, 2017

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds		\$31,780,247
Governmental funds report capital asset acquisition as expenditures. However, in the statement of activities, the cost of assets capitalized is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capitalized assets in the current period.		
Depreciation expense	(\$23,873,940)	
Capitalized assets acquired	<u>30,595,671</u>	6,721,731
The net effect of various transactions involving capital assets (i.e., sales and trade-ins) is to decrease net position.		(80,769)
Bond and capital lease proceeds and premiums / discounts provide or use current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position.		
General obligation bonds	(62,552,891)	
Capital leases	(3,441,173)	
Premium	<u>(8,493,712)</u>	(74,487,776)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
General obligation bonds	33,112,052	
Special obligation bonds	4,465,000	
Public building commission bonds	2,155,000	
Section 108 loan	434,000	
Sales tax obligation bonds	1,268,033	
Transportation development bonds	1,791,000	
Capital leases	<u>1,738,499</u>	44,963,584
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		363,868
The amortization of bond premiums, discounts and deferred refundings affects long-term assets, liabilities and deferred outflows of resources on the statement of net position, but does not provide or use current financial resources to governmental funds.		1,576,747
In the statement of activities, certain expenditures are measured by the amounts incurred during the year. In the governmental funds, however, expenditures are measured by the amount of financial resources used (essentially, the amounts actually paid).		
Compensated absences paid that exceeded amounts earned		(2,346,938)
Pension benefits paid that exceeded amounts earned		9,673
Landfill closure / postclosure care obligations incurred		54,000
Other postemployment benefits earned		(3,573,063)
Payment of pension contributions is an expenditure in the governmental funds, but reduces the net pension liability in the statement of net position. Additionally, the effect of changes in deferred inflows and deferred outflows for pensions are only recorded in the statement of activities.		(459,251)
Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The net revenue (expense) of certain internal service funds is reported with governmental activities.		2,450,174
Special assessments are not considered available to liquidate liabilities of the current period, and are therefore deferred in the funds. However, they are properly recognized as revenue in the statement of net position as soon as the related improvement has been completed.		59,286
Interest subsidy from the Federal government is not considered available to liquidate liabilities of the current period, and are therefore deferred in the funds. However, the interest is properly recognized as a revenue in the statement of activities.		30,471
Payments received on the intergovernmental receivables are recognized as revenue when received in the funds. However, in the statement of net position the intergovernmental receivables were recognized as revenue when issued.		(691,511)
Payments received on certain receivables are recognized as revenue when received in the funds. However, in the statement of net position the receivables were recognized as revenue when earned.		(1,262,098)
In the statement of activities, interest is accreted on outstanding bonds, whereas in governmental funds, interest is accreted when interest payments are due.		(963,736)
Change in net position of governmental activities		<u>\$4,144,639</u>

The notes to the financial statements are an integral part of this statement.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

As of December 31, 2017

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service
	Sewer System	Board of Public Utilities	NonMajor Business-type	Totals 2017	
ASSETS					
Current Assets:					
Cash and temporary investments	\$ 18,633,645	\$ 38,994,491	\$ 6,982,285	\$ 64,610,421	\$ 170,930
Restricted cash and temporary investments	16,539,290	27,393,652	176,793	44,109,735	2,122,019
Receivables (net of uncollectible amounts)					
Taxes	14,689	-	1,090,225	1,104,914	-
Accounts and other receivables	7,529,115	44,562,429	1,431,344	53,522,888	92,491
Inventories	-	24,989,139	-	24,989,139	-
Prepayments and other current assets	-	3,478,240	-	3,478,240	-
Due from other funds	17,744	-	235,022	252,766	-
Total current assets	42,734,483	139,417,951	9,915,669	192,068,103	2,385,440
Noncurrent Assets:					
Restricted cash and investments	-	61,756,044	-	61,756,044	-
Capital assets	312,170,078	1,789,028,038	26,889,183	2,128,087,299	-
Accumulated depreciation	(177,067,726)	(809,750,887)	(7,619,451)	(994,438,064)	-
Construction in progress	9,627,985	106,598,953	18,668,491	134,895,429	-
Other assets	179,574	1,783,542	-	1,963,116	-
Total noncurrent assets	144,909,911	1,149,415,690	37,938,223	1,332,263,824	-
TOTAL ASSETS	187,644,394	1,288,833,641	47,853,892	1,524,331,927	2,385,440
DEFERRED OUTFLOWS OF RESOURCES					
Deferred refunding	401,299	12,990,591	42,173	13,434,063	-
Deferred outflows - pensions	768,446	44,501,986	1,658,049	46,928,481	-
Deferred outflows - OPEB	326,558	-	235,204	561,762	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,496,303	57,492,577	1,935,426	60,924,306	-
LIABILITIES					
Current liabilities:					
Accounts and contracts payable	996,052	34,445,624	697,418	36,139,094	1,670,984
Accrued wages and expenses	1,075,651	2,666,196	193,331	3,935,178	-
Accrued interest payable	1,254,607	10,506,999	215,982	11,977,588	-
Due to others	62,200	7,753,343	-	7,815,543	75,794
Due to other funds	314,904	-	1,403,044	1,717,948	-
Regulatory and other liabilities	-	2,433,487	-	2,433,487	-
Claims incurred but not reported	-	-	-	-	3,245,234
Compensated absences payable	84,186	1,016,000	318,590	1,418,776	-
Current maturities of long-term debt	7,254,783	23,127,534	1,822,749	32,205,066	-
Total current liabilities	11,042,383	81,949,183	4,651,114	97,642,680	4,992,012
Long-term liabilities:					
Revenue bonds payable, less current maturities	12,298,612	734,602,374	-	746,900,986	-
General obligation bonds payable (net of unamortized premiums)	67,586,105	-	15,284,633	82,870,738	-
Advance from other funds	-	4,120,000	-	4,120,000	-
Claims incurred but not reported	-	-	-	-	1,833,766
Compensated absences payable	1,120,574	5,475,960	4,395,171	10,991,705	-
Capital leases payable	-	-	485,130	485,130	-
OPEB liability	-	5,917,229	-	5,917,229	-
Total OPEB liability	4,049,827	-	2,916,890	6,966,717	-
Net pension liability	5,126,870	20,449,991	7,898,456	33,475,317	-
Total long-term liabilities	90,181,988	770,565,554	30,980,280	891,727,822	1,833,766
TOTAL LIABILITIES	101,224,371	852,514,737	35,631,394	989,370,502	6,825,778
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows - pensions	371,382	28,834,035	498,448	29,703,865	-
Deferred inflows - recovery fuel purchased power	-	6,334,111	-	6,334,111	-
TOTAL DEFERRED INFLOWS OF RESOURCES	371,382	35,168,146	498,448	36,037,976	-
NET POSITION					
Net investment in capital assets	70,193,229	396,252,643	22,261,988	488,707,860	-
Restricted for debt service	-	24,216,477	-	24,216,477	-
Restricted for revenue bond reserves	1,738,197	-	-	1,738,197	-
Unrestricted	15,613,518	38,174,215	(8,602,512)	45,185,221	(4,440,338)
TOTAL NET POSITION	\$ 87,544,944	\$ 458,643,335	\$ 13,659,476	\$ 559,847,755	\$ (4,440,338)

The notes to the financial statements are an integral part of this statement.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION

PROPRIETARY FUNDS

For the Year Ended December 31, 2017

	Business-type Activities - Enterprise Funds				Governmental
	Sewer System	Board of Public Utilities	NonMajor Business-type	Totals 2017	Activities - Internal Service
OPERATING REVENUES					
Charges for service	\$ 32,404,787	\$ 284,632,738	\$ 4,912,890	\$ 321,950,415	\$ 35,416,535
Fines/forfeits/fees	-	-	3,453,630	3,453,630	-
Earned lease income	-	-	440,063	440,063	-
Permits and licenses	315,276	-	-	315,276	-
Miscellaneous revenues	90,449	-	5,035	95,484	1,495,449
Payment-in-lieu of taxes	-	32,673,555	-	32,673,555	-
TOTAL OPERATING REVENUES	32,810,512	317,306,293	8,811,618	358,928,423	36,911,984
OPERATING EXPENSES					
Cost of sales and service	19,774,033	214,070,198	11,902,389	245,746,620	34,477,639
Depreciation and amortization	5,874,765	31,608,943	1,096,455	38,580,163	-
TOTAL OPERATING EXPENSES	25,648,798	245,679,141	12,998,844	284,326,783	34,477,639
Operating income (loss)	7,161,714	71,627,152	(4,187,226)	74,601,640	2,434,345
NON-OPERATING REVENUES (EXPENSES)					
Tax revenue	-	-	6,236,128	6,236,128	-
Interest earnings	732,310	-	161,067	893,377	15,829
Interest expense	(3,245,249)	(27,734,117)	(564,515)	(31,543,881)	-
Other	-	2,029,089	(283,811)	1,745,278	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	(2,512,939)	(25,705,028)	5,548,869	(22,669,098)	15,829
Income (loss) before contributions and transfers	4,648,775	45,922,124	1,361,643	51,932,542	2,450,174
Capital contributions-local government	1,144,591	-	5,409,718	6,554,309	-
Transfer in	628,219	-	298,825	927,044	-
Transfer out	(6,683,577)	(32,673,555)	(2,556,000)	(41,913,132)	-
Contributions from developers and others	-	220,273	-	220,273	-
Change in net position	(261,992)	13,468,842	4,514,186	17,721,036	2,450,174
TOTAL NET POSITION					
Beginning of year	86,446,326	445,174,493	8,457,143	540,077,962	(6,890,512)
Prior period adjustment	1,360,610	-	688,147	2,048,757	-
End of year	\$ 87,544,944	\$ 458,643,335	\$ 13,659,476	\$ 559,847,755	\$ (4,440,338)

The notes to the financial statements are an integral part of this statement.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

continued

For the Year Ended December 31, 2017

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service
	Sewer System	Board of Public Utilities	NonMajor Business-type	Totals 2017	
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers	\$ 32,838,852	\$ 294,414,554	\$ 8,679,677	\$ 335,933,083	\$ 36,912,239
Payments to suppliers	(10,164,381)	(155,993,651)	(2,966,881)	(169,124,913)	-
Payments to employees	(8,958,387)	(58,449,197)	(6,374,601)	(73,782,185)	(35,443,891)
NET CASH FLOW FROM OPERATING ACTIVITIES	13,716,084	79,971,706	(661,805)	93,025,985	1,468,348
CASH FLOW FROM NON-CAPITAL FINANCING ACTIVITIES					
Receipts from taxes	-	-	6,513,199	6,513,199	-
Transfers out	(6,683,577)	-	(2,556,000)	(9,239,577)	-
Transfers in	628,219	-	298,825	927,044	-
Payment -in-lieu of taxes	-	(32,403,196)	-	(32,403,196)	-
NET CASH FLOW FROM NON-CAPITAL FINANCING ACTIVITIES	(6,055,358)	(32,403,196)	4,256,024	(34,202,530)	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Principal paid on bonds	(7,786,392)	(21,496,442)	(1,064,415)	(30,347,249)	-
Interest paid on bonds and capital leases	(3,300,984)	(32,035,795)	(610,489)	(35,947,268)	-
Proceeds from bonds	17,364,784	-	178,953	17,543,737	-
Proceeds from disposal of capital assets	-	-	66,972	66,972	-
Acquisition of capital assets	(5,038,771)	(55,291,451)	(1,145,118)	(61,475,340)	-
Payments on capital leases	(205,349)	(1,257,694)	(864,134)	(2,327,177)	-
Acquisition of intangible assets	-	(823,891)	-	(823,891)	-
Special assessment taxes	11,459	-	-	11,459	-
Issuance of government loans	-	3,555,275	-	3,555,275	-
Payment on advance for capital assets	-	(1,320,000)	-	(1,320,000)	-
Payments for debt issuance costs	(161,652)	-	-	(161,652)	-
NET CASH FLOW FROM CAPITAL RELATED FINANCING ACTIVITIES	883,095	(108,669,998)	(3,438,231)	(111,225,134)	-
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest on investments	528,736	1,202,410	138,938	1,870,084	15,829
Purchases of investments	-	(54,216,031)	-	(54,216,031)	-
Proceeds from maturity or sale of investments	-	71,574,892	-	71,574,892	-
NET CASH FLOW FROM INVESTING ACTIVITIES	528,736	18,561,271	138,938	19,228,945	15,829
NET INCREASE (DECREASE) IN CASH AND INVESTMENTS	9,072,557	(42,540,217)	294,926	(33,172,734)	1,484,177
CASH AND CASH EQUIVALENTS					
Beginning of year	26,100,378	156,081,902	6,864,152	189,046,432	808,772
End of year	<u>\$ 35,172,935</u>	<u>\$ 113,541,685</u>	<u>\$ 7,159,078</u>	<u>\$ 155,873,698</u>	<u>\$ 2,292,949</u>
Cash and temporary investments	\$ 18,633,645	\$ 38,994,491	\$ 6,982,285	\$ 64,610,421	\$ 170,930
Cash and cash equivalents, reported as restricted cash	16,539,290	74,547,194	176,793	91,263,277	2,122,019
	<u>\$ 35,172,935</u>	<u>\$ 113,541,685</u>	<u>\$ 7,159,078</u>	<u>\$ 155,873,698</u>	<u>\$ 2,292,949</u>

The notes to the financial statements are an integral part of this statement.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS - continued

For the Year Ended December 31, 2017

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service
	Sewer System	Board of Public Utilities	Nonmajor Business-type	Totals 2017	
RECONCILIATION OF OPERATING INCOME TO CASH FLOWS FROM OPERATING ACTIVITIES					
Operating income	\$ 7,161,714	\$ 71,627,152	\$ (4,187,226)	\$ 74,601,640	\$ 2,434,345
Adjustments to reconcile operating income to cash flow from operating activities					
Depreciation and amortization	5,874,765	31,608,943	1,096,455	38,580,163	-
Changes in assets and liabilities					
Accounts receivable	28,340	(9,486,186)	(131,941)	(9,589,787)	256
Inventories and prepaid assets	-	3,608,040	-	3,608,040	-
Deferred outflows - pensions	161,724	(7,646,321)	31,939	(7,452,658)	-
Deferred outflows - OPEB	(326,558)	-	(235,204)	(561,762)	-
Accrued wages and expenses	(35,740)	501,809	50,952	517,021	-
Accounts payable	321,563	(29,606,089)	567,142	(28,717,384)	1,524,394
Accrued vacation and sick pay	(20,831)	-	596,303	575,472	-
Claims incurred but not reported	-	-	-	-	338,000
Due to others	-	838,535	(1,940)	836,595	(8,195)
Due to / from other funds	(17,744)	-	58,724	40,980	(2,820,452)
Unearned revenue	-	6,506,094	-	6,506,094	-
OPEB liability	-	435,450	-	435,450	-
Total OPEB liability	513,077	-	369,544	882,621	-
Net pension liability	(1,903)	5,990,777	961,214	6,950,088	-
Deferred inflows - pensions	57,677	4,766,820	162,233	4,986,730	-
Other non-current assets	-	826,682	-	826,682	-
NET CASH FROM OPERATING ACTIVITIES	\$ 13,716,084	\$ 79,971,706	\$ (661,805)	\$ 93,025,985	\$ 1,468,348
SUPPLEMENTAL DISCLOSURE OF NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES					
Capital contributions-local government	\$ 1,144,591	\$ 220,273	\$ 5,409,718	\$ 6,774,582	\$ -
Accounts payable incurred for purchase of capital assets	-	11,199,681	-	11,199,681	-
Property, plant and equipment acquired with capital leases	-	-	395,572	395,572	-

The notes to the financial statements are an integral part of this statement.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

As of December 31, 2017

	Agency Funds
ASSETS	
Cash and investments	\$ 124,101,799
Accounts receivable	15,141
TOTAL ASSETS	<u>\$ 124,116,940</u>
LIABILITIES	
Accounts payable	\$ 17,728
Due to others	521,060
Due to other governments	123,578,152
TOTAL LIABILITIES	<u>\$ 124,116,940</u>

The notes to the financial statements are an integral part of this statement.



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Table of Contents - Notes to the Financial Statements

I. Summary of Significant Accounting Policies

- 37 Note A - Reporting Entity
- 37 Note B - Government-wide and Fund Financial Statements
- 38 Note C - Measurement Focus, Basis of Accounting and Financial Statement Presentation
- 39 Note D - Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity
 - 39 1 - Cash and Investments
 - 40 2 - Receivables and Payables
 - 41 3 - Inventories and Prepaid Items
 - 42 4 - Restricted Assets
 - 42 5 - Capital Assets
 - 43 6 - Regulatory Assets and Deferred Inflows
 - 44 7 - Compensated Absences
 - 44 8 - Long-Term Obligations
 - 45 9 - Pensions
 - 45 10 - Equity Classifications
 - 46 11 - Deferred Inflows of Resources / Deferred Outflows of Resources
 - 46 12 - Payment-in-Lieu of Taxes (PILOT)
 - 47 13 - Pending Governmental Accounting Standards Board Statements

II. Stewardship, Compliance and Accountability

- 48 Note A - Budgetary Information
- 49 Note B - Deficit Fund Equity

III. Detailed Notes for All Funds

- 50 Note A - Cash and Investments
- 54 Note B - Capital Assets
- 56 Note C - Interfund Receivables, Payables and Transfers
- 57 Note D - Leases
- 58 Note E - Temporary Notes
- 59 Note F - Long-term Liabilities
- 68 Note G - Non-Obligation Debt
- 68 Note H - Tax Abatement
- 69 Note I - Landfill Closure and Postclosure Care
- 70 Note J - Restricted Assets
- 71 Note K - Fund Balances

IV. Other Note Disclosures

- 72 Note A - Risk Management
- 73 Note B - Commitments and Contingent Liabilities
- 76 Note C - Multi-Sport and Office Campus Projects
- 77 Note D - Jointly Governed Organizations and Other Related Organizations
- 77 Note E - Employee Retirement Systems and Pension Plans
- 86 Note F - Other Post Employment Benefits (OPEB) Other than Pensions
- 91 Note G - Economic Condition
- 92 Note H - Subsequent Events

Required Supplementary Information

- 93 Notes to Required Supplementary Information Budgetary Comparison Schedule
 - General Funds Schedule of Revenues, Expenditures and Changes in Fund Balance**
 - Budgetary Comparison Schedules (Budgetary Basis)**
- 94 General Fund - Combined
- 95 General Fund - City
- 96 General Fund - County
- 97 General Fund - Parks
- 98 Schedule of Unified Government's Proportionate Share of the Collective Net Pension Liability
 - KPERS and KP&F
- 99 Schedule of Unified Government's Pension Contributions - KPERS and KP&F
- 101 Schedule of Kansas City, Kansas Board of Public Utilities Retirement System's Net
 - Pension Liability and Related Ratios
- 102 Schedule of Kansas City, Kansas Board of Public Utilities Retirement System Pension Contributions
- 103 Schedule of Changes of Unified Government's Other Postemployment Benefits Liabilities and
 - Related Ratios - KPERS and KP&F
- 103 Schedule of Kansas City, Kansas Board of Public Utilities Retirement System's Other
 - Postemployment Benefits Funding Progress

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Unified Government of Wyandotte County and Kansas City, Kansas (the Unified Government or the Government) is organized under the laws of the State of Kansas and is governed by an elected eleven-member board. The Unified Government was created October 1, 1997, based on a citizen vote to consolidate the operations of the City of Kansas City, Kansas and Wyandotte County. As required by generally accepted accounting principles (GAAP), these financial statements present the primary government and its component units, entities for which the Unified Government is considered to be financially accountable. Blended component units, although legally separate entities, are in substance, part of the government's operations.

Under Charter Ordinance of the Unified Government of Wyandotte County and Kansas City, Kansas, pursuant to the Government's constitutional home rule, the Kansas City, Kansas Board of Public Utilities (BPU) is not a not a legally separate entity of the Unified Government. As such, the BPU is a part of the Unified Government's primary government. However, the BPU's operational and administrative control for provision of electric and water utilities is under a separate six-member elected board of directors (the Board).

Blended Component Unit – The Unified Government Public Building Commission (PBC) was established to benefit the Unified Government and is governed by a five-member board. The Unified Government Board of Commissioners appoints all five members of the PBC Board and is able to impose its will on the PBC. The PBC has the authority to issue revenue bonds to finance the cost of acquiring and/or constructing land and facilities operated for a public purpose by the Unified Government. The PBC finances the debt service of the revenue bonds by leasing the land and facilities to the Unified Government. The Unified Government guarantees the rentals under the PBC lease. The PBC has no power to levy taxes, and revenue bonds issued by the PBC are not included in any legal debt limitations of the Unified Government. For financial reporting, the financial activities of the PBC are accounted for within the capital project funds of the Unified Government's financial statements.

Separate audited financial statements are not prepared by the PBC.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. However, interfund services provided and used are not eliminated in the process of consolidation. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include: charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment; and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary funds and fiduciary funds financial statements, except for agency funds, which have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Franchise taxes and licenses associated with the current fiscal period are all considered to be susceptible to accrual and thus have been recognized as revenue of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period are considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Unrestricted aid is reported as revenue in the fiscal year during which the entitlement is received.

The Unified Government reports the following major governmental funds:

The *General Fund* is the Unified Government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Capital Projects Fund* accounts for the acquisition of capital assets or construction of major capital projects not being financed by proprietary funds.

The *Economic Development Fund* accounts for the servicing of tax increment financing, transportation development and sales tax obligation bonds.

Proprietary Funds account for activities that are often seen in the private sector and are operated in a similar manner as in the private sector. The Unified Government reports the following major proprietary funds:

The *Sewer System Fund* provides financing for water pollution control and is responsible for day-to-day and future operations, routing system maintenance and payment on bonded indebtedness.

The *Kansas City, Kansas Board of Public Utilities (BPU)* is an administrative agency of the Unified Government. The BPU operates and maintains the water and electric utilities owned by the Unified Government.

Additionally, the Unified Government reports the following fund types:

The *Internal Service Funds* account for workers' compensation reserves, employee health benefits reserves, and cafeteria plan reserves that provide services to other departments on a cost-reimbursement basis.

The *Agency Funds* are custodial in nature and do not present results of operations or have a measurement focus. Agency funds, which are in the *fiduciary fund* category, are accounted for using the accrual basis of accounting. These funds are used to report resources held by the Unified Government in a custodial capacity for tax collection and related disbursements to other governments, as well as amounts held in a fiduciary capacity for remittance to individuals, private organizations, or other organizations.

Amounts reported as *program revenues* include: charges to customers or applicants for goods, services, or privileges provided; operating grants and contributions; and capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues and include all tax revenues.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating revenue includes activities that have characteristics of exchange transactions, including charges for services. Non-operating revenue includes activities that have the characteristics of non-exchange transactions, such as grants, subsidies, and investment income. Operating expenses for enterprise funds and internal service funds include the cost of sales and services administrative expenses, and depreciation on capital assets. All expenses not meeting the above criteria are classified as non-operating.

The BPU's accounting policies conform to the requirements for rate regulated operations. In accordance with these rules, the BPU records certain costs or credits as deferred charges or credits when it is probable that future rates established by the Board permit recovery of specific costs or require these credits to be returned to ratepayers. The BPU applies the provisions of GASB Accounting Standards Codification Section Re10, *Regulated Operations*, as appropriate.

Estimates. The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of certain assets, liabilities, revenues, expenditures, expenses and other disclosures. Accordingly, actual results could differ from those estimates.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity

1. Cash and Investments

The Unified Government maintains a cash and investment pool that is available for use by all funds except the BPU. The pool has the general characteristics of demand deposit accounts, in that each fund may deposit additional cash at any time and, effectively, may withdraw cash at any time without prior notice or penalty. The pooled cash is invested to the extent available in authorized investments. Each fund's portion of the pool is displayed on their balance sheet as "Cash and temporary investments." The balance sheet also includes two other accounts for restricted cash and investments of the Government. Restricted cash consists of assets held by trustees and various reserves required by revenue bond ordinances. For purposes of the statements of cash

flows, the Government considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

State statutes authorize the Government to invest in temporary notes of the Government, time deposits, United States Treasury notes, repurchase agreements, a municipal investment pool established through the trust department of commercial banks which have offices in Wyandotte County, and the Kansas Municipal Investment Pool. This pool is not an SEC registered pool. The Pooled Money Investment Board (PMIB) provides the regulatory oversight for this pool. The reported value of the pool is the same as the fair value of the pool shares. Investments are stated at amortized cost which approximates fair value.

In addition to the preceding investments, state statutes authorize the Unified Government to invest proceeds of bonds and temporary notes in direct U.S. government and agency obligations, certificates of deposits with banks located in Wyandotte County, repurchase agreements, investment agreements with financial institutions including broker/dealers whose obligations are rated in one of the three highest rating categories by either Moody's or Standard and Poor's, mutual funds whose portfolio consists entirely of obligations of the U.S. government, agencies, and bonds issued by any municipality of the State of Kansas. Cash deposits are held with banks insured by Federal Deposit Insurance Corporation (FDIC) and acceptable collateral is maintained for amounts above FDIC limits, equal to or greater than 105% of the funds deposited at all times.

The Government maintains compensating balances with its depository bank to offset charges for check clearing and other services.

Interest income of the investment pool is allocated based on monthly fund balances to the debt service, capital projects and enterprise funds with the remaining balance allocated to the General Fund.

BPU investments consist of deposits, repurchase agreements, certificates of deposit, money market funds, and U.S. Treasury securities, which are recorded at estimated fair value as determined by market prices. BPU's investment policies are governed by the BPU's Charter Ordinance, management policies, and statutes established by the State of Kansas. Securities are held by BPU's safekeeping agent. Cash deposits are held with banks insured by Federal Deposit Insurance Corporation (FDIC) and acceptable collateral is maintained for amounts above FDIC limits, equal to or greater than 102% of the funds deposited at all times.

Investments are measured at fair value. Fair value is defined as the exchange price that would be received to sell an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction. There is a fair value hierarchy which requires an entity to maximize the use of observable inputs when measuring fair value.

2. *Receivables and Payables*

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-types activities are reported in the government-wide financial statements as "internal balances".

Property tax receivable. In accordance with State statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and are levied and become a lien on the property on November 1 of each year. The Unified Government Treasurer is the tax collection agent for all taxing entities within Wyandotte County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year

levied, with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the Unified Government Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year. At December 31, such taxes are a lien on the property and are recorded as taxes receivable, net of anticipated delinquencies, with a corresponding amount recorded as deferred inflows of resources. The property tax receivable allowance is equal to 8.01% percent of outstanding property taxes at December 31, 2017.

Sales tax receivable. The Unified Government has a 2.625% local sales tax collected by the State and remitted to the Unified Government monthly. One-quarter of one percent is pledged for emergency medical service operations, three-eighths of one percent is pledged for public safety services and equipment and neighborhood infrastructure projects, and the remainder of the sales tax percentage is pledged for Unified Government operations. The accrued sales tax receivable represents the sales tax collected by merchants at year-end.

Special assessments receivable. As required by State statutes, projects financed in part by special assessments are financed through the issuance of general obligation bonds which are secured by the full faith and credit of the Government and are retired from the Government's Debt Service Fund. Further, State statutes permit levying additional general ad valorem property taxes in the Government Debt Service Fund to finance delinquent special assessments receivable. Consequently, special assessments receivables are accounted for within the Government's Debt Service Fund. Special assessment taxes are levied over a ten or fifteen-year period, and the annual installments are due and payable with annual ad valorem property taxes. The Government may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears. At December 31, the special assessment taxes levied are a lien on the property and are recorded as special assessments receivable in the Debt Service Fund with a corresponding amount recorded as deferred inflows of resources.

Intergovernmental receivable. The Unified Government has an intergovernmental receivable from the State of Kansas related to the State's share of the annual appropriation Sales Tax Limited Obligation Revenue (STAR) Bonds. At December 31, the receivable is recorded in the Economic Development Fund, with a corresponding amount recorded as deferred inflows of resources. See footnotes III.F. for further information on this receivable.

Board of Public Utilities and Unified Government utilities accounts receivable and revenue. The Kansas City, Kansas Board of Public Utilities is responsible for revenue collection of the Unified Government's sewer system, stormwater and refuse collection services, as well as for the BPU's electric and water utilities. The BPU utilizes cycle billing and accrues the amount of revenues for sales unbilled at the end of each reporting period. An estimate is made for the provision for uncollectible accounts based on an analysis of the aging of accounts receivable and historical write-offs, net of recoveries. Additional amounts may be included based upon management's evaluation of customer credit risks. Allowances totaled \$644,452 in fiscal year 2017. The BPU also provides billing service for the Sewer System Fund, Stormwater Fund and refuse collection services using the same procedures as described above. The BPU remits collected revenues monthly to the Government for associated utilities' charges for service. The Unified Government accrues a receivable in the Sewer System Fund and Stormwater Fund for services provided, yet not collected at the end of the reporting period.

3. Inventories and Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Inventories of governmental funds are recorded as expenditures during the year of purchase. Inventories are stated at cost.

Inventories:

Fuel	\$3,575,702
Material and supplies	21,413,437
Total	<u>\$24,989,139</u>

4. Restricted Assets

Certain proceeds of the Unified Government's enterprise fund bonded indebtedness, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because they are maintained in separate bank accounts and their use is limited by applicable bond covenants. The BPU also requires certain resources of the utility system be classified as restricted assets for compliance with certain bonded indebtedness covenants. The "debt service reserve" account is used to segregate resources accumulated for principal and interest payments on bonds in the event that the net revenues of the utility system are less than or equal to 130% of the maximum annual debt service on the bonds. The "construction reserve" account is used to report resources set aside for acquiring, constructing and installing capital improvements. The "improvement and emergency" account is used to report resources set aside to finance major renewals, repairs and replacement and extraordinary or unforeseen expenditures.

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Government as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of the Sewer System Fund and Stormwater Funds are included as part of the capitalized value of the asset constructed. For the BPU, interest costs incurred to finance construction work-in-progress, net of interest income from tax-exempt bonds, are also capitalized.

Property, plant and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives:

Assets	Governmental Activities	Sewer System	EMS
Land Improvements	30 years		
Machinery and equipment	6 to 10 years	6 to 10 years	5 to 10 years
Sewer lines		50 years	
Street and bridge infrastructure	10 to 40 years		
Structures and improvements	20 to 40 years		
Treatment plants and other facilities		33 years	
Other public domain infrastructure	30 years		
Computer Software	5 years		

Assets	Stormwater	Public Levee	Sunflower Hills Golf Course	Stadium
Land Improvements		30 years	30 years	
Machinery and equipment		6 to 10 years	5 to 10 years	
Sewer lines	50 years			
Street and bridge infrastructure				
Structures and improvements			30 to 40 years	40 years
Treatment plants and other facilities	33 years			
Other public domain infrastructure				
Computer Software				

Depreciation for the BPU is computed on a straight-line basis using composite rates. In 2014, BPU engaged an independent third-party consulting firm to conduct a depreciation study to determine if existing depreciation rates remained applicable to the depreciable property groups. New depreciation rates resulting from the study were adopted during fiscal year 2015 as follows:

Production plant	1.70% to 9.69%
Transmission and distribution	1.36% to 8.76%
General plant	2.52% to 7.75%

Capital assets are reviewed for impairment whenever events or changes in circumstances indicate that the service utility of an asset has declined significantly and unexpectedly.

6. Regulatory Assets and Deferred Inflows

The Kansas City, Kansas Board of Public Utilities is subject to provisions of GASB Codification Section Re10, *Regulated Operations*, and has recorded assets and liabilities on its statements of net position resulting from the effects of the rate-making process, which would not be recorded under U.S. generally accepted accounting principles for nonregulated entities. Regulatory assets represent costs incurred that have been deferred because future recovery in customer rates is probable. Deferred inflows generally represent probable future reductions in revenue or refunds to customers. Management regularly assesses whether regulatory assets and deferred inflows are probable of future recovery or refund. If recovery or refund of regulatory assets or deferred inflows is not approved by the Board, which is authorized to approve rates charged to customers or is no longer deemed probable, these regulatory assets or deferred inflows are recognized in the current period of operations. Additionally, these factors could result in an impairment of utility plant assets if the cost of the assets could not be expected to be recovered in customer rates.

The BPU has an energy adjustment rate rider (ERC). Estimated retail tariffs are set to recover estimated fuel costs such as coal, natural gas, and purchased power. The ERC allows differences between these estimates and actual fuel and purchased power costs to be deferred as a regulatory asset or a deferred inflow depending on the nature of the variance between estimated and actual costs incurred.

7. *Compensated Absences*

Unified Government of Wyandotte County and Kansas City, Kansas employees. The number of vacation days awarded to a permanent, full-time employee is dependent upon the individual employee's number of continuous years of service. The number of days of annual vacation range from 10 to 28 days for full-time regular employees, 15 to 30 days for command officers of the police and fire departments, and 216 to 288 hours for fire officers on 24-hour shifts. Selected part-time employees accrue one-half the number of hours accrued by full-time regular employees. Employees are not eligible to use the earned time until completion of their probationary period, defined as six months. If certain conditions are satisfied and if appropriate approval is received, an employee may carry over to the following year earned and unused vacation time. Payment of unused vacation leave will be made upon separation of employment.

Permanent, full-time employees also earn and accumulate sick leave time at the rate of 8-10 hours for each minimum month of service. Selected part-time employees accrue sick leave time at the rate of one-half the full-time rate (4-5 hours) for each minimum month of service. Unused sick leave may be carried over indefinitely. Payment of unused sick leave will be made upon separation of employment based on a prorated formula.

In January 2014, the Unified Government established a new "employee class" for new and future hires that have sick and vacation accrual rules that vary from the classic employees described above in effort to reduce leave accrual liability balances at separation from the Government.

In governmental fund financial statements, a liability is accrued when it has matured, for example, as a result of employee resignations and retirements. Proprietary fund types accrue vacation and sick pay as earned. The liabilities are based on current salary costs and the vested portion of accumulated benefits.

BPU employees. Under the terms of the BPU's personnel policy, employees are granted vacation and sick leave. In the event of termination, an employee is paid for accumulated vacation days. Employees may carry over a maximum of 80 hours of vacation hours for bargaining unit employees and 120 hours for non-bargaining unit employees. Sick leave can be accrued up to 1,760 hours. Employees who resign with at least fifteen years of service are paid for 75 percent of accumulated sick leave. All employees are paid for accumulated sick leave upon retirement or death.

The BPU accrues vacation and sick pay as earned. The liabilities are based on current salary costs and the vested portion of accumulated benefits.

8. *Long-term Obligations*

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, regardless if withheld from the actual debt proceeds received, are reported as debt service expenditures.

9. Pensions

Unified Government of Wyandotte County and Kansas City, Kansas employees. The net pension liability is calculated as the difference between the actuarially calculated value of the projected benefit payments attributed to past periods of employee service and the plan's fiduciary net position. The total pension expense is comprised of the service cost or actuarial present value of projected benefit payments attributed to the valuation year, interest on the total pension liability, plan administrative expenses, current year benefit changes, and other changes in plan fiduciary net position less employee contributions and projected earnings on plan investments. Additionally, the total pension expense includes the annual recognition of outflows and inflows of resources due to pension assets and liability.

For purposes of measuring the collective net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Kansas Public Employees Retirement System (KPERS) and additions to/deductions from KPERS' fiduciary net position have been determined on the same basis as they are reported by KPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

BPU employees. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Retirement Pension Plan for Employees of the Kansas City, Kansas Board of Public Utilities (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

10. Equity Classifications

In the government-wide statements, equity is shown as net position and classified into three components:

- (1) Net investment in capital assets – consisting of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, leases, or other borrowings that are attributable to the acquisitions, construction, or improvements of those assets
- (2) Restricted net position – consisting of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. The Unified Government and the BPU first utilize restricted resources to finance qualifying activities.
- (3) Unrestricted net position – All other net position that does not meet the definition of “restricted” or “net investment in capital assets”.

In the governmental funds, equity is shown as fund balance and classified into five components:

- (1) Non-spendable – Assets legally or contractually required to be maintained or are not in spendable form. Such constraint is binding until the legal requirement is repealed or the amount becomes spendable.
- (2) Restricted – Assets with externally imposed constraints such as those mandated by creditors, grantors and contributors, or laws and regulations. Such constraint is binding unless modified or rescinded by the applicable external body, laws or regulations.

- (3) Committed – Assets with a purpose formally imposed by the Unified Government Board of Commissioners (Board) using its highest level of authority, binding unless modified or rescinded by the Board. The highest level of authority for the Board when acting as a county governing body is a resolution. The highest level of authority for the Board when acting as a city is an ordinance.
- (4) Assigned – Comprises of amounts intended to be used for specific purposes that are neither restricted nor committed. Intent is expressed by a) the Unified Government Board of Commissioners (Board) or b) a body or official to whom the Board has delegated the authority. The Board has delegated authority to the County Administrator and Department Heads to assign amounts to be used for specific purposes as prescribed by the Unified Government’s Fund Balance Policies.
- (5) Unassigned – All amounts not included in the other fund balance classifications. The general fund shall be the only fund to report positive unassigned fund balance. All other governmental funds may report negative unassigned fund balance.

In circumstances when expenditure is made for a purpose which amounts are available in multiple fund balance classifications, fund balance is depleted in the order of restricted, committed, assigned, and unassigned.

11. *Deferred inflows of Resources/Deferred Outflows of Resources*

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The Government has three items that qualify for reporting in this category in the government-wide statement of net position and proprietary funds statement of net position, deferred charge on refunding, deferred outflows for pensions and deferred outflows for OPEB. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. See Note IV. E. and IV. F. 1., respectively, for more information on the deferred outflows for pensions and OPEB.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Government has three types of items, unavailable revenue, deferred revenue and deferred inflows for pensions, which qualify for reporting in this category. Unavailable revenue, which arises only under a modified accrual basis of accounting, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from three sources: intergovernmental receivable, interest receivable and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Deferred revenues are reported in both the government-wide statement of net position and the governmental funds balance sheet for property tax receivable. Property taxes are not recognized as revenue until the period for which they are levied. The last item, deferred inflows for pensions, is reported in both the government-wide statement of net position and the proprietary funds statement of net position. See Note IV. E. for more information on this deferred inflow.

12. *Payment-in-Lieu of Taxes (PILOT)*

The BPU is exempt from federal and state income taxes and local property taxes because it is an administrative agency of the Unified Government. However, the BPU is required by a Charter Ordinance to pay a percentage of gross operating revenues to the Unified Government. The Charter Ordinance established a range of 5.0% to 15.0%. Currently, the payment-in-lieu of taxes is established at 11.9%, which amounted to \$32,673,555 during

2017. The PILOT is billed and collected by the BPU through incorporation in the rates as a supplemental rate rider. PILOT revenues and expenses are recorded as transfers in and transfers out in the General Fund and BPU Fund, respectively.

In addition to these payments to the Unified Government, the BPU also contributes free services to the Unified Government, such as street lighting, fire hydrant services, traffic signals, and collection of sewer, stormwater and refuse collection service charges. These service contributions are approximated at \$15,756,000 or 5.5% of the BPU's total operating revenue for 2017.

13. Pending Governmental Accounting Standards Board Statements

GASB Statement No. 83, *Certain Asset Retirement Obligations*, addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability and a corresponding deferred outflow of resources for AROs when the liability is incurred and reasonable estimable. This statement also requires disclosure of information about the nature of a government's AROs, the methods and assumptions used for estimating the liability and the estimated remaining useful life of the associated tangible capital asset. The provisions of this statement are effective for financial statements for the Unified Government's fiscal year ending December 31, 2019.

GASB Statement No. 84, *Fiduciary Activities*, improves guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when demands for resources has been made or when no further action, approval or condition is required to be taken or met by the beneficiary to release the assets. The provisions of this statement are effective for financial statements for the Unified Government's fiscal year ending December 31, 2019.

GASB Statement No. 85, *Omnibus 2017*, addresses practice issues that have been identified during implementation and application of certain GASB Statements. This statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits). The provisions of this statement are effective for financial statements for the Unified Government's fiscal year ending December 31, 2018.

GASB Statement No. 86, *Certain Debt Extinguishment Issues*, improves consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources-resources other than the proceeds of refunding debt-are placed in an irrevocable trust for the sole purpose of extinguishing debt. This statement improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to the financial statements for debt that is defeased in substance. The provisions of this statement are effective for financial statements for the Unified Government's fiscal year ending December 31, 2018

GASB Statement No. 87, *Leases*, improves accounting and financial reporting for leases by governments. This statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resource based on the payment provisions of the contract. It establishes a single model for lease accounting based on foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. Provisions of this statement are effective for financial statements for the Unified Government's fiscal year ending December 31, 2020.

GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, improves information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. Provisions of this statement are effective for financial statements for the Unified Government's fiscal year ending December 31, 2019.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

State statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds, debt service funds and enterprise funds, (unless the fund is specifically exempted by statute). Kansas statutes provide for the following sequence and timetable of the legal annual operating budget:

- Preparation of the budget for the succeeding calendar year on or before August 1st.
- Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
- Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- Adoption of the final budget on or before August 25th.

The Unified Government has the following levels of budget control:

- The legal level of control is established at the fund level by State statutes which also permit the transfer of budgeted amounts from one object code or purpose to another within the same fund.

While the legal level of control is at the fund level, the Unified Government also has the following internal policies:

- The Unified Government further controls spending by requiring that no expenditures be committed that would exceed the amount appropriated for the spending category (e.g.; Personnel Services, Contractual Services) without the department first obtaining approval. The following types of budget adjustments require department director approval and additional approval by the County Administrator's Office:
 - An appropriation of contingency funds
 - An appropriation of reserve funds
 - Budget adjustments that move funds between operating and capital budgets
 - Budget adjustments within a fund that are equal to or greater than \$10,000

The following actions require budget director's approval before execution:

- Pre-Bid Contracts
- Capital Project Contracts
- Capital Equipment Purchases
- Changing status of an unfunded personnel position to funded or creation of a new personnel position.

The following budgetary controls have been implemented and will be adhered to by all departments and divisions:

- Budget adjustments from the salary accounts require department director, Chief Financial Officer, and County Administrator's Office approvals.
- Budget adjustments between other accounts with department director approval.
- Budget adjustments from one division to another division with both divisions being in the same fund with department director and the transferring division manager approvals.
- As allowed by State statute, the governing body can increase the fund level expenditures by amending the budget. An amendment may only be made for previously unbudgeted increases in revenue other than ad valorem taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after the publication, the hearing may be held, and the governing body may amend the budget at that time.

Budget comparison statements are presented for each budgeted fund showing the actual receipts and expenditures compared to budgeted receipts and expenditures. Transfers to close funds can exceed the amount budgeted for that object code. The Unified Government of Wyandotte County/Kansas City, Kansas budget amounts presented in the statements that compare actual expenditures to the budget are the amended amounts.

All unencumbered appropriations (legal budget expenditure authority) lapse at year-end, except for capital project funds appropriations that are carried forward until the project is completed or terminated. Encumbered appropriations are not re-appropriated in the ensuing year's budget but are carried forward until liquidated or canceled.

A legal operating budget is not required for the following Unified Government funds:

Capital Projects
Public Building Commission
Internal Service
Special Revenue: Community Development
Special Revenue: Revolving Loan Fund
Special Revenue: Special Grants
Special Revenue: Special Law Enforcement
Debt Service: Economic Development
Agency Funds

Controls over spending in the above non-budgeted funds, which are not subject to the legal budget requirements, are maintained by the review and internal appropriation process established by management.

B. Deficit Fund Equity

At December 31, 2017, the Workers' Compensation Fund and the Health Benefits Fund had deficits of \$2,345,915 and \$2,265,468, respectively, which will be recovered from future internal charges to the Unified Government's other funds. The Community Development Fund had a deficit fund balance of \$561,299 which will be recovered from future intergovernmental revenues. The Emergency Medical Services Fund and the Sunflower Hills Golf Course Fund had deficit fund balances of \$8,441,190 and \$685,916, respectively, which will be recovered from future charges for services. The Public Levee Fund had a deficit fund balance of \$1,321,898 which will be recovered from future earned lease income.

III. DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

1. Unified Government Cash and Investments

The Unified Government (excluding the BPU) has adopted a formal Cash Management and Investment Policy that is reviewed and adopted annually. Primary objectives of investment activities are, in order of priority, safety, diversification, liquidity, maturity, and return on investment. The standard of care to be used by investment officials shall be the “prudent person standard” and shall be applied in the context of managing an overall portfolio. This rule states “Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence would exercise in the management of their own affairs, not for speculation, but for investment, considering the first the safety and liquidity of their capital and next the probable income to be derived.”

Custodial Credit Risk. Custodial credit risk is the risk that in the event of a bank failure or failure of the investment counter-party, the Unified Government’s deposits may not be returned to it, or it will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Government believes it has no custodial risk. All deposits with banks are collateralized at 105% of market value, as required by the Government’s cash and investment policy, less insured amounts. The Unified Government requires that deposits be fully collateralized at all times. Acceptable collateral for deposits follows the provisions of state law. Peak period collateral agreements are not permitted under the Unified Government’s policy. As of December 31, 2017, the market value of assets pledged to the Unified Government as collateral exceeded amounts on deposit.

The Unified Government requires all security purchases be settled on a delivery versus payment basis with an independent third-party custodian designated by the Government. As of December 31, 2017, the Unified Government had \$8,994,106 of investments in U.S. government agency securities which were held by the investment’s counterparty.

Interest Rate Risk. Interest rate risk is the risk that the fair value of securities in the portfolio will fall due to changes in general interest rates. Through its investment policy, the Government manages this risk by structuring investments so that securities mature to meet cash flows of the general operating fund, and by investing general operating funds primarily in shorter-term securities. Additionally, the investment policy limits investments to a maximum stated maturity of four years.

Credit Risk. Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. Kansas law limits the types of investments that can be made. The Unified Government’s investment policy does not impose any additional limitations. In accordance with the investment policy, credit risk is minimized by limiting investments to the safest types of securities, by pre-qualifying financial institutions, broker/dealers, intermediaries, and advisors with whom the Unified Government will do business, and by diversifying the investment portfolio so that potential loss on individual securities will be minimal. As of December 31, 2017, the securities underlying repurchase agreements included U.S. agency obligations not explicitly guaranteed by the U.S. Government. The securities had ratings of AAA by Moody’s and AA+ by Standard and Poor’s. Investments in interest-earning investment contracts are not rated.

Concentration of Credit Risk. The Unified Government investment policy limits the amount of investments that can be placed with a single financial institution to no more than 30% of the total investment portfolio. The following maximum limits, by investment type, are also established:

<u>Investment Type</u>	<u>Maximum % of Portfolio</u>
Certificates of deposit	100%
U.S. Treasury bills or notes	100%
U.S. Government agency obligations	50%
Kansas Municipal Investment Pool	50%
Repurchase agreements	25%
Bank trust department municipal pools	25%
Temporary notes or no-fund warrants	10%

At December 31, 2017, the Unified Government did not hold more than 5% of its portfolio in any individual U.S. Government instrumentality issuer.

Fair Value Measurements. The Government categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the investment.

Level 1 inputs are quoted prices in active markets for identical assets;

Level 2 inputs are significant other observable inputs, either directly or indirectly observable, and fair value can be determined through models or other valuation methodologies;

Level 3 inputs are significant unobservable inputs in situations where there is little or no market activity for the asset or liability and the entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

The Unified Government has the following recurring fair value measurements as of year-end:

- Money market mutual funds are valued using quoted market prices (Level 1 inputs).
- U.S. treasuries, U.S. government agencies and fixed income securities are valued using pricing models that maximize the use of observable inputs for similar securities (Level 2 inputs).
- Certificates of deposit are non-participating interest-earning investments contracts that are using the cost-based approach.
- The repurchase agreement is an overnight instrument, with the fair value of the collateral underlying the repurchase agreement in excess of the amount invested. Given the short-term nature of the agreement, it is measured at amortized cost.

At December 31, 2017, the Unified Government (excluding the BPU) had the following investments:

	Investment Maturities (in Years)			Fair Value Hierarchy
	Fair Value	Less Than 1	1-5	
Repurchase agreements	\$ 139,295,000	\$ 139,295,000	\$ -	N/A
U.S. government agencies	8,994,106	8,004,700	989,406	Level 2
Certificates of deposit	<u>118,470,000</u>	<u>46,235,000</u>	<u>72,235,000</u>	N/A
Subtotal general operating portfolio	266,759,106	193,534,700	73,224,406	
Assets held by trustee:				
U.S. Treasuries	63,526,492	5,963,185	57,563,307	Level 2
Money Market Mutual Funds	17,037,281	17,037,281	-	Level 1
U.S. government agencies	<u>2,734,229</u>	<u>1,837,972</u>	<u>896,257</u>	Level 2
Subtotal assets held by trustee	83,298,002	24,838,438	58,459,564	
Total Investments	<u>\$ 350,057,108</u>	<u>\$ 218,373,138</u>	<u>\$ 131,683,970</u>	

2. Kansas City, Kansas Board of Public Utilities Cash and Investments

The BPU maintains a cash and investment program to pay for operating and capital requirements as well as for debt service requirements. The investment program is comprised of deposits, repurchase agreements, certificates of deposit, and U.S. Treasury securities. Other investments using U.S. agency instrumentalities and money market fund securities for the debt service program are managed by the bond trustee. Nearly all maturities of securities were less than one year. At December 31, 2017, the bank balance and certificates of deposit were \$495,245, which was covered by federal depository insurance and collateral held in safekeeping in the BPU's name.

The BPU has an investment policy that regulates investments in securities that have objectives of safety of principal, liquidity with all investments in U.S. dollars, and investment returns optimized within the constraints of safety and liquidity. Eligible securities are specific to Kansas State Statutes and the BPU's bond indenture agreements. All securities owned by BPU are in conformance with the investment policy.

Custodial Credit Risk. The BPU believes it has no custodial risk. All deposits with banks are collateralized at 102% of market value, as required by the BPU's cash and investment policy and Kansas state statute, less insured amounts. All securities are registered in the name of the BPU and held by a third-party safekeeping agent. Investments in money market mutual funds are not exposed to custodial risk because their existence is not evidenced by securities that exist in physical or book entry form.

Interest Rate Risk. The BPU minimizes the risk of market value changes by structuring the investment portfolio so that fixed income securities mature to meet cash requirements for debt service and other disbursement requirements for ongoing operations and by keeping maturities short.

Credit Risk. The BPU manages credit risk by requiring all investments meet the investment guidelines as established by the State of Kansas as described in K.S.A 12-1675 and 10-131. This requires all investments be in U.S. Treasury securities, in U.S. agency securities, or in any external investment pools, Money Market Mutual Funds, or Repurchase Agreement securities be the highest rated by nationally recognized rating agencies. All

the BPU's securities including money market funds are AAA rated by Moody's. Any bank deposits and including certificates of deposit are fully collateralized by the FDIC or other qualifying securities. All securities held by the BPU meet the credit quality objective.

Concentration of Credit Risk. The BPU manages credit risk by requiring all investments meet the investment guidelines as established by the State of Kansas in K.S.A. 12-1675 and 10-131 and diversifying investment holdings to avoid high concentration of any one security issuer. The BPU has a concentration of credit risk where it holds more than 5% of its investment portfolio in any one security issuer other than U.S. Treasury securities and in investment pools. The following U.S. agency instrumentality securities held in safekeeping by the BPU's bond trustees are in excess of 5% of total investments:

Issuer	Amount	Percentage of Total Portfolio
Federal Home Loan Bank	\$ 9,485,043	7.40%
Federal Home Loan Mortgage Corp	7,479,601	5.84%

The fair values, as determined by market prices, of the BPU's investments at December 31, 2017 are as follows:

	Investment maturities			Fair Value Hierarchy
	Fair Value	Less Than 6 months	6-12 months	
Cash and CD's	\$ 495,245	\$ 495,245	\$ -	N/A
Repurchase Agreements	45,776,426	45,776,426	-	N/A
US Agency	16,964,644	10,495,883	6,468,761	Level 2
Money market funds	64,907,872	64,904,872	-	N/A
Total Investments	<u>\$ 128,144,187</u>	<u>\$ 121,673,426</u>	<u>\$ 6,468,761</u>	

A reconciliation of cash and investments is as follows:

	<u>Unified Government</u>	<u>BPU</u>	<u>Total</u>
Cash on Hand	\$ 16,558	\$ -	\$ 16,558
Carrying amount of deposits	(632,718)	495,245	(137,473)
Cash with others	1,208,046	-	1,208,046
Investments	266,759,106	127,648,942	394,408,048
investments, assets held by trustee	83,201,289	-	83,201,289
Cash, assets held by trustee	96,713	-	96,713
Total	\$ 350,648,994	\$ 128,144,187	\$ 478,793,181

	<u>Unified Government</u>	<u>BPU</u>	<u>Total</u>
Cash and temporary investments	\$ 260,311,453	\$ 38,994,491	\$ 299,305,944
Restricted cash and investments	90,337,541	89,149,696	179,487,237
Total	\$ 350,648,994	\$ 128,144,187	\$ 478,793,181

B. Capital Assets

Capital asset activity for the year ended December 31, 2017 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 27,027,078	\$ -	\$ -	\$ 27,027,078
Construction in progress	14,605,139	24,411,359	19,993,507	19,022,991
Total capital assets, not being depreciated	41,632,217	24,411,359	19,993,507	46,050,069
Capital assets, being depreciated:				
Buildings	168,041,931	3,749,866	-	171,791,797
Improvements other than buildings	39,575,603	166,997	-	39,742,600
Machinery and equipment	57,529,587	6,145,387	1,633,903	62,041,071
Infrastructure	626,160,787	16,115,566	-	642,276,353
Total capital assets, being depreciated	891,307,908	26,177,816	1,633,903	915,851,821
Less accumulated depreciation for:				
Buildings	92,401,243	3,353,130	-	95,754,373
Improvements other than buildings	19,305,889	767,770	-	20,073,659
Machinery and equipment	44,312,625	2,976,449	1,553,135	45,735,939
Infrastructure	228,160,339	16,776,591	-	244,936,930
Total accumulated depreciation	384,180,096	23,873,940	1,553,135	406,500,901
Total capital assets, being depreciated, net	507,127,812	2,303,876	80,768	509,350,920
Governmental activities capital assets, net	<u>\$ 548,760,029</u>	<u>\$ 26,715,235</u>	<u>\$ 20,074,275</u>	<u>\$ 555,400,989</u>

Business-type activities	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 4,651,511	\$ -	\$ -	\$ 4,651,511
Sewer-Construction in progress	11,194,116	2,874,499	4,440,630	9,627,985
Stormwater -Construction in progress	13,362,974	6,164,333	858,816	18,668,491
BPU-Construction in progress	293,925,294	60,763,194	248,089,535	106,598,953
Total capital assets, not being depreciated	323,133,895	69,802,026	253,388,981	139,546,940
Capital assets, being depreciated:				
Buildings and improvements	4,185,049	85,956	-	4,271,005
Improvements other than buildings	3,691,240	-	-	3,691,240
Sewer lines	189,992,089	3,372,715	-	193,364,804
Treatment plants and facilities	83,464,135	2,975,495	-	86,439,630
Machinery and equipment	45,014,362	3,032,554	1,405,845	46,641,071
BPU Plant and equipment	1,542,355,471	248,071,446	1,398,879	1,789,028,038
Total capital assets, being depreciated	1,868,702,346	257,538,166	2,804,724	2,123,435,788
Less accumulated depreciation for:				
Buildings and improvements	863,280	91,409	-	954,689
Improvements other than buildings	2,445,148	78,175	-	2,523,323
Sewer lines	83,092,965	3,549,064	-	86,642,029
Treatment plants and facilities	55,323,180	1,668,462	-	56,991,642
Machinery and equipment	37,046,455	1,584,110	1,055,071	37,575,494
BPU Plant and equipment	779,413,880	30,997,172	660,165	809,750,887
Total accumulated depreciation	958,184,908	37,968,392	1,715,236	994,438,064
Total capital assets, being depreciated, net	910,517,438	219,569,774	1,089,488	1,128,997,724
Business-type activities capital assets, net	\$ 1,233,651,333	\$ 289,371,800	\$ 254,478,469	\$ 1,268,544,664

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 725,982
Health and Welfare	58,013
Public Safety	2,426,864
Judicial	38,763
Highways and streets, including depreciation of general infrastructure assets	18,751,958
Planning and development	1,531,341
Culture and recreation	341,019
Total depreciation expense – governmental activities	\$ 23,873,940
Business-type activities:	
Sewer System	\$ 5,874,765
Sunflower Hills Golf Course	167,642
EMS	610,523
Stormwater Enterprise	230,214
Stadium	88,076
BPU	30,997,172
Total depreciation expense – business-type activities	\$ 37,968,392

C. Interfund Receivables, Payables and Transfers

The composition of interfund balances as of December 31, 2017, is as follows:

Interfund receivables and payables:		
	Interfund Receivables	Interfund Payables
		\$
General	\$ 1,198,332	252,765
Capital Projects	20,650	139,629
Economic Development	-	178,161
Nonmajor governmental funds	1,523,540	706,785
Sewer System enterprise fund	17,744	314,904
Nonmajor enterprise funds	235,022	1,403,044
Total	\$ 2,995,288	\$ 2,995,288

Interfund balances result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. The interfund payables due from certain nonmajor governmental funds include amounts owed to the General Fund for the reimbursement of certain indirect costs.

During 2016, the PBC issued \$6,800,000 of Lease Purchase Revenue Bonds for the BPU to acquire the existing BPU administrative office building. The Lease Purchase Revenue Bonds proceeds were used to refund all of BPU's Series 2001 bonds. The BPU entered into a lease purchase agreement at the time the bonds were issued with the PBC. At December 31, 2017, the PBC had an advance receivable and the BPU had an advance payable for \$4,120,000 under this lease purchase agreement.

The composition of interfund transfers for the year ended December 31, 2017, is as follows:

Transfers Out:	Transfers In:						Total
	General	Capital Projects	Economic Development	NonMajor Governmental	Sewer	Non-Major Enterprise	
General	\$ -	\$ 1,281,414	\$ -	\$ 1,809,629	\$ 500,000	\$ 275,000	\$ 3,866,043
Capital Projects	185,505	-	6,618,531	415,969	100,202	23,825	7,344,032
Economic Development	-	1,209,054	-	-	-	-	1,209,054
Nonmajor Governmental	-	633,106	-	897,299	28,017	-	1,558,422
Sewer	-	6,317,361	-	366,216	-	-	6,683,577
BPU	32,673,555	-	-	-	-	-	32,673,555
Nonmajor Enterprise Fund	2,256,000	300,000	-	-	-	-	2,556,000
	\$ 35,115,060	\$ 9,740,935	\$ 6,618,531	\$ 3,489,113	\$ 628,219	\$ 298,825	\$ 55,890,683

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt services from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

In 2017, PILOT revenues and expenses of \$32,673,555 are recorded as transfers in and transfers out in the General Fund and BPU Fund, respectively. Additionally, the capital projects fund constructed capital assets in the amount of \$1,144,591 and \$5,409,718 to the Sewer System Fund and Stormwater Fund, respectively. This activity is shown as an expenditure from the capital project fund and capital contribution revenue to the Sewer

System Fund and Stormwater Fund, in the fund financial statements. However, this activity is shown within transfers in the government-wide financial statements.

D. Leases

Operating Leases

The Public Levee is located in the Fairfax Industrial District. During 2014, a lease agreement was reached with a third party for a long-term ground lease. Under this agreement, existing structures were demolished, and the third party built a new industrial building. The third party retains ownership of the new industrial building. This agreement, which runs through December 31, 2072, covers only the ground that had an original cost of \$116,598.

In November 2010, the Unified Government entered into a lease with the Kansas Speedway Corporation to lease 2,000 parking spaces for use in connection with the Sporting KC soccer stadium. Annual lease payments for use of the parking spaces are \$351,881. Annual rent payments are adjusted every five years by the cumulative and compounded percentage increase in the Consumer Price Index. The last year the lease payment was adjusted was 2016. The initial term of the lease is through December 31, 2031.

The following is a schedule of future minimum rentals to be received on non-cancelable operating leases by the Public Levee and of future minimum rent payments to be made to the Kansas Speedway Corporation as of December 31, 2017:

Year ending December 31,	Public Levee Lease	Rent payments for parking
2018	\$ 327,878	\$ 351,881
2019	327,878	351,881
2020	215,001	351,881
2021	215,001	351,881
2022	215,001	351,881
Thereafter	9,823,357	3,166,929
Total	\$ 11,124,116	\$ 4,926,334

Capital Leases

The Unified Government has equipment under various capital leases. To account for financing leases, the Government charges payments made during the fiscal period as debt service in governmental funds. In the year that the asset is received, the Government records the present value of future lease payments as a capital outlay expenditure and as an offsetting other financing source. The present value of payments due in future periods is shown as a liability in long-term debt.

Assets acquired under capital lease consist of the following:

	Governmental Activities	Sunflower Hills Golf Course	EMS
Machinery and equipment	<u>\$ 14,384,277</u>	<u>\$ 297,838</u>	<u>\$ 2,914,057</u>

Amortization of leased assets is included with depreciation expense on the Statement of Activities.

The future minimum lease obligation and the net present value of these minimum lease payments as of December 31, 2017, were as follows:

	Governmental Activities	Business Type Activities	
Year ended December 31,		Sunflower Hills Golf Course	EMS
2018	\$2,484,638	\$61,740	\$687,052
2019	2,217,509	6,268	351,364
2020	1,554,268	-	136,400
2021	999,884	-	
2022	763,526	-	
2023-2027	2,149,044	-	
Total minimum lease payments	10,168,869	68,008	1,174,816
Less: Amount representing interest	(759,683)	(695)	(25,548)
Present value of minimum lease payments	\$9,409,186	\$67,313	\$1,149,268

E. Temporary Notes

Kansas law permits the issuance of temporary notes to finance certain capital improvement projects which will be refinanced with general obligation bonds. Prior to the issuance of the temporary notes, the Commission must take the necessary legal steps to authorize the issuance of general obligation bonds. Temporary notes issued may not exceed the aggregate amount of bonds authorized, are interest bearing, and have a maturity date not later than four years from the date of issuance. At December 31, 2017, the Unified Government had \$62,255,000 outstanding in temporary notes.

All temporary notes at December 31, 2017, have a maturity of no later than March 1, 2018 and have an interest rate of 1.50%.

Temporary note activity for the year ended December 31, 2017 was as follows:

Outstanding Jan. 1, 2017	Issued	Redeemed	Outstanding Dec. 31, 2017
\$ 65,860,000	\$ 62,255,000	\$ (65,860,000)	\$ 62,255,000

F. Long-term Liabilities

Summary of Long-Term Liabilities. The following is a summary of changes in long-term debt of the Unified Government for the year ended December 31, 2017:

	Outstanding January 1, 2017	Prior Period Adjustment	Additions	Deletions	Outstanding December 31, 2017	Due Within 1 Year
Governmental activities:						
General Obligation:						
General obligation bonds	\$ 222,248,791	\$ -	\$ 48,672,832	\$ 31,039,039	\$ 239,882,584	\$ 13,207,530
Tax Increment Financed GO bonds	34,361,410	-	13,880,059	2,073,013	46,168,456	2,144,128
Unamortized premium	12,723,852	-	8,493,712	1,686,231	19,531,333	-
Unamortized discount	(172,873)	-	(566)	(14,135)	(159,304)	-
Compensated absences	41,482,404	-	4,873,192	2,526,254	43,829,342	3,018,852
Capital leases	7,706,512	-	3,441,173	1,738,499	9,409,186	2,278,635
Claims and judgments	600,000	-	1,459,702	1,459,702	600,000	600,000
Unfunded pension obligation	246,153	-	28,692	38,366	236,479	-
Claims incurred but not reported	4,741,000	-	28,997,755	28,659,755	5,079,000	3,245,234
Total OPEB liability	92,281,860	(24,529,836)	12,000,568	2,171,777	77,580,815	-
Net pension liability	168,629,587	-	29,890,444	38,119,806	160,400,225	-
Landfill closure/post-closure	486,000	-	-	54,000	432,000	54,000
Total - General obligation	585,334,696	(24,529,836)	151,737,563	109,552,307	602,990,116	24,548,379
Limited Obligation:						
Section 108 loan	1,244,000	-	-	434,000	810,000	465,000
Special obligation bonds	56,138,000	-	-	4,465,000	51,673,000	3,466,000
Revenue bonds	16,270,000	-	-	2,155,000	14,115,000	2,190,000
Transportation development bonds	22,504,000	-	-	1,791,000	20,713,000	510,000
Sales tax obligation bonds	57,213,310	-	-	1,268,033	55,945,277	1,548,479
Accreted interest on bonds	8,661,565	-	1,640,090	676,351	9,625,304	719,448
Unamortized premium	1,663,158	-	-	146,277	1,516,881	-
Unamortized discount	(822,471)	-	-	(51,004)	(771,467)	-
Total - Limited obligation	162,871,562	-	1,640,090	10,884,657	153,626,995	8,898,927
Total	\$ 748,206,258	\$ (24,529,836)	\$ 153,377,653	\$ 120,436,964	\$ 756,617,111	\$ 33,447,306
Business-type activities:						
General obligation bonds	\$ 76,204,799	\$ -	\$ 14,372,110	\$ 5,382,949	\$ 85,193,960	\$ 6,909,241
Unamortized premium	3,019,793	-	1,828,898	262,672	4,586,019	-
Capital leases	1,890,492	-	395,572	1,069,483	1,216,581	731,451
Sewer state revolving loan	15,860,581	-	1,342,729	3,467,858	13,735,452	1,436,840
Compensated absences	5,343,049	-	912,525	337,053	5,918,521	402,776
Total OPEB liability	8,132,853	(2,048,757)	1,077,645	195,024	6,966,717	-
Net pension liability	12,066,015	-	4,017,941	3,058,630	13,025,326	-
Sales tax obligation bonds - Limited	-	-	-	-	-	-
Accreted interest on bonds	-	-	-	-	-	-
Subtotal	122,517,582	(2,048,757)	23,947,420	13,773,669	130,642,576	9,480,308
BPU revenue bonds	674,845,000	-	-	18,675,000	656,170,000	19,390,000
Capital leases	2,261,193	-	-	1,257,694	1,003,499	1,003,499
Unamortized premium	68,878,718	-	-	3,132,681	65,746,037	-
State revolving loan	30,065,860	-	3,555,275	2,544,399	31,076,736	2,450,672
Intergovernmental loan	4,010,680	-	-	277,044	3,733,636	283,363
Compensated absences	5,875,200	-	1,016,000	399,240	6,491,960	1,016,000
Net pension liability	14,459,214	-	56,679,826	50,689,049	20,449,991	-
OPEB Liability	5,481,779	-	4,462,496	4,027,046	5,917,229	-
Subtotal	805,877,644	-	65,713,597	81,002,153	790,589,088	24,143,534
Total	\$ 928,395,226	\$ (2,048,757)	\$ 89,661,017	\$ 94,775,822	\$ 921,231,664	\$ 33,623,842

For the governmental activities, compensated absences, claims and judgments, the unfunded pension obligation, total OPEB liability and net pension liability are generally liquidated by the General Fund. Compensated absences, total OPEB liability and net pension liability will be liquidated by the governmental

funds share of these payroll related costs. Landfill closure and post closure care costs are expected to be liquidated by the Environmental Trust Fund.

General Obligation and Special Assessment (Tax Increment Financing) Bonds. The remaining debt service requirements for general obligation and special assessment bonds will be paid from the respective bond and interest funds with future property tax revenues and special assessment taxes.

At December 31, 2017, the bonds outstanding for the Unified Government consisted of the following:

Description and Purpose	Amount of Original Issue	Range of Final Maturity Dates	Range of Interest Rates	Amount Outstanding Dec 31, 2017
2008 GO Bonds	34,660,000	2008-2028	3.50-7.00%	5,440,000
2009 GO Bonds	23,515,000	2009-2029	3.00-6.00%	16,665,000
2010 GO Bonds	110,330,000	2011-2031	0.70-5.70%	86,575,000
2011 GO Bonds	34,485,000	2012-2031	1.00-5.00%	24,925,000
2012 GO Bonds	15,975,000	2013-2022	1.00-4.00%	12,340,000
2013 GO Bonds	34,685,000	2013-2033	2.00-4.00%	24,980,000
2014 GO Bonds	34,865,000	2014-2034	2.00-4.00%	23,865,000
2015 GO Bonds	59,140,000	2015-2035	2.00-5.00%	50,935,000
2016 GO Bonds	49,370,000	2016-2036	2.00-5.00%	48,395,000
2017 GO Bonds	76,925,000	2017-2037	2.60-5.00%	76,925,000
Total	\$473,950,000			\$371,245,000

Annual debt service requirements to maturity for bonds outstanding of the Unified Government are as follows:

Year	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2018	\$ 15,351,658	\$ 11,308,916	\$ 6,909,241	\$ 3,193,609
2019	16,438,623	11,361,735	5,750,653	3,034,755
2020	17,079,837	10,707,123	12,098,127	2,811,099
2021	18,543,145	10,047,236	4,311,022	2,297,396
2022	19,243,487	9,314,394	4,450,826	2,140,920
2023-2027	110,380,948	33,401,988	23,124,457	7,995,999
2028-2032	73,656,570	9,558,917	20,371,446	3,421,211
2033-2037	15,356,772	1,294,017	8,178,188	624,825
Total	\$286,051,040	\$96,994,326	\$ 85,193,960	\$25,519,814

The Series 2010D bonds were issued as taxable Build America Bonds pursuant to the American Recovery and Reinvestment Act of 2009, which provides that 32.6% of the interest payments on those bonds will be paid to the Unified Government by the U.S. Treasury. The Series 2010C and 2010F bonds were issued as taxable Recovery Zone Economic Development Bonds pursuant to the American Recovery and Reinvestment Act of 2010, which provides that 41.9% of the interest payments on those bonds will be paid to the Unified Government by the U.S. Treasury. The Series 2010G bonds were issued as taxable Qualified Energy Conservation Bonds. The Unified Government has elected to receive interest subsidy payments from the U.S. Treasury in an amount equal to the lesser of the amount of interest payable on each interest payment date, or 62.4% of the amount of interest which would have been payable with respect to the bonds if the interest were determined at applicable tax credit rates for the bonds. In 2017, the Unified Government received \$668,432 of interest subsidies related to these bonds.

The Series 2014C and 2015C bonds were issued to pay a portion of the costs of constructing certain emergency communications facilities and buildings to be operated by the Unified Government. The BPU agreed to pay 17% of the costs of these facilities, which will be owed on each debt service payment date.

Sales Tax Limited Obligation Bonds. Sales tax special obligation revenue bonds (STAR bonds) are authorized to be issued pursuant to K.S.A. 12-17,160, et seq., as amended (the STAR Bond Act). The STAR Bond Act provides a form of tax increment financing that enables the issuance of bonds payable from certain State and local sales and compensating use tax revenues and transient guest tax revenues generated from STAR bond projects constructed within a STAR bond project district. To implement STAR bond financing, a local government must adopt a resolution that specifies a proposed STAR bond project district's boundary and describes the overall district plan, hold a public hearing on the district and plan, and pass a resolution that establishes the STAR bond project district. Additionally, there may be one or more projects within a STAR bond district.

In connection with the issuance of STAR bonds, the Unified Government and the State of Kansas enter into Tax Distribution Agreements. The agreements provide that the principal of, accreted value, and interest on the STAR bonds will be paid proportionally by the Unified Government and the State of Kansas, based on each entity's respective share of sales taxes generated within the district. The proportional shares may vary by bond issue, as described in the "Tax Distribution Details" in the table below. These proportional shares may change in the future if the sales taxes assessed by the local or state governments are modified.

Certain STAR bonds, as listed in the table below, include an Annual Appropriation covenant. As issuer of the bonds, the Unified Government may, but is not obligated to, budget and appropriate local sales tax from outside the district to the extent that sales tax collections from the district are unavailable or insufficient for annual debt service requirements.

Certain bond issues have "Turbo Redemption" provisions. Pledged tax revenues received in excess of amounts required for mandatory debt service payments or for various reserve account requirements will be used to redeem the bonds early. It is therefore expected that payment in full of principal on these bond series will be made earlier than their respective maturity dates.

Issue	District / Project	Original Amount	Annual Appropriation Covenant	Other Features	Tax Distribution Details
Serial/Term Bonds:					
1999 KISC Capital Appreciation Bonds (CABs)	Kansas International Speedway	\$24,300,413	Yes		28% local tax revenues / 72% State sales tax revenues
2014 KISC Refunding	Kansas International Speedway	10,885,000	Yes	Issued on a parity lien basis with the 1999 KISC CABs.	28% local tax revenues / 72% State sales tax revenues
2015A	Vacation Village Project Areas 1 and 2A / Waterpark Project and Auto Plaza Project	72,900,000	No		23% local tax revenues / 77% State sales tax revenues
<i>Secured and payable from Incremental Tax Revenues generated solely from the Waterpark Project and Auto Plaza Project. For Project Area 2A, Incremental Tax Revenues include the excess of revenues over a Base Year amount, as defined in the Tax Distribution Agreement.</i>					
2015B	Vacation Village Project Areas 1 and 2A / Waterpark Project and Auto Plaza Project	12,260,000	Yes	Subordinate to 2015A bonds	23% local sales tax revenues / 77% State sales tax revenues
<i>Secured and payable from Incremental Tax Revenues generated solely from the Waterpark Project and Auto Plaza Project, and certain local sales and compensating use tax revenues and local transient guest tax revenues generated outside the STAR Bond District to the extent appropriated by the governing body of the Unified Government. For Project Area 2A, Incremental Tax Revenues include the excess of revenues over a Base Year amount, as defined in the Tax Distribution Agreement.</i>					
Turbo Bonds:					
2015 Capital Appreciation Bonds (CABs)	Vacation Village Project Area 4 / US Soccer National Training Facility and Village West	65,229,560	No	Village West included within Project Area 4 only upon payment in full of 2004 bonds, 2010B CABs, 2012 bonds and 2014 CABs.	20% local tax revenues / 80% State sales tax revenues
<i>Secured and payable from Incremental Tax Revenues generated solely from Project Area 4. Local and state tax revenues generated within the Village West Property are pledged to secure and will be applied solely to the payment of the Outstanding Village West STAR Bonds (2004 bonds, 2010B CABs, 2012 bonds and 2014 CABs) until the Outstanding Village West STAR Bonds are paid in full, at which time the Village East area will be included in Project Area 4. Incremental tax revenues are expected to be</i>					

available to pay the 2015 bonds starting in fiscal year 2018.

STAR Bonds with Annual Appropriation. Due to the presence of the Annual Appropriation covenant, the full amount of these outstanding bonds in the amount of \$34,206,759 is recorded with long-term debt of the Unified Government, along with any related transactions or account balances. A corresponding receivable, in the amount of \$25,241,865 is recorded for the amount of the contractual pledge from the State of Kansas for the estimated State share of sales tax revenues.

At December 31, 2017, STAR bonds outstanding with annual appropriation consisted of the following:

Description and Purpose	Amount of Original Issue	Range of Final Maturity Dates	Range of Interest Rates	Recorded with Unified Government Long-Term Liabilities				
				Local Pledge	Local Accreted Interest	State Pledge	State Accreted Interest	Total Accreted Value December 31, 2017
1999 KISC Bonds	\$ 24,300,413	2007-2027	4.20-5.25%	1,313,890	2,172,602	3,378,575	5,586,692	12,451,759
2014 KISC Refunding Bonds	10,885,000	2014-2027	2.00-5.00%	2,658,600	-	6,836,400	-	9,495,000
2015B Vacation Village Bonds	12,260,000	2015-2035	3.125-4.00%	2,819,800	-	9,440,200	-	12,260,000
Total	\$ 47,445,413			\$ 6,792,290	\$ 2,172,602	\$ 19,655,175	\$ 5,586,692	\$ 34,206,759

STAR Bonds with No Annual Appropriation. For these bond issues, the Unified Government records its proportional share of the outstanding obligation (see the “local sales tax” in the Tax Distribution Details of the table above). The Unified Government collects 100% of the sales taxes for these bonds, then records planning and development expenditures for amounts remitted to the State for its share of the principal and interest.

At December 31, 2017, STAR bonds outstanding with no annual appropriation consisted of:

Description and Purpose	Amount of Original Issue	Range of Final Maturity Dates	Range of Interest Rates	Recorded with Unified Government Long-Term Liabilities				
				Local Pledge	Local Accreted Interest	State Pledge	State Accreted Interest	Total Accreted Value December 31, 2017
2015 US Soccer Bonds	65,229,560	2034	6.75%	13,045,912	1,866,010	52,183,648	7,464,023	74,559,593
2015A Vacation Village Bonds	72,900,000	2015-2035	5.00-6.00%	16,451,900	-	55,078,100	-	71,530,000
Total	\$ 138,129,560			\$ 29,497,812	\$ 1,866,010	\$ 107,261,748	\$ 7,464,023	\$ 146,089,593

Annual debt service requirements to maturity for these bonds are as follows:

Governmental Activities		
Year	Principal	Interest
2018	\$ 1,548,479	\$ 2,576,097
2019	1,856,573	2,567,742
2020	2,101,140	2,548,665
2021	2,299,692	2,526,833
2022	2,485,475	2,483,578
2023-2027	15,017,255	14,950,637
2028-2032	9,046,050	3,628,113
2033-2037	21,590,613	33,983,469
Total	\$55,945,277	\$65,265,134

Bonds Issued for Kansas International Speedway Corporation (KISC). In 1999, the Unified Government issued Series 1999 Taxable Special Obligation Revenue Bonds for an original amount of \$71,340,000 to provide financing to the Kansas International Speedway Corporation (KISC) for construction of the Kansas Speedway. KISC is responsible for making semi-annual payments for principal and interest on the bonds. The obligation of KISC to make debt service payments is secured by a mortgage on the project site. Payments to the trustee are also backed by a policy of financial guaranty insurance issued by the MBIA Insurance Corporation and are guaranteed by the International Speedway Corporation under a Payment Guarantee Agreement. The Unified

Government has also provided an annual appropriation commitment from local sales taxes collected, though this does not create a liability or general obligation debt of the Unified Government, nor constitute a pledge of the general credit, tax revenues, funds or moneys of the Unified Government, and does not obligate them to levy or pledge any form of taxation or make any appropriation or payments beyond those appropriated for the current fiscal year. Since the 1999 bonds were issued, the Unified Government has made no annual appropriations for payment of the bonds. The remaining amount outstanding as of December 31, 2017 is \$49,705,000. The bonds have a final maturity date of December 2027.

Transportation Development District Sales Tax Revenue Bonds. The Unified Government has created transportation development districts under K.S.A. 12-14,140 through 12-17,149. Under statute, creation of such districts allows the Government to impose a transportation development district sales tax, not to exceed 1%, with the revenues received therefrom pledged to pay bonds issued for projects within the established districts. Bonds issued under these statutes are special, limited obligations of the Unified Government, payable solely from revenues generated within the transportation development districts. For the 2014 Happy Foods and 2014 Prescott Plaza bonds, the Unified Government appropriates moneys sufficient to pay all the debt service payments on these bonds for the next succeeding fiscal year. The 2006 The Legends, 2006 NFM/Cabela's and 2013 Plaza at the Speedway bonds do not constitute a pledge of the full faith and credit of the Unified Government, and do not obligate the Unified Government to levy any form of taxation or to make any appropriation for their payment.

Description and Purpose	Amount of Original Issue	Range of Final Maturity Dates	Rate of Interest Rates	Amount Outstanding Dec 31, 2017
2006 The Legends	\$17,520,000	2006-2028	4.60-4.875%	\$11,580,000
2006 NFM/Cabela's	2,415,000	2006-2027	5.00%	405,000
2013 Plaza at the Speedway	9,975,000	2013-2032	4.75-5.75%	7,905,000
2014 Happy Foods	317,000	2014-2024	4.50%	166,000
2014 Prescott Plaza	1,459,000	2014-2024	3.00%	657,000
Total	\$31,686,000			\$20,713,000

Annual debt service requirements to maturity for these bonds are as follows:

Year ended December 31,	Principal	Interest
2018	\$510,000	\$1,066,493
2019	1,140,000	1,039,049
2020	1,245,000	980,674
2021	1,355,000	916,830
2022	1,620,000	847,318
2023-2027	10,283,000	2,803,770
2028-2032	4,560,000	585,069
Total	\$20,713,000	\$8,239,203

Special Obligation Bonds. The Series 2010H and 2016 Wyandotte Plaza bonds were issued as special obligation annual appropriation bonds. The bonds are payable solely from the amounts budgeted or appropriated out of the income and revenue generated for such a year. The 2012 and 2016A and 2016B 39th and Rainbow bonds and the 2013 Plaza at the Speedway bond were issued as a special obligation tax increment revenue bonds. The bonds are payable solely from property tax and sales tax revenue generated in the redevelopment district and certain moneys on deposit under the bond indentures.

Description and Purpose	Amount of Original Issue	Range of Final Maturity Dates	Range of Interest Rates	Amount Outstanding Dec 31, 2017
2010H Kansas Speedway parking lot	\$ 7,725,000	2010-2021	2.0-4.5%	\$ 6,075,000
2012 39 th and Rainbow	6,445,000	2012-2027	4.19%	5,515,000
2013 Plaza at the Speedway	38,055,000	2013-2027	4.25%	22,275,000
2016A 39 th and Rainbow	2,615,000	2016-2030	3.30%	2,458,000
2016B 39 th and Rainbow	1,578,000	2016-2026	Variable	1,370,000
2016 Wyandotte Plaza	<u>14,550,000</u>	2028-2034	4.0-5.0%	<u>13,980,000</u>
Total	<u>\$ 70,968,000</u>			<u>\$ 51,673,000</u>

Annual debt service requirements to maturity for these bonds are as follows:

Year ended December 31,	Principal	Interest
2018	\$ 3,466,000	\$ 2,483,925
2019	3,699,000	2,315,296
2020	2,977,000	2,133,517
2021	3,175,000	1,990,213
2022	3,383,000	1,832,705
2023-2027	17,870,000	6,513,647
2028-2032	9,103,000	2,613,652
2033-2035	<u>8,000,000</u>	<u>800,000</u>
Total	<u>\$ 51,673,000</u>	<u>\$ 20,682,955</u>

Pledged Revenues. The Unified Government has pledged specific revenue streams to secure the repayment of certain outstanding debt issues. The corresponding debt issues are for projects described previously for Sales Tax Limited Obligation (STAR) Bonds and Transportation Development District (TDD) Sales Tax Revenue Bonds, as well as general obligation bonds issued to finance infrastructure and capital improvements in tax increment financing (TIF) districts. The following table lists those revenues and the corresponding debt issues, the amount and term of the pledge remaining, the current fiscal year principal and interest on the debt, the amount of pledged revenue recognized during the current fiscal year, and the approximate percentage of the revenue stream that has been committed:

Issue(s)	Type revenue pledged	Amount of pledge	Term of commitment	Percent of revenue pledged	Principal & Interest for 2017	Pledged revenues recognized in 2017
STAR bonds*	Sales and transient guest tax	\$415,451,338	Through 2035	100%	\$7,967,836	\$5,445,930
TDD bonds	Transportation development district sales tax	28,952,201	Through 2032	100%	2,931,044	2,927,428
TIF GO bonds	Incremental increase in property tax	62,363,299	Through 2033	100%	3,606,971	2,324,145
Special Obligation bonds (TIF)	Incremental increase in property tax	63,464,888	Through 2034	100%	5,558,535	5,600,781

* Note the STAR Bond activity above includes the Unified Government's and the State's proportional share of the activity.

Public Building Commission Revenue Bonds. The Unified Government Public Building Commission (PBC) is a blended component unit of the Unified Government. The PBC has the authority to issue revenue bonds to finance the cost of acquiring and/or constructing land and facilities operated for a public purpose by the Unified Government. The PBC finances the debt service of the revenue bonds by leasing the land and facilities to the Unified Government, which operates it. The Unified Government guarantees the rentals under the PBC lease. The PBC has no power to levy taxes, and revenue bonds issued by the PBC are not included in any legal debt limitations of the Unified Government. In 2013, the PBC issued series 2013A bond for \$9,915,000 with interest rates ranging from 1.5-3.0%. In 2015, the PBC issued series 2015A bond for \$780,000 with an interest rate of 3.30%. In 2016, the PBC issued series 2016A bond for \$6,775,000 with an interest rate of 2.00% and 2016B bond for \$1,830,000 with interest rates ranging from 1.10- 2.90%.

Annual debt service requirements to maturity for this bond is as follows:

Year ended December 31,	Principal	Interest
2018	\$ 2,190,000	\$ 350,948
2019	2,245,000	310,352
2020	2,295,000	258,753
2021	920,000	212,915
2022	945,000	187,040
2023-2027	4,715,000	521,575
2028-2032	<u>805,000</u>	<u>24,150</u>
Total	<u>\$ 14,115,000</u>	<u>\$ 1,865,733</u>

The purpose of the 2013A bond issuance was to pay a portion of the costs of constructing certain emergency communications facilities and buildings to be operated by the Unified Government. On December 10, 2012, the BPU agreed to pay 21% of the costs of these facilities, which will be owed on each debt service payment date. The purpose of the 2015A bond issuance was to pay for improvements to the Providence Medical Center Amphitheater. The 2016A bond issuance was to refund the BPU Office Building series 2001 Bonds and entered into a lease purchase agreement with the PBC. The 2016B bond issue was to pay for a Medical Clinic for the Unified Government employees.

Proprietary Fund Revenue Bonds. At December 31, 2017, the various proprietary funds had the following bonds outstanding:

Description and Purpose	Amount of Original Interest	Range of Final Maturity Dates	Range of Interest Rates	Amount Outstanding Dec 31, 2017
Sewer System State Revolving Loan	\$40,046,592	2035	3.39-3.44%	\$13,735,452
Subtotal	<u>40,046,592</u>			<u>13,735,452</u>
BPU revenue bonds :				
2009A Series	57,575,000	2034	2.75-5.00%	3,640,000
2010 Refunding	32,190,000	2028	2.00-5.00%	13,370,000
2011 Series	90,000,000	2036	2.00-5.20%	78,445,000
2012 Refunding	110,830,000	2032	3.12-5.00%	105,045,000
2012B	79,540,000	2037	2.00-5.00%	70,675,000
2014 Refunding and improvement	190,620,000	2044	3.00-5.00%	172,020,000
2016A	114,165,000	2045	3.00-5.00%	114,165,000
2016B Refunding	42,545,000	2034	3.25-5.00%	42,545,000
2016C	56,265,000	2046	5.00%	56,265,000
Subtotal	<u>773,730,000</u>			<u>656,170,000</u>
Total	<u>\$813,776,592</u>			<u>\$669,905,452</u>

The utility system revenue bond debt service and reserve account is held in escrow in a bank acting as a trustee for the BPU. The utility system revenue bond indentures also provide for a bond reserve account to be held by the trustee for the future payments of principal and interest in the event that the net revenues of the utility system are less than or equal to 130% of the maximum annual debt service on the bonds. All amounts are reported on the accompanying statement of net position as restricted assets.

The revenue bond ordinances of the BPU require, among other things, that special reserves and accounts be established and maintained. Additionally, the ordinances require the BPU to establish rates and collect fees sufficient to pay the operating, maintenance and debt service costs of the utilities and to provide net operating income, before depreciation and payment in lieu of taxes, of at least 120% of the maximum annual debt service due on the outstanding bonds of the BPU. All of the BPU's utility plant facilities are pledged under the terms of the indentures. The BPU was in compliance with the above requirements as of December 31, 2017.

The Unified Government has entered into five agreements with the State of Kansas, Department of Health and Environment. These agreements resulted in the State loaning money to the Unified Government's Water Pollution Control Division for the purpose of capital expenditures to improve the sewer system. State Revolving Loan advances are made at the time for paying costs related to the approved loan. The State and Unified Government agreed on an amortization schedule for the entire amount of the loans. If the final loan amount is less than the approved total, an amended amortization schedule will be developed. The following chart represents the adopted amortization schedule and is not reflective of the amount actually borrowed and outstanding to date. The BPU also has two loans with the Kansas Department of Health and Environment for the purpose of water capital improvements to be repaid over 20 years ending 2036.

The BPU completed a defeasement of utility systems revenue bonds by placing the proceeds of new bonds in irrevocable trusts to provide all future debt service payments on the old 2009 Utility System Revenue Bonds. Accordingly, neither the trust account assets nor the liability for the defeased bonds are included in the BPU's financial statements. At December 31, 2017, outstanding utility system revenue bonds in the amount of \$42,315,000 are considered substantively defeased.

Annual debt service requirements to maturity for the proprietary funds loan and revenue bonds are as follows:

	<u>Sewer System</u>		<u>BPU</u>			
	State Revolving Loan		Government Loans		Revenue Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$1,436,840	\$616,919	\$2,734,035	\$985,041	\$19,390,000	\$31,479,794
2018	1,477,049	576,710	2,821,187	909,220	22,515,000	30,669,619
2019	1,518,384	535,375	2,908,784	828,897	23,295,000	29,593,268
2020	1,560,876	492,883	2,999,540	745,941	24,400,000	28,480,068
2021	1,604,557	449,201	3,105,738	659,166	27,725,000	27,311,156
2022-2026	6,374,214	1,628,465	12,881,126	2,051,235	134,065,000	116,603,250
2027-2031	5,631,924	860,014	6,612,071	821,655	157,955,000	82,220,800
2032-2036	3,116,710	129,259	747,891	137,746	118,045,000	47,459,013
2037-2041	-	-	-	-	76,850,000	24,741,825
2042-2046	-	-	-	-	51,930,000	5,286,250
Total	<u>\$22,720,554</u>	<u>\$5,288,826</u>	<u>\$34,810,372</u>	<u>\$7,138,901</u>	<u>\$656,170,000</u>	<u>\$423,845,043</u>

In July 2014, the BPU entered into a Kansas Public Water Supply load fund agreement, for which the amount is not to exceed \$13,000,000. The projects to be funded by this loan consist of filter media and pump replacement

at the Nearman Water Treatment Plant and replacement of deteriorated water lines throughout the distribution system. As of December 31, 2017, the BPU has drawn approximately \$9,500,000 of the \$13,000,000. This amount is included in the principal column of the above debt service schedule. Also, in the above debt service schedule, the interest including accreted balances column includes \$1,000,000 in accreted scheduled interest on the July 2014 Kansas Public Water Supply loan fund agreement.

BPU has pledged specific revenue streams to secure the repayment of certain outstanding debt issues. The corresponding debt issues are for utility system revenue bonds and the purpose of the debt is for the utility improvements. The following table lists those revenues, the amount and term of pledge remaining, the current year principal and interest on the debt, the amount of pledged revenue recognized during the current fiscal year, and the approximate percentage of the revenue stream that has been committed:

Issue(s)	Type revenue pledged	Amount of pledge	Term of commitment	Percent of revenue pledged	Principal & Interest for 2017	Pledged revenues recognized in 2017
Sewer State Revolving Loan	Net operating revenue of the Sewer Fund	\$ 28,789,002	Through 2035	100%	\$ 3,863,374	\$ 13,036,479
BPU debt issues	Electric and Water operating revenues	\$1,084,280,543	Through 2046	16.1%	\$ 51,014,663	\$ 61,217,596

Refundings of Long-Term Debt. In February 2017, the Unified Government issued \$12,990,000 in general obligation bonds, Series 2017-C with interest rates of 3.0-5.0%, to crossover advance refund \$13,705,000 of general obligation bonds Series 2009-A maturing from 2020-2029. The Unified Government refunded these bonds to take advantage of lower interest rates. As a result, the total debt service payments over the future 10-year period will decrease debt service payments by \$963,690 and will realize a present value savings of \$795,742.

In December 2017, the Unified Government issued \$37,130,000 in general obligation bonds, Series 2017-D with interest rates of 3.0-5.0%, to crossover advance refund \$41,480,000 of general obligation bonds Series 2010-A maturing from 2021-2030. The Unified Government refunded these bonds to take advantage of lower interest rates. As a result, the total debt service payments over the future 10-year period will decrease debt service payments by \$4,827,350 and will realize a present value savings of \$3,896,143.

Under a crossover advance refunding issue, the original bond issues (refunded bonds) are not considered defeased until they are retired. Proceeds of the crossover refunding are placed into an escrow account; however, unlike other advance refundings, the escrow account in a crossover advance refunding is not immediately dedicated to debt service principal and interest on the refunded bonds. Instead, resources in the escrow account are used temporarily to meet debt service requirements on the new, refunding bonds. Only at a later date, known as the "crossover date," are resources in the escrow account dedicated exclusively to payment of principal and interest on the refunded bonds. Therefore, crossover refundings do not result in the defeasance of debt until the crossover date. The Unified Government has recorded both the refunding and the refunded bonds in the financial statements, as well as the balance of funds held in escrow for their repayment, which totals \$63,623,205.

As of December 31, 2017, \$60,110,000 of crossover refunded bonds have not been called.

Section 108 Loan. During 2000, the Unified Government entered into a loan agreement with the U.S. Department of Housing and Urban Development (HUD) for the construction of the new downtown hotel project. During 2010, this loan was refunded with the new principal balance of \$3,314,000 with the current outstanding amounting to \$810,000.

Claims and Judgments. Various legal actions and claims against the Unified Government presently pending involve: personal injury (including workers' compensation claims), alleged discriminatory personnel practices, property damages, civil rights complaints and other miscellaneous claims. The Unified Government generally follows the practice of recording liabilities resulting from claims and legal actions only when it is probable that a liability has been incurred and the amount can be reasonably estimated.

Unfunded Pension Obligation. Reference Note IV.E. "Unified Government Plan" for further explanation.

The following schedule represents the annual payments required for Claims and Judgments and the Unfunded Pension Obligation and the Section 108 Loan:

Year ended December 31,	Claims and Judgments	Unfunded Pension Obligation	Section 108 Loan	
			Principal	Interest
2018	600,000	41,563	465,000	25,894
2019	-	38,654	345,000	11,386
2020	-	35,948	-	-
2021	-	33,431	-	-
2022	-	31,091	-	-
2023-2028	-	55,792	-	-
Total	\$ 600,000	\$ 236,479	\$ 810,000	\$ 37,280

Arbitrage Liability. In 1986, Federal tax law changed, making it illegal for an entity to issue tax-exempt debt, reinvest those proceeds in a tax-deductible instrument, and make an arbitrage profit on the differential in interest rates. A calculation was created which established the methodology for determining if the tax-exempt debt proceeds were invested to yield a profit. If a profit exists, all that profit must be paid to the U.S. Treasury. The Unified Government has bonds and temporary notes subject to arbitrage but does not have an arbitrage liability as of December 31, 2017.

G. Non-Obligatory Debt

Conduit Debt. The Unified Government has issued revenue bonds not directly obligated by the Unified Government which are generally used to finance construction or renovation of facilities on government land or the acquisition of equipment. The bonds are paid solely from revenues generated from entities for whom the bonds are issued. The total amount at December 31, 2017 was \$527,133,919 for the Industrial Revenue Bonds, \$107,261,748 for Sales Tax Special Obligation Revenue Bonds and \$100,000 for the Single Family and Collateralized Mortgage Revenue Bonds. These bonds do not constitute an indebtedness or pledge of the faith and credit of the Unified Government, and accordingly have not been reported in the accompanying financial statements.

H. Tax Abatement

The Unified Government provides property tax abatements to encourage capital investment, employment opportunities and quality services for the benefit of the community. Tax abatements are the result of an agreement between the Unified Government and an outside party in which the Unified Government promises

to forgo tax revenues and the outside party promises to take specific actions that contributes to the economic development or benefits citizens of the Unified Government. The issuances of these abatements are pursuant to Section 13 of Article 11 of the Kansas Constitution and K.S.A. 12-1740 *et seq.* and 79-201a. The Economic Development Program “EDX” has the following criteria:

- Existence of Economic Benefit – The project must add to the local economy according to: capital investment, producing value-added products and services, number of jobs created and associated payroll, and whether the project provides a positive fiscal and economic impact.
- Type of Business – The project shall be of a nature that is desirable and stimulates the local economy and improves the quality of life for its citizens.
- Compatibility with Adopted Plans – The project shall be consistent with the Unified Government Comprehensive Plan, any applicable corridor plans, and other plans of the Unified Government which may be relevant to the project.
- Excluded Business – The project may not be listed as prohibited by state law (K.S.A. 79-201a) or otherwise listed as ineligible under the Unified Government Tax Abatement Policy.
- Maintaining Existing Tax Base – The amount of property taxes or special assessments on the existing land and facilities shall under no circumstances be reduced for new development projects.
- Transfer of Ownership – The owner or lessee of any property that is all or partially exempt from ad valorem taxes as the result of the Unified Government having granted the exemption shall obtain the Unified Government written consent before transferring majority ownership of the property unless the transfer is to an affiliate or a related entity.

To obtain the exemption, an application must be submitted and is subject to the completion of a cost benefit analysis to determine the financial impact. For all exemptions, the County Appraiser determines the full value of the property, noting the value that has been exempted through the program. The County Treasurer computes the taxes due on the appraised value only on the taxable portion of the property. The percentage of the abatement can vary depending on the following factors: 1) the amount of capital invested, 2) development in targeted areas, 3) industry, 4) local employment rates for new hires, 5) utilization of minority, women and locally owned businesses, and 6) environmental design of facility. The maximum percentage of abatement provided for any project shall not exceed 75% and will be capped at 10 years in length. Each project receiving tax abatements shall be subject to a performance agreement. The performance agreement shall allow for a modification of the abatement, reducing the percentage of the abatement should the project be found non-compliant with the performance agreement. The amount of tax abated by the Unified Government in 2017 was \$4,722,993 (\$2,715,955 by Wyandotte County and \$2,007,038 by City of Kansas City, Kansas.)

I. Landfill Closure and Postclosure Care

In 2004, the Kansas Department of Health and Environment (KDHE) issued an administrative “Order to Comply” to the Unified Government alleging the need for investigations into the alleged release of hazardous substances found to exist at the John Garland Park Landfill, which was operated from 1972-1974 by a third party and has been closed since then. The Unified Government conducted, with KDHE approval, certain investigations and conducted or prepared work plans for conducting in the future, certain remedial activities. In March 2008, the Unified Government and KDHE entered into a Consent Agreement requiring certain landfill closure activities, including annual landfill capital maintenance, periodic groundwater monitoring through the year 2025, and conversion of an existing passive landfill gas extraction system to an active gas extraction system. The Unified Government recorded a liability of \$432,000 as the estimated cost for the remaining monitoring activities through 2025. The cost estimates are subject to change due to inflation, deflation, technology, laws and regulations. The Environmental Trust Fund will provide the primary source of funding for these costs.

J. Restricted Assets

The balances of the restricted asset accounts are as follows:

Capital projects fund: Debt service accounts	\$ 52,867,373
Capital projects fund: STAR financing	7,213,565
Economic development fund:	
STAR/TDD/TIF bonds	10,865,555
Customer deposits-BPU	5,449,008
Sewer revenue bonds:	
Debt service accounts	15,705,927
State Revolving Loan	833,363
Stormwater bonds:	
Debt Service Accounts	176,793
BPU revenue bonds:	
Debt service account	21,944,644
Improvement and emergency account	1,500,000
Construction funds	<u>60,256,044</u>
Total restricted assets	<u>\$176,812,272</u>

K. Fund Balances

A summary of the components of fund balance reported in governmental funds, by purpose, is as follows:

Unified Government
Components of Fund Balance
December 31, 2017

	Major			Nonmajor	Total
	General	Capital Projects	Debt Service Economic Development	Other Governmental Funds	Governmental Funds
Fund Balances:					
Restricted for:					
Elections	-	-	-	542,570	542,570
Library	-	-	-	873,500	873,500
Register of Deeds - Technology	-	-	-	140,048	140,048
Clerk's Office - Technology	-	-	-	92,247	92,247
Treasurer's Office - Technology	-	-	-	104,327	104,327
Alcohol abuse, prevention, treatment programs	-	-	-	665,108	665,108
Community Corrections	-	-	-	642,995	642,995
Community Development	-	-	-	361,685	361,685
Road improvements and development	-	-	-	2,152,297	2,152,297
Road improvements and development - Debt Service	-	-	-	126,788	126,788
Police Department	-	-	-	2,579,036	2,579,036
Fire Department	-	-	-	1,618,153	1,618,153
Neighborhood Infrastructure	-	-	-	1,618,153	1,618,153
Enhancement of 911 System	-	-	-	361,153	361,153
Emergency Management	-	-	-	40,187	40,187
Sheriff Department	-	-	-	124,925	124,925
Public Safety	-	-	-	160,749	160,749
District Attorney	-	-	-	57,842	57,842
Child Support Enforcement	-	-	-	738,986	738,986
Mental Health Services	-	-	-	392,977	392,977
County Health Services	-	-	-	1,789,374	1,789,374
Senior Citizen Services	-	-	-	722,297	722,297
Development - Gap Financing	-	-	-	934,963	934,963
Transit	-	-	-	200,936	200,936
Parks and Recreation - Operations	-	-	-	49,516	49,516
Parks and Recreations - Capital Improvements	-	-	-	47,049	47,049
Development	27,713	-	-	-	27,713
Debt Service - General	-	38,447,260	-	15,891,055	54,338,315
Debt Service - Development	67,730	-	10,687,394	-	10,755,124
Total	\$ 95,443	\$ 38,447,260	\$ 10,687,394	\$ 33,028,916	\$ 82,259,013
Committed to:					
Promote Tourism and Convention	-	-	-	2,866,936	2,866,936
Promote Tourism and Convention - Debt Service	-	-	-	490,454	490,454
Inmate services	-	-	-	190,776	190,776
Future landfill remediation	-	-	-	1,218,934	1,218,934
Total	\$ -	\$ -	\$ -	\$ 4,767,100	\$ 4,767,100
Assigned to:					
Subsequent years appropriation of fund balance	4,069,920	-	-	-	4,069,920
Asset Acquisition	-	-	-	5,139,085	5,139,085
Total	\$ 4,069,920	\$ -	\$ -	\$ 5,139,085	\$ 9,209,005
Unassigned:					
	36,791,489	-	-	(561,299)	36,230,190
Total fund balances:	\$ 40,956,852	\$ 38,447,260	\$ 10,687,394	\$ 42,373,802	\$ 132,465,308

IV. OTHER NOTE DISCLOSURES

A. Risk Management

The Unified Government's insurance coverage consists of both self-insurance and policies maintained with various carriers. Exposure to various risks associated primarily with weather related incidents such as wind, hail, tornado and storm damage is covered by property insurance. There have been limited settlements in excess of insurance coverage during any of the prior three fiscal years. There has been no significant change in insurance coverage from the previous fiscal year.

Health Benefits and Accidents. The Unified Government is both self-insured and fully insured for accident and health claims. Claims for Unified Government employees (except for BPU employees) are administered through a third-party administrator for the Government's self-insured plan. Premiums are paid by employer and employee contributions into an internal service fund and are available to pay claims and costs of an administrative service agreement. An excess insurance policy covers individual claims in excess of \$325,000. Incurred but not reported claims of \$2,414,000 have been accrued as a liability. In 2017, \$27,379,622 was paid for claims and administrative costs. The outstanding claims liability is calculated from historical data and future expectations. This includes an estimated liability for known claims as well as an estimated liability for claims incurred but not reported. The BPU is self-insured on essentially up to 100% of their health claims.

Workers' Compensation. The Unified Government is self-insured for workers' compensation. Premiums are paid from the General Fund into an internal service fund and available to pay claims, claim reserves and administrative costs of the program. An excess coverage insurance policy covers individual claims in excess of \$750,000. Incurred but not reported claims of \$2,665,000 have been accrued as a liability. During 2017, a total of \$1,310,133 was paid in benefits and administrative costs from the fund. The Unified Government Chief Legal Counsel makes significant estimates in determining amounts of unsettled claims under the self-insurance program. The outstanding claims liability is calculated from historical data and future expectations. This includes an estimated liability for known claims as well as an estimated liability for claims incurred but not reported. The BPU is self-insured to the first \$750,000 per employee / per occurrence for workers' compensation. Claims exceeding \$750,000 and up to \$35,000,000 per employee / per occurrence are fully insured.

General Liability. The Unified Government is also self-insured for liability claims with no premium paid to any insuring firm. All liability claims are reviewed, challenged if appropriate, and processed for payment at the agreed amount by the Legal Department. Kansas statutes limit the liability in tort cases to \$500,000. The BPU is responsible for the first \$500,000 of general liability and automobile insurance claims. In addition, any general liability or automobile claims greater than \$35,000,000 are responsibility of the BPU.

The following is a summary of the changes in the unpaid claims liability:

	Workers' Compensation	Health Insurance	General Liability	BPU
December 31, 2015 Liability Balances	<u>\$ 2,252,000</u>	<u>\$ 2,977,000</u>	<u>\$ 600,000</u>	<u>\$ 3,154,000</u>
Claims and changes in estimates	2,431,723	28,129,939	667,934	12,208,000
Claim payments	<u>(1,988,723)</u>	<u>(29,060,939)</u>	<u>(667,934)</u>	<u>(12,740,000)</u>
December 31, 2016 Liability Balances	<u>\$ 2,695,000</u>	<u>\$ 2,046,000</u>	<u>\$ 600,000</u>	<u>\$ 2,622,000</u>
Claims and changes in estimates	1,250,133	27,747,622	1,459,702	12,783,000
Claim payments	<u>(1,280,133)</u>	<u>(27,379,622)</u>	<u>(1,459,702)</u>	<u>(13,100,000)</u>
December 31, 2017 Liability Balances	<u>\$ 2,665,000</u>	<u>\$ 2,414,000</u>	<u>\$ 600,000</u>	<u>\$ 2,305,000</u>

B. Commitments and Contingent Liabilities

Litigation. The Unified Government is a defendant in various legal actions pending or in process for tax appeals, property damage and miscellaneous claims. The ultimate liability that might result from the final resolution of the above matters is not presently determinable. Management and the Unified Government's counsel are of the opinion that the final outcome of the cases will not have an adverse material effect on the Unified Government's financial statements.

Economic Development Activities. The Unified Government has established tax increment financing (TIF), transportation development districts (TDD) and community improvement districts (CID) as allowed by state statutes. Incremental property and sales taxes generated in the districts are pledged to developers to repay certain costs incurred by the developers. Under these agreements, the Government is under no obligation to pay the developer for any shortfall, should the incremental revenues generated be insufficient to fully reimburse 100% of the costs incurred by the developer. During 2017, payments made under these agreements amounted to \$1,035,962 and the remaining certified project costs to be repaid as of December 31, 2017 totals \$57,254,426.

Federal Consent Decree. On May 20, 2013, the United States District Court for the District of Kansas entered a Partial Consent Decree (PCD) between the Unified Government and United States Environmental Protection Agency (EPA). The State of Kansas was a defendant in the PCD along with the Unified Government. On September 28, 2016, the Unified Government submitted an Integrated Overflow Control Plan (IOCP) in accordance with the PCD. The IOCP is designed to comply with federal requirements in a manner that meets the following goals: protect human health, public safety and customer property and make continued progress towards improving water quality. Over the course of the next decade, the Unified Government committed an aggressive \$200+ million plan that reinvests revenue in the existing sewer systems improvements and makes continued overflow reduction progress, while allowing time to grow the capability of the utility to implement and revise the overall IOCP. The plan has yet to be accepted by the EPA and the US Department of Justice and is under review. In addition, the PCD requires the Unified Government to implement approximately \$20,000,000 of ongoing sewer improvement projects in its 5-year capital improvement plan. The PCD does not impose any civil penalty at this time but does provide for stipulated penalties if the Unified Government either fails to perform or is late in performing required actions.

The cost of compliance is expected to be in the multi-million dollar range. The respective Sewer System and Stormwater enterprise funds have had rate adjustments in previous years in anticipation of the work that is required under the PCD. Both of these funds have strengthened fund balances in anticipation of future debt issuances. The Sewer System and Stormwater enterprise funds ended 2017 with a combined budgetary fund balance of \$31,306,203 or 97% of their total 2017 expenditures.

Environmental Matters. The Unified Government is subject to various laws and regulations with respect to environmental matters such as underground storage facilities and air and water quality. The cost of complying with existing and future changes to laws and regulations cannot be estimated; however, compliance with such laws and regulations may necessitate substantial expenditures.

Unified Government management also expects to make future capital improvements related to fire suppression and other life safety code requirements. Costs related to these projects have yet to be determined but are expected to be significant.

The BPU is subject to substantial regulation of air emissions and control equipment under federal, state, and county environmental laws and regulations. Nationwide, utilities with coal-fired generating units have been under heavy scrutiny and enforcement by the U.S. Environmental protection Agency (EPA) and Department of

Justice for matters related to permitting of modifications to those coal-fired units. This is referred to as “new source review permitting.”

In 2007, the BPU received from the EPA a Clean Air Act section 114 information request seeking information about the types of projects that have been the subject of new source review permitting investigations. On November 25, 2008, EPA issued the BPU a Notice of Violation (NOV) alleging violation of Clean Air Act new source review permitting requirements. On December 19, 2008, the BPU received a supplemental Clean Air Act Section 114 information request to the 2007 information request. BPU has responded to both information requests. The NOV alleges violations of the Clean Air Act new source review permitting requirements and corresponding requirements under the Kansas State Implementation Plan at the Utility’s Nearman plant dating back to 1994 (four violations) and Quindaro plant dating back to 2001 (two violations). The NOV states such finds and/or penalties could be as much as \$25,000 to \$32,500 per day (depending upon when the violation occurred) commencing from date of the violation. Settlements of numerous similar notice of violation have included penalties and injunctive relief requiring capital expenditures for air pollution control equipment in the hundreds of millions of dollars. The NOV issued to the BPU offers opportunity for conference with EPA and the Department of Justice (DOJ) regarding the allegations and a first conference was held in February 2009. Subsequently, EPA and DOJ made an offer of settlement to the BPU and the parties have had exchanges regarding settlement, the most recent in August 2011. Recent court decisions have limited EPA’s ability to successfully enforce through imposition of penalties and injunctive relief allegations in notices of violation like those in NOV issued to BPU. In addition, pursuant to requirements of law, the utility has implemented measures and installed much of the pollution control equipment typically part of injunctive relief in enforcement of such notice of violation, the costs of which may be significant in addition to fines and penalties. BPU is not presently able to evaluate what, if any, liability might be imposed and has not accrued anything for this possible obligation.

On July 16, 2012, the BPU and Unified Government received from the Kansas Chapter of the Sierra Club a notice of intent to sue the BPU, under the Clean Air Act citizen suit provisions, for alleged violations of opacity emissions limits at the Nearman Station and Quindaro Station. The Sierra Club and BPU signed a consent decree approved by the U.S. District Court on December 5, 2013. The consent decree requires that coal no longer be combusted at Quindaro Station as of April 16, 2015, which has been accomplished, and that the Nearman Station install and operate particulate matter pollution control equipment by June 1, 2017. The BPU has completed its obligations under the Consent Decree and intends to seek termination of the Decree.

Encumbrances. At December 31, 2017, the Unified Government had the following outstanding encumbrances:

General Fund	\$ 4,069,920
Capital Projects	7,869,617
Sewer System	14,212,260
Nonmajor Governmental	6,143,668
Nonmajor Enterprise	4,168,458
Total	\$ 36,463,923

Grants. Intergovernmental grant awards are subject to audit and adjustments by funding agencies. Award revenues received for expenditures that are disallowed are repayable to the funding agency. In the opinion of management, any amounts that may ultimately be refunded would not have a material impact on these general purpose financial statements.

Power Purchase & Sales Agreements.

On December 21, 2006, the BPU entered into a Renewable Energy Purchase Agreement with TradeWind Energy to receive 25% of the energy output of Phase 1 of the Smoky Hills Wind Farm. This contract is a 20-year fixed price contract for 25% of the output of 100.8 MW of turbines as well as the Renewable Energy Credits associated with the output. The wind farm, which was built approximately 25 miles west of Salina, Kansas in Lincoln and Ellsworth Counties in Kansas, began commercial operation in January 2008. Total power purchased under this agreement was \$4,240,598 in 2017.

On November 3, 2010, the BPU entered into an agreement with Lawrence, Kansas based Bowersock Mills and Power Company to purchase 7 MW of hydroelectric power over the next 25 years, providing additional renewable energy resources to BPU's existing power generating mix. Total power purchased under this agreement was \$2,531,763 in 2017.

In December 2013, the BPU completed negotiations with OwnEnergy Inc., a developer of mid-sized wind projects, for the purchase of 25 megawatts of energy generated by wind turbines. The wind farm will be located south of Alexander, Kansas in Rush County. Construction began in December 2013 and will tie into the Southwest Power Pool (SPP) Midwest Energy transmission system. The contract between BPU and OwnEnergy Inc. is a 20-year renewable energy Purchase Power Agreement (PPA). The wind farm was completed in 2015 with commercial production beginning in December 2015. Total power purchased under this agreement was \$3,331,510 in 2017.

The BPU has contracts with the Southwestern Power Administration ("SPA") entitling the BPU to annually purchase 38.6 MW of hydroelectric peaking capacity. These contracts provide the BPU with hydro allocations until July 1, 2020. The BPU counts the full SPA capacity as a firm supply resource, reducing the need for additional capacity purchases and delaying the need for additional firm generation or other firm purchase power agreements. The energy available from this capacity is equal to 1,200 hours per MW of capacity per year, the scheduling of such energy being at the BPU's discretion (with certain minimum and maximum monthly and seasonal limitations). Total power purchased under this agreement was \$3,251,370 in 2017. The BPU also has an allotment of 5 MW of hydroelectric power from the Western Area Power Administration ("WAPA") until September 30, 2024. Total power purchased under this agreement was \$545,554 in 2017.

In January 2016, the BPU completed negotiations with Tradewind Energy Inc., a renewable energy developer, for the purchase of 200 megawatts of energy generated by wind turbines. Construction began on the wind farm in 2016 with commercial operations beginning in April of 2017. The facility is located just south of Minneola, Kansas and ties into the Southwest Power Pool (SPP) in the Sunflower Energy transmission system. The contract between BPU and the Cimarron Bend Wind Project, LLC. is a 20-year renewable energy Purchase Power Agreement (PPA). Total power purchased under this agreement was \$15,397,636 in 2017.

In November 2016, the BPU finalized an agreement with MC Power, a solar developer, for the purchase of a 1 megawatt alternating current solar photovoltaic facility to be located at the Kansas City Board of Public Utilities Nearman Creek Power facility in Kansas City, Kansas. The contract between the BPU and MCP-KCBPU, LLC is a 25-year renewable energy Purchase Power Agreement (PPA) with commercial operations beginning in September of 2017. The project is intended to serve as a community solar project whereas BPU customers can license panels within the project to reduce their overall monthly electric expenses, while supporting greener initiatives. Total power purchased under this agreement was \$428,751 in 2017.

The BPU has determined these purchase contracts to be excluded from the scope of GASB Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, as these are normal purchase contracts.

Coal Contracts. The BPU purchases coal for Nearman generating stations through contracts with Western Fuels Association (WFA) and affiliates. WFA, in turn, contracts with coal producers and railroads to meet its coal supply and delivery commitments to the BPU. The BPU is required to pay all costs incurred by WFA in acquiring and delivering the coal as well as a management fee.

Coal delivery to Nearman is contracted between WFA and the Union Pacific Railroad. This contract expires December 31, 2020. The delivery cost is established from a base price and is adjusted by indices set out in the contract.

The BPU is committed to purchase coal through WFA for the duration of the Nearman plant. The estimated coal purchase for Nearman station is \$23,000,000, \$23,000,000 and \$23,000,000 for 2018, 2019 and 2020, respectively. Any additional coal required will be bought on the spot market.

The BPU has determined these coal contracts to be excluded from the scope of GASB Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, as these are normal purchase contracts.

Brushy Creek Coal Company and Liberty Coal Company. The BPU holds an indirect 50% interest in Brushy Creek Coal Company (BCCC) and a 50% indirect interest in Liberty Coal Company (Liberty). The other 50% interest is indirectly owned by the City of Sikeston, Missouri (Sikeston). BCCC was the owner and operator of a coal mine and related equipment located in Illinois. BCCC discontinued mining operations in 1997. BCCC did not have material operations during the years ended December 31, 2017. Upon cessation of operations at BCCC, the BPU became contractually responsible for 50% of asset retirement obligations and for 50% of certain postretirement benefits to mine workers. At December 31, 2017 the BPU has recorded an estimated liability of \$1,500,000, within accrued claims payable for its estimated remaining share of these obligations. Funding provided for these obligations was \$450,000 in 2017.

The amounts recorded for the BPU's portion of the asset retirement obligation and the miners' benefits require significant judgment and involve a number of estimates. The BPU has recorded its estimated obligations for each of these items using information currently available to management. These estimates could change significantly over time.

C. Multi-Sport Stadium and Office Campus Projects.

During 2010, the Unified Government entered into a Multi-Sport Stadium Specific Venture Agreement with Kansas Unified Development, LLC (Developer) to construct, develop, complete and operate a major, multi-sport athletic complex including a stadium facility (Children's Mercy Park) that is the home field for Sporting KC, a major league soccer team, within the Village West Redevelopment Area. The construction was primarily funded from proceeds of the Series 2010B STAR bonds. Additionally, under a Land Transfer and Specific Venture Agreement, the Cerner Corporation (Cerner) acquired land from the Unified Government within the Village West Redevelopment Area to construct, develop, complete and operate 600,000 square feet of Class A office buildings.

The agreement with Cerner imposes obligations regarding construction of the office project and the creation of jobs. Cerner met the payroll and job creation obligations of the agreement through December 31, 2017. Under this agreement, annual payroll and job creation requirements continue through 2026. During this time frame, if the requirements are not met, the Developer has an obligation to pay the Unified Government an "Office Payment Obligation" as defined in the Multi-Sport Stadium Specific Venture Agreement. For years after 2016, the potential obligation for non-compliance is \$3,041,061 annually, with the total potential obligation of \$24,328,488 (payable in 8 equal installments from 2018 to 2026). This amount has not been recorded as a

receivable in the Unified Government's financial statements as of December 31, 2017, as it is not yet determinable whether Cerner will meet the payroll and job creation obligations for the future years.

D. Jointly Governed Organizations and Other Related Organizations

Dogwood Energy Facility (Dogwood). The BPU owns an undivided 17% interest in the assets of the Dogwood Energy Facility (Dogwood), a natural gas-fired combined cycle generating plant located in Pleasant Hill, Missouri in Cass County, Missouri, operated by Dogwood Energy, LLC.

The BPU's portion of the 630 megawatt (MW) rated capability of Dogwood is approximately 110 megawatts. Generation from Dogwood and operating expenses incurred by Dogwood are allocated to the BPU based on the 17% ownership interest. The BPU's proportionate share of their plant operating expenses is included in the corresponding operating expenses in the statement of net position. In addition, the BPU is required to provide its share of financing for any capital additions to Dogwood. During 2017, BPU's portion of fuel expense and operating and maintenance expense were \$4,511,953 and \$2,495,256 respectively. BPU also receives a portion of the wholesale sales generated by the Dogwood plant. BPU received \$6,270,335 in wholesale sales from Dogwood during 2017. These amounts are included in the accompanying statements of revenues, expenses and changes in fund net position.

The BPU's investment includes an acquisition adjustment of \$34,800,000, which is presented as property, plant, and equipment and amortized over the estimated remaining life of the plant (29.1 years). The BPU paid 15 years of Payment-in-lieu of taxes (PILOT) to Cass County, Missouri in the amount of \$2,500,000. This was recorded as a prepayment and is being amortized until 2028.

The BPU Board of Directors has approved the recovery of amounts invested in this facility, including the acquisition adjustments in current rates.

As of December 31, 2017, the BPU's ownership interest in Dogwood's capital assets consisted of \$39,068,395 in Plant in Service Facility, \$6,075,238 of accumulated depreciation and \$378,668 of construction work in process which is included in the capital asset balances in footnote III.B.

The BPU has an operating agreement with Dogwood Energy, LLC, which provides for a management committee comprising one representative and an alternate from each participant. Dogwood Power Management, LLC, the project management company, controls the operating and maintenance decisions of Dogwood in its role as operator. The BPU and other participating entities have joint approval rights for the annual business plan, the annual budget, and material changes to the budget.

E. Employee Retirement Systems and Pension Plans

1. Unified Government Pension Plan.

Plan description: The Unified Government participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at <http://www.kpers.org> or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Benefits provided. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Benefits are established by statute and may only be changed by the Kansas State Legislature. Member employees (except police and firemen) with ten or more years of credited service, may retire as early as age 55 (police and firemen may be age 50 with 20 years of credited service), with an actuarially reduced monthly benefit. Normal retirement is at age 65, age 62 with ten years of credited service, or whenever an employee's combined age and years of credited service equal 85 "points" (police and firemen's normal retirement ages are age 60 with 15 years of credited service, age 55 with 20 years, age 50 with 25 years, or any age with 36 years of service).

Monthly retirement benefits are based on a statutory formula that includes final average salary and years of service. When ending employment, member employees may withdraw their contributions from their individual accounts, including interest. Member employees who withdraw their accumulated contributions lose all rights and privileges of membership. The accumulated contributions and interest are deposited into and disbursed from the membership accumulated reserve fund as established by K.S.A. 74-4922.

Member employees chose one of seven payment options for their monthly retirement benefits. At retirement a member employee may receive a lump-sum payment of up to 50% of the actuarial present value of the member employee's lifetime benefit. His or her monthly retirement benefit is then permanently reduced based on the amount of the lump-sum. Benefit increases, including ad hoc post-retirement benefit increases, must be passed into law by the Kansas State Legislature. Benefit increases are under the authority of the Legislature and the Governor of the State of Kansas.

The 2012 Legislature made changes affecting new hires, current member employees and employers. A new KPERS 3 cash balance retirement plan for new hires starting January 1, 2015, was created. Normal retirement age for KPERS 3 is 65 with five years of service or 60 years with 30 years of service. Early retirement is available at age 55 with ten years of service, with a reduced benefit. Monthly benefit options are an annuity benefit based on the account balance at retirement.

For all pension coverage groups, the retirement benefits are disbursed from the retirement benefit payment reserve fund as established by K.S.A. 74-4922.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contributions rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes the Police and Firemen Retirement System (KP&F) member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1.00% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.46% for KPERS and 19.03% for KP&F for the fiscal year ended December 31, 2017. Contributions to the pension plan from the Unified Government were \$5,426,333 for KPERS and \$12,186,896 for KP&F for the year ended December 31, 2017.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Although KPERS administers one cost sharing multiple-employer defined benefit pension plan, separate (sub) actuarial valuations are prepared to determine the actuarial determined contribution rate by group. Following this method, the measurement of the collective net pension liability, deferred outflows of resources, deferred inflows of recourse, and pension expense are determined separately for each group of the plan. The Unified Government participates in the local (KPERS) group and the Police and Firemen (KP&F) group.

At December 31, 2017, the Unified Government reported a liability of \$51,499,513 for KPERS and \$121,926,038 for KP&F for its proportionate share of the KPERS' collective net pension liability. The collective net pension liability was measured by KPERS as of June 30, 2017, and the total pension liability used to calculate the collective net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The Unified Government proportion of the collective net pension liability was based on the ratio of the Unified Government actual contributions to KPERS and KP&F, relative to the total employer and non-employer contributions of the KPERS and KP&F for the fiscal year ended June 30, 2017. The contributions used exclude contributions made for prior service, excess benefits and irregular payments. At June 30, 2017, the Unified Government proportion and change from its proportion measured as of June 30, 2016 were as follows:

Net pension liability as of December 31, 2017					
	Governmental Activities	Business-Type Activities	Total	Proportion as of June 30, 2017	Decrease in proportion from June 30, 2016
KPERS (local)	\$ 45,993,322	\$ 5,506,191	\$ 51,499,513	3.555	(0.018%)
KP&F	114,406,903	7,519,135	121,926,038	13.001	(0.502%)
	<u>\$ 160,400,225</u>	<u>\$ 13,025,326</u>	<u>\$ 173,425,551</u>		

For the year ended December 31, 2017, the Unified Government recognized pension expense of \$4,477,573 for KPERS and \$18,605,747 for KP&F. At December 31, 2017, the Unified Government reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Governmental Activities		Business-Type Activities	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 5,753,018	\$ (2,446,174)	\$ 390,115	\$ (246,638)
Net difference between projected and actual earnings on pension plan investments	5,680,987	-	451,270	-
Changes in proportionate share	1,086,326	(7,203,973)	80,765	(549,328)
Changes in assumptions	10,465,775	(847,585)	821,580	(73,864)
(Client) contributions subsequent to measurement date	8,270,512	-	682,765	-
Total	<u>\$ 31,256,618</u>	<u>\$ (10,497,732)</u>	<u>\$ 2,426,495</u>	<u>\$ (869,830)</u>

Deferred outflows of resources of \$8,953,277 related to pensions resulting from the Unified Government's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ended December 31, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as increases (decreases) to pension expense as follows:

Year ended December 31:	Governmental Activities	Business-Type Activities
	Deferred Outflows	Deferred Outflows
	(Inflows) of Resources	(Inflows) of Resources
2018	\$ 1,397,217	\$ 97,773
2019	7,459,218	521,974
2020	3,909,036	273,543
2021	(970,496)	(67,913)
2022	693,399	48,523
	<u>\$ 12,488,374</u>	<u>\$ 873,900</u>

Actuarial assumptions. The total pension liability for KPERS in the December 31, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Price inflation	2.75%
Wage inflation	3.50%
Salary increases, including wage increases	3.50% to 12.00%, including inflation
Long-term rate of return, net of investment expense, and including price inflation	7.75%

Mortality rates were based on the RP-2014 Mortality Tables, with age setbacks and age set forwards as well as other adjustments based on different membership groups.

The actuarial assumptions used in the December 31, 2016 valuation were based on the results of an actuarial experience study conducted for the three-year period beginning January 1, 2013.

The actuarial assumptions changes adopted by the Pension Plan for all groups based on the experience study were as follows:

- Price inflation assumption lowered from 3.00% to 2.75%
- Investment return assumption was lowered from 8.00% to 7.75%
- General wage growth assumption was lowered from 4.00% to 3.50%
- Payroll growth assumption was lowered from 4.00% to 3.00%

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocations as of June 30, 2017 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global equity	47%	6.80%
Fixed income	13	1.25
Yield driven	8	6.55
Real return	11	1.71
Real estate	11	5.05
Alternatives	8	9.85
Short-term investments	2	-0.25
Total	<u>100%</u>	

Discount rate. The discount rate used by KPERS to measure the total pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the contractually required rate. The Local employers do not necessarily contribute the full actuarial

determined rate. Based on legislation passed in 1993, the employer contribution rates certified by the KPERS' Board of Trustees for this group may not increase by more than the statutory cap. The statutory cap for the State fiscal year 2017 was 1.2%. The Local employers are currently contributing the full actuarial contribution rate. Employers contribute the full actuarial determined rate for KP&F. The expected employer actuarial contribution was modeled for future years for these groups, assuming all actuarial assumptions are met in the future. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Unified Government's proportionate share of the collective net pension liability to changes in the discount rate. The following presents the Unified Government's proportionate share of the collective net pension liability calculated using the discount rate of 7.75%, as well as what the Unified Government's proportionate share of the collective net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.75%) or 1-percentage-point higher (8.75%) than the current rate:

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
Unified Government's KPERS proportionate share of the net pension liability	\$ 74,170,545	\$ 51,499,513	\$ 32,388,708
Unified Government's KP&F proportionate share of the net pension liability	172,969,635	121,926,038	79,195,239
	<u>\$ 247,140,180</u>	<u>\$ 173,425,551</u>	<u>\$ 111,583,947</u>

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued KPERS financial report.

2. BPU Pension Plan.

Plan Description. The Retirement Pension Plan for the Kansas City, Kansas Board of Public Utilities (the "Plan") is a contributory, single-employer defined benefit pension plan administered by the Board of Pension Trustees of the Retirement Pension Plan of the Kansas City, Kansas Board of Public Utilities ("the Board") of Pension Trustees.

The Plan is governed by Kansas State statutes, which, provide for the establishment of a Board of Pension Trustees and provides authorization for the Plan to take control and custody of all assets, property, and funds presently held, controlled, and in the possession of the Plan's Board of Pension Trustee. The Plan was established and may be amended only by the Board of Pension Trustees. The Board of Pension Trustees is represented equally by three management seats appointed by the General Manager, and three non-management seats elected by the BPU members. The Plan membership includes all persons employed by the BPU on a regular, permanent basis.

Separate, stand-alone financial statements of the Plan can be obtained from the Pension Administrator, in care of the Human Resources Department of the BPU, 540 Minnesota Avenue, Kansas City, KS 66101.

Benefits Provided. The primary benefits provided by the Plan are retirement benefits. However, the Plan also provides ancillary benefits in the event of pre-retirement death, disability, or termination of employment prior to meeting the eligibility requirements to retire. An employee of the BPU is eligible for coverage at the time of employment as a regular, permanent BPU employee. An employee remains a member of the Plan as long as

they continue employment with the BPU. Vesting is achieved upon the completion of five years of service. Tier 1 member, retirement is at age 55, regardless of service. Benefits are calculated using the compensation for the three highest years of service within the last 10 years of service, multiplied by the total years of service and the formula factor of 1.80%, plus final average salary multiplied by the total years of service prior to January 1, 2004 and the formula factor of 0.40%. Benefits vest after 5 years of service. For Tier 2 members, retirement is at age 65, with 5 years of service or age 60, with 30 years of service. Benefits are calculated using the compensation for member's entire career, multiplied by the formula factor of 1.50%. Benefits vest after 5 years of service.

The cost of living adjustment (COLA) is an automatic, simple 3% for members who retired before January 1, 1993. The COLA is not automatic, but discretionary for members who retired on or after January 1, 1993. The COLA can vary from 0% to 3% of the previous year's pension as determined by the Pension Board every year. If, on the first January 1 following benefit commencement, benefits have been received for less than a full calendar year, the increase is a fraction of the determined increase equal to the ratio of number monthly benefit payments received divided by 12.

The data required regarding the membership of the Plan were furnished by the Pension Administrator of the Plan. The following table summarized the membership of the Plan as of January 1, 2017, the Valuation date.

Inactive Members or Beneficiaries Currently Receiving Benefits	817
Disabled Members	11
Inactive member Entitled To But Not Yet Receiving Benefits	24
Active Members	538
Total	1,390

Contributions. Benefit and contribution provisions are established by and may only be amended by the Pension Board of Trustees. Contribution rates are determined annually by the Pension Board of Trustees. BPU contributes a fixed contribution rate, equal to that of the members, currently 8.50% of pensionable earnings. BPU contributed \$4,256,839 to the Plan for the year ended December 31, 2017.

Net Pension Liability. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2017 and rolled forward to the measurement date. As of December 31, 2017, the Plan reported a net pension liability of \$20,449,991.

	Increases (Decreases)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at December 31, 2016	\$ 474,063,287	\$ 459,604,073	\$ 14,459,214
Changes for the year:			
Service cost	7,297,782	-	7,297,782
Interest on total pension liability	36,679,579	-	36,679,579
Difference between expected and actual experience	(14,572,637)	-	(14,572,637)
Changes of assumptions	12,331,048	-	12,331,048
Employer contributions	-	4,252,025	(4,252,025)
Employee contributions	-	4,252,025	(4,252,025)
Net investment income	-	27,612,362	(27,612,362)
Benefit payments, including member refunds	(31,747,866)	(31,747,866)	-
Administrative expenses	-	(371,417)	371,417
Net changes	9,987,906	3,997,129	5,990,777
Balances at December 31, 2017	<u>\$ 484,051,193</u>	<u>\$ 463,601,202</u>	<u>\$ 20,449,991</u>

* Within the January 1, 2016 valuation, the assumed COLA for post January 1, 1993 retirees was changed from 1% through 2025 and 3% thereafter to 1% through 2022 and 3% thereafter.

* Within the January 1, 2015 valuation, the assumed COLA for post January 1, 1993 retirees was changed from 1% through 2010 and 3% thereafter to 1% through 2025 and 3% thereafter.

Actuarial Assumptions. The total pension liability based on the January 1, 2017 actuarial valuations were determined using the following actuarial assumptions, and applied to all periods included in the respective measurement:

Price inflation	3.10%
Salary inflation	4.70-11.00%
Long-term rate of return, net of investment expenses; and including inflation rate assumption	8.00%

Pre-retirement mortality rates were based on the RP-2000 Employee Table with generational mortality projections using Scale AA. Post-retirement mortality rates were based on the RP-2000 Healthy Annuitant Table with generational mortality projections using Scale AA.

The actuarial assumptions used in the valuation are based on the results of the most recent actuarial experience study, which covered the five-year period ending December 31, 2012. The experience study report is dated June 18, 2014.

The long-term expected rate of return on pension plan investments is reviewed as part of the regular experience study prepared for the Plan. The results of the most recent experience study were presented in a report dated June 18, 2014. Several factors are considered in evaluating the long-term rate of return assumption, including long-term historical data, estimates inherent in current market data, and an analysis in which best-estimate ranges of expected future real rates of return (expected returns net of investment expense and inflation), along with estimates of variability and correlations for each asset class, were developed by the Plan's investment consultant. These ranges were combined to develop the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The capital market assumptions developed by some investment consultants are often intended for use over a 10-year investment horizon and are not always useful in setting the long-term rate of return for funding pension plans which covers a longer timeframe. The investment consultant for the BPU does provide capital market assumptions for a 50-year period and those were used as part of our analysis. The long-term rate of return assumption is intended to be a long-term assumption (30 to 50 years) and is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years.

The target asset allocation and best estimates of arithmetic real rates of return for each major asset class used for the experience study dated June 18, 2014, as provided by the Plan's investment consultant, Demarche, are summarized in the following table:

Asset class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Large Cap Equity	20.0%	5.9%
Domestic Large Cap Equity	20.0	7.2
International equity	13.0	6.1
International Small Cap Equity	4.0	7.4
Emerging Market Equities	3.0	8.9
Real Estate	14.0	5.5
Fixed Income- Intermediate	21.0	3.4
Fixed Income - High Yield	5.0	5.2
Cash and Equivalents	0.0	1.0
	<u>100.0%</u>	

Discount Rate. The discount rate used to measure the total pension liability was 8.0%. There was no change in the discount rate since the prior measurement date. The projection of cash flows used to determine the discount rate assumed the plan contributions from members and BPU will be made at the current contribution rates as determined annually by the Pension Board in effect on the measurement date:

- i. Employee contribution rate: 8.5% of annual compensation
- ii. BPU contribution rate: Same as member contributions (8.5% of annual compensation)
- iii. Administrative expenses for the current and future years were assumed to be .60% of the current member's proportionate share of covered payroll.

Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current Plan members. Therefore, the long-term expected rate of return on Plan investments of 8.0% was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate. The net pension liability (asset) of the BPU has been calculated using a discount rate of 8.0 percent. The following presents the net pension liability using a discount rate 1% higher and 1% lower than the current rate:

	2017		
	1% Decrease (7.0%)	Current Discount Rate (8.0%)	1% Increase (9.0%)
Net pension liability (asset)	\$74,388,738	\$20,449,991	(\$24,974,382)

Pension Expense. For the fiscal year ended December 31, 2017, the BPU recognized pension expense of \$7,368,115. Annual pension expense consists of service cost, interest and administrative expenses on pension liability less employee contributions and projected earnings on pension plan investments. The difference between actual and expected earnings is recorded as deferred outflow/inflow of resources recognized in pension expense over a five-year period.

Deferred Outflows/Inflows of Resources related to Pensions. In accordance with GASB Statement No. 68, the BPU recognizes differences between actual and expected experience with regard to economic or demographic factors, changes of assumptions about future economic or demographic factors, the difference between actual and expected investment returns, changes in proportion, and contributions subsequent to the measurement date as deferred outflow/inflows of resources.

As of December 31, 2017, the BPU reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ —	\$ 16,890,898
Changes in assumptions	9,690,567	11,943,137
Difference between projected and actual earnings on pension plan investment	30,555,801	—
Contributions subsequent to the measurement date	4,255,618	—
Total	<u>\$ 44,501,986</u>	<u>\$ 28,834,035</u>

The amount reported as deferred outflows of resources as of December 31, 2017 resulting from contributions subsequent to the measurement date of \$4,255,618 will be recognized as a reduction in the net pension liability for the year ended December 31, 2018. Other amounts reported as deferred outflows of resources related to pension will be recognized in pension expense as follows:

<u>Year ended December 31:</u>	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
2018	\$ 12,919,068	\$ 9,805,817
2019	12,919,070	9,805,817
2020	10,993,202	7,131,680
2021	3,415,028	2,090,721
	<u>\$ 40,246,368</u>	<u>\$ 28,834,035</u>

3. Unified Government Closed Pension Plan.

In 1962, certain individuals elected not to participate in KPERS. Currently, there are 2 remaining retirees or their spouses receiving benefits under the prior plan maintained by the Unified Government. There are no employees contributing to the plan. The most recent actuarial study was prepared in 1998 and estimated total payments for 2017 through 2031 to be approximately \$236,479. The Unified Government has made no provision to fund these payments but includes an estimate of the annual expense in the General Fund budget. Payments made to plan retirees for the year ended December 31, 2017 were \$38,366. This future payable is included with long-term debt.

F. Other Postemployment Benefits (OPEB) Other Than Pensions

1. Unified Government OPEB Plan

General Information about the OPEB Plan. The Unified Government sponsors a single-employer defined benefit healthcare plan that offers lifetime benefits to retirees and their dependents including medical, dental and vision. Retiree health care coverage to age 65 is mandated under Kansas Statute 12-5040. The UG also offers coverage past age 65 that is secondary to Medicare. Retired employees who do not meet the following employer paid retiree coverage criteria may elect to continue coverage at the retired employee's own expense. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75. The Plan does not issue separate financial statements.

Benefits provided. Employees must qualify for "unreduced" retirement under either KPERS or KP&F. Also, coverage due to disability retirement is available for qualifying individuals at any age who meet the requirements of KPERS or KP&F. A retiree may not enroll in medical coverage after once declining coverage. Dental and vision coverage are available each open enrollment whether or not a prior declination has occurred.

Additionally, employees that elected to retire under an early retirement offer receive direct subsidies off of the normal retiree premium rate to age 65. Employees not receiving a subsidy are required to pay blended premium rates to maintain coverage.

Employees covered by benefit terms. At December 31, 2017, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	702
Active employees	1,951
	<u>2,653</u>

Total Unified Government OPEB Liability

The Unified Government's total OPEB liability of \$84,547,532 was measured as of December 31, 2017 and was determined by an actuarial valuation as of January 1, 2017, which was rolled forward to December 31, 2017.

Actuarial Assumptions and other inputs. The total OPEB liability in the January 1, 2017 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise noted:

Inflation	2.50%
Salary increases	2.00%
Discount rate	3.24%
Healthcare cost trend rates	7.5% for 2017, decreasing by 0.5% per year until 2020 and then decreasing by 0.25% per year to an ultimate rate of 5.0% for 2024 and later years
Retiree's share of benefit related costs	100% of projected health insurance premiums for retirees who retire after December 31, 2010. For retirees who retired prior to December 31, 2010 who met certain criteria under early retirement receive a "subsidy" off the plan premiums ranging from 50% to 100%.

The discount rate was based on the average of the Standard & Poor's Municipal Bond 20 Year High Grade and Fidelity GO AA-20 Year published yields.

Healthy life mortality rates were based on the Society of Actuaries RPH-2014 Adjusted to 2006 Total Dataset Headcount-weighted Mortality with MP-2017 Full Generational Improvement and disabled life mortality rates were based on the Society of Actuaries RPH-2014 Adjusted to 2006 Disabled Retiree Headcount-weighted Mortality with MP-2017 Full Generational Improvement.

The actuarial assumptions used in the January 1, 2017 valuation were based on reasonable expectations of future experience under the postretirement insurance program based on years of experience information provided by the Unified Government and review of industry data as a benchmark against plan experience.

Changes in Total OPEB Liability

	Total OPEB Liability		
	Governmental Activities	Business-Type Activities	Total
Balance at 12/31/16 (re-stated)	\$ 67,752,024	\$ 6,084,096	\$ 73,836,120
Changes for the year:			
Service cost	2,307,213	207,187	2,514,400
Interest	2,593,398	232,886	2,826,284
Changes in assumptions	7,099,958	637,572	7,737,530
Net benefits paid by employer	(2,171,778)	(195,024)	(2,366,802)
Net changes	9,828,791	882,621	10,711,412
Balance at 12/31/17	\$ 77,580,815	\$ 6,966,717	\$ 84,547,532

Changes in assumptions reflect a change in the discount rate from 3.76% in 2016 to 3.24% in 2017 plus difference in actual versus expected employer contributions.

Sensitivity to the Total OPEB Liability to Changes in the Discount Rate. The following presents the total OPEB liability of the Unified Government, as well as the estimated Unified Government's total OPEB liability would be

if it were calculated using a discount rate that is 1-percentage-point lower (2.24%) or 1-percentage-point higher (4.24%) than the current discount rate:

	1% Decrease (2.24%)	Discount Rate (3.24%)	1% Increase (4.24%)
Total OPEB liability	\$ 105,904,549	\$ 84,547,532	\$ 68,690,240

Sensitivity to the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates. The following presents the total OPEB liability of the Unified Government, as well as the estimated Unified Government's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.5% decreasing to 4.0%) or 1-percentage-point higher (8.5% decreasing to 6.0%) than the current healthcare cost trend rates:

	1% Decrease (6.5% decreasing to 4.0%)	Healthcare Cost Trend Rates (7.5% decreasing to 5.0%)	1% Increase (8.5% decreasing to 6.0%)
Total OPEB liability	\$ 67,256,428	\$ 84,547,532	\$ 108,413,559

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2017, the Unified Government recognized OPEB expense of \$6,260,722. At December 31, 2017, the Unified Government reported deferred outflows of resources related to OPEB from the following sources:

	<u>Governmental Activities</u> <u>Deferred Outflows of</u> <u>Resources</u>	<u>Business-Type Activities</u> <u>Deferred Outflows of</u> <u>Resources</u>
Changes in assumptions	\$ 6,255,729	\$ 561,762
Total	\$ 6,255,729	\$ 561,762

Amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

	<u>Governmental Activities</u> <u>Deferred Outflows</u> <u>(Inflows) of Resources</u>	<u>Business-Type Activities</u> <u>Deferred Outflows</u> <u>(Inflows) of Resources</u>
Year ended December 31:		
2018	\$ 844,228	\$ 75,811
2019	844,228	75,811
2020	844,228	75,811
2021	844,228	75,811
2022	844,228	75,811
Thereafter	2,034,589	182,707
	\$ 6,255,729	\$ 561,762

Prior period adjustment. The implementation of GASB Statement 75 and changes to actuarial assumptions resulted in a restated as of December 31, 2016 of total OPEB liability of \$67,752,024 for governmental activities and \$6,084,096 for business-type activities, or a reduction \$24,529,835 for governmental activities and

\$2,048,757 for business-type activities. This prior period adjustment resulted in a corresponding increase to net position for governmental activities and business-type activities, respectively, as of January 1, 2017.

2. BPU OPEB Plan

Plan Description. The Kansas City, Kansas BPU provides certain postemployment health care and life insurance benefits to eligible retirees and their dependents in accordance with provisions established by the BPU's Board of Directors. The plan is a single-employer defined benefit healthcare plan administered by the BPU. The plan does not issue separate financial statements. Employees are given a 90-day window to retire with medical coverage at ages 55 and above with seven consecutive years of service. The retiree plan is a comprehensive major medical plan with a \$100 deductible per individual or \$200 per family. For individuals, the plan pays 80% of the next \$12,500 of allowable charges and 100% thereafter for the remainder of that calendar year. For families, the plan pays 80% of the next \$25,000 of allowable charges and 100% thereafter for the remainder of that calendar year. The plan has a lifetime maximum of \$750,000. Benefits cease at the first of the month that the retired employee attains age 65 or death. Spouse benefits end at the first of the month that the retired employee attains age 65, the end of the month of the retiree's death, or the spouse's date of death. Retirees are not required to contribute toward the cost of the postretirement benefits. There were 361 participants eligible to receive benefits under this plan as of December 31, 2017.

Funding Policy

The contribution requirements of plan members and the BPU are established and can be amended by the BPU's Board. Contributions are made to the plan based on a pay-as-you-go basis. For the year ended December 31, 2017, the BPU paid \$4,027,046 for retirees.

Annual OPEB Cost and Net OPEB Obligation

The BPU's annual OPEB expense is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period of 30 years. The BPU's annual OPEB cost, percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2015-2017 are as follows:

		Annual OPEB Expense	Annual OPEB Contributed		Net OPEB
Fiscal year ended:					
December 31, 2017	\$	4,462,496	90%	\$	5,917,229
December 31, 2016		4,687,591	91%		5,481,779
December 31, 2015		4,863,731	83%		5,074,739

The following table shows the components of BPU's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the BPU's net OPEB obligation:

	2017
Normal costs	\$ 1,793,169
Amortization payment	<u>2,751,044</u>
Annual required contribution (ARC)	4,544,213
Amortization of net OPEB obligation	(342,102)
Interest on net OPEB obligation	<u>260,385</u>
Total OPEB expense	4,462,496
Annual employer contribution	<u>4,027,046</u>
Change in OPEB obligation	435,450
Net OPEB obligation – beginning of year	<u>5,481,779</u>
Net OPEB obligation – end of year	<u><u>\$ 5,917,229</u></u>

The funded status of the plan as of December 31, 2017 is as follows:

	2017
Actuarial accrued liability (AAL)	\$ 43,407,651
Actuarial value of plan assets	—
Unfunded actuarial accrued liability (UAAL)	43,407,651
Funded ratio	—
Covered payroll	\$ 45,019,626
UAAL as a percentage of covered payroll	96.4%

Actuarial Methods and Assumptions

Actuarial valuations for an ongoing plan involve estimates of the value of reports amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include benefits provided at the time of each valuation date and the historical pattern of sharing benefit costs between the employer and plan member to that point. The actuarial methods used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of plan assets, consistent with the long-term perspective of the calculations. The valuation of the liabilities is based on a closed group. In the actuarial valuation as of December 31, 2017, the projected unit credit actuarial cost method was used. The actuarial assumptions included a 4.75% discount rate, which includes an annual healthcare cost trend of 8.0% in 2017, reduced by decrements to an ultimate rate of 5% over 10 years. The projected salary increase is 2.5%. The unfunded actuarial accrued liability is being amortized over 20 years (closed) as a level percent of payrolls.

G. Economic Condition

As described in Notes III.F., IV.E. and IV.F., the Unified Government has significant long-term liabilities for pensions, other post-employment benefit obligations (OPEB), and compensated absences. These obligations are the primary cause of the resulting deficit in net position for governmental activities recorded on the Statement of Net Position. For governmental activities, total long-term liabilities for pensions totaled \$160,400,225, for OPEB were \$77,580,815, and for compensated absences were \$43,829,342.

The deficit net position of the Unified Government reflects insufficient assets to provide all the benefits earned by employees under the pension and OPEB plans to meet the liabilities during the adopted amortization periods. A significant majority of the pension, OPEB and compensated absences obligations will be liquidated by General Fund resources. For the year ended December 31, 2017, General Fund revenues accounted for approximately 66% of all governmental fund revenues, excluding the Economic Development Fund which is restricted for sales tax obligation and transportation development bonds. General Fund revenue sources, such as property taxes and sales taxes, are affected by general economic conditions, and the Government, like many other entities, experienced economic challenges over the past decade. There is a reasonable possibility that continued growth in net pension and OPEB obligations and compensated absences will result in increases to the deficit net position for governmental activities in future years.

Several actions have been implemented by management to reduce future increases in OPEB-related retiree health benefits and compensated absences liabilities. The Government offers employees two health insurance plans: a tradition plan and a high deductible health savings plan. In 2016 co-insurance rates on the traditional insurance plan decreased from 100% to 90%, with the employee paying 10% of medical expenses after the deductible has been met. This resulted in a 4.7% reduction in claims paid by the traditional health plan. In 2015 employee deductibles were set to \$500 single/\$1,000 family to reduce the Unified Government's total contributions. Additionally, In 2017 the number of members covered by the high deductible health savings plan enrollment increased by 26% over 2016. The decrease in membership to the traditional plan was 19%. All of these actions attribute to the improvement in the Health Benefits Fund over the past several years.

Further, management negotiated and implemented employee contributions of \$10, \$20 and \$30 per month depending on salary level towards the employee's and family health care coverage, which was previously paid 100% by the Government. During 2016 and 2017, these employee health care contribution rates were effective for all employees.

In January 2014, the Unified Government established a new "employee class" for new and future hires to address leave accrual liability balances at separation. Sick leave accruals, and the payout of accrued vacation and sick leave at separation and retirement, have been significantly reduced for this employee class. This change in accrued leave balances has been implemented for all new employees in KPERS.

The Government expects moderate improvement in General Fund revenues during the next two years. Continued growth in sales and use tax revenues to the General Fund, with an annual increase of 12.0% in 2016, 26.7% in 2017, have positively impacted governmental funds revenues. The significant increase of sales tax revenue to the General Fund in 2017 was a result of the pay off of the Village West STAR bonds, Series 2004, Series 2010B CAB, Series 2012 and Series 2014 CAB on December 1, 2016. The STAR Bond payoff resulted in local sales tax revenues increasing by approximately \$12,400,000 annually to fund operations and capital investments in the General Fund, Dedicated Sales Tax Fund and the Emergency Medical Services Enterprise Fund. Going forward, sales and use tax revenue are projected to grow modestly by 2.5% in 2018 and approximately 5% in 2019.

The Hollywood Casino opened in February of 2012 and generated in 2017 approximately \$3,284,000 gaming revenue and \$7,302,000 property tax revenues (to all taxing entities)). Consistent with a development

agreement, Hollywood Casino also contributed an additional 1% of net gaming revenues on an annual basis, which for 2017 was \$1,459,000. The development agreement also requires the construction of a first class- 250 room hotel to begin 24 months after opening or be subject to an additional payment of 1% of net gaming revenues. In April of 2015, the Casino announced a delay in the start of this project and was required to make annual payment amounting to \$1,453,000 in 2017. This penalty payment will continue until the Casino proceeds with the hotel construction project.

The economic outlook for Wyandotte County and Kansas City, KS remains positive. Wyandotte County remains strong in terms of job growth among Kansas City metro area counties, as well as nationally. Wyandotte County's job growth rate was stronger than the national growth rate. Wyandotte County had a 1.5% increase in jobs between September 2016 and September 2017 which ranked the County 3rd out of the six Kansas City Missouri-Kansas metropolitan area cities in the analysis. Nationally, job growth was 1.0% for this period. In 2017, Wyandotte County saw several major projects covering all sectors of the economy advance. Example of these projects are provided in the Transmittal Letter of this report.

Commercial investments have spurred residential construction. In 2017, there were 258 single-family permits issued in Kansas City, Kansas, and 215 issued in 2016. The Home Builders Association of Greater Kansas City tracks new housing starts for 69 communities in an eight-county Kansas City area, and during 2017 Kansas City, Kansas ranked fifth among all cities in the number of single-family units added.

H. Subsequent Events

Since January of 2018, the Unified Government has issued four financings for both bonds and temporary notes. No other financings are expected to be completed by June 30th of 2018. The table below provides a summary of these issuances.

Issue	Month	Tax Status	Term	Amount	True Interest Cost
2018-I	February	Tax-Exempt Municipal Temporary Notes	1	\$ 65,020,000	1.60%
2018-A	February	Tax-Exempt GO Bonds	20	34,025,000	3.26%
2018-PBC	February	Taxable Go Bonds	10	1,450,000	2.55%
2018-A	March	PBC Revenue Bonds (Juvenile Justice Facility)	20	24,430,000	3.38%
2018-B	March	PBC Revenue Bonds (Courthouse and Adult Jail Facility)	20	8,710,000	3.41%
2018 Legends CID	May	Tax-Exempt CID Bonds	22	26,805,000	4.63%

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

REQUIRED SUPPLEMENTARY INFORMATION

Notes to Required Supplementary Information Budgetary Comparison Schedule

Budgetary Comparison Schedules

The Unified Government adopts a legal budget for the General Fund separately for the city, county and parks divisions; however, for GAAP purposes the General Fund is presented for the Unified Government as a whole. The schedules present both the combined General Fund budgetary schedule, as well as the individual budgetary schedules which represent the legal level of budget authority.

Budget / GAAP Reconciliation

All legal operating budgets are prepared using the modified cash basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable and encumbrances. Encumbrances are commitments for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Accordingly, the data presented in the budgetary comparison statements differ from the data presented in the financial statements prepared in accordance with accounting principles generally accepted in the United States of America. The following schedule presents the reconciliation between the different bases of reporting for the general fund:

Revenue and other sources:	<u>General Fund</u>
GAAP basis revenues	\$ 208,078,593
Revenue adjustments	(1,769,273)
Intra-fund appropriations and transfers	3,700,000
Cancellation of prior year encumbrances	<u>271,193</u>
Budgetary basis revenue	<u>\$ 210,280,513</u>
 Expenditures and other uses:	
GAAP basis expenditures	\$ 198,847,233
Expenditure adjustments	(14,658)
Intra-fund appropriations	3,700,000
Change in reserve for encumbrances	(169,843)
Cancellation of prior year encumbrances	<u>271,193</u>
Budgetary basis expenditures	<u>\$ 202,633,925</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

GENERAL FUND - COMBINED

Year Ended December 31, 2017

	2016	2017			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final		
REVENUES					
Tax revenue	\$ 160,525,389	\$ 180,439,363	\$ 181,535,221	\$ 173,899,701	\$ (7,635,520)
Intergovernmental revenues	4,042,979	4,443,500	4,469,650	4,420,164	(49,486)
Charges for services	12,922,898	12,808,300	13,075,600	12,809,287	(266,313)
Fines, forfeitures and penalties	6,904,800	6,365,100	6,072,900	6,647,967	575,067
Interest earnings	1,069,265	1,675,000	1,440,000	2,111,406	671,406
Licenses and permits	2,323,755	1,767,000	2,330,200	2,243,700	(86,500)
Miscellaneous revenues	4,807,310	4,478,588	4,661,188	5,384,733	723,545
TOTAL REVENUES	192,596,396	211,976,851	213,584,759	207,516,958	(6,067,801)
EXPENDITURES					
Personnel	143,636,567	149,964,692	146,409,118	148,228,265	(1,819,147)
Contractual services	32,861,566	35,482,116	34,713,429	31,025,280	3,688,149
Commodities	5,496,330	6,648,634	6,611,261	5,989,723	621,538
Capital outlay	4,595,056	7,639,600	7,767,563	6,296,496	1,471,067
Grants, claims, shared revenue	5,062,754	6,879,072	7,329,458	6,585,723	743,735
Debt service	641,175	10,280,396	10,280,396	641,913	9,638,483
Other	228	1,505,261	1,769,263	482	1,768,781
TOTAL EXPENDITURES	192,293,676	218,399,771	214,880,488	198,767,882	16,112,606
OTHER FINANCING SOURCES(USES)					
Transfers in	2,256,476	2,256,000	2,256,700	2,441,505	184,805
Transfers out	(4,590,847)	(200,000)	(1,275,000)	(3,866,043)	(2,591,043)
Proceeds from sale of capital assets	181,494	-	81,000	322,050	241,050
TOTAL OTHER FINANCING SOURCES (USES)	(2,152,877)	2,056,000	1,062,700	(1,102,488)	(2,165,188)
NET CHANGE IN FUND BALANCE	(1,850,157)	(4,366,920)	(233,029)	7,646,588	7,879,617
UNENCUMBERED FUND BALANCE					
Beginning of year	21,128,824	19,278,667	19,278,667	19,278,667	-
End of year	\$ 19,278,667	\$ 14,911,747	\$ 19,045,638	\$ 26,925,255	\$ 7,879,617

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

GENERAL FUND - CITY

Year Ended December 31, 2017

	2016	2017			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final		
REVENUES					
Tax revenue	\$ 110,726,619	\$ 127,708,629	\$ 128,967,604	\$ 121,077,180	\$ (7,890,424)
Intergovernmental revenues	754,898	678,000	704,000	709,228	5,228
Charges for services	10,940,420	10,301,800	10,892,100	10,507,575	(384,525)
Fines, forfeitures and penalties	4,397,364	4,755,100	3,913,000	3,734,998	(178,002)
Interest earnings	50,819	75,000	90,000	209,321	119,321
Licenses and permits	1,226,294	862,000	1,225,200	1,236,276	11,076
Miscellaneous revenues	3,589,862	3,391,692	3,396,892	3,978,285	581,393
TOTAL REVENUES	131,686,276	147,772,221	149,188,796	141,452,863	(7,735,933)
EXPENDITURES					
Personnel	100,021,835	105,646,554	102,293,534	102,498,597	(205,063)
Contractual services	19,013,132	20,223,177	20,904,976	19,337,746	1,567,230
Commodities	3,781,455	4,634,258	4,345,456	4,003,004	342,452
Capital outlay	2,672,051	5,377,100	5,332,934	4,315,912	1,017,022
Grants, claims, shared revenue	4,372,111	5,546,195	5,458,871	4,953,026	505,845
Debt service	641,175	10,280,396	10,280,396	641,913	9,638,483
Other	-	1,128,033	351,711	-	351,711
TOTAL EXPENDITURES	130,501,759	152,835,713	148,967,878	135,750,198	13,217,680
OTHER FINANCING SOURCES(USES)					
Transfers in	2,256,000	2,256,000	2,256,000	2,417,804	161,804
Transfers out	(4,405,847)	-	(1,075,000)	(1,788,119)	(713,119)
Proceeds from sale of capital assets	181,494	-	80,000	321,300	241,300
TOTAL OTHER FINANCING (USES)	(1,968,353)	2,256,000	1,261,000	950,985	(310,015)
NET CHANGE IN FUND BALANCE	(783,836)	(2,807,492)	1,481,918	6,653,650	5,171,732
UNENCUMBERED FUND BALANCE					
Beginning of year	14,785,572	14,001,736	14,001,736	14,001,736	-
End of year	\$ 14,001,736	\$ 11,194,244	\$ 15,483,654	\$ 20,655,386	\$ 5,171,732

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

GENERAL FUND - COUNTY

Year Ended December 31, 2017

	2016	2017			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final		
REVENUES					
Tax revenue	\$ 48,055,655	\$ 50,887,133	\$ 50,734,839	\$ 50,984,399	\$ 249,560
Intergovernmental revenues	88,081	65,500	65,650	10,936	(54,714)
Charges for services	1,371,939	1,894,500	1,548,500	1,693,716	145,216
Fines, forfeitures and penalties	2,507,436	1,610,000	2,159,900	2,912,969	753,069
Interest earnings	1,018,446	1,600,000	1,350,000	1,902,085	552,085
Licenses and permits	1,097,461	905,000	1,105,000	1,007,424	(97,576)
Miscellaneous revenues	1,114,848	985,896	1,062,996	1,233,818	170,822
TOTAL REVENUES	55,253,866	57,948,029	58,026,885	59,745,347	1,718,462
EXPENDITURES					
Personnel	39,892,635	40,355,138	40,114,468	41,557,743	(1,443,275)
Contractual services	12,750,916	13,987,994	12,683,535	10,575,102	2,108,433
Commodities	1,212,722	1,392,172	1,647,574	1,428,891	218,683
Capital outlay	1,501,803	1,590,500	1,762,629	1,462,530	300,099
Grants, claims, shared revenue	690,643	1,327,602	1,860,178	1,626,447	233,731
Other	228	326,118	1,266,442	482	1,265,960
TOTAL EXPENDITURES	56,048,947	58,979,524	59,334,826	56,651,195	2,683,631
OTHER FINANCING SOURCES(USES)					
Transfers in	476	-	700	23,701	23,001
Transfers out	(150,000)	(200,000)	(200,000)	(2,016,924)	(1,816,924)
Proceeds of sale of capital assets	-	-	1,000	750	(250)
TOTAL OTHER FINANCING (USES)	(149,524)	(200,000)	(198,300)	(1,992,473)	(1,794,173)
NET CHANGE IN FUND BALANCE	(944,605)	(1,231,495)	(1,506,241)	1,101,679	2,607,920
UNENCUMBERED FUND BALANCE					
Beginning of year	5,586,277	4,641,672	4,641,672	4,641,672	-
End of year	<u>\$ 4,641,672</u>	<u>\$ 3,410,177</u>	<u>\$ 3,135,431</u>	<u>\$ 5,743,351</u>	<u>\$ 2,607,920</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

GENERAL FUND - PARKS

Year Ended December 31, 2017

	2016	2017			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final		
REVENUES					
Tax revenue	\$ 1,743,115	\$ 1,843,601	\$ 1,832,778	\$ 1,838,122	\$ 5,344
Intergovernmental revenues	3,200,000	3,700,000	3,700,000	3,700,000	-
Charges for services	610,539	612,000	635,000	607,996	(27,004)
Miscellaneous revenues	102,600	101,000	201,300	172,630	(28,670)
TOTAL REVENUES	5,656,254	6,256,601	6,369,078	6,318,748	(50,330)
EXPENDITURES					
Personnel	3,722,097	3,963,000	4,001,116	4,171,925	(170,809)
Contractual services	1,097,518	1,270,945	1,124,918	1,112,432	12,486
Commodities	502,153	622,204	618,231	557,828	60,403
Capital outlay	421,202	672,000	672,000	518,054	153,946
Grants, claims, shared revenue	-	5,275	10,409	6,250	4,159
Other	-	51,110	151,110	-	151,110
TOTAL EXPENDITURES	5,742,970	6,584,534	6,577,784	6,366,489	211,295
OTHER FINANCING SOURCES(USES)					
Transfers out	(35,000)	-	-	(61,000)	61,000
TOTAL OTHER FINANCING (USES)	(35,000)	-	-	(61,000)	61,000
NET CHANGE IN FUND BALANCE	(121,716)	(327,933)	(208,706)	(108,741)	221,965
UNENCUMBERED FUND BALANCE					
Beginning of year	756,975	635,259	635,259	635,259	-
End of year	\$ 635,259	\$ 307,326	\$ 426,553	\$ 526,518	\$ 221,965

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Unified Government's Proportionate Share of the Collective Net Pension Liability – Kansas Pension Employees Retirement System (KPERs) and Kansas Police and Firemen's Retirement System (KP&F)

	Last Five Fiscal Years*				
	2017	2016	2015	2014	2013
Unified Government's proportion of the collective net pension liability:					
KPERs (local group)	3.555%	3.574%	3.576%	3.766%	3.725%
KP&F (police & firemen)	13.001%	13.503%	13.892%	14.190%	13.807%
Unified Government's proportionate share of the collective net pension liability	\$ 173,425,551	\$ 180,695,602	\$ 147,823,146	\$ 139,414,084	\$ 168,946,370
Unified Government's covered-employee payroll ^	\$ 128,258,175	\$ 125,344,016	\$ 125,440,405	\$ 127,086,410	\$ 122,982,901
Unified Government's proportionate share of the collective net pension liability as a percentage of its covered-employee payroll	135%	144%	118%	110%	137%
Plan fiduciary net position as a percentage of the total pension liability	67.12%	65.10%	64.95%	66.60%	59.94%

* GASB 68 requires presentation of ten years. As of December 31, 2017, only five years of information is available.

^ Covered payroll is measured as of the measurement date ending June 30.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Unified Government's Pension Contributions – KPERS and KP&F

Kansas Public Employees Retirement System including Kansas Police and Firemen's Retirement System Last Five Fiscal Years*					
	2017	2016	2015	2014	2013
Contractually required contribution	\$ 17,613,229	\$ 18,275,310	\$ 19,104,856	\$ 23,246,022	\$ 19,435,537
Contributions in relation to the contractually required contribution	(17,613,229)	(18,275,310)	(19,104,856)	(23,246,022)	(19,435,537)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Unified Government's covered-employee payroll ^	\$ 130,414,240	\$ 125,904,379	\$ 125,104,747	\$ 126,562,034	\$ 126,122,490
Contributions as a percentage of covered-employee payroll	13.51%	14.52%	15.27%	18.37%	15.41%

* GASB 68 requires presentation of ten years. As of December 31, 2017, only five years of information is available.

^ Covered payroll is measured as of the fiscal year end December 31.

Changes in benefit terms for KPERS. In the state fiscal year 2014, the KP&F group had a change in benefit terms. The Legislature increased this group's employee contributions to 7.15 percent and eliminated the reduction of employee contributions to 2.0 percent after 32 years of service. In addition, the maximum retirement benefit increased to 90 percent of final average salary (reached at 36 years of service). Before this change the maximum retirement benefit was limited to 80 percent of final average salary (reached at 32 years of service).

Effective January 1, 2014, KPERS 1 member's employee contribution rate increased to 5.0 percent and then on January 1, 2015, increase to 6.0 percent, with an increase in benefit multiplier to 1.85 percent for future years of service. For KPERS 2 members retired after July 1, 2012, the cost of living adjustment (COLA) is eliminated, but members will receive a 1.85 percent multiplier for all years of service.

January 1, 2015, the KPERS 3 cash balance plan became effective. Members enrolled in this plan are ones first employed in a KPERS covered position on or after January 1, 2015, or KPERS 1 or KPERS 2 members who left employment before vesting and returned to employment on or after January 1, 2015. The retirement benefit is an annuity based on the account balance at retirement.

For the state fiscal year 2017, the KP&F group had a change in benefit terms. The Legislature changed the duty-related death benefit for KP&F members to the greater of 50% of Final Average Salary and member's accrued retirement benefit under the 100% joint and survivor option, payable to the member's spouse. Including any benefits that may be due to child beneficiaries, the total monthly benefits may not exceed 90% of the member's Final Average Salary. Prior to this bill, the duty-related spousal death benefit for KP&F member was 50% of the Final Average Salary, and the maximum available to the family was 75% of the member's Final Average Salary.

For the state fiscal year 2017, the Legislature changed the working after retirement rules for members who retire on or after January 1, 2018. The key changes to the working after retirement rules were to lengthen the

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

REQUIRED SUPPLEMENTARY INFORMATION

waiting period for KPERS members to return to work from 60 days to 180 days for members who retire before attaining age 62, remove the earnings limitation for all retirees and establish a single-employer contribution schedule for all retirees.

Changes in assumptions for KPERS. As a result of the experience study completed in November 2016, there were several changes made to the actuarial assumptions and methods since the prior valuation. The changes that impact all groups were effective December 31, 2016 and include:

- The price inflation assumption was lowered from 3.00% to 2.75%.
- The investment return assumption was lowered from 8.00% to 7.75%.
- The general wage growth assumption was lowered from 4.00% to 3.50%.
- The payroll growth assumption was lowered from 4.00% to 3.00%.

Changes from the November 2016 experience study that impacted individual groups are listed below:

KPERS:

- The post-retirement healthy mortality assumption was changed to the RP-2014 Mortality Table, with adjustments to better fit the observed experience for the various KPERS groups. The most recent mortality improvement scale, MP-2016, is used to anticipate future mortality improvements in the valuation process through the next experience study.
- The active member mortality assumption was modified to also be based on the RP-2014 Employee Mortality Table with adjustments.
- The retirement rates for the select period (when first eligible for unreduced benefits under Rule of 85) were increased, but all other retirement rates were decreased.
- Disability rates were decreased for all three groups.
- The termination of employment assumption was increased for all three groups.
- The interest crediting rate assumption for KPERS 3 members was lowered from 6.50% to 6.25%.

KP&F:

- The post-retirement healthy mortality assumption was changed to the RP-2014 Mortality Table with 1-year age set forward and the MP-2016, is used to anticipate future mortality improvements.
- The mortality assumption for disabled members was changed to the RP-2014 Disabled Lives Table (generational using MP-2016) with a 1-year age set forward.
- The active member mortality assumption was modified to the RP-2014 Employee Mortality Table with a 1-year age set forward with a 90% scaling factor.
- The retirement rates for Tier 1 were lowered and the ultimate assumed retirement age was changed from 63 to 65 for Tier 2.
- The termination of employment rates for Tier 2 were increased to better match the observed experience.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Kansas City, Kansas Board of Public Utilities Retirement System's Net Pension Liability and Related Ratios

Fiscal Year Ended December 31, 2017

	2017	2016	2015
Total Pension Liability			
Service cost	\$ 7,297,782	\$ 7,339,629	\$ 7,560,923
Interest on total pension liability	36,679,579	38,033,409	36,958,626
Difference between expected and actual experience	(14,572,637)	(9,622,386)	-
Assumption changes	12,331,048	(21,130,167)	-
Benefit payments, including member refunds	(31,747,866)	(31,346,590)	(30,832,788)
Net change in total pension liability	9,987,906	(16,726,105)	13,686,761
Total pension liability, beginning	474,063,287	490,789,392	477,102,631
Total pension liability, ending (a)	\$ 484,051,193	\$ 474,063,287	\$ 490,789,392
Plan Fiduciary Net Position			
Employer contributions	4,252,025	4,172,968	4,278,318
Employee contributions	4,252,025	4,172,968	4,278,318
Net investment income	27,612,362	3,875,505	27,423,709
Benefit payments, including member refunds	(31,747,866)	(31,346,590)	(30,832,788)
Administrative expenses	(371,417)	(332,625)	(338,801)
Net change in plan fiduciary net position	3,997,129	(19,457,774)	4,808,756
Plan fiduciary net position, beginning	459,604,073	479,061,847	474,253,091
Plan fiduciary net position, ending (b)	\$ 463,601,202	\$ 459,604,073	\$ 479,061,847
Net pension liability, ending (a) - (b)	\$ 20,449,991	\$ 14,459,214	\$ 11,727,545
Fiduciary net position as a percentage of the total pension liability	95.78%	96.95%	97.61%
Covered payroll	\$ 50,070,440	\$ 50,400,000	\$ 49,091,000
Net pension liability as a percentage of covered payroll	40.84%	28.69%	23.89%

Note: Required schedule is intended to show 10-year trend. GASB 68 was adopted in 2015, as such, only three years are presented herein. Additional years will be added as they become available.

Changes of assumptions:

In 2017, the assumed COLA for post January 1, 1993 retirees was changed from 1% through 2025 and 3% thereafter to 1% through 2022 and 3% thereafter.

In 2016, the assumed COLA for post January 1, 1993 retirees was changed from 1% through 2020 and 3% thereafter to 1% through 2025 and 3% thereafter.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Kansas City, Kansas Board of Public Utilities Retirement System Pension Contributions

Schedule of Employer Ten Year Contributions

Fiscal Year Ended December 31, 2017

(Dollar amounts in thousands)

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Actuarially determined contribution	\$5,789	\$7,263	\$7,428	\$7,887	\$8,398	\$7,257	\$5,817	\$5,269	\$6,959	\$3,367
Actual employer contributions	4,257	4,251	4,173	4,278	4,269	4,332	4,255	4,155	3,365	2,812
Contribution deficiency (excess)	\$1,532	\$3,012	\$3,255	\$3,609	\$4,129	\$2,925	\$1,562	\$1,114	\$3,594	\$555
Covered payroll	\$50,273	\$50,070	\$49,091	\$50,128	\$50,792	\$51,357	\$50,254	\$49,254	\$50,111	\$50,389
Contribution as a percentage of covered payroll	8.47%	8.49%	8.50%	8.53%	8.41%	8.43%	8.47%	8.44%	6.72%	5.58%

Notes to Required Supplementary Information for Contributions

The following actuarial methods and assumptions were used to determine the actuarially determined contribution reported in the most recent actuarial valuation (January 1, 2016):

Actuarial cost method	Entry age normal cost
Amortization method	Level percentage of payroll, closed, 15-year floor; 30-year level percent of payroll, open, if a surplus exists on a funding basis
Remaining amortization period	23 years
Asset valuation method	8-year smoothed market
Inflation	3.10 percent
Salary increases	4.70 percent - 11.00 percent, including inflation
Investment rate of return	8.00 percent
Cost-of-living adjustments	Retired before January 1, 1993: 3.0 percent in all future years, Retired on/or after January 1, 1993: 1.0 percent through 2022 and then 3.0 percent for 2023 and later.
Changes in benefits and funding tiers:	In 2010, The Pension Board Trustees adopted a new plan design for members hired on or after January 1, 2010. The new plan is a career average defined benefit plan. The Pension Board Trustees increased the member contribution rate from 5.5 percent to 8.5 percent. This also increased the BPU's matching contribution rate.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Changes of Unified Government Other Post Employment Benefits Liabilities and Related Ratios Kansas Public Employees Retirement System and Kansas Police & Firemen's Retirement System

Last Fiscal Year*

	2017
Total OPEB liability	
Service cost	\$ 2,514,400
Interest	2,826,283
Change in assumptions	7,737,530
Net benefits paid by employer	(2,366,801)
Net change in total OPEB liability	<u>10,711,412</u>
Total OPEB liability - beginning	<u>73,836,120</u>
Total OPEB liability - ending	<u><u>\$ 84,547,532</u></u>
Covered-employee payroll	<u>\$ 130,414,240</u>

Total OPEB liability as a percentage of covered-employee payroll 64.83%

•GASB 75 requires presentation of ten years. As of December 31, 2017, only one year of information is available.

Changes of assumptions. Changes of assumptions reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

2017 - 3.24%
2016 - 3.76%

In 2017, amounts reflect difference in actual versus expected employer contributions.

Schedule of Kansas Board of Public Utilities Retirement System's Other Postemployment Benefits

Funding Progress

December 31, 2017

(Dollars in millions)

Actuarial valuation date, January 1	Actuarial value of assets	Actuarial accrued liability (AAL)	Funded ratio	Unfunded AAL	Covered payroll	UAAL as a percentage of covered payroll
2016	—	\$ 47.8	—	\$ 47.8	\$ 49.6	96.3 %
2017	—	45.9	—	45.9	44.8	102.7
2018	—	43.4	—	43.4	45.0	96.4



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NonMajor Governmental Funds

Special Revenue Funds

Special revenue funds are operating funds used to account for the proceeds of specific revenue sources that are intended for specific purposes other than special assessments or major capital projects.

- * **Clerk's Technology Fund**, created on January 1, 2015 by state statute, accounts for revenues received from specified fees charged by the County Treasurer to acquire equipment and technological services for the storing, recording, archiving, retrieving, maintaining and handling of data recorded, stored or generated in the office of the County Treasurer.
- * **Community Development Fund** is the Unified Government's entitlement grant from the U.S. Department of Housing and Urban Development (HUD). Federal regulation requires this fund be used to support services and activities benefiting low and moderate income households or areas of the city and county requiring special attention.
- * **Court Trustee Fund** supports providing services to children by establishing or enforcing court orders by the Court Trustee Office. All revenue is used to pay for child support enforcement activities.
- * **Dedicated Sales Tax Fund** was established on July 1, 2010 to pay for public safety services and neighborhood infrastructure. The public safety services are provided by the Kansas City, Kansas police & fire departments. The source of revenue is a 3/8th cent sales tax passed by Kansas City, Kansas voters on April 13, 2010. This special measure sales tax expires on June 30, 2020.
- * **Developmental Disability Fund** provides resources to support services for mental health or developmental disability clients in the County.
- * **Elections Fund** accounts for the administration of community-wide elections in Wyandotte County.
- * **Environmental Trust Fund** accumulates resources for future landfill maintenance costs.
- * **Health Department Fund** provides resources to support the County Health Department operations and capital expenditures.
- * **Jail Commissary Fund** accounts for the sales related to inmate clothing, food and personal products.
- * **Library Fund** collects and distributes property taxes to support services rendered by the Kansas City, Kansas Public Library.
- * **Mental Health Fund** disburses tax revenues for a variety of community mental health services provided by contracted, nonprofit corporations.
- * **Register of Deeds Technology Fund**, created in 2002 by state statute, accounts for revenues received from specified fees charged by the Register of Deeds to acquire equipment and technological services for storing, recording, archiving, retrieving, maintaining and handling of data recorded or stored in the office.
- * **Revolving Loan Fund** addresses very specific needs in the community by providing gap financing for businesses for expansion, job creation or retention. The majority of the revenue is interest income that is utilized to support the administrative costs of the program.

Special Revenue Funds continued

- * **Service Program for the Elderly Fund** provides resources for those citizens age 60 and over related to senior centers, transportation, education, and health-related concerns.
- * **Special 911 Tax Wyandotte County Fund** is a statewide 911 fee imposed per subscriber account (telephone numbers capable of accessing 911) that applies to hardwire, wireless and VoIP phones. The resources are used only for purposes required or permitted under the Kansas 911 Act.
- * **Special Alcohol Programs Fund** includes two separate programs. The Special Alcohol Program Grant Program funding is from a portion of the Government's liquor tax allocations from the State of Kansas, with expenditures restricted to providing services for alcohol abuse prevention, treatment or education. The Alcohol Diversion Program is funded through collection of fines from persons found in violation of driving under the influence of alcohol, K.S.A. 8-1567. This program's expenditures support community services targeting alcohol related programs.
- * **Special Asset Fund** accounts for resources associated with the sale or acquisition of significant government assets, including land and buildings. This fund accounts for any related debt payments, operating expenditures, or future land acquisition that may be budgeted from available resources.
- * **Special Grants Fund** accounts for grant revenues and related expenditures in the areas of Law Enforcement, Supportive Housing, Aging, Health, Community Correction, District Court, District Attorney, and other grants. A legal operating budget for this fund is not required; therefore, a budgetary schedule is not included in this financial report.
- * **Special Law Enforcement Fund** obtains revenues from drug-related court forfeitures and confiscated property. Expenditures are restricted to drug enforcement related programs.
- * **Special Parks and Recreation Fund** supports designated park improvement projects. Revenues generated from a portion of liquor sales tax receipts distributed by the State to the Unified Government.
- * **Special Street and Highway Fund** finances road improvement, development and maintenance. Revenues generated primarily from motor fuel taxes collected by the State and distributed to the Government.
- * **Tourism and Convention Promotion Fund** receives transient guest taxes levied on hotel and motel lodging within the Kansas City, Kansas. Resources apportioned to the Kansas City, Kansas Convention and Visitor Bureau, the maintenance and repair of Reardon Civic Center, and to support hotel development.
- * **Treasurer's Technology Fund**, created on January 1, 2015 by state statute, accounts for revenues received from specified fees charged by the County Treasurer to acquire equipment and technological services for the storing, recording, archiving, retrieving, maintaining and handling of data recorded, stored or generated in the office of the County Treasurer.

Debt Service Fund

Debt Service Fund is responsible for servicing the annual principal and interest payments on outstanding debt issued by the Unified Government. These bonds fund major capital improvement and maintenance projects. The primary source of revenue for this fund is from Ad Valorem Property Taxes. Segregation is maintained between debt supported by the boundaries of the City and debt supported by the County.

Capital Project Funds

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

- * **County Initiative to Fund Infrastructure Fund** finances infrastructure projects that benefit all of the cities in the County.
- * **Public Building Commission Fund** accounts for resources for constructing, reconstructing, equipping, and furnishing buildings and facilities to be used for county-related Unified Government functions.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

As of December 31, 2017

	Special Revenue				
	Clerk's Technology	Community Development	Court Trustee	Dedicated Sales Tax	Developmental Disability
ASSETS					
Cash and investments	\$ 92,247	\$ -	\$ 758,997	\$ 3,784,728	\$ 327,765
Restricted cash and investments	-	-	-	-	-
Receivables (net of uncollectible)					
Property taxes	-	-	-	-	402,653
Other taxes	-	-	-	1,635,336	-
Accounts	-	88,025	-	-	6,030
Notes	-	-	-	-	-
Interest	-	-	-	-	-
Special assessments	-	8,408	-	-	-
Due from other funds	-	-	-	53,600	-
Due from other governments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
TOTAL ASSETS	\$ 92,247	\$ 96,433	\$ 758,997	\$ 5,473,664	\$ 736,448
LIABILITIES					
Accounts and contracts payable	\$ -	\$ 15,923	\$ 7,190	\$ 438,342	\$ 4,139
Accrued wages and other	-	32,507	12,821	100,787	5,770
Due to others	-	13,913	-	-	-
Due to other funds	-	572,517	-	80,077	21
Due to other governments	-	14,464	-	-	-
TOTAL LIABILITIES	-	649,324	20,011	619,206	9,930
DEFERRED INFLOWS OF RESOURCES					
Deferred property tax receivable	-	-	-	-	402,653
Unavailable revenue - interest	-	-	-	-	-
Unavailable revenue - special assessments	-	8,408	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	8,408	-	-	402,653
FUND BALANCE					
Restricted	92,247	-	738,986	4,854,458	323,865
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	(561,299)	-	-	-
TOTAL FUND BALANCE	92,247	(561,299)	738,986	4,854,458	323,865
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 92,247	\$ 96,433	\$ 758,997	\$ 5,473,664	\$ 736,448

continued

Special Revenue					
Elections	Environmental Trust	Health Department	Jail Commissary	Library	
\$ 592,898	\$ 1,591,342	\$ 794,177	\$ 190,850	\$ 873,500	
-	-	-	-	-	
1,017,168	-	1,815,451	-	2,526,684	
-	-	572	-	-	
-	171,351	-	-	-	
-	-	-	-	-	
-	-	-	-	13,658	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
\$ 1,610,066	\$ 1,762,693	\$ 2,610,200	\$ 190,850	\$ 3,413,842	
\$ 20,623	\$ 543,759	\$ 43,196	\$ 74	\$ -	
28,553	-	87,342	-	-	
-	-	78	-	-	
-	-	-	-	-	
1,152	-	-	-	-	
50,328	543,759	130,616	74	-	
1,017,168	-	1,815,451	-	2,526,684	
-	-	-	-	13,658	
-	-	-	-	-	
1,017,168	-	1,815,451	-	2,540,342	
542,570	-	664,133	-	873,500	
-	1,218,934	-	190,776	-	
-	-	-	-	-	
-	-	-	-	-	
542,570	1,218,934	664,133	190,776	873,500	
\$ 1,610,066	\$ 1,762,693	\$ 2,610,200	\$ 190,850	\$ 3,413,842	

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS - continued

As of December 31, 2017

	Special Revenue			
	Mental Health	Register of Deeds Tech	Revolving Loan	Service Program for the Elderly
ASSETS				
Cash and investments	\$ 69,112	\$ 140,201	\$ 247,519	\$ 257,487
Restricted cash and investments	-	-	286,429	-
Receivables (net of uncollectible)				
Property taxes	495,123	-	-	1,196,256
Other taxes	-	-	-	-
Accounts	-	-	-	148
Notes	-	-	401,165	-
Interest	-	-	-	-
Special assessments	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Advance to other funds	-	-	-	-
TOTAL ASSETS	\$ 564,235	\$ 140,201	\$ 935,113	\$ 1,453,891
LIABILITIES				
Accounts and contracts payable	\$ -	\$ 153	\$ 150	\$ 9,840
Accrued wages and other	-	-	-	47,931
Due to others	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
TOTAL LIABILITIES	-	153	150	57,771
DEFERRED INFLOWS OF RESOURCES				
Deferred property tax receivable	495,123	-	-	1,196,256
Unavailable revenue - interest	-	-	-	-
Unavailable revenue - special assessments	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	495,123	-	-	1,196,256
FUND BALANCE				
Restricted	69,112	140,048	934,963	199,864
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCE	69,112	140,048	934,963	199,864
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 564,235	\$ 140,201	\$ 935,113	\$ 1,453,891

continued

Special Revenue					
Special 911 Tax Wyandotte County	Special Alcohol Programs	Special Asset	Special Grants	Special Law Enforcement Program	
\$ 272,263	\$ 654,177	\$ 5,139,085	\$ 4,251,277	\$ 1,419,234	
-	44,580	-	-	-	
-	-	-	-	-	
131,804	-	-	-	-	
-	-	-	152,000	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	125,396	-	
-	-	-	-	-	
-	-	-	-	-	
\$ 404,067	\$ 698,757	\$ 5,139,085	\$ 4,528,673	\$ 1,419,234	
\$ 42,914	\$ 26,485	\$ -	\$ 241,212	\$ 49,803	
-	7,164	-	262,703	-	
-	-	-	-	306,159	
-	-	-	6,041	-	
-	-	-	-	-	
42,914	33,649	-	509,956	355,962	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
361,153	665,108	-	4,018,717	1,063,272	
-	-	-	-	-	
-	-	5,139,085	-	-	
-	-	-	-	-	
361,153	665,108	5,139,085	4,018,717	1,063,272	
\$ 404,067	\$ 698,757	\$ 5,139,085	\$ 4,528,673	\$ 1,419,234	

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS - continued

As of December 31, 2017

	Special Revenue					Total
	Special Parks and Recreation	Special Street and Highway	Tourism and Convention Program	Treasurer's Technology		
ASSETS						
Cash and investments	\$ 110,763	\$ 1,950,112	\$ 2,584,292	\$ 104,327	\$	26,206,353
Restricted cash and investments	-	-	-	-		331,009
Receivables (net of uncollectible)						
Property taxes	-	-	-	-		7,453,335
Other taxes	-	-	-	-		1,767,712
Accounts	-	-	-	-		417,554
Notes	-	-	-	-		401,165
Interest	-	-	-	-		13,658
Special assessments	-	-	-	-		8,408
Due from other funds	-	-	-	-		178,996
Due from other governments	-	-	776,706	-		776,706
Advance to other funds	-	-	-	-		-
TOTAL ASSETS	\$ 110,763	\$ 1,950,112	\$ 3,360,998	\$ 104,327	\$	37,554,896
LIABILITIES						
Accounts and contracts payable	\$ 7,070	\$ 317,129	\$ 3,608	\$ -	\$	1,771,610
Accrued wages and other	7,122	223,670	-	-		816,370
Due to others	-	-	-	-		320,150
Due to other funds	-	14,346	-	-		673,002
Due to other governments	-	-	-	-		15,616
TOTAL LIABILITIES	14,192	555,145	3,608	-		3,596,748
DEFERRED INFLOWS OF RESOURCES						
Deferred property tax receivable	-	-	-	-		7,453,335
Unavailable revenue - interest	-	-	-	-		13,658
Unavailable revenue - special assessments	-	-	-	-		8,408
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-		7,475,401
FUND BALANCE						
Restricted	96,571	1,394,967	-	104,327		17,137,861
Committed	-	-	3,357,390	-		4,767,100
Assigned	-	-	-	-		5,139,085
Unassigned	-	-	-	-		(561,299)
TOTAL FUND BALANCE	96,571	1,394,967	3,357,390	104,327		26,482,747
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 110,763	\$ 1,950,112	\$ 3,360,998	\$ 104,327	\$	37,554,896

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS - continued

As of December 31, 2017

	Debt Service		Capital Projects		Total Nonmajor Governmental Funds	
	Debt Service Fund	County Initiative To Fund Infrastructure	Public Building Commission		2017	
ASSETS						
Cash and investments	\$ 10,653,228	\$ -	\$ -	\$ -	36,859,581	
Restricted cash and investments	-	-	-	-	331,009	
Receivables (net of uncollectible)						
Property taxes	20,141,944	-	-	-	27,595,279	
Other taxes	148,026	-	-	-	1,915,738	
Accounts	80,177	-	-	-	497,731	
Notes	-	-	-	-	401,165	
Interest	140,406	-	-	-	154,064	
Special assessments	864,437	-	-	-	872,845	
Due from other funds	1,344,544	-	-	-	1,523,540	
Due from other governments	-	-	-	-	776,706	
Advance to other funds	-	-	4,120,000	-	4,120,000	
TOTAL ASSETS	\$ 33,372,762	\$ -	\$ 4,120,000	\$ -	75,047,658	
LIABILITIES						
Accounts and contracts payable	\$ 140,225	\$ -	\$ -	\$ -	1,911,835	
Accrued wages and other	280,912	-	-	-	1,097,282	
Due to others	-	-	-	-	320,150	
Due to other funds	33,783	-	-	-	706,785	
Due to other governments	-	-	-	-	15,616	
TOTAL LIABILITIES	454,920	-	-	-	4,051,668	
DEFERRED INFLOWS OF RESOURCES						
Deferred property tax receivable	20,141,944	-	-	-	27,595,279	
Unavailable revenue - interest	140,406	-	-	-	154,064	
Unavailable revenue - special assessments	864,437	-	-	-	872,845	
TOTAL DEFERRED INFLOWS OF RESOURCES	21,146,787	-	-	-	28,622,188	
FUND BALANCE						
Restricted	11,771,055	-	4,120,000	-	33,028,916	
Committed	-	-	-	-	4,767,100	
Assigned	-	-	-	-	5,139,085	
Unassigned	-	-	-	-	(561,299)	
TOTAL FUND BALANCE	11,771,055	-	4,120,000	-	42,373,802	
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 33,372,762	\$ -	\$ 4,120,000	\$ -	75,047,658	

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended December 31, 2017

	Special Revenue				
	Clerk's Technology	Community Development	Court Trustee	Dedicated Sales Tax	Developmental Disability
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ 9,963,932	\$ 456,873
Intergovernmental revenue	-	2,410,162	-	27,626	-
Charges for services	-	-	-	-	-
Fines, forfeitures and penalties	-	-	401,155	-	-
Interest income	-	969	-	-	-
Licenses, permits and fees	46,531	-	-	-	-
Miscellaneous revenues	-	105,286	6,395	-	34,190
TOTAL REVENUES	46,531	2,516,417	407,550	9,991,558	491,063
EXPENDITURES					
General government	4,300	105,145	1,226	204	1,228
Public works	-	-	-	-	-
Public safety	-	-	-	5,948,019	-
Judicial	-	-	412,319	-	-
Health and welfare	-	-	-	-	441,762
Planning and development	-	2,087,081	-	-	-
Parks and recreation	-	-	-	-	-
Capital outlay	-	25,111	-	2,839,337	-
Debt service					
Principal	-	280,000	-	171,876	-
Interest	-	-	-	23,696	-
Other	-	-	-	-	-
TOTAL EXPENDITURES	4,300	2,497,337	413,545	8,983,132	442,990
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	35,725	-
Transfers out	-	-	-	(1,112,600)	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(1,076,875)	-
NET CHANGE IN FUND BALANCE	42,231	19,080	(5,995)	(68,449)	48,073
FUND BALANCE					
Beginning of year	50,016	(580,379)	744,981	4,922,907	275,792
End of year	\$ 92,247	\$ (561,299)	\$ 738,986	\$ 4,854,458	\$ 323,865

continued

Special Revenue					
Elections	Environmental Trust	Health Department	Jail Commissary	Library	
\$ 1,153,205	\$ -	\$ 2,058,317	\$ -	\$ 2,807,948	
-	-	9,079	-	-	
4,773	1,059,491	484,305	-	-	
-	-	-	-	-	
-	-	-	-	(2,836)	
-	-	73,452	-	-	
26	9,884	417,558	44,672	-	
1,158,004	1,069,375	3,042,711	44,672	2,805,112	
1,148,181	-	9,085	-	2,654,008	
-	-	-	-	-	
-	-	-	16,186	-	
-	-	-	-	-	
-	838,550	2,947,074	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	87,160	3,663	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
1,148,181	925,710	2,959,822	16,186	2,654,008	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
9,823	143,665	82,889	28,486	151,104	
532,747	1,075,269	581,244	162,290	722,396	
\$ 542,570	\$ 1,218,934	\$ 664,133	\$ 190,776	\$ 873,500	

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS - continued

For the Year Ended December 31, 2017

	Special Revenue			
	Mental Health	Register of Deeds Tech	Revolving Loan	Service Program for the Elderly
REVENUES				
Taxes	\$ 561,365	\$ -	\$ -	\$ 1,355,656
Intergovernmental revenue	-	-	-	-
Charges for services	-	-	-	-
Fines, forfeitures and penalties	-	-	-	-
Interest income	-	-	11,284	-
Licenses, permits and fees	-	160,236	-	-
Miscellaneous revenues	-	-	-	34,908
TOTAL REVENUES	561,365	160,236	11,284	1,390,564
EXPENDITURES				
General government	-	110,574	463,300	3,165
Public works	-	-	-	1,237,957
Public safety	-	-	-	-
Judicial	-	-	-	-
Health and welfare	540,000	-	-	398,476
Planning and development	-	-	-	-
Parks and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Debt service				
Principal	-	-	-	32,206
Interest	-	-	-	2,030
Other	-	-	-	-
TOTAL EXPENDITURES	540,000	110,574	463,300	1,673,834
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	170,000
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	170,000
NET CHANGE IN FUND BALANCE	21,365	49,662	(452,016)	(113,270)
FUND BALANCE				
Beginning of year	47,747	90,386	1,386,979	313,134
End of year	\$ 69,112	\$ 140,048	\$ 934,963	\$ 199,864

continued

Special Revenue					
Special 911 Tax Wyandotte County	Special Alcohol Programs	Special Asset	Special Grants	Special Law Enforcement Program	
\$ 806,841	\$ 529,585	\$ -	\$ 5,542	\$ 79,831	
-	-	-	12,411,913	-	
-	-	-	57,540	-	
-	-	-	91,170	126,259	
-	-	-	-	78	
-	-	-	-	-	
798	-	-	2,173,038	50,636	
807,639	529,585	-	14,739,203	256,804	
-	466,313	-	123,942	-	
-	-	-	965,030	-	
539,223	-	-	1,019,842	331,167	
-	-	-	2,540,108	-	
-	-	-	8,412,731	-	
-	-	-	334,237	-	
-	-	-	106,836	-	
-	27,618	-	541,930	175,729	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
539,223	493,931	-	14,044,656	506,896	
-	-	-	139,629	-	
(291,000)	-	-	-	-	
(291,000)	-	-	139,629	-	
(22,584)	35,654	-	834,176	(250,092)	
383,737	629,454	5,139,085	3,184,541	1,313,364	
\$ 361,153	\$ 665,108	\$ 5,139,085	\$ 4,018,717	\$ 1,063,272	

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS - continued

For the Year Ended December 31, 2017

	Special Revenue				
	Special Parks and Recreation	Special Street and Highway	Tourism and Convention Program	Treasurer's Technology	Total
REVENUES					
Taxes	\$ 523,866	\$ -	\$ 3,537,535	\$ -	\$ 23,840,496
Intergovernmental revenue	-	7,047,145	-	-	21,905,925
Charges for services	-	-	-	-	1,606,109
Fines, forfeitures and penalties	-	-	-	-	618,584
Interest income	-	-	-	-	9,495
Licenses, permits and fees	-	-	-	46,531	326,750
Miscellaneous revenues	-	4,013	-	-	2,881,404
TOTAL REVENUES	523,866	7,051,158	3,537,535	46,531	51,188,763
EXPENDITURES					
General government	16	5,659	15,285	-	5,111,631
Public works	-	5,826,528	17,795	-	8,047,310
Public safety	-	-	-	-	7,854,437
Judicial	-	-	-	-	2,952,427
Health and welfare	-	-	-	-	13,578,593
Planning and development	-	-	1,092,303	-	3,513,621
Parks and recreation	276,133	-	-	-	382,969
Capital Outlay	347,385	471,537	-	13,893	4,533,363
Debt service					
Principal	-	565,445	154,000	-	1,203,527
Interest	-	32,073	38,522	-	96,321
Other	-	-	-	-	-
TOTAL EXPENDITURES	623,534	6,901,242	1,317,905	13,893	47,274,199
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	345,354
Transfers out	-	(15,600)	-	-	(1,419,200)
TOTAL OTHER FINANCING SOURCES (USES)	-	(15,600)	-	-	(1,073,846)
NET CHANGE IN FUND BALANCE	(99,668)	134,316	2,219,630	32,638	2,840,718
FUND BALANCE					
Beginning of year	196,239	1,260,651	1,137,760	71,689	23,642,029
End of year	\$ 96,571	\$ 1,394,967	\$ 3,357,390	\$ 104,327	\$ 26,482,747

Debt Service		Capital Projects		Total Nonmajor Governmental Funds
Debt Service Fund	County Initiative To Fund Infrastructure	Public Building Commission		2017
\$ 25,355,257	\$ -	\$ -	\$	49,195,753
4,573	-	-		21,910,498
-	-	-		1,606,109
-	-	-		618,584
467,671	-	102,200		579,366
-	-	-		326,750
586,361	-	-		3,467,765
26,413,862	-	102,200		77,704,825
-	-	-		5,111,631
-	-	-		8,047,310
-	-	-		7,854,437
-	-	-		2,952,427
-	-	-		13,578,593
-	-	-		3,513,621
-	-	-		382,969
-	-	-		4,533,363
16,413,738	-	1,320,000		18,937,265
10,066,060	-	102,200		10,264,581
34,833	-	-		34,833
26,514,631	-	1,422,200		75,211,030
3,143,759	-	-		3,489,113
(138,524)	(698)	-		(1,558,422)
3,005,235	(698)	-		1,930,691
2,904,466	(698)	(1,320,000)		4,424,486
8,866,589	698	5,440,000		37,949,316
\$ 11,771,055	\$ -	\$ 4,120,000	\$	42,373,802

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: CLERK'S TECHNOLOGY FUND

Year Ended December 31, 2017

	2016	2017			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
REVENUES					
Fines, fees, forfeitures	\$ 40,816	\$ 32,000	\$ 42,000	\$ 46,531	\$ 4,531
TOTAL REVENUES	<u>40,816</u>	<u>32,000</u>	<u>42,000</u>	<u>46,531</u>	<u>4,531</u>
EXPENDITURES					
Contractual services	25,000	25,000	40,000	4,300	35,700
Capital Outlay	-	-	5,000	-	5,000
Other	-	-	5,000	-	5,000
TOTAL EXPENDITURES	<u>25,000</u>	<u>25,000</u>	<u>50,000</u>	<u>4,300</u>	<u>45,700</u>
NET CHANGE IN FUND BALANCE	15,816	7,000	(8,000)	42,231	50,231
UNENCUMBERED FUND BALANCE					
Beginning of year	34,200	50,016	50,016	50,016	-
End of year	<u>\$ 50,016</u>	<u>\$ 57,016</u>	<u>\$ 42,016</u>	<u>\$ 92,247</u>	<u>\$ 50,231</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: COURT TRUSTEE

Year Ended December 31, 2017

	2016	2017			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
REVENUES					
Fines, fees, forfeitures	\$ 426,413	\$ 400,000	\$ 420,000	\$ 401,155	\$ (18,845)
Miscellaneous revenue	-	-	-	6,394	\$ 6,394
TOTAL REVENUES	<u>426,413</u>	<u>400,000</u>	<u>420,000</u>	<u>407,549</u>	<u>(12,451)</u>
EXPENDITURES					
Personnel	327,010	440,517	440,517	334,215	106,302
Contractual services	70,100	89,608	87,908	72,975	14,933
Commodities	48,659	7,792	9,492	6,355	3,137
Other	-	45,000	45,000	-	45,000
TOTAL EXPENDITURES	<u>445,769</u>	<u>582,917</u>	<u>582,917</u>	<u>413,545</u>	<u>169,372</u>
NET CHANGE IN FUND BALANCE	(19,356)	(182,917)	(162,917)	(5,996)	156,921
UNENCUMBERED FUND BALANCE					
Beginning of year	764,360	745,004	745,004	745,004	-
End of year	<u>\$ 745,004</u>	<u>\$ 562,087</u>	<u>\$ 582,087</u>	<u>\$ 739,008</u>	<u>\$ 156,921</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: DEDICATED SALES TAX

Year Ended December 31, 2017

	2016	2017			
	Actual	Budget Amounts		Actual	Variance with
	Amounts	Original	Final Amended	Amounts	Final Budget-Positive (Negative)
REVENUES					
Tax revenue	\$ 8,180,967	\$ 9,375,000	\$ 9,988,000	\$ 9,769,800	\$ (218,200)
Intergovernmental	5,600	-	-	27,626	27,626
Miscellaneous revenue	11,513	-	-	335,388	335,388
TOTAL REVENUES	8,198,080	9,375,000	9,988,000	10,132,814	144,814
EXPENDITURES					
Personnel	2,906,131	2,774,957	3,469,434	3,693,753	(224,319)
Contractual services	856,661	1,508,647	1,415,611	1,362,779	52,832
Commodities	737,250	752,082	808,469	855,957	(47,488)
Capital outlay	2,713,530	4,010,000	4,292,527	3,549,132	743,395
TOTAL EXPENDITURES	7,213,572	9,045,686	9,986,041	9,461,621	524,420
OTHER FINANCING SOURCES (USES)					
Transfers out	(630,600)	(631,000)	(590,000)	(1,112,600)	(522,600)
TOTAL OTHER FINANCING SOURCES (USES)	(630,600)	(631,000)	(590,000)	(1,112,600)	(522,600)
NET CHANGE IN FUND BALANCE	353,908	(301,686)	(588,041)	(441,407)	146,634
UNENCUMBERED FUND BALANCE					
Beginning of year	1,033,475	1,387,383	1,387,383	1,387,383	-
End of year	<u>\$ 1,387,383</u>	<u>\$ 1,085,697</u>	<u>\$ 799,342</u>	<u>\$ 945,976</u>	<u>\$ 146,634</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: DEVELOPMENTAL DISABILITY

Year Ended December 31, 2017

	2016	2017			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
REVENUES					
Tax revenue	\$ 433,254	\$ 448,746	\$ 458,645	\$ 456,875	\$ (1,770)
Miscellaneous revenue	-	-	-	34,190	34,190
TOTAL REVENUES	433,254	448,746	458,645	491,065	32,420
EXPENDITURES					
Personnel	148,005	198,702	166,320	145,066	21,254
Contractual services	289,486	323,879	317,879	310,720	7,159
Commodities	9,617	3,000	9,000	3,204	5,796
Other	-	85,000	85,000	-	85,000
TOTAL EXPENDITURES	447,108	610,581	578,199	458,990	119,209
NET CHANGE IN FUND BALANCE	(13,854)	(161,835)	(119,554)	32,075	151,629
UNENCUMBERED FUND BALANCE					
Beginning of year	289,649	275,795	275,795	275,795	-
End of year	<u>\$ 275,795</u>	<u>\$ 113,960</u>	<u>\$ 156,241</u>	<u>\$ 307,870</u>	<u>\$ 151,629</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: ELECTIONS

Year Ended December 31, 2017

	2016	2017			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
REVENUES					
Tax revenue	\$ 1,093,858	\$ 1,138,482	\$ 1,152,914	\$ 1,153,205	\$ 291
Charges for services	995	3,000	1,000	4,773	3,773
Miscellaneous revenue	17,320	8,000	8,000	224	(7,776)
TOTAL REVENUES	1,112,173	1,149,482	1,161,914	1,158,202	(3,712)
EXPENDITURES					
Personnel	759,507	826,000	826,204	743,691	82,513
Contractual services	379,988	325,000	429,913	344,878	85,035
Commodities	94,260	125,000	107,400	59,814	47,586
Capital outlay	2,073	130,000	-	-	-
Other	-	-	20,000	-	20,000
TOTAL EXPENDITURES	1,235,828	1,406,000	1,383,517	1,148,383	235,134
NET CHANGE IN FUND BALANCE	(123,655)	(256,518)	(221,603)	9,819	231,422
UNENCUMBERED FUND BALANCE					
Beginning of year	656,667	533,012	533,012	533,012	-
End of year	<u>\$ 533,012</u>	<u>\$ 276,494</u>	<u>\$ 311,409</u>	<u>\$ 542,831</u>	<u>\$ 231,422</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: ENVIRONMENTAL TRUST

Year Ended December 31, 2017

	2016	2017			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
REVENUES					
Charges for services	\$ 1,047,328	\$ 1,043,000	\$ 1,050,000	\$ 1,059,491	\$ 9,491
Interest income	-	4,000		-	-
Miscellaneous revenue	29,032	-	17,000	10,218	(6,782)
TOTAL REVENUES	1,076,360	1,047,000	1,067,000	1,069,709	2,709
EXPENDITURES					
Contractual services	930,740	950,000	950,000	826,668	123,332
Capital outlay	25,329	100,000	100,000	92,065	7,935
Other	-	80,000	80,000	-	80,000
TOTAL EXPENDITURES	956,069	1,130,000	1,130,000	918,733	211,267
OTHER FINANCING SOURCES (USES)					
Transfers In	250,000	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	250,000	-	-	-	-
NET CHANGE IN FUND BALANCE	370,291	(83,000)	(63,000)	150,976	213,976
UNENCUMBERED FUND BALANCE					
Beginning of year	687,888	1,058,179	1,058,179	1,058,179	-
End of year	\$ 1,058,179	\$ 975,179	\$ 995,179	\$ 1,209,155	\$ 213,976

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - BUDGETARY BASIS (NON-GAAP)

SPECIAL REVENUE FUND: HEALTH DEPARTMENT

Year Ended December 31, 2017

	2016	2017			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Amended		
REVENUES					
Tax revenue	\$ 1,952,544	\$ 2,023,843	\$ 2,060,028	\$ 2,058,316	\$ (1,712)
Intergovernmental revenue	1,159	15,000	4,000	9,079	5,079
Charges for services	592,374	600,000	598,800	484,305	(114,495)
Licenses and permits	69,215	72,500	74,500	73,452	(1,048)
Miscellaneous revenue	364,444	385,000	335,000	423,452	88,452
TOTAL REVENUES	2,979,736	3,096,343	3,072,328	3,048,604	(23,724)
EXPENDITURES					
Personnel	2,503,408	2,641,750	2,505,800	2,397,906	107,894
Contractual services	220,723	259,142	239,956	188,619	51,337
Commodities	161,099	231,084	191,924	144,872	47,052
Capital outlay	17,557	50,000	25,000	13,382	11,618
Grants, claims, shared revenue	200,000	200,000	200,000	200,000	-
Other	-	25,000	25,000	-	25,000
TOTAL EXPENDITURES	3,102,787	3,406,976	3,187,680	2,944,779	242,901
NET CHANGE IN FUND BALANCE	(123,051)	(310,633)	(115,352)	103,825	219,177
UNENCUMBERED FUND BALANCE					
Beginning of year	671,796	548,745	548,745	548,745	-
End of year	\$ 548,745	\$ 238,112	\$ 433,393	\$ 652,570	\$ 219,177

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: JAIL COMMISSARY

Year Ended December 31, 2017

	2016	2017			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
REVENUES					
Miscellaneous revenue	\$ 24,271	\$ 30,000	\$ 29,000	\$ 44,671	\$ 15,671
TOTAL REVENUES	<u>24,271</u>	<u>30,000</u>	<u>29,000</u>	<u>44,671</u>	<u>15,671</u>
EXPENDITURES					
Commodities	36,346	60,000	59,950	16,178	43,772
Contractual	-	-	50	7	43
TOTAL EXPENDITURES	<u>36,346</u>	<u>60,000</u>	<u>60,000</u>	<u>16,185</u>	<u>43,815</u>
NET CHANGE IN FUND BALANCE	(12,075)	(30,000)	(31,000)	28,486	59,486
UNENCUMBERED FUND BALANCE					
Beginning of year	163,957	151,882	151,882	151,882	-
End of year	<u>\$ 151,882</u>	<u>\$ 121,882</u>	<u>\$ 120,882</u>	<u>\$ 180,368</u>	<u>\$ 59,486</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: LIBRARY DISTRICT

Year Ended December 31, 2017

	2016	2017			
	Actual	Budget Amounts		Actual	Variance with
	Amounts	Original	Final Amended	Amounts	Final Budget-Positive (Negative)
REVENUES					
Tax revenue	\$ 2,596,067	\$ 2,673,725	\$ 2,677,747	\$ 2,807,949	\$ 130,202
Interest income	2,430	1,000	3,000	5,346	2,346
TOTAL REVENUES	2,598,497	2,674,725	2,680,747	2,813,295	132,548
EXPENDITURES					
Contractual services	1,889	1,650	2,122	2,125	(3)
Other	2,525,604	2,931,884	2,931,412	2,651,884	279,528
TOTAL EXPENDITURES	2,527,493	2,933,534	2,933,534	2,654,009	279,525
NET CHANGE IN FUND BALANCE	71,004	(258,809)	(252,787)	159,286	412,073
UNENCUMBERED FUND BALANCE					
Beginning of year	643,212	714,216	714,216	714,216	-
End of year	<u>\$ 714,216</u>	<u>\$ 455,407</u>	<u>\$ 461,429</u>	<u>\$ 873,502</u>	<u>\$ 412,073</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: MENTAL HEALTH

Year Ended December 31, 2017

	2016	2017			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
REVENUES					
Tax revenue	\$ 532,498	\$ 552,655	\$ 561,699	\$ 561,366	\$ (333)
TOTAL REVENUES	<u>532,498</u>	<u>552,655</u>	<u>561,699</u>	<u>561,366</u>	<u>(333)</u>
EXPENDITURES					
Contractual services	540,000	540,000	540,000	540,000	-
Other	-	15,500	40,000	-	40,000
TOTAL EXPENDITURES	<u>540,000</u>	<u>555,500</u>	<u>580,000</u>	<u>540,000</u>	<u>40,000</u>
NET CHANGE IN FUND BALANCE	(7,502)	(2,845)	(18,301)	21,366	39,667
UNENCUMBERED FUND BALANCE					
Beginning of year	55,246	47,744	47,744	47,744	-
End of year	<u>\$ 47,744</u>	<u>\$ 44,899</u>	<u>\$ 29,443</u>	<u>\$ 69,110</u>	<u>\$ 39,667</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: REGISTER OF DEEDS TECHNOLOGY FUND

Year Ended December 31, 2017

	2016	2017			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
REVENUES					
Fines/fees/forfeitures	\$ 153,457	\$ 145,000	\$ 155,000	\$ 160,237	\$ 5,237
Interest income	-	100	100	-	(100)
TOTAL REVENUES	153,457	145,100	155,100	160,237	5,137
EXPENDITURES					
Contractual services	123,985	170,170	170,170	68,528	101,642
TOTAL EXPENDITURES	123,985	170,170	170,170	68,528	101,642
NET CHANGE IN FUND BALANCE	29,472	(25,070)	(15,070)	91,709	106,779
UNENCUMBERED FUND BALANCE					
Beginning of year	60,915	90,387	90,387	90,387	-
End of year	<u>\$ 90,387</u>	<u>\$ 65,317</u>	<u>\$ 75,317</u>	<u>\$ 182,096</u>	<u>\$ 106,779</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: SERVICE PROGRAM FOR THE ELDERLY

Year Ended December 31, 2017

	2016	2017			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
REVENUES					
Tax revenue	\$ 1,285,998	\$ 1,339,476	\$ 1,351,899	\$ 1,355,659	\$ 3,760
Miscellaneous revenue	38,011	18,000	30,300	34,908	4,608
TOTAL REVENUES	1,324,009	1,357,476	1,382,199	1,390,567	8,368
EXPENDITURES					
Personnel	1,131,045	1,263,352	1,275,972	1,326,675	(50,703)
Contractual services	101,410	114,211	105,633	98,756	6,877
Commodities	176,137	160,098	223,676	218,383	5,293
Capital Outlay	44,642	87,000	87,000	34,235	52,765
Grants, claims, shared revenue	-	209	209	-	209
Other	-	25,000	25,000	-	25,000
TOTAL EXPENDITURES	1,453,234	1,649,870	1,717,490	1,678,049	39,441
OTHER FINANCING SOURCES (USES)					
Transfers in	150,000	230,000	200,000	170,000	(30,000)
Transfers out	(444)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	149,556	230,000	200,000	170,000	(30,000)
NET CHANGE IN FUND BALANCE	20,331	(62,394)	(135,291)	(117,482)	17,809
UNENCUMBERED FUND BALANCE					
Beginning of year	295,326	315,657	315,657	315,657	-
End of year	<u>\$ 315,657</u>	<u>\$ 253,263</u>	<u>\$ 180,366</u>	<u>\$ 198,175</u>	<u>\$ 17,809</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: SPECIAL 911 TAX - WYANDOTTE COUNTY

Year Ended December 31, 2017

	2016	2017			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
REVENUES					
Tax revenue	\$ 801,161	\$ 725,000	\$ 800,000	\$ 806,841	\$ 6,841
Miscellaneous revenue	-	-	-	798	798
TOTAL REVENUES	<u>801,161</u>	<u>725,000</u>	<u>800,000</u>	<u>807,639</u>	<u>7,639</u>
EXPENDITURES					
Contractual services	497,084	503,850	550,000	500,371	49,629
Other	-	10,000	10,000	-	10,000
TOTAL EXPENDITURES	<u>497,084</u>	<u>513,850</u>	<u>560,000</u>	<u>500,371</u>	<u>59,629</u>
OTHER FINANCING SOURCES (USES)					
Transfers out	(291,000)	(291,000)	(291,000)	(291,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(291,000)</u>	<u>(291,000)</u>	<u>(291,000)</u>	<u>(291,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	13,077	(79,850)	(51,000)	16,268	67,268
UNENCUMBERED FUND BALANCE					
Beginning of year	199,146	212,223	212,223	212,223	-
End of year	<u>\$ 212,223</u>	<u>\$ 132,373</u>	<u>\$ 161,223</u>	<u>\$ 228,491</u>	<u>\$ 67,268</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: SPECIAL ALCOHOL AND DRUG PROGRAMS

Year Ended December 31, 2017

	2016	2017			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
REVENUES					
Tax revenue	\$ 547,021	\$ 584,000	\$ 540,000	\$ 529,662	\$ (10,338)
Fines, forfeitures and penalties	-	100	100	-	(100)
TOTAL REVENUES	<u>547,021</u>	<u>584,100</u>	<u>540,100</u>	<u>529,662</u>	<u>(10,438)</u>
EXPENDITURES					
Personnel	209,878	262,671	344,084	251,164	92,920
Contractual services	19,886	121,900	118,128	59,288	58,840
Commodities	1,942	8,025	11,797	6,148	5,649
Capital Outlay	50,000	-	-	-	-
Grants, claims, shared revenue	249,500	249,500	249,500	151,781	97,719
TOTAL EXPENDITURES	<u>531,206</u>	<u>642,096</u>	<u>723,509</u>	<u>468,381</u>	<u>255,128</u>
NET CHANGE IN FUND BALANCE	15,815	(57,996)	(183,409)	61,281	244,690
UNENCUMBERED FUND BALANCE					
Beginning of year	585,978	601,793	601,793	601,793	-
End of year	<u>\$ 601,793</u>	<u>\$ 543,797</u>	<u>\$ 418,384</u>	<u>\$ 663,074</u>	<u>\$ 244,690</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: SPECIAL ASSETS

Year Ended December 31, 2017

	2016	2017			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
REVENUES					
Miscellaneous revenue	\$ 7,858,440	\$ 25,000	\$ -	\$ -	\$ -
TOTAL REVENUES	<u>7,858,440</u>	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES					
Contractual services	19,355	250,000	250,000	-	250,000
Other	-	3,500,000	-	-	-
TOTAL EXPENDITURES	<u>19,355</u>	<u>3,750,000</u>	<u>250,000</u>	<u>-</u>	<u>250,000</u>
OTHER FINANCING SOURCES (USES)					
Transfers out	(2,700,000)	-	(500,000)	-	500,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>(2,700,000)</u>	<u>-</u>	<u>(500,000)</u>	<u>-</u>	<u>500,000</u>
NET CHANGE IN FUND BALANCE	5,139,085	(3,725,000)	(750,000)	-	750,000
UNENCUMBERED FUND BALANCE					
Beginning of year	-	5,139,085	5,139,085	5,139,085	-
End of year	<u>\$ 5,139,085</u>	<u>\$ 1,414,085</u>	<u>\$ 4,389,085</u>	<u>\$ 5,139,085</u>	<u>\$ 750,000</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: SPECIAL PARKS AND RECREATION

Year Ended December 31, 2017

	2016	2017			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
REVENUES					
Tax revenue	\$ 541,158	\$ 584,000	\$ 540,000	\$ 523,868	\$ (16,132)
Misc Revenue	-	-	-	12,983	12,983
TOTAL REVENUES	541,158	584,000	540,000	536,851	(3,149)
EXPENDITURES					
Personnel	150,530	155,800	185,000	186,150	(1,150)
Contractual services	90,000	90,000	90,000	90,000	-
Capital outlay	277,210	385,000	365,000	323,377	41,623
TOTAL EXPENDITURES	517,740	630,800	640,000	599,527	40,473
NET CHANGE IN FUND BALANCE	23,418	(46,800)	(100,000)	(62,676)	37,324
UNENCUMBERED FUND BALANCE					
Beginning of year	130,365	153,783	153,783	153,783	-
End of year	<u>\$ 153,783</u>	<u>\$ 106,983</u>	<u>\$ 53,783</u>	<u>\$ 91,107</u>	<u>\$ 37,324</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: SPECIAL STREET AND HIGHWAY

Year Ended December 31, 2017

	2016	2017			
	Actual	Budget Amounts		Actual	Variance with
	Amounts	Original	Final Amended	Amounts	Final Budget-Positive (Negative)
REVENUES					
Intergovernmental revenue	\$ 7,029,338	\$ 6,750,000	\$ 6,900,000	\$ 7,047,146	\$ 147,146
Miscellaneous revenue	26,756	102,000	30,000	4,119	(25,881)
TOTAL REVENUES	7,056,094	6,852,000	6,930,000	7,051,265	121,265
EXPENDITURES					
Personnel	5,117,171	5,340,000	5,289,694	5,409,949	(120,255)
Contractual	-	90,000	90,000	-	90,000
Commodities	450,000	470,000	440,422	388,198	52,224
Capital outlay	826,134	1,307,000	1,231,578	998,806	232,772
Grants, claims, shared revenue	25,175	15,000	15,000	5,262	9,738
Other	-	25,000	150,306	-	150,306
TOTAL EXPENDITURES	6,418,480	7,247,000	7,217,000	6,802,215	414,785
OTHER FINANCING SOURCES (USES)					
Transfers out	(16,200)	(15,600)	(15,600)	(15,600)	-
TOTAL OTHER FINANCING SOURCES (USES)	(16,200)	(15,600)	(15,600)	(15,600)	-
NET CHANGE IN FUND BALANCE	621,414	(410,600)	(302,600)	233,450	536,050
UNENCUMBERED FUND BALANCE					
Beginning of year	319,121	940,535	940,535	940,535	-
End of year	\$ 940,535	\$ 529,935	\$ 637,935	\$ 1,173,985	\$ 536,050

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: TOURISM AND CONVENTION PROMOTION

Year Ended December 31, 2017

	2016	2017			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
REVENUES					
Tax revenue	\$ 1,365,433	\$ 3,252,454	\$ 3,252,000	\$ 3,537,536	\$ 285,536
Charges for Services	-	120,000	120,000	-	(120,000)
Miscellaneous revenue	778	-	-	-	-
TOTAL REVENUES	1,366,211	3,372,454	3,372,000	3,537,536	165,536
EXPENDITURES					
Contractual	-	188,000	208,000	118,649	89,351
Commodities	-	32,000	32,000	4,371	27,629
Capital Outlay	-	200,000	-	-	-
Grants, claims, shared revenue	1,017,219	1,050,000	1,050,000	1,017,946	32,054
Debt service	175,322	192,523	192,523	192,522	1
Other	-	160,000	1,060,000	-	1,060,000
TOTAL EXPENDITURES	1,192,541	1,822,523	2,542,523	1,333,488	1,209,035
NET CHANGE IN FUND BALANCE	173,670	1,549,931	829,477	2,204,048	1,374,571
UNENCUMBERED FUND BALANCE					
Beginning of year	187,382	361,052	361,052	361,052	-
End of year	<u>\$ 361,052</u>	<u>\$ 1,910,983</u>	<u>\$ 1,190,529</u>	<u>\$ 2,565,100</u>	<u>\$ 1,374,571</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: TREASURER'S TECHNOLOGY FUND

Year Ended December 31, 2017

	2016	2017			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
REVENUES					
Fines, forfeitures and penalties	\$ 40,816	\$ 32,000	\$ 42,000	\$ 46,531	\$ 4,531
TOTAL REVENUES	<u>40,816</u>	<u>32,000</u>	<u>42,000</u>	<u>46,531</u>	<u>4,531</u>
EXPENDITURES					
Contractual Services	5,731	-	-	-	-
Capital Outlay	-	15,000	15,000	13,893	1,107
TOTAL EXPENDITURES	<u>5,731</u>	<u>15,000</u>	<u>15,000</u>	<u>13,893</u>	<u>1,107</u>
NET CHANGE IN FUND BALANCE	35,085	17,000	27,000	32,638	5,638
UNENCUMBERED FUND BALANCE					
Beginning of year	34,200	69,285	69,285	69,285	-
End of year	<u>\$ 69,285</u>	<u>\$ 86,285</u>	<u>\$ 96,285</u>	<u>\$ 101,923</u>	<u>\$ 5,638</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

DEBT SERVICE FUND - CITY

Year Ended December 31, 2017

	2016	2017			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
REVENUES					
Tax revenue	\$ 21,077,423	\$ 22,264,571	\$ 20,057,245	\$ 22,333,355	\$ 2,276,110
Intergovernmental revenue	4,396	4,200	-	4,573	4,573
Interest income	28,833	15,000	30,000	69,982	39,982
Miscellaneous revenue	629,062	577,292	777,292	777,913	621
TOTAL REVENUES	21,739,714	22,861,063	20,864,537	23,185,823	2,321,286
EXPENDITURES					
Contractual Services	25,805	18,000	30,000	30,037	(37)
Debt service	27,782,034	30,923,748	32,224,664	31,048,359	1,176,305
Other	-	1,500,000	1,000,000	-	1,000,000
TOTAL EXPENDITURES	27,807,839	32,441,748	33,254,664	31,078,396	2,176,268
OTHER FINANCING SOURCES (USES)					
Transfers in	9,128,695	7,388,875	8,368,707	8,273,883	(94,824)
Transfers out	(203,925)	-	(294,300)	(27,478)	266,822
TOTAL OTHER FINANCING SOURCES (USES)	8,924,770	7,388,875	8,074,407	8,246,405	171,998
NET CHANGE IN FUND BALANCE	2,856,645	(2,191,810)	(4,315,720)	353,832	4,669,552
UNENCUMBERED FUND BALANCE					
Beginning of year	4,315,951	7,172,596	7,172,596	7,172,596	-
End of year	<u>\$ 7,172,596</u>	<u>\$ 4,980,786</u>	<u>\$ 2,856,876</u>	<u>\$ 7,526,428</u>	<u>\$ 4,669,552</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

DEBT SERVICE FUND - COUNTY

Year Ended December 31, 2017

	2016	2017			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
REVENUES					
Tax revenue	\$ 2,665,580	\$ 2,904,541	\$ 2,811,900	\$ 2,970,889	\$ 158,989
Interest income	4,710	1,500	5,000	11,722	6,722
Miscellaneous revenue	387,189	479,826	569,984	386,361	(183,623)
TOTAL REVENUES	<u>3,057,479</u>	<u>3,385,867</u>	<u>3,386,884</u>	<u>3,368,972</u>	<u>(17,912)</u>
EXPENDITURES					
Contractual Services	4,096	1,750	6,000	4,803	1,197
Capital Outlay	365,837	125,000	265,000	120,352	144,648
Debt service	2,477,039	2,420,388	2,420,388	2,420,341	47
Other	-	900,000	250,000	-	250,000
TOTAL EXPENDITURES	<u>2,846,972</u>	<u>3,447,138</u>	<u>2,941,388</u>	<u>2,545,496</u>	<u>395,892</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	1,500,000	1,500,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,500,000</u>	<u>1,500,000</u>
NET CHANGE IN FUND BALANCE	210,507	(61,271)	445,496	2,323,476	1,877,980
UNENCUMBERED FUND BALANCE					
Beginning of year	249,336	459,843	459,843	459,843	-
End of year	<u>\$ 459,843</u>	<u>\$ 398,572</u>	<u>\$ 905,339</u>	<u>\$ 2,783,319</u>	<u>\$ 1,877,980</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

CAPITAL PROJECTS FUND: COUNTY INITIATIVE TO FUND INFRASTRUCTURE

Year Ended December 31, 2017

	2016	2017			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
REVENUES					
Tax revenue	\$ 697	\$ -	\$ 3	\$ -	\$ (3)
TOTAL REVENUES	<u>697</u>	<u>-</u>	<u>3</u>	<u>-</u>	<u>(3)</u>
OTHER FINANCING SOURCES (USES)					
Transfers out	(476)	-	(700)	(697)	3
TOTAL OTHER FINANCING SOURCES (USES)	<u>(476)</u>	<u>-</u>	<u>(700)</u>	<u>(697)</u>	<u>3</u>
NET CHANGE IN FUND BALANCE	221	-	(697)	(697)	-
UNENCUMBERED FUND BALANCE					
Beginning of year	476	697	697	697	-
End of year	<u>\$ 697</u>	<u>\$ 697</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>



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Proprietary Funds

Proprietary funds are a group of funds that account for activities that are often seen in the private sector and are operated in a similar manner as in the private sector.

Enterprise Funds

Revenues from user service fees directly fund the six funds contained in the Enterprise Funds category. Of the six funds, two funds are considered major funds, the Sewer System Fund and the Kansas City, Kansas Board of Public Utilities Fund. Statements for these two major enterprise funds are included in the Basic Financial Statements found in the Financial Section of this document. A comparative budgetary schedule of the Sewer System Fund is presented in this report

- * **Sewer System Enterprise Fund** provides financing for Water Pollution Control and is responsible for day-to-day and future operations, routine system maintenance, capital investment and payment on outstanding debt.
- * **Board of Public Utilities (BPU) Fund** is the Unified Government's electric and water utility system managed, operated, maintained and controlled on a day-to-day basis by the Board of Public Utilities. The BPU is an administrative agency of the Unified Government. The BPU water and electric utility assets are owned by the Unified Government.

Non Major Enterprise Funds

- * **Emergency Medical Services Fund** was established on January 1, 2005 to pay for emergency medical services, including ambulance transport provided by the Kansas City, Kansas Fire Department. Primary sources of revenue are a one-fourth cent public safety sales tax passed by Kansas City, Kansas voters on June 8, 2004 and various charges for services.
- * **Public Levee Enterprise Fund** expends lease income revenues to pay for the operation of and improvements to office and warehouse space located in the Fairfax Industrial District, and for payments on outstanding debt. The facility contains approximately 560,000 square feet of industrial and office space on approximately 111 acres.
- * **Stormwater Utility Enterprise Fund** receives revenue from the Stormwater Utility fee that is used to fund the operations, maintenance, capital improvements and debt service for the Unified Government's Municipal Separate Storm Sewer System.
- * **Sunflower Hills Golf Course Fund**, established through an interlocal agreement, provides funding for an 18-hole, 192-acre championship golf course and clubhouse facilities. Revenues are generated from greens fees, cart rentals and concessions.
- * **Stadium Fund** records the revenues and expenditures related to the operations of a professional baseball stadium acquired by the Unified Government in 2014.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

COMBINING STATEMENT OF NET POSITION

NONMAJOR ENTERPRISE FUNDS

As of December 31, 2017

	EMS	Public Levee	Stormwater Enterprise	Sunflower Hills Golf Course	Stadium	Totals Nonmajor Funds
ASSETS						
Cash and temporary investments	\$ 1,379,137	\$ 387,030	\$ 3,819,889	\$ 1,655	\$ 1,394,574	\$ 6,982,285
Restricted cash and temporary investments	-	-	176,793	-	-	176,793
Receivables (net uncollectible)						
Taxes	1,090,225	-	-	-	-	1,090,225
Accounts and returns	933,081	5,775	358,815	598	133,075	1,431,344
Due from other funds	223,123	-	11,899	-	-	235,022
Capital assets	5,280,045	116,598	9,724,246	5,529,769	6,238,525	26,889,183
Construction in progress	-	-	18,668,491	-	-	18,668,491
Accumulated depreciation	(2,143,742)	-	(955,160)	(4,230,217)	(290,332)	(7,619,451)
TOTAL ASSETS	6,761,869	509,403	31,804,973	1,301,805	7,475,842	47,853,892
DEFERRED OUTFLOWS OF RESOURCES						
Deferred refunding	-	42,173	-	-	-	42,173
Deferred outflows - pensions	1,601,195	-	33,321	23,533	-	1,658,049
Deferred outflows - OPEB	209,979	-	14,317	10,908	-	235,204
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,811,174	42,173	47,638	34,441	-	1,935,426
LIABILITIES						
CURRENT LIABILITIES						
Accounts and contracts payable	344,366	-	251,497	11,334	90,221	697,418
Accrued wages and other	167,976	-	14,912	10,443	-	193,331
Accrued interest payable	-	17,392	194,924	3,666	-	215,982
Due to other funds	66,257	-	-	1,336,787	-	1,403,044
Compensated absences payable	317,132	-	-	1,458	-	318,590
Current maturities of long-term debt	670,342	215,000	656,297	281,110	-	1,822,749
Total current liabilities	1,566,073	232,392	1,117,630	1,644,798	90,221	4,651,114
LONG-TERM LIABILITIES						
Compensated absences payable	4,375,063	-	-	20,108	-	4,395,171
Capital lease payable	478,927	-	-	6,203	-	485,130
General obligation bonds payable (net of unamortized premiums)	-	1,641,082	13,596,161	47,390	-	15,284,633
OPEB liability	2,604,064	-	177,550	135,276	-	2,916,890
Net pension liability	7,519,135	-	222,308	157,013	-	7,898,456
Total long-term liabilities	14,977,189	1,641,082	13,996,019	365,990	-	30,980,280
TOTAL LIABILITIES	16,543,262	1,873,474	15,113,649	2,010,788	90,221	35,631,394
DEFERRED INFLOWS OF RESOURCES						
Deferred inflows - pensions	470,971	-	16,103	11,374	-	498,448
TOTAL DEFERRED INFLOWS OF RESOURCES	470,971	-	16,103	11,374	-	498,448
NET POSITION						
Net investment in capital assets	1,987,034	-	13,361,912	964,849	5,948,193	22,261,988
Unrestricted	(10,428,224)	(1,321,898)	3,360,947	(1,650,765)	1,437,428	(8,602,512)
TOTAL NET POSITION	\$ (8,441,190)	\$ (1,321,898)	\$ 16,722,859	\$ (685,916)	\$ 7,385,621	\$ 13,659,476

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION

NONMAJOR ENTERPRISE FUNDS

Year ended December 31, 2017

	EMS	Public Levee	Stormwater Enterprise	Sunflower Hills Golf Course	Stadium	Totals Nonmajor Funds
OPERATING REVENUES						
Charges for service	\$ 4,275,169	\$ -	\$ -	\$ 637,721	\$ -	\$ 4,912,890
Fines/forfeits/fees	-	-	3,453,630	-	-	3,453,630
Earned lease income	-	328,708	-	-	111,355	440,063
Miscellaneous revenues	-	-	-	-	5,035	5,035
TOTAL OPERATING REVENUES	4,275,169	328,708	3,453,630	637,721	116,390	8,811,618
OPERATING EXPENSES						
Cost of sales and service	9,501,564	63,647	1,296,603	600,154	440,421	11,902,389
Depreciation and amortization	610,523	-	230,214	167,642	88,076	1,096,455
TOTAL OPERATING EXPENSES	10,112,087	63,647	1,526,817	767,796	528,497	12,998,844
Operating income (loss)	(5,836,918)	265,061	1,926,813	(130,075)	(412,107)	(4,187,226)
NON-OPERATING REVENUES (EXPENSES)						
Taxes	6,236,128	-	-	-	-	6,236,128
Interest earnings	32,805	5,860	84,717	9,695	27,990	161,067
Interest expense	(20,241)	(49,872)	(479,240)	(15,162)	-	(564,515)
Loss on sale of capital assets	(209,961)	-	-	(73,850)	-	(283,811)
TOTAL NON-OPERATING REVENUES (EXPENSES)	6,038,731	(44,012)	(394,523)	(79,317)	27,990	5,548,869
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	201,813	221,049	1,532,290	(209,392)	(384,117)	1,361,643
Transfers in	23,825	-	-	15,000	260,000	298,825
Transfers out	(2,556,000)	-	-	-	-	(2,556,000)
Capital contributions-local government	-	-	5,409,718	-	-	5,409,718
TOTAL CONTRIBUTIONS AND TRANSFERS	(2,532,175)	-	5,409,718	15,000	260,000	3,152,543
CHANGE IN NET POSITION	(2,330,362)	221,049	6,942,008	(194,392)	(124,117)	4,514,186
Beginning of year	(6,671,886)	(1,542,947)	9,701,063	(538,825)	7,509,738	8,457,143
Prior period adjustment	561,058	-	79,788	47,301	-	688,147
End of year	\$ (8,441,190)	\$ (1,321,898)	\$ 16,722,859	\$ (685,916)	\$ 7,385,621	\$ 13,659,476

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

COMBINING STATEMENT OF CASH FLOWS

NONMAJOR ENTERPRISE FUNDS

Year ended December 31, 2017

	EMS	Public Levee	Stormwater Enterprise	Sunflower Hills Golf Course	Stadium	Totals Nonmajor Funds
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from customers	\$ 4,275,169	\$ 328,706	\$ 3,451,880	\$ 637,821	\$ (13,899)	\$ 8,679,677
Payments to suppliers	(1,934,067)	(65,587)	(544,650)	(72,377)	(350,200)	(2,966,881)
Payments to employees	(5,703,313)	-	(380,831)	(290,457)	-	(6,374,601)
NET CASH FLOW FROM OPERATING ACTIVITIES	(3,362,211)	263,119	2,526,399	274,987	(364,099)	(661,805)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES						
Receipts from sales taxes	6,513,199	-	-	-	-	6,513,199
Transfer in	23,825	-	-	15,000	260,000	298,825
Transfers out	(2,556,000)	-	-	-	-	(2,556,000)
NET CASH FLOW FROM NON-CAPITAL FINANCING ACTIVITIES	3,981,024	-	-	15,000	260,000	4,256,024
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Principal paid on bonds	-	(215,000)	(639,415)	(210,000)	-	(1,064,415)
Principal paid on capital lease	(803,856)	-	-	(60,278)	-	(864,134)
Proceeds from issuance of bonds	-	-	178,953	-	-	178,953
Proceeds from disposal of capital assets	66,972	-	-	-	-	66,972
Interest paid on bonds and capital leases	(20,247)	(47,518)	(515,033)	(27,691)	-	(610,489)
Acquisition of capital assets	(295,512)	-	(754,615)	(9,037)	(85,954)	(1,145,118)
NET CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES	(1,052,643)	(262,518)	(1,730,110)	(307,006)	(85,954)	(3,438,231)
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest on investments	19,057	4,690	78,056	9,145	27,990	138,938
NET CASH FLOW FROM INVESTING ACTIVITIES	19,057	4,690	78,056	9,145	27,990	138,938
NET INCREASE (DECREASE) IN CASH AND INVESTMENTS	(414,773)	5,291	874,345	(7,874)	(162,063)	294,926
CASH AND CASH EQUIVALENTS						
Beginning of year	1,793,910	381,739	3,122,337	9,529	1,556,637	6,864,152
End of year	\$ 1,379,137	\$ 387,030	\$ 3,996,682	\$ 1,655	\$ 1,394,574	\$ 7,159,078

	EMS	Public Levee	Stormwater Enterprise	Sunflower Hills Golf Course	Stadium	Totals Nonmajor Funds
RECONCILIATION OF OPERATING INCOME TO						
CASH FLOWS FROM OPERATING ACTIVITIES						
Operating income (loss)	\$ (5,836,918)	\$ 265,061	\$ 1,926,813	\$ (130,075)	\$ (412,107)	\$ (4,187,226)
Adjustments to reconcile operating income (loss) to cash flow from operating activities						
Depreciation and amortization	610,523	-	230,214	167,642	88,076	1,096,455
Changes in assets and liabilities						
Accounts receivable	-	(2)	(1,750)	100	(130,289)	(131,941)
Due from other funds	(222,834)	-	(11,899)	-	-	(234,733)
Deferred outflows - pensions	49,988	-	(25,581)	7,532	-	31,939
Deferred outflows - OPEB	(209,979)	-	(14,317)	(10,908)	-	(235,204)
Accrued wages and expenses	42,879	-	4,854	3,219	-	50,952
Accounts payable	272,296	-	202,447	2,178	90,221	567,142
Accrued vacation and sick pay	591,959	-	-	4,344	-	596,303
Due to others	-	(1,940)	-	-	-	(1,940)
Due to other funds	66,257	-	-	227,200	-	293,457
OPEB liability	329,912	-	22,494	17,138	-	369,544
Net pension liability	795,862	-	179,632	(14,280)	-	961,214
Deferred inflows - pensions	147,844	-	13,492	897	-	162,233
NET CASH FROM OPERATING ACTIVITIES	\$ (3,362,211)	\$ 263,119	\$ 2,526,399	\$ 274,987	\$ (364,099)	\$ (661,805)
SUPPLEMENTAL DISCLOSURE OF NONCASH						
CAPITAL AND RELATED FINANCING ACTIVITIES						
Capital contributions-local government	\$ -	\$ -	\$ 5,409,718	\$ -	\$ -	\$ 5,409,718
Property, plant and equipment acquired with capital leases	395,572	-	-	-	-	395,572

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

ENTERPRISE FUND: SEWER SYSTEM

Year ended December 31, 2017

	2016	2017			
	Actual Amounts	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Amended		
OPERATING REVENUES					
Charges for services	\$ 34,639,430	\$ 35,355,000	\$ 36,867,000	\$ 40,008,645	\$ 3,141,645
Permits and licenses	244,876	305,500	286,000	315,276	29,276
Miscellaneous revenues	166,583	40,000	112,500	263,823	151,323
TOTAL OPERATING REVENUES	35,050,889	35,700,500	37,265,500	40,587,744	3,322,244
OPERATING EXPENSES					
Personnel costs	8,257,271	9,539,000	8,699,612	8,922,646	(223,034)
Contractual services	2,880,589	4,335,699	3,960,852	3,343,782	617,070
Commodities	2,970,932	3,671,811	3,779,397	3,347,293	432,104
Capital outlay	6,458,792	9,396,100	9,497,600	8,458,351	1,039,249
Grants, claims and shared revenue	5,335,952	5,426,900	5,644,550	5,760,663	(116,113)
TOTAL OPERATING EXPENSES	25,903,536	32,369,510	31,582,011	29,832,735	1,749,276
Net operating income (loss)	9,147,353	3,330,990	5,683,489	10,755,009	5,071,520
NON-OPERATING REVENUES (EXPENSES)					
Tax revenue	16,766	20,500	16,500	17,026	526
Transfers In	323,591	-	300,000	500,000	200,000
Interest earnings	99,913	100,000	250,000	240,824	(9,176)
Bond issue proceeds	3,718,954	-	-	8,267,623	8,267,623
Debt premium	378,355	-	-	1,557,071	1,557,071
Debt service	(3,191,022)	(3,060,000)	(3,979,510)	(5,505,821)	(1,526,311)
Transfers out: debt service	(3,932,613)	(4,938,302)	(5,628,001)	(5,753,365)	(125,364)
TOTAL NON-OPERATING REVENUES (EXPENSES)	(2,586,056)	(7,877,802)	(9,041,011)	(676,642)	8,364,369
NET CHANGE IN UNENCUMBERED FUND BALANCE	6,561,297	(4,546,812)	(3,357,522)	10,078,367	13,435,889
UNENCUMBERED FUND BALANCE					
Beginning of year	12,496,003	19,057,300	19,057,300	19,057,300	-
End of year	\$ 19,057,300	\$ 14,510,488	\$ 15,699,778	\$ 29,135,667	\$ 13,435,889

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

ENTERPRISE FUND: EMERGENCY MEDICAL SERVICES

Year ended December 31, 2017

	2016	2017			Variance with Final Budget - Positive (Negative)
	Actual Amounts	Budgeted Amounts		Actual Amounts	
		Original	Final Amended		
OPERATING REVENUES					
Charges for service	\$ 4,662,103	\$ 4,655,000	\$ 4,633,000	\$ 4,275,169	\$ (357,831)
Miscellaneous revenues	1,611	1,000	-	-	-
TOTAL OPERATING REVENUES	4,663,714	4,656,000	4,633,000	4,275,169	(357,831)
OPERATING EXPENSES					
Personnel costs	4,166,351	5,316,475	5,498,985	5,746,191	(247,206)
Contractual services	545,603	547,833	524,044	504,509	19,535
Commodities	851,676	853,572	1,068,761	854,817	213,944
Capital outlay	970,756	1,309,000	1,759,667	1,242,660	517,007
Grants,claims,shared revenue	466,624	466,624	466,624	514,624	(48,000)
Other	-	50,000	60,000	-	60,000
TOTAL OPERATING EXPENSES	7,001,010	8,543,504	9,378,081	8,862,801	515,280
Net operating income (loss)	(2,337,296)	(3,887,504)	(4,745,081)	(4,587,632)	157,449
NON-OPERATING REVENUES (EXPENSES)					
Tax revenue	5,454,063	6,150,000	6,658,000	6,106,707	(551,293)
Transfers in	-	-	-	23,825	23,825
Interest earnings	5,671	5,000	5,000	19,057	14,057
Transfers out	(2,256,000)	(2,256,000)	(2,256,000)	(2,556,000)	(300,000)
Other non-operating income	-	-	74,000	85,512	11,512
TOTAL NON-OPERATING REVENUES (EXPENSES)	3,203,734	3,899,000	4,481,000	3,679,101	(801,899)
NET CHANGE IN UNENCUMBERED FUND BALANCE	866,438	11,496	(264,081)	(908,531)	(644,450)
UNENCUMBERED FUND BALANCE					
Beginning of year	503,324	1,369,762	1,369,762	1,369,762	-
End of year	\$ 1,369,762	\$ 1,381,258	\$ 1,105,681	\$ 461,231	\$ (644,450)

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

ENTERPRISE FUND: PUBLIC LEVEE

Year ended December 31, 2017

	2016	2017			
	Actual Amounts	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final Amended		
OPERATING REVENUES					
Miscellaneous revenues	\$ 327,878	\$ 325,000	\$ 328,000	\$ 328,707	\$ 707
TOTAL OPERATING REVENUES	<u>327,878</u>	<u>325,000</u>	<u>328,000</u>	<u>328,707</u>	<u>707</u>
OPERATING EXPENSES					
Contractual services	63,753	140,000	140,000	63,648	76,352
Capital outlay	-	-	10,000	-	10,000
Other expenses	5,980	50,000	40,000	-	40,000
TOTAL OPERATING EXPENSES	<u>69,733</u>	<u>190,000</u>	<u>190,000</u>	<u>63,648</u>	<u>126,352</u>
Net operating income (loss)	<u>258,145</u>	<u>135,000</u>	<u>138,000</u>	<u>265,059</u>	<u>127,059</u>
NON-OPERATING REVENUES (EXPENSES)					
Interest earnings	1,781	1,000	2,000	3,213	1,213
Transfer out: debt service	(288,525)	(261,040)	(261,040)	(261,040)	-
Total debt service subjected to budget	<u>(286,744)</u>	<u>(260,040)</u>	<u>(259,040)</u>	<u>(257,827)</u>	<u>1,213</u>
Debt service not subjected to budget:					
Principal-refunded bond	(1,985,000)	-	-	-	-
Interest-refunded bond	(46,040)	-	-	-	-
Total debt service not subjected to budget	<u>(2,031,040)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>(2,317,784)</u>	<u>(260,040)</u>	<u>(259,040)</u>	<u>(257,827)</u>	<u>1,213</u>
NET CHANGE IN UNENCUMBERED FUND BALANCE	<u>(2,059,639)</u>	<u>(125,040)</u>	<u>(121,040)</u>	<u>7,232</u>	<u>128,272</u>
UNENCUMBERED FUND BALANCE					
Beginning of year	2,344,450	284,811	284,811	284,811	-
End of year	<u>\$ 284,811</u>	<u>\$ 159,771</u>	<u>\$ 163,771</u>	<u>\$ 292,043</u>	<u>\$ 128,272</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

ENTERPRISE FUND: STORMWATER

Year ended December 31, 2017

	2016	2017			
	Actual Amounts	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final Amended		
OPERATING REVENUES					
Fines, forfeitures and penalties	\$ 3,404,511	\$ 3,400,000	\$ 3,400,000	\$ 3,453,628	\$ 53,628
Miscellaneous revenues	23,307	-	-	17,551	17,551
TOTAL OPERATING REVENUES	3,427,818	3,400,000	3,400,000	3,471,179	71,179
OPERATING EXPENSES					
Personnel costs	668,137	750,000	424,999	385,685	39,314
Contractual services	37,926	155,000	269,095	265,016	4,079
Commodities	596	2,000	2,099	2,098	1
Capital outlay	1,362,918	1,850,000	2,097,456	1,470,708	626,748
Grants, claims, shared revenue	328,486	335,715	335,715	285,715	50,000
TOTAL OPERATING EXPENSES	2,398,063	3,092,715	3,129,364	2,409,222	720,142
Net operating income (loss)	1,029,755	307,285	270,636	1,061,957	791,321
NON-OPERATING REVENUES (EXPENSES)					
Interest earnings	15,611	15,000	15,000	27,701	12,701
Bond issue proceeds	-	-	-	149,485	149,485
Debt premium	-	-	-	29,468	29,468
Debt service	-	-	-	(997)	(997)
Transfers out: debt service	(1,103,125)	(1,101,933)	(1,101,933)	(1,101,933)	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	(1,087,514)	(1,086,933)	(1,086,933)	(896,276)	190,657
NET CHANGE IN UNENCUMBERED FUND BALANCE	(57,759)	(779,648)	(816,297)	165,681	981,978
UNENCUMBERED FUND BALANCE					
Beginning of year	2,062,614	2,004,855	2,004,855	2,004,855	-
End of year	\$ 2,004,855	\$ 1,225,207	\$ 1,188,558	\$ 2,170,536	\$ 981,978

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

ENTERPRISE FUND: SUNFLOWER HILLS GOLF COURSE

Year ended December 31, 2017

	2016	2017			
	Actual Amounts	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Amended		
OPERATING REVENUES					
Charges for service	\$ 584,355	\$ 730,000	\$ 695,000	\$ 637,721	\$ (57,279)
Miscellaneous revenues	-	70,000	70,000	-	(70,000)
TOTAL OPERATING REVENUES	584,355	800,000	765,000	637,721	(127,279)
OPERATING EXPENSES					
Personnel costs	277,323	263,600	265,001	293,676	(28,675)
Contractual services	151,254	158,489	176,646	173,510	3,136
Commodities	131,640	131,855	116,765	128,245	(11,480)
Capital outlay	69,163	93,300	70,778	70,777	1
TOTAL OPERATING EXPENSES	629,380	647,244	629,190	666,208	(37,018)
Net operating income (loss)	(45,025)	152,756	135,810	(28,487)	(164,297)
NON-OPERATING REVENUES (EXPENSES)					
Interest earnings	7	100	-	119	119
Transfers out: debt service	-	(150,000)	(150,000)	-	150,000
Transfers In	35,000	-	15,000	15,000	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	35,007	(149,900)	(135,000)	15,119	150,119
NET CHANGE IN UNENCUMBERED FUND BALANCE	(10,018)	2,856	810	(13,368)	(14,178)
UNENCUMBERED FUND BALANCE					
Beginning of year	17,547	7,529	7,529	7,529	-
End of year	<u>\$ 7,529</u>	<u>\$ 10,385</u>	<u>\$ 8,339</u>	<u>\$ (5,839)</u>	<u>\$ (14,178)</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

ENTERPRISE FUND: STADIUM (T-BONES)

Year ended December 31, 2017

	2016	2017			
	Actual Amounts	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final Amended		
OPERATING REVENUES					
Intergovernmental Revenues	\$ 550,964	\$ -	\$ -	\$ -	-
Miscellaneous revenues	36,043	50,000	92,449	116,391	23,942
TOTAL OPERATING REVENUES	587,007	50,000	92,449	116,391	23,942
OPERATING EXPENSES					
Contractual services	180,976	51,000	187,979	181,011	6,968
Commodities	-	-	184,349	184,293	56
Capital outlay	96,500	150,000	150,000	85,954	64,046
Other expenses	-	250,000	4,201	-	4,201
TOTAL OPERATING EXPENSES	277,476	451,000	526,529	451,258	75,271
Net operating income (loss)	309,531	(401,000)	(434,080)	(334,867)	99,213
NON-OPERATING REVENUES (EXPENSES)					
Interest earnings	2,181	5,000	4,000	9,627	5,627
Transfer in	2,596	-	260,000	260,000	-
Transfer out	(2,600)	-	-	-	-
Total debt service subjected to budget	2,177	5,000	264,000	269,627	5,627
Debt service not subjected to budget:					
Bond issue proceeds-refunded bonds	6,861,805	-	-	-	-
Principal-refunded bond	(5,668,060)	-	-	-	-
Interest-refunded bond	(1,193,745)	-	-	-	-
Total debt service not subjected to budget	-	-	-	-	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	2,177	5,000	264,000	269,627	5,627
NET CHANGE IN UNENCUMBERED FUND BALANCE	311,708	(396,000)	(170,080)	(65,240)	104,840
UNENCUMBERED FUND BALANCE					
Beginning of year	1,978,975	2,290,683	2,290,683	2,290,683	-
End of year	<u>\$ 2,290,683</u>	<u>\$ 1,894,683</u>	<u>\$ 2,120,603</u>	<u>\$ 2,225,443</u>	<u>\$ 104,840</u>



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Internal Service Funds

Internal Service Funds derive their revenues primarily from other Unified Government units and exist to support the implementation of an internal function.

- * **Workers' Compensation Fund** receives revenue from the Unified Government operating departments to pay claims submitted by Unified Government employees related to injuries incurred on the job. The fund also pays for administrative services associated with claims review.
- * **Health Benefits Fund** receives premium revenue and contributions from current and former employees and from the Unified Government as the employer's share of premiums for health insurance. Expenses include claims paid on behalf of employees and covered dependents, insurance premiums to the health plans, administrative services associated with claims review of self-insured plans, and stop-loss insurance premiums for the self-insured plans.
- * **Cafeteria Plan (Section 125) Fund** receives deductions from employees' salary and reimburses employees for expenses related to medical claims or dependent care. All contributions not claimed by employees revert to the Unified Government.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

COMBINING STATEMENT OF NET POSITION

INTERNAL SERVICE FUNDS

As of December 31, 2017

	Workers'	Health	Cafeteria	Totals
	Compensation	Benefits	Plan (Section 125)	Internal Service
ASSETS				
Cash and investments	\$ -	\$ -	\$ 170,930	\$ 170,930
Restricted cash	332,231	1,789,788	-	2,122,019
Accounts receivable	-	92,376	115	92,491
TOTAL ASSETS	\$ 332,231	\$ 1,882,164	\$ 171,045	\$ 2,385,440
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable	\$ 13,146	\$ 1,657,838	\$ -	\$ 1,670,984
Due to others	-	75,794	-	75,794
Claims incurred but not reported	831,234	2,414,000	-	3,245,234
Total current liabilities	844,380	4,147,632	-	4,992,012
LONG-TERM LIABILITIES				
Claims incurred but not reported	1,833,766	-	-	1,833,766
Total long-term liabilities	1,833,766	-	-	1,833,766
TOTAL LIABILITIES	2,678,146	4,147,632	-	6,825,778
NET POSITION				
Net position	\$ (2,345,915)	\$ (2,265,468)	\$ 171,045	\$ (4,440,338)

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

ALL INTERNAL SERVICE FUNDS

Year ended December 31, 2017

	Workers'	Health	Cafeteria	Totals
	Compensation	Benefits	Plan (Section 125)	Internal Service
OPERATING REVENUES				
Miscellaneous revenues	\$ 2,500,000	\$ 32,635,728	\$ 280,807	\$ 35,416,535
Reimbursements	17,348	1,478,101	-	1,495,449
TOTAL OPERATING REVENUES	2,517,348	34,113,829	280,807	36,911,984
OPERATING EXPENSES				
Cost of sales and service	1,663,005	32,537,487	277,147	34,477,639
TOTAL OPERATING EXPENSES	1,663,005	32,537,487	277,147	34,477,639
Net operating income (loss)	854,343	1,576,342	3,660	2,434,345
NON-OPERATING REVENUE				
Interest income	-	15,829	-	15,829
TOTAL NON-OPERATING REVENUES	-	15,829	-	15,829
NET INCOME (LOSS)	854,343	1,592,171	3,660	2,450,174
NET POSITON				
Beginning of year	(3,200,258)	(3,857,639)	167,385	(6,890,512)
End of year	\$ (2,345,915)	\$ (2,265,468)	\$ 171,045	\$ (4,440,338)

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

COMBINING STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUNDS

Year ended December 31, 2017

	Workers'	Health	Cafeteria	Totals
	Compensation	Benefits	Plan (Section 125)	2017
CASH FLOWS FROM OPERATING				
ACTIVITIES				
Receipts from customers	\$ 2,517,348	\$ 34,114,084	\$ 280,807	\$ 36,912,239
Payments to employees and suppliers	(2,192,320)	(32,974,425)	(277,146)	(35,443,891)
NET CASH FLOWS FROM				
OPERATING ACTIVITIES	325,028	1,139,659	3,661	1,468,348
CASH FLOWS FROM INVESTING				
ACTIVITIES:				
Interest on investments	-	15,829	-	15,829
NET CASH FLOW FROM				
INVESTING ACTIVITIES	-	15,829	-	15,829
NET INCREASE (DECREASE) IN				
CASH AND CASH EQUIVALENTS	325,028	1,155,488	3,661	1,484,177
CASH AND CASH EQUIVALENTS				
Beginning of year	7,203	634,300	167,269	808,772
End of year	\$ 332,231	\$ 1,789,788	\$ 170,930	\$ 2,292,949
RECONCILIATION OF OPERATING INCOME				
TO CASH FLOWS FROM OPERATING ACTIVITIES				
Operating income (loss)	\$ 854,343	\$ 1,576,342	\$ 3,660	\$ 2,434,345
Changes in assets and liabilities				
Accounts receivable	-	255	1	256
Accounts payable	8,505	1,515,889	-	1,524,394
Claims incurred	(30,000)	368,000	-	338,000
Due to others	-	(8,195)	-	(8,195)
Due to other funds	(507,820)	(2,312,632)		(2,820,452)
	\$ 325,028	\$ 1,139,659	\$ 3,661	\$ 1,468,348

Fiduciary Funds

Fiduciary funds are trust and agency funds which account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds. These include expendable trust funds, non-expendable trust funds, pension trust funds, and agency funds.

Agency Funds

Agency Funds hold funding for short periods of time operating primarily as a clearing account. All cash balances are offset by amounts due to others. Agency funds render custodial care to assets pending disbursement to outside entities.

- * **Agency Fund**
- * **Fire Insurance Proceeds Fund**
- * **Kansas State Withholding Fund**
- * **Payroll Deductions Clearing Fund**
- * **Register of Deeds Agency Fund**
- * **Sheriff Agency Fund**
- * **County-wide Tax Collection Agency Fund**
- * **County-wide Tax Distribution Agency Fund**
- * **US Savings Bonds Agency Fund**

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

As of December 31, 2017

	Balance Jan 1, 2017	Additions	Deductions	Balance Dec 31, 2017
AGENCY FUND				
ASSETS				
Cash and investments	\$ 135,604	\$ 748,553	\$ 739,019	\$ 145,138
TOTAL ASSETS	\$ 135,604	\$ 748,553	\$ 739,019	\$ 145,138
LIABILITIES				
Accounts payable	\$ 61,027	\$ 1,251,017	\$ 1,243,733	\$ 68,311
Due to others	74,277	183,307	181,557	76,027
Due to other governments	300	3,300	2,800	800
TOTAL LIABILITIES	\$ 135,604	\$ 1,437,624	\$ 1,428,090	\$ 145,138
FIRE INSURANCE PROCEEDS				
ASSETS				
Cash and investments	\$ 258,643	\$ 222,691	\$ 140,861	\$ 340,473
TOTAL ASSETS	\$ 258,643	\$ 222,691	\$ 140,861	\$ 340,473
LIABILITIES				
Due to others	\$ 258,643	\$ 222,971	\$ 141,141	\$ 340,473
TOTAL LIABILITIES	\$ 258,643	\$ 222,971	\$ 141,141	\$ 340,473
KANSAS STATE WITHHOLDING				
ASSETS				
Cash and investments	\$ (1,465)	\$ 5,180,187	\$ 5,180,187	\$ (1,465)
Due from other funds	-	1,394,945	1,394,945	-
TOTAL ASSETS	\$ (1,465)	\$ 6,575,132	\$ 6,575,132	\$ (1,465)
LIABILITIES				
Due to other governments	\$ (1,465)	\$ 5,180,187	\$ 5,180,187	\$ (1,465)
TOTAL LIABILITIES	\$ (1,465)	\$ 5,180,187	\$ 5,180,187	\$ (1,465)

continued

	Balance			Balance
	Jan 1, 2017	Additions	Deductions	Dec 31, 2017
<u>PAYROLL DEDUCTIONS CLEARING</u>				
ASSETS				
Cash and investments	\$ 146,006	\$ 96,178,824	\$ 96,279,316	\$ 45,514
Due from other funds	-	26,033,458	26,033,458	-
TOTAL ASSETS	\$ 146,006	\$ 122,212,282	\$ 122,312,774	\$ 45,514
LIABILITIES				
Accounts payable	\$ 146,006	\$ 135,781,198	\$ 135,881,690	\$ 45,514
TOTAL LIABILITIES	\$ 146,006	\$ 135,781,198	\$ 135,881,690	\$ 45,514
<u>REGISTER OF DEEDS</u>				
ASSETS				
Cash and investments	\$ 86,472	\$ 2,211,212	\$ 2,250,694	\$ 46,990
TOTAL ASSETS	\$ 86,472	\$ 2,211,212	\$ 2,250,694	\$ 46,990
LIABILITIES				
Due to other governments	\$ 86,472	\$ 2,211,212	\$ 2,250,694	\$ 46,990
TOTAL LIABILITIES	\$ 86,472	\$ 2,211,212	\$ 2,250,694	\$ 46,990
<u>SHERIFF</u>				
ASSETS				
Cash and investments	\$ 22,712	\$ 1,446,517	\$ 1,378,599	\$ 90,630
TOTAL ASSETS	\$ 22,712	\$ 1,446,517	\$ 1,378,599	\$ 90,630
LIABILITIES				
Due to others	\$ 22,712	\$ 1,446,517	\$ 1,378,599	\$ 90,630
TOTAL LIABILITIES	\$ 22,712	\$ 1,446,517	\$ 1,378,599	\$ 90,630
<u>TAX COLLECTION</u>				
ASSETS				
Cash and investments	\$ 119,963,694	\$ 246,560,158	\$ 243,120,592	\$ 123,403,260
Accounts receivable	29,690	192,171	206,720	15,141
TOTAL ASSETS	\$ 119,993,384	\$ 246,752,329	\$ 243,327,312	\$ 123,418,401
LIABILITIES				
Accounts payable	\$ (121,466)	\$ 6,334,711	\$ 6,309,342	\$ (96,097)
Due to others	13,930	-	-	13,930
Due to other governments	120,100,920	244,518,438	241,118,790	123,500,568
TOTAL LIABILITIES	\$ 119,993,384	\$ 250,853,149	\$ 247,428,132	\$ 123,418,401

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

As of December 31, 2017

	Balance Jan 1, 2017	Additions	Deductions	Balance Dec 31, 2017
TAX DISTRIBUTION				
ASSETS				
Cash and investments	\$ 26,778	\$ 159,577,213	\$ 159,576,124	\$ 27,867
TOTAL ASSETS	\$ 26,778	\$ 159,577,213	\$ 159,576,124	\$ 27,867
LIABILITIES				
Due to other governments	\$ 26,778	\$ 125,626,710	\$ 125,625,621	\$ 27,867
TOTAL LIABILITIES	\$ 26,778	\$ 125,626,710	\$ 125,625,621	\$ 27,867
U.S. SAVINGS BONDS				
ASSETS				
Cash and investments	\$ 3,392	\$ -	\$ -	\$ 3,392
TOTAL ASSETS	\$ 3,392	\$ -	\$ -	\$ 3,392
LIABILITIES				
Due to other governments	\$ 3,392	\$ -	\$ -	\$ 3,392
TOTAL LIABILITIES	\$ 3,392	\$ -	\$ -	\$ 3,392
TOTALS - ALL AGENCY FUNDS				
ASSETS				
Cash and investments	\$ 120,641,836	\$ 512,125,355	\$ 508,665,392	\$ 124,101,799
Accounts receivable	29,690	192,171	206,720	15,141
Due from other funds	-	27,428,403	27,428,403	-
TOTAL ASSETS	\$ 120,671,526	\$ 539,745,929	\$ 536,300,515	\$ 124,116,940
LIABILITIES				
Accounts payable	\$ 85,567	\$ 143,366,926	\$ 143,434,765	\$ 17,728
Due to others	369,562	1,852,795	1,701,297	521,060
Due to other governments	120,216,397	377,539,847	374,178,092	123,578,152
TOTAL LIABILITIES	\$ 120,671,526	\$ 522,759,568	\$ 519,314,154	\$ 124,116,940

Table of Contents - Statistical Section

This part of the Unified Government's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

164 Financial Trends

These schedules contain trend information to help the reader understand how the Government's financial performance and well-being have changed over time.

176 Revenue Capacity

These schedules contain information to help the reader assess the factors affecting the Government's ability to generate its property and sales tax.

185 Debt Capacity

These schedules present information to help the reader assess the affordability of the Government's current levels of outstanding debt and the Government's ability to issue additional debt in the future.

193 Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the Government's financial activities take place and to help make comparisons over time and with other governments.

195 Operating Information

These schedules contain information about the Government's operations and resources to help the reader understand how the Government's financial information relates to the services the Government provides and the activities it performs.

TABLE 1

NET POSITION BY COMPONENT

Last Ten Fiscal Years

(Accrual Basis of Accounting)

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Governmental activities					
Net investments in capital assets	\$ 219,828,396	\$ 221,299,106	\$ 255,635,959	\$ 265,081,754	\$ 229,277,747
Restricted	28,210,746	16,963,758	15,109,099	15,014,405	52,449,466
Unrestricted	(20,019,235)	(56,097,289)	(100,727,833)	(124,052,943)	(131,703,070)
Total governmental activities net position	<u>\$ 228,019,907</u>	<u>\$ 182,165,575</u>	<u>\$ 170,017,225</u>	<u>\$ 156,043,216</u>	<u>\$ 150,024,143</u>
Business-type activities					
Net investments in capital assets	\$ 445,669,977	\$ 425,007,799	\$ 420,099,070	\$ 419,256,036	\$ 428,738,821
Restricted	18,061,823	57,809,722	53,623,425	100,186,670	69,552,333
Unrestricted	48,863,977	(872,495)	23,503,122	(22,225,539)	2,992,459
Total business-type activities net position	<u>\$ 512,595,777</u>	<u>\$ 481,945,026</u>	<u>\$ 497,225,617</u>	<u>\$ 497,217,167</u>	<u>\$ 501,283,613</u>
Primary government					
Net investments in capital assets	\$ 665,498,373	\$ 646,306,905	\$ 675,735,029	\$ 684,337,790	\$ 658,016,568
Restricted	46,272,569	74,773,480	68,732,524	115,201,075	122,001,799
Unrestricted	28,844,742	(56,969,784)	(77,224,711)	(146,278,482)	(128,710,611)
Total primary government net position	<u>\$ 740,615,684</u>	<u>\$ 664,110,601</u>	<u>\$ 667,242,842</u>	<u>\$ 653,260,383</u>	<u>\$ 651,307,756</u>

Unified Government of Wyandotte County and Kansas City, Kansas

TABLE 1

NET POSITION BY COMPONENT

Last Ten Fiscal Years

(Accrual Basis of Accounting)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Governmental activities					
Net investments in capital assets	\$ 240,297,777	\$ 225,110,072	\$ 218,839,753	\$ 225,611,496	\$ 226,298,253
Restricted	54,073,195	50,125,523	79,616,230	84,133,876	74,886,254
Unrestricted	<u>(203,472,943)</u>	<u>(192,652,386)</u>	<u>(354,048,111)</u>	<u>(353,178,248)</u>	<u>(315,942,908)</u>
Total governmental activities net position	<u><u>\$ 90,898,029</u></u>	<u><u>\$ 82,583,209</u></u>	<u><u>\$ (55,592,128)</u></u>	<u><u>\$ (43,432,876)</u></u>	<u><u>\$ (14,758,401)</u></u>
Business-type activities					
Net investments in capital assets	\$ 423,372,753	\$ 429,605,573	\$ 432,030,655	\$ 471,942,667	\$ 488,707,860
Restricted	48,963,655	28,935,418	24,783,759	25,717,935	25,954,674
Unrestricted	<u>32,521,978</u>	<u>54,496,015</u>	<u>69,117,940</u>	<u>42,417,360</u>	<u>45,185,221</u>
Total business-type activities net position	<u><u>\$ 504,858,386</u></u>	<u><u>\$ 513,037,006</u></u>	<u><u>\$ 525,932,354</u></u>	<u><u>\$ 540,077,962</u></u>	<u><u>\$ 559,847,755</u></u>
Primary government					
Net investments in capital assets	\$ 663,670,530	\$ 654,715,645	\$ 650,870,408	\$ 697,554,163	\$ 715,006,113
Restricted	103,036,850	79,060,941	104,399,989	109,851,811	100,840,928
Unrestricted	<u>(170,950,965)</u>	<u>(138,156,371)</u>	<u>(284,930,171)</u>	<u>(310,760,888)</u>	<u>(270,757,687)</u>
Total primary government net position	<u><u>\$ 595,756,415</u></u>	<u><u>\$ 595,620,215</u></u>	<u><u>\$ 470,340,226</u></u>	<u><u>\$ 496,645,086</u></u>	<u><u>\$ 545,089,354</u></u>

Unified Government of Wyandotte County and Kansas City, Kansas

TABLE 2

CHANGES IN NET POSITION

Last Ten Fiscal Years

(Accrual Basis of Accounting)

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Expenses					
Governmental activities:					
General government	\$ 38,152,695	\$ 28,883,020	\$ 27,087,733	\$ 25,079,952	\$ 26,520,320
Public safety	133,104,186	135,838,855	128,169,717	127,440,244	130,719,941
Public works	58,852,528	58,231,382	49,439,819	58,107,781	77,746,268
Health and welfare	14,715,932	14,496,775	14,729,903	14,320,574	14,062,319
Parks and recreation	9,801,025	9,409,508	6,476,736	5,495,405	5,263,063
Planning and development	17,431,756	23,102,672	41,321,126	32,662,526	26,627,128
Interest on long-term debt	16,041,480	15,629,555	17,491,196	17,257,843	21,701,853
Total governmental activities expenses	<u>\$ 288,099,602</u>	<u>\$ 285,591,767</u>	<u>\$ 284,716,230</u>	<u>\$ 280,364,325</u>	<u>\$ 302,640,892</u>
Business-type activities:					
Electric and Water systems	\$ 238,766,982	\$ 236,173,513	\$ 221,565,124	\$ 245,026,662	\$ 256,465,888
Public levee	1,164,347	1,504,174	1,413,301	1,163,555	1,162,015
EMS	5,824,847	6,944,949	7,367,253	7,024,655	7,392,927
Stormwater	-	661,304	1,480,508	1,527,906	1,512,216
Sewer system	22,056,220	23,788,544	17,772,564	20,809,633	22,012,623
Sunflower Hills golf course	910,510	819,472	679,706	800,540	825,125
Stadium	-	-	-	-	-
Total business-type activities expenses	<u>\$ 268,722,906</u>	<u>\$ 269,891,956</u>	<u>\$ 250,278,456</u>	<u>\$ 276,352,951</u>	<u>\$ 289,370,794</u>
Total primary government expenses	<u>\$ 556,822,508</u>	<u>\$ 555,483,723</u>	<u>\$ 534,994,686</u>	<u>\$ 556,717,276</u>	<u>\$ 592,011,686</u>
Program Revenues					
Charges for services:					
General government	\$ 2,582,381	\$ 3,549,937	\$ 4,623,345	\$ 3,088,044	\$ 3,579,602
Public safety	9,021,180	9,073,041	9,840,757	8,835,402	8,744,676
Public works	4,716,235	6,693,601	8,028,250	8,307,791	8,614,203
Health and welfare	1,539,141	789,085	162,850	805,818	706,109
Parks and recreation	556,240	585,003	1,166,756	635,219	547,780
Planning and development	2,615,712	2,259,151	3,201,347	3,838,439	4,480,536
Operating grants and contributions:					
General government	588,008	857,042	886,779	954,831	1,449,387
Public safety	6,248,268	4,685,658	6,135,125	6,856,885	6,761,464
Public works	9,000,428	7,863,473	7,696,076	7,388,647	8,766,393
Health and welfare	7,896,489	7,921,420	8,087,027	7,808,448	7,260,100
Parks and recreation	580,812	3,050,717	2,700,000	-	10,000
Planning and development	7,677,848	8,537,247	12,826,305	9,216,477	8,881,541
Interest on long-term debt	-	-	340,372	720,537	1,141,970
Capital grants and contributions:					
Public works	2,284,824	2,742,209	1,446,928	-	-
Public safety	-	-	-	-	273,032
Planning and development	139,622	217,585	649,659	426,781	1,009,906
Total governmental activities program revenues	<u>\$ 55,447,188</u>	<u>\$ 58,825,169</u>	<u>\$ 67,791,576</u>	<u>\$ 58,883,319</u>	<u>\$ 62,226,699</u>
Business-type activities:					
Charges for services:					
Electric and Water systems	\$ 240,093,868	\$ 210,068,949	\$ 237,159,626	\$ 243,459,904	\$ 261,315,976
EMS	4,216,457	4,251,550	4,414,666	4,383,301	4,589,845
Public Levee	1,083,636	1,077,112	850,896	854,894	820,070
Stormwater	-	1,004,109	2,213,075	2,921,111	3,429,547
Sewer system	18,067,391	18,140,230	19,855,939	21,001,659	23,633,571
Sunflower Hill golf course	729,321	715,492	669,895	636,032	707,015
Stadium	-	-	-	-	-
Operating grants and contributions:					
Capital grants and contributions:					
Electric and Water systems	1,466,171	209,965	300,888	59,048	130,878
Sewer system	-	-	566,162	271,701	192,083
Stadium	-	-	-	-	-
Total business-type activities program revenues	<u>265,656,844</u>	<u>235,467,407</u>	<u>266,031,147</u>	<u>273,587,650</u>	<u>294,818,985</u>
Total primary government program revenues	<u>\$ 321,104,032</u>	<u>\$ 294,292,576</u>	<u>\$ 333,822,723</u>	<u>\$ 332,470,969</u>	<u>\$ 357,045,684</u>
Net (Expense)/Revenue					
Governmental activities	\$ (232,652,414)	\$ (226,766,598)	\$ (216,924,654)	\$ (221,481,006)	\$ (240,414,193)
Business-type activities	<u>(3,066,062)</u>	<u>(34,424,549)</u>	<u>15,752,691</u>	<u>(2,765,301)</u>	<u>5,448,191</u>
Total primary government net expense	<u>\$ (235,718,476)</u>	<u>\$ (261,191,147)</u>	<u>\$ (201,171,963)</u>	<u>\$ (224,246,307)</u>	<u>\$ (234,966,002)</u>

Unified Government of Wyandotte County and Kansas City, Kansas

TABLE 2

CHANGES IN NET POSITION

Last Ten Fiscal Years

(Accrual Basis of Accounting)

	2013	2014	2015	2016	2017
Expenses					
Governmental activities:					
General government	\$ 30,174,513	\$ 29,291,061	\$ 28,081,551	\$ 31,250,339	\$ 30,324,399
Public safety	139,770,779	139,643,321	134,877,172	139,151,974	139,866,477
Public works	66,930,633	68,859,206	76,009,713	62,108,387	65,534,985
Health and welfare	13,282,130	13,382,429	13,069,750	15,530,414	14,957,543
Parks and recreation	5,914,099	5,673,770	5,556,053	5,967,847	7,448,621
Planning and development	98,996,868	52,390,674	67,407,166	45,154,673	24,245,427
Interest on long-term debt	21,087,848	20,301,957	20,104,585	20,602,274	20,321,679
Total governmental activities expenses	\$ 376,156,870	\$ 329,542,418	\$ 345,105,990	\$ 319,765,908	\$ 302,699,131
Business-type activities:					
Electric and Water systems	\$ 250,339,905	\$ 271,053,725	\$ 273,413,456	\$ 270,044,786	\$ 273,413,258
Public levee	282,208	3,000,572	211,632	190,179	113,519
EMS	8,209,082	7,219,336	7,218,816	7,266,969	10,132,328
Stormwater	2,566,832	2,715,369	2,908,812	2,831,245	2,006,057
Sewer system	25,489,647	25,285,207	23,147,910	25,676,909	28,894,047
Sunflower Hills golf course	810,075	784,808	719,991	757,028	782,958
Stadium	-	534,030	552,003	742,200	528,497
Total business-type activities expenses	\$ 287,697,749	\$ 310,593,047	\$ 308,172,620	\$ 307,509,316	\$ 315,870,664
Total primary government expenses	\$ 663,854,619	\$ 640,135,465	\$ 653,278,610	\$ 627,275,224	\$ 618,569,795
Program Revenues					
Charges for services:					
General government	\$ 3,462,929	\$ 3,326,556	\$ 4,962,124	\$ 5,802,345	\$ 5,014,382
Public safety	7,409,484	7,366,395	7,640,286	5,702,180	5,679,690
Public works	8,082,739	9,083,896	9,175,237	8,828,774	9,489,049
Health and welfare	790,631	635,196	736,527	711,645	868,595
Parks and recreation	559,687	603,504	625,328	618,126	616,285
Planning and development	4,742,195	4,473,996	6,673,326	5,792,374	4,975,089
Operating grants and contributions:					
General government	1,166,459	1,165,087	1,263,590	1,172,971	1,198,765
Public safety	6,165,685	6,090,741	5,700,271	3,845,781	3,814,692
Public works	7,875,791	7,813,656	8,194,694	12,394,593	8,893,059
Health and welfare	6,780,351	6,933,040	6,824,396	7,047,909	6,400,927
Parks and recreation	-	-	-	41,835	20,000
Planning and development	49,748,299	42,916,513	54,585,186	26,439,262	4,489,930
Interest on long-term debt	640,848	624,583	604,126	594,493	608,384
Capital grants and contributions:					
Public works	-	428,954	241,773	358,375	25,086
Public safety	5,081,790	199,841	336,597	595,000	-
Planning and development	444,495	449,878	383,781	404,275	353,008
Total governmental activities program revenues	\$ 102,951,383	\$ 92,111,836	\$ 107,947,242	\$ 80,349,938	\$ 52,446,941
Business-type activities:					
Charges for services:					
Electric and Water systems	\$ 260,084,320	\$ 311,540,386	\$ 303,124,272	\$ 301,043,289	\$ 317,306,293
EMS	4,419,792	4,453,260	4,697,399	4,662,102	4,275,169
Public Levee	562,467	411,244	327,058	327,878	328,708
Stormwater	3,329,932	3,351,672	3,613,029	3,405,211	3,453,630
Sewer system	23,758,894	26,621,867	28,979,670	32,224,143	32,810,512
Sunflower Hill golf course	605,497	587,539	588,922	584,356	637,721
Stadium	-	-	216,345	7,448,809	116,390
Operating grants and contributions:					
Capital grants and contributions:					
Electric and Water systems	234,557	206,722	951,950	230,046	220,273
Sewer system	23,480	9,840	-	-	-
Stadium	-	1,652,630	-	-	-
Total business-type activities program revenues	293,018,939	348,835,160	342,498,645	349,925,834	359,148,696
Total primary government program revenues	\$ 395,970,322	\$ 440,946,996	\$ 450,445,887	\$ 430,275,772	\$ 411,595,637
Net (Expense)/Revenue					
Governmental activities	\$ (273,205,487)	\$ (237,430,582)	\$ (237,158,748)	\$ (239,415,970)	\$ (250,252,190)
Business-type activities	5,321,190	38,242,113	34,326,025	42,416,518	43,278,032
Total primary government net expense	\$ (267,884,297)	\$ (199,188,469)	\$ (202,832,723)	\$ (196,999,452)	\$ (206,974,158)

Unified Government of Wyandotte County and Kansas City, Kansas

TABLE 2 (continued)

CHANGES IN NET POSITION - continued

Last Ten Fiscal Years

(Accrual Basis of Accounting)

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
General Revenues and Other Changes in Net Position					
Governmental activities:					
Property taxes	\$ 96,321,532	\$ 95,137,607	\$ 86,298,207	\$ 89,841,305	\$ 95,535,842
Sales taxes	47,236,982	44,174,371	52,252,785	59,428,395	63,279,907
Franchise taxes	24,825,134	28,568,370	35,854,199	36,098,926	35,690,760
Other taxes	3,927,701	3,744,134	3,114,724	1,855,050	4,578,991
Transient guest tax	629,348	628,507	678,869	760,917	863,194
Unrestricted investment earnings	8,394,705	4,384,308	3,580,620	3,498,400	3,720,098
Miscellaneous	9,488,051	7,234,993	6,678,702	5,119,817	5,518,890
Special Item	-	-	10,959,260	5,683,302	-
Transfers	3,616,939	1,550,805	5,358,938	3,131,301	6,753,348
Total governmental activities	<u>\$ 194,440,392</u>	<u>\$ 185,423,095</u>	<u>\$ 204,776,304</u>	<u>\$ 205,417,413</u>	<u>\$ 215,941,030</u>
Business-type activities:					
Sales taxes	\$ 3,927,919	\$ 3,578,923	\$ 3,738,538	\$ 4,120,807	\$ 4,218,676
Other taxes	7,484	6,073	-	-	-
Unrestricted investment earnings	1,459,007	619,140	467,604	1,003,486	303,875
Miscellaneous	21,882	1,120,467	680,696	763,859	849,052
Transfers	(3,616,939)	(1,550,805)	(5,358,938)	(3,131,301)	(6,753,348)
Total business-type activities	<u>\$ 1,799,353</u>	<u>\$ 3,773,798</u>	<u>\$ (472,100)</u>	<u>\$ 2,756,851</u>	<u>\$ (1,381,745)</u>
Total primary government	<u>\$ 196,239,745</u>	<u>\$ 189,196,893</u>	<u>\$ 204,304,204</u>	<u>\$ 208,174,264</u>	<u>\$ 214,559,285</u>
Change in Net Position					
Government activities					
Changes in Net Position	\$ (38,212,022)	\$ (41,343,503)	\$ (12,148,350)	\$ (16,063,593)	\$ (24,473,163)
Net Position-Beginning of year	266,231,929	228,019,907	182,165,575	170,017,225	156,043,216
Prior period adjustment	-	(4,510,829)	-	2,089,584	18,454,090
Total governmental activities	<u>\$ 228,019,907</u>	<u>\$ 182,165,575</u>	<u>\$ 170,017,225</u>	<u>\$ 156,043,216</u>	<u>\$ 150,024,143</u>
Business-type activities					
Changes in Net Position	\$ (1,266,709)	\$ (30,650,751)	\$ 15,280,591	\$ (8,450)	\$ 4,066,446
Net Position-Beginning of year	512,390,100	512,595,777	481,945,026	497,225,617	497,217,167
Prior period adjustment	1,472,386	-	-	-	-
	<u>\$ 512,595,777</u>	<u>\$ 481,945,026</u>	<u>\$ 497,225,617</u>	<u>\$ 497,217,167</u>	<u>\$ 501,283,613</u>
Net Position:					
Total primary government	<u>\$ 740,615,684</u>	<u>\$ 664,110,601</u>	<u>\$ 667,242,842</u>	<u>\$ 653,260,383</u>	<u>\$ 651,307,756</u>

Unified Government of Wyandotte County and Kansas City, Kansas

TABLE 2 (continued)

CHANGES IN NET POSITION - continued

Last Ten Fiscal Years

(Accrual Basis of Accounting)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
General Revenues and Other Changes in Net Position					
Governmental activities:					
Property taxes	\$ 98,079,667	\$ 101,248,029	\$104,289,273	\$ 105,929,939	\$ 110,469,527
Sales taxes	70,525,816	68,045,425	72,404,103	73,902,389	73,524,198
Franchise taxes	35,723,504	8,864,600	8,725,685	8,979,443	9,664,207
Other taxes	5,207,238	5,213,943	5,836,065	5,696,014	5,470,819
Transient guest tax	947,220	1,060,048	1,185,040	1,763,133	3,751,538
Unrestricted investment earnings	3,735,731	4,208,123	3,914,400	3,977,930	5,775,143
Miscellaneous	6,189,071	6,314,299	9,422,352	16,595,349	11,309,618
Special Item	-	-	-	-	-
Transfers	357,252	34,161,295	35,768,078	34,731,025	34,431,779
Total governmental activities	<u>\$ 220,765,499</u>	<u>\$ 229,115,762</u>	<u>\$ 241,544,996</u>	<u>\$ 251,575,222</u>	<u>\$ 254,396,829</u>
Business-type activities:					
Sales taxes	\$ 4,506,987	\$ 4,727,470	\$ 5,022,869	\$ 5,985,525	\$ 6,236,128
Other taxes	-	-	-	-	-
Unrestricted investment earnings	402,792	329,018	542,002	611,090	893,377
Miscellaneous	387,487	(958,686)	847,764	(136,500)	1,745,278
Transfers	(357,252)	(34,161,295)	(35,768,078)	(34,731,025)	(34,431,779)
Total business-type activities	<u>\$ 4,940,014</u>	<u>\$ (30,063,493)</u>	<u>\$ (29,355,443)</u>	<u>\$ (28,270,910)</u>	<u>\$ (25,556,996)</u>
Total primary government	<u>\$ 225,705,513</u>	<u>\$ 199,052,269</u>	<u>\$ 212,189,553</u>	<u>\$ 223,304,312</u>	<u>\$ 228,839,833</u>
Change in Net Position					
Government activities					
Changes in Net Position	\$ (52,439,988)	\$ (8,314,820)	\$ 4,386,248	\$ 12,159,252	\$ 4,144,639
Net Position-Beginning of year	150,024,143	90,898,029	82,583,209	(55,592,128)	(43,432,876)
Prior period adjustment	(6,686,126)	-	(142,561,585)	-	24,529,836
Total governmental activities	<u>\$ 90,898,029</u>	<u>\$ 82,583,209</u>	<u>\$ (55,592,128)</u>	<u>\$ (43,432,876)</u>	<u>\$ (14,758,401)</u>
Business-type activities					
Changes in Net Position	\$ 10,261,204	\$ 8,178,620	\$ 4,970,582	\$ 14,145,608	\$ 17,721,036
Net Position-Beginning of year	501,283,613	504,858,386	513,037,006	525,932,354	540,077,962
Prior period adjustment	(6,686,431)	-	7,924,766	-	2,048,757
	<u>\$ 504,858,386</u>	<u>\$ 513,037,006</u>	<u>\$ 525,932,354</u>	<u>\$ 540,077,962</u>	<u>\$ 559,847,755</u>
Net Position:					
Total primary government	<u>\$ 595,756,415</u>	<u>\$ 595,620,215</u>	<u>\$ 470,340,226</u>	<u>\$ 496,645,086</u>	<u>\$ 545,089,354</u>

Unified Government of Wyandotte County and Kansas City, Kansas

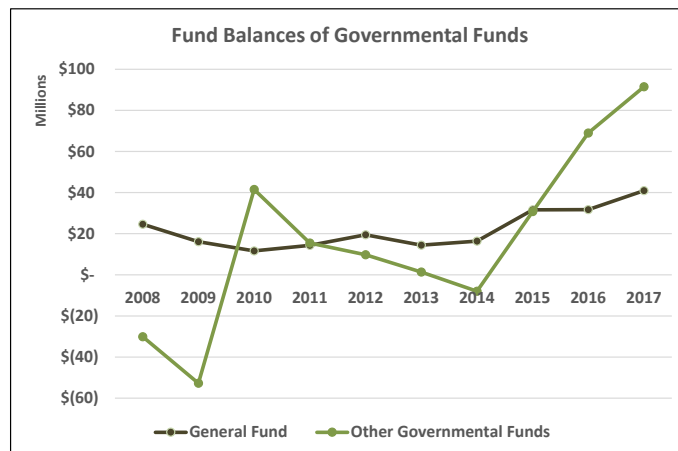
TABLE 3

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

	2008	2009	2010	2011	2012
General Fund					
Reserved	\$ 2,209,108	\$ 1,260,078	\$ 1,741,912	N/A	N/A
Unreserved	22,399,364	14,860,536	9,899,484	N/A	N/A
Designated for restricted sales tax	7,964	7,964	7,964	N/A	N/A
Restricted	N/A	N/A	N/A	-	751,740
Committed	N/A	N/A	N/A	253,692	560,204
Assigned	N/A	N/A	N/A	1,438,927	1,629,346
Unassigned	N/A	N/A	N/A	12,618,862	16,527,952
Total general fund	\$ 24,616,436	\$ 16,128,578	\$ 11,649,360	\$ 14,311,481	\$ 19,469,242
All Other Governmental Funds					
Reserved	\$ 22,973,920	\$ 14,740,008	\$ 17,284,705	N/A	N/A
Unreserved	-	-	-	N/A	N/A
Designated				N/A	N/A
Designated crossover refunded bonds	-	-	-	N/A	N/A
Undesignated					
Special revenue funds	9,519,621	3,453,909	3,112,038	N/A	N/A
Debt service Fund	15,286,601	10,113,695	15,830,660	N/A	N/A
Capital projects funds	(77,885,673)	(81,056,786)	5,269,218	N/A	N/A
Unavailable	N/A	N/A	N/A	N/A	N/A
Restricted	N/A	N/A	N/A	25,522,172	24,322,105
Committed	N/A	N/A	N/A	586,540	832,686
Assigned	N/A	N/A	N/A	N/A	N/A
Unassigned	N/A	N/A	N/A	(10,615,036)	(15,375,811)
Total all other governmental funds	\$ (30,105,531)	\$ (52,749,174)	\$ 41,496,621	\$ 15,493,676	\$ 9,778,980



Note:

In 2011, the Unified Government implemented GASB 54 new fund balance classifications.

Unified Government of Wyandotte County and Kansas City, Kansas

TABLE 3

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
General Fund					
Reserved	N/A	N/A	N/A	N/A	N/A
Unreserved	N/A	N/A	N/A	N/A	N/A
Designated for restricted sales tax	N/A	N/A	N/A	N/A	N/A
Restricted	463,243	216,347	95,443	95,443	95,443
Committed	493,012	495,470	854,812	-	-
Assigned	1,019,593	891,422	2,912,722	3,933,271	4,069,920
Unassigned	12,434,668	14,775,610	27,726,681	27,696,778	36,791,489
	<u>\$ 14,410,516</u>	<u>\$ 16,378,849</u>	<u>\$ 31,589,658</u>	<u>\$ 31,725,492</u>	<u>\$ 40,956,852</u>
Total general fund					
All Other Governmental Funds					
Reserved	N/A	N/A	N/A	N/A	N/A
Unreserved	N/A	N/A	N/A	N/A	N/A
Designated	N/A	N/A	N/A	N/A	N/A
Designated crossover refunded bonds	N/A	N/A	N/A	N/A	N/A
Undesignated					
Special revenue funds	N/A	N/A	N/A	N/A	N/A
Debt service Fund	N/A	N/A	N/A	N/A	N/A
Capital projects funds	N/A	N/A	N/A	N/A	N/A
Unavailable	N/A	N/A	N/A	5,440,000	-
Restricted	23,432,723	30,200,148	33,152,395	56,585,544	82,163,570
Committed	746,929	870,220	1,284,274	2,375,319	4,767,100
Assigned	N/A	N/A	N/A	5,139,085	5,139,085
Unassigned	(22,852,322)	(39,026,757)	(3,685,239)	(580,379)	(561,299)
	<u>\$ 1,327,330</u>	<u>\$ (7,956,389)</u>	<u>\$ 30,751,430</u>	<u>\$ 68,959,569</u>	<u>\$ 91,508,456</u>
Total all other governmental funds					

Unified Government of Wyandotte County and Kansas City, Kansas

TABLE 4

CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Revenues					
Taxes	\$ 174,657,584	\$ 173,727,730	\$ 179,650,292	\$ 190,755,147	\$ 203,060,631
Intergovernmental	30,465,945	31,658,398	35,152,715	32,628,499	75,634,063
Charges for services	11,289,047	2,090,162	15,074,325	14,752,914	15,150,279
Fines and forfeits	6,879,659	11,887,889	7,464,884	6,665,618	6,689,618
Interest Income	7,638,204	7,134,965	2,697,361	3,388,997	3,434,181
Licenses and permits	2,083,703	3,812,573	2,361,505	2,353,746	2,427,042
Other	9,047,136	9,969,005	9,389,744	7,244,254	5,463,389
Total revenues	<u>\$ 242,061,278</u>	<u>\$ 240,280,722</u>	<u>\$ 251,790,826</u>	<u>\$ 257,789,175</u>	<u>\$ 311,859,203</u>
Expenditures					
General government	\$ 32,300,863	\$ 23,630,694	\$ 23,557,173	\$ 22,531,506	\$ 25,438,838
Public works	35,233,444	33,521,679	34,264,954	35,175,946	36,957,012
Public Safety	106,616,700	106,722,422	104,581,273	107,328,253	110,745,870
Judicial	11,656,145	11,407,740	10,740,785	10,670,642	10,691,287
Health and welfare	14,014,561	14,164,694	14,104,662	14,045,683	13,717,453
Planning and Development	16,141,032	16,856,928	18,467,426	15,244,481	18,684,758
Parks & Recreation	9,164,019	8,636,966	6,060,195	5,012,970	4,829,493
Debt service:					
Principal	35,282,367	31,504,403	36,634,039	28,347,221	100,377,297
Interest and fiscal charges	15,505,340	14,086,063	12,284,553	15,319,813	17,259,860
Other	705,128	812,748	980,369	604,078	1,411,665
Capital outlay	35,959,093	37,398,326	61,258,669	60,655,124	44,431,302
Total expenditures	<u>\$ 312,578,692</u>	<u>\$ 298,742,663</u>	<u>\$ 322,934,098</u>	<u>\$ 314,935,717</u>	<u>\$ 384,544,835</u>
Other financing sources (uses)					
Transfers from other funds	\$ 49,121,870	\$ 28,458,409	\$ 24,432,532	\$ 17,006,404	\$ 19,368,689
Transfers to other funds	(40,930,199)	(23,329,251)	(11,292,809)	(9,625,162)	(6,566,178)
Proceeds from issuance of bonds	39,405,239	21,545,726	140,635,339	16,004,650	23,372,439
Discount from issuance of bonds	-	(282,240)	(177,896)	1,245,112	(60,111)
Proceeds from refunding bonds	-	-	8,175,000	14,700,000	12,785,000
Proceeds from sale of assets	69,361	8,197	714,789	661,380	600,955
Proceeds from capital lease	730,993	929,600	2,311,526	4,188,169	591,748
Premium from issuance of bonds	378,647	-	4,216,368	-	1,465,660
Premium from issuance of refunding bonds	-	-	-	-	-
Payment to refunding bond escrow agent	(9,900,000)	-	(8,105,000)	(12,130,000)	-
Total other financing sources (uses)	<u>\$ 38,875,911</u>	<u>\$ 27,330,441</u>	<u>\$ 160,909,849</u>	<u>\$ 32,050,553</u>	<u>\$ 51,558,202</u>
Net change in fund balances	\$ (31,641,503)	\$ (31,131,500)	\$ 89,766,577	\$ (25,095,989)	\$ (21,127,430)
Debt SVC at % of non-capital expenditures	17.94%	16.78%	16.94%	15.57%	32.40%
<i>Total expenditures</i>	<i>\$ 312,578,692</i>	<i>\$ 298,742,663</i>	<i>\$ 322,934,098</i>	<i>\$ 314,935,717</i>	<i>\$ 384,544,835</i>
<i>Capital outlay from recon GAAP to Mod Accr</i>	<i>29,427,235</i>	<i>27,071,318</i>	<i>34,130,665</i>	<i>34,429,542</i>	<i>21,457,117</i>
<i>Non-capital expenditures</i>	<i>\$ 283,151,457</i>	<i>\$ 271,671,345</i>	<i>\$ 288,803,433</i>	<i>\$ 280,506,175</i>	<i>\$ 363,087,718</i>
<i>Debt service</i>	<i>\$ 50,787,707</i>	<i>\$ 45,590,466</i>	<i>\$ 48,918,592</i>	<i>\$ 43,667,034</i>	<i>\$ 117,637,157</i>
Debt SVC at % of non-capital expenditures	17.94%	16.78%	16.94%	15.57%	32.40%

Note:

The significant variances noted in the Net Change in Fund Balances are due primarily to timing issues related to when Bond Proceeds are received compared to when Capital Outlay costs are incurred. Noncap expenditures are total expenditures less capital outlay (to the extent capitalized for gov-wide statement of net position) and expenditures for capitalized assets included within functional expenditure categories.

TABLE 4

**CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS**

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Revenues					
Taxes	\$ 213,987,743	\$ 187,942,513	\$ 196,028,207	\$ 195,524,823	\$ 209,542,539
Intergovernmental	73,041,064	68,394,097	68,927,599	54,416,579	23,990,742
Charges for services	13,961,482	14,568,677	14,786,758	13,782,849	14,424,024
Fines and forfeits	6,394,593	6,506,682	9,152,902	7,535,348	7,266,553
Interest Income	2,403,089	2,952,884	2,855,537	2,803,724	1,828,131
Licenses and permits	2,153,260	2,113,904	2,404,850	2,628,059	2,570,451
Other	6,524,015	7,006,594	9,227,352	16,568,721	11,133,339
Total revenues	<u>\$ 318,465,246</u>	<u>\$ 289,485,351</u>	<u>\$ 303,383,205</u>	<u>\$ 293,260,103</u>	<u>\$ 270,755,779</u>
Expenditures					
General government	\$ 27,464,803	\$ 28,005,977	\$ 27,126,153	\$ 29,159,365	\$ 28,950,253
Public works	38,281,756	36,197,992	35,654,979	36,652,852	38,523,202
Public Safety	117,976,588	121,921,445	118,496,129	117,167,080	120,721,404
Judicial	11,107,499	11,675,911	11,169,082	11,468,010	12,196,847
Health and welfare	12,926,519	13,046,661	12,774,870	15,154,463	14,613,019
Planning and Development	97,172,857	49,041,064	53,036,380	35,909,445	13,052,514
Parks & Recreation	5,344,765	5,378,681	5,301,110	5,550,802	7,102,928
Debt service:					
Principal	35,685,991	58,072,200	43,995,575	46,828,716	44,963,584
Interest and fiscal charges	17,691,040	19,578,924	20,190,883	20,083,466	18,620,321
Other	1,654,868	2,027,194	1,957,418	1,456,590	845,732
Capital outlay	56,362,001	40,420,549	51,792,280	44,458,150	55,181,642
Total expenditures	<u>\$ 421,668,687</u>	<u>\$ 385,366,598</u>	<u>\$ 381,494,859</u>	<u>\$ 363,888,939</u>	<u>\$ 354,771,446</u>
Other financing sources (uses)					
Transfers from other funds	\$ 22,411,872	\$ 63,326,708	\$ 53,266,795	\$ 59,753,898	\$ 54,963,639
Transfers to other funds	(12,047,890)	(19,084,860)	(11,777,041)	(20,120,797)	(13,977,551)
Proceeds from issuance of bonds	75,796,868	20,960,944	68,872,912	30,930,000	20,850,799
Discount from issuance of bonds	-	-	(579,274)	-	-
Proceeds from refunding bonds	8,455,000	19,566,000	16,800,000	31,139,046	41,702,092
Proceeds from sale of assets	284,015	30,734	18,619,010	182,608	322,050
Proceeds from capital lease	2,377,527	1,523,629	1,720,103	2,873,264	3,441,173
Premium from issuance of bonds	422,930	465,722	1,361,927	1,656,531	885,643
Premium from issuance of refunding bonds	1,307,618	1,776,984	3,039,776	2,558,259	7,608,069
Payment to refunding bond escrow agent	(9,314,875)	-	(19,293,926)	-	-
Total other financing sources (uses)	<u>\$ 89,693,065</u>	<u>\$ 88,565,861</u>	<u>\$ 132,030,282</u>	<u>\$ 108,972,809</u>	<u>\$ 115,795,914</u>
Net change in fund balances	\$ (13,510,376)	\$ (7,315,386)	\$ 53,918,628	\$ 38,343,973	\$ 31,780,247
Debt SVC at % of non-capital expenditures	14.06%	21.10%	17.88%	19.61%	19.61%
Total expenditures	\$ 421,668,687	\$ 385,366,598	\$ 381,494,859	\$ 363,888,939	\$ 354,771,446
Capital outlay from recon GAAP to Mod Accr	42,138,536	17,404,807	22,463,135	22,747,158	30,595,671
Non-capital expenditures	<u>\$ 379,530,151</u>	<u>\$ 367,961,791</u>	<u>\$ 359,031,724</u>	<u>\$ 341,141,781</u>	<u>\$ 324,175,775</u>
Debt service	\$ 53,377,031	\$ 77,651,124	\$ 64,186,458	\$ 66,912,182	\$ 63,583,905
Debt SVC at % of non-capital expenditures	14.06%	21.10%	17.88%	19.61%	19.61%

TABLE 5

GOVERNMENTAL ACTIVITIES
TAX REVENUES BY SOURCE

Last Ten Fiscal Years
(Accrual Basis of Accounting)

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Tax Source					
Property	\$ 96,321,532	\$ 95,137,607	\$ 86,298,207	\$ 89,841,305	\$ 95,535,842
Sales and use ¹	47,236,982	44,174,371	52,252,785	59,428,395	63,279,907
BPU franchise ²	17,448,710	21,264,851	27,704,188	28,110,339	27,672,884
Other franchise	7,376,424	7,303,519	8,150,011	7,988,587	8,017,876
Other taxes ³	3,927,701	3,744,134	3,114,724	1,855,050	4,578,991
Transient guest	629,348	628,507	678,869	760,917	863,194
Total tax revenues	<u>\$ 172,940,697</u>	<u>\$ 172,252,989</u>	<u>\$ 178,198,784</u>	<u>\$ 187,984,593</u>	<u>\$ 199,948,694</u>

¹ Increase in 2010 due to passage of the 0.375% dedicated sales tax for public safety and infrastructure.

² Based on Statement of Activities plus electric and water Franchise PILOT payments from the KCK Public Utilities which beginning in 2014 are reflected as a transfer on the Statement of Activities.

³ Other taxes include business tax, liquor tax, gaming tax, mortgage registration tax and other taxes. Hollywood Casino revenue sharing agreement began in 2012.

TABLE 5

**GOVERNMENTAL ACTIVITIES
TAX REVENUES BY SOURCE**

Last Ten Fiscal Years
(Accrual Basis of Accounting)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Tax Source					
Property	\$ 98,079,667	\$ 101,248,029	\$ 104,289,273	\$ 105,929,939	\$ 110,469,527
Sales and use ¹	70,525,816	68,045,425	72,404,103	73,902,389	73,524,198
BPU franchise ²	27,115,906	31,291,745	30,658,851	30,336,724	32,673,555
Other franchise	8,607,598	8,864,600	8,725,685	8,979,443	9,664,207
Other taxes ³	5,207,238	5,213,943	5,836,065	5,696,014	5,470,819
Transient guest	947,220	1,060,048	1,185,040	1,763,133	3,751,538
Total tax revenues	<u>\$ 210,483,445</u>	<u>\$ 215,723,790</u>	<u>\$ 223,099,017</u>	<u>\$ 226,607,642</u>	<u>\$ 235,553,844</u>

2017 Tax Revenues by Source

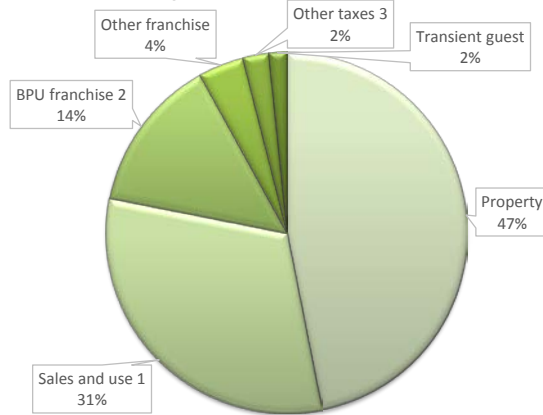


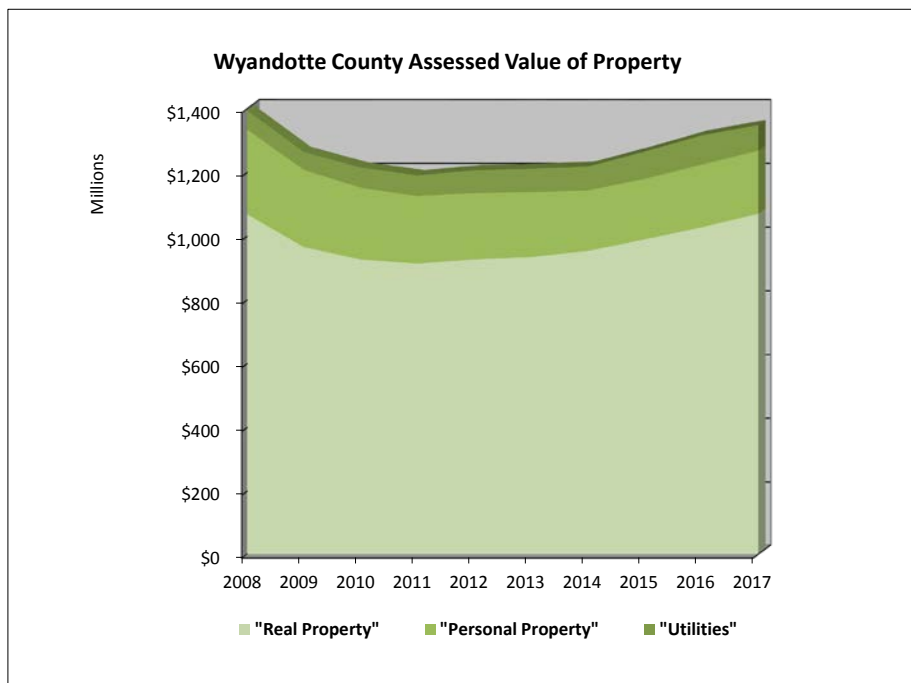
TABLE 6

ASSESSED AND ESTIMATED ACTUAL VALUES OF TAXABLE TANGIBLE PROPERTY

Including Motor Vehicles, Last Ten Fiscal Years

UNIFIED GOVERNMENT PRIMARY GOVERNMENT

Assessed Value of Property in Wyandotte County				
Fiscal Year	Real Property ⁽¹⁾	Personal Property ⁽²⁾	State Assessed Utilities ⁽²⁾	Total Assessed Value
2008	\$ 1,069,442,741	\$ 265,953,815	\$ 59,613,262	\$ 1,395,009,818
2009	966,053,674	242,392,251	55,937,343	1,264,383,268
2010	927,030,390	225,604,185	63,329,809	1,215,964,384
2011	914,682,119	211,367,889	65,236,304	1,191,286,312
2012	927,243,259	208,650,769	71,302,534	1,207,196,562
2013	934,648,262	203,839,096	73,309,125	1,211,796,483
2014	953,992,985	189,995,200	74,586,821	1,218,575,006
2015	990,206,580	189,771,046	85,851,534	1,265,829,160
2016	1,028,187,363	196,689,211	91,717,690	1,316,594,264
2017	1,070,760,527	197,834,401	80,141,950	1,348,736,878



¹ Real Property Estimated Actual Value is the value assigned by the County Appraiser on taxable property as of the October final certification.

² Personal Property includes motor vehicle valuation. Estimated Actual Value and Estimated Actual Value for Utilities based on State assessed rate.

³ The total direct tax rate for citizens in the Unified Government varies according to the location of the property and the relation of the various taxing entities within the Unified Government borders. The total direct tax rate presented represents the rate for property located in City of Kansas City, Kansas. The applicable drainage rates for property on other cities, school districts or drainage districts will vary.

Source: Unified Government Clerk's Office

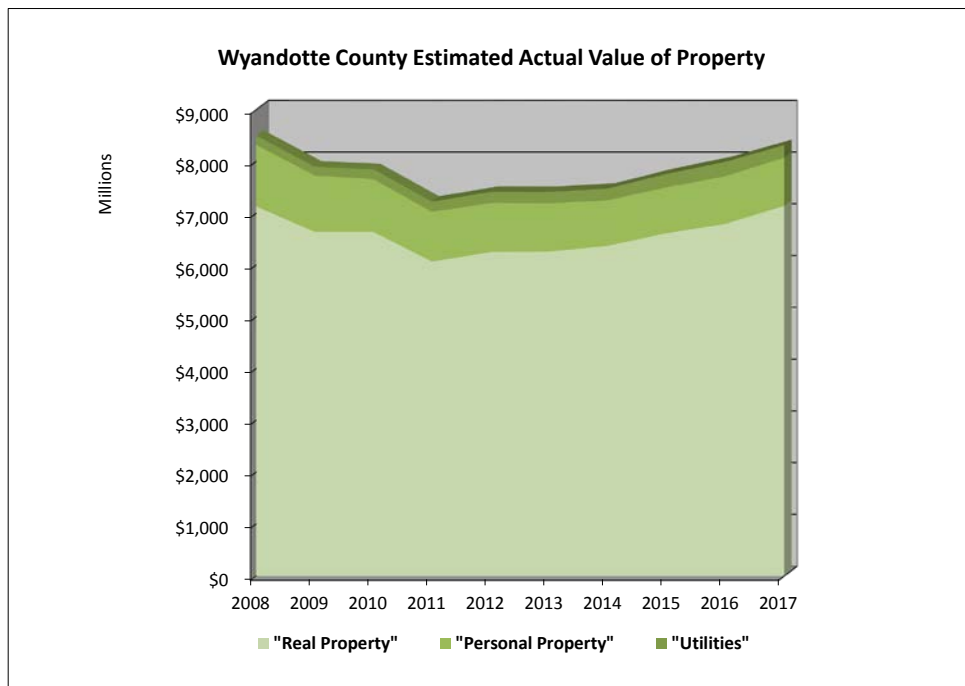
TABLE 6 (continued)

ASSESSED AND ESTIMATED ACTUAL VALUES OF TAXABLE TANGIBLE PROPERTY (continued)

Including Motor Vehicles, Last Ten Fiscal Years

UNIFIED GOVERNMENT PRIMARY GOVERNMENT continued

Estimated Actual Value of Property in Wyandotte County						
Fiscal Year	Real Property ⁽¹⁾	Personal Property ⁽²⁾	State Assessed Utilities ⁽²⁾	Total Estimated Actual Value	Assessed/ Actual Ratio	Total Direct Tax Rate ⁽³⁾
2008	\$ 7,135,799,722	\$ 1,188,771,374	\$ 180,646,248	\$ 8,505,217,344	16.40%	70.735
2009	6,641,739,576	1,090,054,600	169,507,100	7,901,301,276	16.00%	71.697
2010	6,641,739,576	1,019,460,051	191,908,512	7,853,108,139	15.48%	74.711
2011	6,068,832,960	959,079,479	197,685,770	7,225,598,209	16.49%	81.666
2012	6,250,481,620	948,429,918	216,068,285	7,414,979,823	16.28%	81.865
2013	6,259,523,650	931,483,401	222,148,864	7,413,155,915	16.35%	82.003
2014	6,372,823,830	879,815,632	226,020,670	7,478,660,132	16.29%	81.961
2015	6,616,509,010	885,480,168	260,156,164	7,762,145,342	16.31%	82.688
2016	6,795,221,270	921,819,045	277,932,394	7,994,972,709	16.47%	80.688
2017	7,144,561,380	931,360,363	242,854,394	8,318,776,137	16.21%	78.883



Unified Government of Wyandotte County and Kansas City, Kansas

TABLE 7

**DIRECT AND OVERLAPPING PROPERTY TAX
MILL LEVY RATES**

Last Ten Years
(rate per \$1,000 of assessed value)

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
County Direct Rates					
General	23.102	24.557	27.857	30.072	30.115
Election	0.847	0.858	0.856	0.859	0.860
County Park	2.148	1.216	1.464	1.369	1.371
Service Program - Aging	0.901	0.811	0.907	1.011	1.012
Health Department	1.512	1.532	1.529	1.535	1.537
Mental Health	0.461	0.416	0.332	0.418	0.419
Developmental Disabilities	0.479	0.485	0.314	0.315	0.340
Bond and Interest	1.027	1.014	0.817	0.820	0.796
Total County direct rate	30.477	30.889	34.076	36.399	36.450
City Direct Rates					
<u>Kansas City</u>					
Kansas City - City General Fund	25.903	25.341	24.885	28.468	28.059
Kansas City - Bond & Interest Fund	14.355	15.467	15.750	16.799	17.356
Kansas City - Total	40.258	40.808	40.635	45.267	45.415
Bonner Springs (includes library)	29.065	29.086	30.101	30.578	30.605
Edwardsville	40.427	42.441	44.505	44.505	44.467
Lake Quivira	13.315	13.226	13.633	19.317	19.317
Unified Government Direct Rate (County + City)					
Unified Government - Kansas City	70.735	71.697	74.711	81.666	81.865
Unified Government - Bonner Springs	59.542	59.975	64.177	66.977	67.055
Unified Government - Edwardsville	70.904	73.330	78.581	80.904	80.917
Unified Government - Lake Quivera	43.792	44.115	47.709	55.716	55.767
Community College	19.296	19.991	23.456	23.456	23.58
School Districts					
USD #500 - Kansas City, Kansas	53.441	63.745	60.124	60.268	60.419
USD #204 - Bonner Springs	65.252	65.503	65.980	64.708	63.061
USD #203 - Piper	51.257	61.416	61.414	57.988	60.327
USD #202 - Turner (includes recreation)	67.818	69.032	73.165	75.463	75.386
Drainage Districts	4.101 - 11.285	4.798 - 11.471	4.121 - 13.428	4.058-13.210	3.946-13.777
Library Districts					
Wyandotte County Library District	4.130	4.130	5.030	5.030	5.030
USD #500 Kansas City, Kansas Library District	7.730	7.730	7.954	7.980	7.980
Statewide Levy	1.500	1.500	1.500	1.500	1.500

Source: Unified Government Clerk's Office

TABLE 7

**DIRECT AND OVERLAPPING PROPERTY TAX
MILL LEVY RATES**

Last Ten Years
(rate per \$1,000 of assessed value)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
County Direct Rates					
General	30.162	31.271	31.029	31.029	31.082
Election	0.861	0.861	0.869	0.869	0.870
County Park	1.373	1.372	1.384	1.384	1.386
Service Program - Aging	1.014	1.013	1.022	1.022	1.024
Health Department	1.539	1.538	1.551	1.551	1.554
Mental Health	0.420	0.420	0.423	0.423	0.424
Developmental Disabilities	0.341	0.341	0.344	0.344	0.345
Bond and Interest	0.798	1.672	2.191	2.191	2.195
Total County direct rate	36.508	38.488	38.813	38.813	38.880
City Direct Rates					
<u>Kansas City</u>					
Kansas City - City General Fund	28.359	26.845	27.093	25.093	23.167
Kansas City - Bond & Interest Fund	17.136	16.628	16.782	16.782	16.836
Kansas City - Total	45.495	43.473	43.875	41.875	40.003
Bonner Springs (includes library)	33.635	33.616	33.658	33.657	33.689
Edwardsville	47.367	47.367	47.367	47.367	46.155
Lake Quivira	18.65	18.436	18.436	17.228	17.228
Unified Government Direct Rate (County + City)					
Unified Government - Kansas City	82.003	81.961	82.688	80.688	78.883
Unified Government - Bonner Springs	70.143	72.104	72.471	72.470	72.569
Unified Government - Edwardsville	83.875	85.855	86.180	86.180	85.035
Unified Government - Lake Quivera	55.158	56.924	57.249	56.041	56.108
Community College	26.121	26.108	27.336	27.336	27.384
School Districts					
USD #500 - Kansas City, Kansas	60.204	49.165	49.309	49.309	49.390
USD #204 - Bonner Springs	65.042	63.008	62.775	62.659	62.575
USD #203 - Piper	59.618	59.536	59.701	58.430	58.422
USD #202 - Turner (includes recreation)	78.220	61.710	68.837	63.059	67.554
Drainage Districts	3.720-15.338	3.208-14.826	3.052-16.378	3.080-15.664	2.665-16.206
Library Districts					
Wyandotte County Library District	5.578	5.583	6.059	6.059	6.042
USD #500 Kansas City, Kansas Library District	8.922	8.911	10.985	10.985	11.036
Statewide Levy	1.500	1.500	1.500	1.500	1.500

Source: Unified Government Clerk's Office

TABLE 8

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

Property Taxpayers ¹	Fiscal Year 2017			Fiscal Year 2008		
	Assessed Value	Rank	Percentage of Total County Taxable Assessed Value ²	Assessed Value	Rank	Percentage of Total County Taxable Assessed Value ²
Kansas Entertainment	\$ 41,505,957	1	3.4%	\$ -		
W-LD Legends Owner VII	39,635,312	2	3.3%	42,010,704	2	3.3%
General Motors	30,819,279	3	2.6%	46,505,564	1	3.7%
Magellan Pipeline	18,331,732	4	1.5%			
Union Pacific Railroad	14,549,367	5	1.2%			
SVV I LLC (Schlitterbahn)	13,698,651	6	1.1%			
BNSF	13,622,755	7	1.1%			
NFM of Kansas	12,358,029	8	1.0%	18,680,588	3	1.5%
Cerner Corporation	11,906,625	9	1.0%			
Kansas Gas Service (One Gas)	7,174,404	10	0.6%			
Certain Teed Corp.				10,575,480	4	0.8%
Prime Investments LLC				10,401,524	5	0.8%
Great Wolf Lodge				9,347,805	6	0.7%
Associated Wholesale Grocers				8,863,451	7	0.7%
Proctor and Gamble				7,547,144	8	0.6%
Cabelas				7,247,252	9	0.6%
Owens Corning				6,841,690	10	0.5%
	<u>\$ 203,602,111</u>		<u>16.8%</u>	<u>\$ 168,021,202</u>		<u>13.2%</u>

Total 2017 County

Taxable Assessed Value: \$ 1,208,714,119

Notes:

¹ Does not include tax exempt properties, including businesses with granted exemptions requiring payments in lieu of taxes or properties that are part of a TIF district.

² Total County Taxable Assessed Value does not include motor vehicle property valuation.

Source: Unified Government County Appraiser's Office

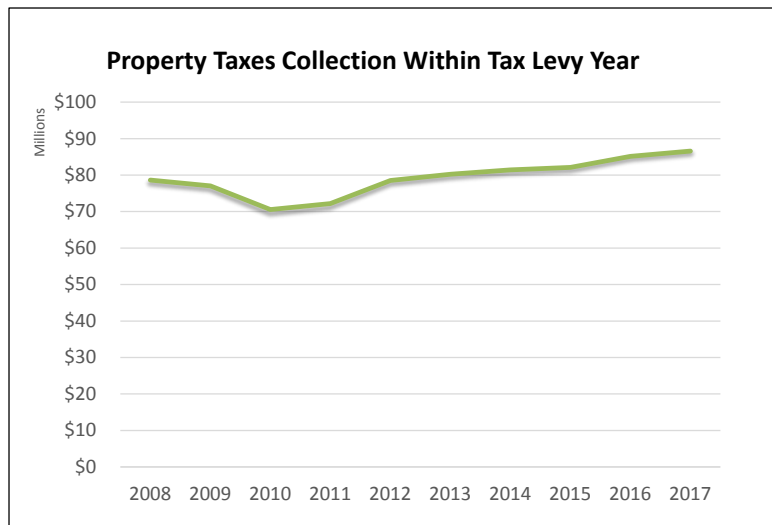
TABLE 9

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Fiscal Years

UNIFIED GOVERNMENT PRIMARY GOVERNMENT - COUNTY-WIDE

Budget Year ¹	Taxes Levied for the Fiscal Year (Original Levy) ²	Collected within the Fiscal Year of the Current Levy				Total Collections to Date		
		Taxes Collected	Percentage of Original Levy Less TIF Levy	Taxes Delinquent	Percent Delinquent ³	Collections in Subsequent Year ⁴	Total Collected	Percentage of Adjusted Levy
2008	\$ 86,210,883	\$ 78,613,006	91.2%	\$ 7,597,877	8.8%	\$ 2,997,523	\$ 81,610,529	94.7%
2009	86,553,044	77,018,669	89.0%	\$ 9,534,375	11.0%	3,745,924	80,764,593	93.3%
2010	78,780,950	70,547,267	89.5%	\$ 8,233,683	10.5%	3,323,323	73,870,590	93.8%
2011	79,410,908	72,159,973	90.9%	\$ 7,250,935	9.1%	4,088,568	76,248,541	96.0%
2012	85,042,936	78,494,361	92.3%	\$ 6,548,575	7.7%	4,263,845	82,758,206	97.3%
2013	86,586,891	80,208,596	92.6%	\$ 6,378,295	7.4%	5,397,418	85,606,014	98.9%
2014	86,140,170	81,396,447	94.5%	\$ 4,743,723	5.5%	5,420,809	86,817,256	100.8%
2015	87,265,691	82,087,300	94.1%	\$ 5,178,391	5.9%	4,472,811	86,560,111	99.2%
2016	93,214,739	85,097,921	91.3%	\$ 8,116,818	8.7%	3,853,124	88,951,045	95.4%
2017	92,784,037	86,574,111	93.3%	\$ 6,209,926	6.7%	4,013,314	90,587,425	97.6%



Notes:

Tax amounts (levied, collected, delinquent) in table are for county, city and library mill levies.

¹ Taxes levied support the subsequent year's budget, e.g., 2016 taxes financed 2017 budgeted expenditures.

² Taxes Levied (Original Levy) excludes tax increment financing (TIF) values.

³ Delinquent amount includes those parcels taxed and not paying, including tax-exempt parcels. Parcels exempted for TIF purposes are not included.

⁴ County Treasurer's records do not provide a determination of delinquent tax collections by levy year; therefore, delinquent tax collections may include collections of prior year delinquencies and current year delinquencies.

Source: Unified Government Finance Department

Unified Government of Wyandotte County and Kansas City, Kansas

TABLE 10

TOTAL ASSESSED TANGIBLE PROPERTY VALUATION OF THE COUNTY AND CITY OF KANSAS CITY, KANSAS
WYANDOTTE COUNTY AND CITY OF KANSAS CITY, KANSAS

Wyandotte County, Kansas

Year	Real Property	Personal Property	State Assessed Utilities	Assessed Value before Motor Vehicle	Motor Vehicles	Total Assessed Valuation
2008	\$ 1,069,442,741	\$ 140,997,701	\$ 59,613,262	\$ 1,270,053,704	\$ 124,956,114	\$ 1,395,009,818
2009	966,053,674	121,906,655	55,937,343	1,143,897,672	120,485,596	1,264,383,268
2010	927,030,390	108,560,874	63,329,809	1,098,921,073	117,043,311	1,215,964,384
2011	914,682,119	97,759,966	65,236,304	1,077,678,389	113,607,923	1,191,286,312
2012	927,243,259	94,797,562	71,302,534	1,093,343,355	113,853,207	1,207,196,562
2013	934,648,262	87,712,079	73,309,125	1,095,669,466	116,127,017	1,211,796,483
2014	953,992,985	70,160,368	74,586,821	1,098,740,174	119,834,832	1,218,575,006
2015	990,206,580	63,375,062	85,851,534	1,139,433,176	126,395,984	1,265,829,160
2016	1,028,187,363	61,627,010	91,717,690	1,181,532,063	135,062,201	1,316,594,264
2017	1,070,760,527	57,811,642	80,141,950	1,208,714,119	140,022,759	1,348,736,878

City of Kansas City, Kansas

Year	Real Property	Personal Property	State Assessed Utilities	Assessed Value before Motor Vehicle	Motor Vehicles	Total Assessed Valuation
2008	\$ 957,720,722	\$ 132,804,602	\$ 52,440,398	\$ 1,142,965,722	\$ 113,258,701	\$ 1,256,224,423
2009	858,775,239	114,620,480	49,139,429	1,022,535,148	109,375,508	1,131,910,656
2010	827,160,814	101,988,198	56,337,965	985,486,977	106,222,539	1,091,709,516
2011	817,605,423	92,163,360	58,315,374	968,084,157	102,834,773	1,070,918,930
2012	831,130,786	89,139,267	63,840,942	984,110,995	102,990,904	1,087,101,899
2013	837,949,270	82,234,789	65,791,156	985,975,215	105,001,763	1,090,976,978
2014	852,927,158	65,279,122	66,852,833	985,059,113	108,205,718	1,093,264,831
2015	884,539,295	58,869,677	77,655,254	1,021,064,226	114,240,821	1,135,305,047
2016	921,243,873	56,777,514	83,664,066	1,061,685,453	122,671,850	1,184,357,303
2017	954,627,361	53,272,856	72,077,008	1,079,977,225	127,407,120	1,207,384,345

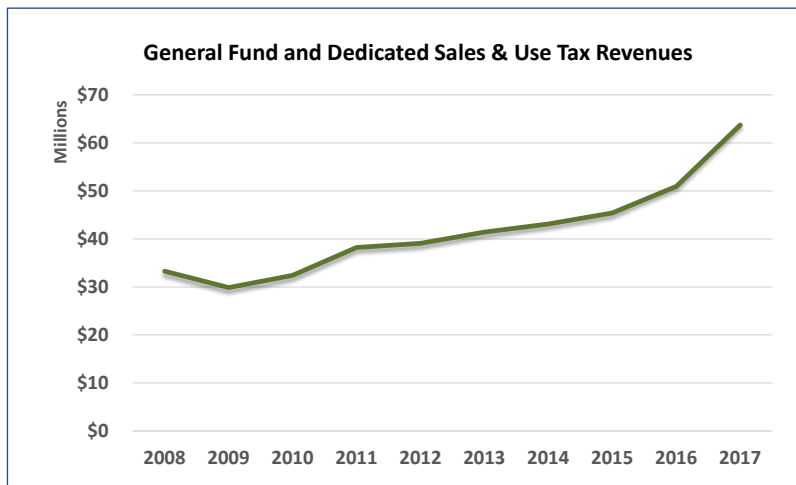
Source: Unified Government Clerk's Office

TABLE 11

SELECTED SALES AND USE TAX REVENUES AND COUNTY-WIDE RETAIL SALES RECEIPTS

Last Ten Fiscal Years

General Fund & Dedicated Sales and Use Tax Revenues					
Year	General Fund City & County Sales & Use Tax ⁽¹⁾	Dedicated Sales & Use Tax ⁽²⁾	Subtotal General Fund and Dedicated Sales & Use Tax Revenue ⁽³⁾	Wyandotte County Retail Sales Receipts ⁽⁴⁾	Percent Change in Retail Sales Receipts
2008	\$ 33,256,317	\$ -	\$ 33,256,317	\$ 1,876,994,881	(0.3%)
2009	29,861,968	-	29,861,968	1,752,237,568	(6.6%)
2010	29,590,524	2,820,935	32,411,458	1,779,298,420	1.5%
2011	32,033,764	6,181,211	38,214,975	1,869,475,166	5.1%
2012	32,763,449	6,328,015	39,091,464	1,991,399,330	6.5%
2013	34,639,630	6,760,480	41,400,110	2,043,743,670	2.6%
2014	36,024,497	7,093,021	43,117,518	2,129,865,576	4.2%
2015	37,877,474	7,541,364	45,418,838	2,208,780,095	3.7%
2016	42,420,844	8,543,043	50,963,887	2,283,631,270	3.4%
2017	53,759,356	9,963,932	63,723,288	2,224,774,635	(2.6%)



Notes:

⁽¹⁾ Includes city and county sales and use taxes to city / county general funds. Beginning in 2017, base sales and use tax revenues resulting from the pay off of the original STAR bonds related to Village West are included.

⁽²⁾ Dedicated sales tax of 0.375% for public safety and neighborhood infrastructure began July 1, 2010 and expires July 1, 2020.

⁽³⁾ Emergency Medical Services Enterprise Fund 0.25% sales and use tax revenues not included.

⁽⁴⁾ Based on Kansas state sales tax collections. Sales tax rate changes are as follows: July 1, 2010 State of Kansas rate increased by 1.0% and local rate by 0.375%; July 1, 2013 State of Kansas rate decreased by 0.15%; and July 1, 2015 State of Kansas rate increased by 0.35%.

Source: Unified Government, Finance Department. Figures on a modified accrual basis of accounting.

TABLE 12

CITY GENERAL FUND SALES AND USE TAX REVENUE

Last Ten Fiscal Years

Year	City Sales Tax	City Portion of County Tax	City Use Tax	City Portion of County Use Tax	City General Fund Sales & Use Taxes Total
2008	\$ 13,200,226	\$ 8,527,634	\$ 3,873,438	\$ 3,257,325	\$ 28,858,623
2009	11,374,585	10,128,643	2,571,623	2,100,388	26,175,239
2010	11,199,178	9,855,389	2,795,466	2,113,902	25,963,935
2011	10,585,511	10,843,863	3,597,015	2,867,622	27,894,011
2012	11,923,216	10,480,472	3,457,058	2,743,824	28,604,570
2013	12,927,093	11,188,057	3,446,599	2,773,515	30,335,264
2014	13,638,685	11,434,879	3,450,836	2,808,123	31,332,523
2015	13,824,822	11,515,101	4,194,270	3,244,537	32,778,730
2016	15,717,589	12,322,303	4,504,963	3,414,582	35,959,437
2017	21,922,528	16,258,394	4,850,326	3,698,294	46,729,542

Source: Unified Government, Finance Department. Figures on a modified accrual basis of accounting.

Note:

Sales and use taxes to City General Fund do not include sales taxes pledged to special sales tax districts. Also, sales and use tax revenue from the Emergency Medical Services (0.25%) and Dedicated Public Safety and Neighborhood Infrastructure (0.375%) are accounted for in other funds and not reflected in the above table. Beginning in 2017, base sales and use tax revenues resulting from the pay off of the original STAR bonds related to Village West are included.

TABLE 13

KANSAS SPEEDWAY STAR BONDS SALES TAX REVENUES

Last Ten Fiscal Years

Year	State Sales Tax	City Sales Tax	County Sales Tax	Total Kansas Speedway STAR Bond Sales Tax Revenues
2008	\$ 2,379,418	\$ 604,837	\$ 480,244	\$ 3,464,499
2009	2,310,231	580,258	431,853	3,322,342
2010	2,592,525	664,407	419,936	3,676,868
2011	3,539,573	963,209	555,175	5,057,957
2012	3,342,323	960,020	638,616	4,940,959
2013	2,736,162	712,401	412,658	3,861,221
2014	2,770,282	737,584	428,937	3,936,803
2015	3,641,160	948,592	542,688	5,132,439
2016	5,376,299	1,344,175	777,237	7,497,711
2017	2,190,945	190,915	131,406	2,513,266

Source: Unified Government, Finance Department. Figures reflected on a budgetary (cash) basis of accounting.

TABLE 14

RATIOS OF OUTSTANDING DEBT BY TYPE
Last Ten Fiscal Years

Governmental Activities

Fiscal Year	General Obligation Bonds	Special Obligation Bonds	Revenue Bonds	Capital Leases	Certificates of Participation	Section 108 Loan	STAR Bonds	TDD Bonds
2008	\$ 132,294,703	\$ -	\$ -	\$ 19,805,238	\$ 8,200,000	\$ 3,837,000	\$ 64,314,106	\$ 20,795,000
2009	138,680,552	-	-	14,920,099	8,100,000	3,584,000	54,352,319	20,580,000
2010	223,100,366	-	-	14,859,322	-	3,314,000	85,317,108	20,009,000
2011	222,715,718	7,725,000	-	10,421,691	-	3,025,000	72,091,680	19,353,000
2012	219,468,230	22,025,000	-	7,808,657	-	2,715,000	77,734,667	18,462,000
2013	223,617,040	58,255,000	9,915,000	8,092,694	-	2,384,000	60,925,224	27,218,000
2014	237,738,948	55,433,142	9,818,271	7,427,230	-	2,029,000	57,684,315	25,560,528
2015	245,001,722	52,599,618	10,000,992	6,839,477	-	1,650,000	79,987,272	23,999,096
2016	268,701,047	56,181,878	16,730,134	7,706,512	-	1,244,000	66,824,018	22,351,665
2017	305,030,147	52,418,414	14,507,922	9,409,186	-	810,000	65,570,581	20,713,000

Business Type Activities

Fiscal Year	General Obligation Bonds	Capital Leases	Sewer Revolving Loan	STAR Bonds	BPU Revenue Bonds	BPU Capital Leases	BPU Government Loan	Total Primary Government	Percentage of Personal Income ¹	Per Capita ¹
2008	\$ 20,915,297	\$ 773,492	\$ 13,816,268	\$ -	\$ 313,043,225	\$ 1,018,921	\$ 22,707,905	\$ 621,521,155	14.1%	\$ 4,030
2009	22,384,448	1,077,448	13,653,555	-	363,881,515	650,042	21,710,900	663,574,878	15.4%	4,267
2010	39,734,634	1,792,146	12,570,320	-	355,430,000	367,952	20,717,121	777,211,969	17.6%	4,935
2011	40,859,282	1,863,319	11,273,779	-	421,100,000	74,989	19,813,666	830,317,124	18.2%	5,254
2012	46,766,770	2,175,132	10,018,884	-	479,735,000	-	18,788,619	905,697,959	18.6%	5,679
2013	51,957,960	3,237,906	10,822,225	-	462,765,000	1,011,816	27,585,940	947,787,805	19.7%	5,889
2014	58,258,086	2,835,314	12,438,998	5,979,650	594,842,762	1,454,219	32,448,862	1,103,949,325	23.5%	6,810
2015	68,858,876	2,450,728	14,222,104	6,405,559	574,800,051	3,812,374	33,275,100	1,123,902,969	19.3%	6,879
2016	79,224,592	1,890,492	15,860,581	-	743,723,718	2,261,193	34,076,540	1,316,776,370	26.3%	8,009
2017	89,779,979	1,216,581	13,735,452	-	721,916,037	1,003,499	34,810,372	1,330,921,170	26.3%	8,052

Details regarding the Unified Government's outstanding debt can be found in the Notes to the Financial Statements.

¹ Population and personal income data can be found in the Demographics Statistical Table.
These ratios are calculated using personal income and populations for the prior calendar year.

TABLE 15

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Fiscal Year	General Bonded Debt Outstanding			Percentage of Personal Income ²	Percentage of Actual Value of Taxable Property ³	Per Capita ²
	General Obligation Debt ¹	Less: Amounts Restricted to Repaying Principal	Total General Bond Debt			
2008	\$ 153,210,000	\$ (5,927,079)	\$ 147,282,921	3.34%	1.73%	\$ 947
2009	161,065,000	(3,846,913)	157,218,087	3.65%	1.99%	998
2010	262,835,000	(3,432,786)	259,402,214	5.87%	3.30%	1,642
2011	263,575,000	(3,294,379)	260,280,621	5.70%	3.60%	1,647
2012	266,235,000	(2,523,496)	263,711,504	5.41%	3.56%	1,654
2013	275,575,000	(3,172,621)	272,402,379	5.66%	3.67%	1,692
2014	295,997,034	(4,501,025)	291,496,009	6.19%	3.90%	1,798
2015	313,860,598	(5,542,420)	308,318,178	5.30%	3.97%	1,887
2016	347,925,639	(8,866,589)	339,059,050	6.78%	4.24%	2,070
2017	394,810,126	(11,771,055)	383,039,071	7.56%	4.60%	2,317

Notes:

¹ Includes General Obligation Bonds for governmental and business-type activities net of premiums and discounts.

² Population and personal income data can be found in the Demographics Statistical Table.

³ Property value data can be found in Actual Value of Property Statistical Table.

TABLE 16

DEBT RATIOS

	Wyandotte Co.	Kansas City
Estimated Actual Valuation (Appraised)	\$ 8,318,776,137	\$ 7,428,935,780
Equalized Assessed Tangible Valuation ^(a)	\$ 1,348,736,878	\$ 1,207,384,345
Population (U.S. Census Estimate)	165,288	153,058
Outstanding General Obligation Indebtedness (as of December 31, 2017)		
General Obligation Bonds	\$ 12,585,000	\$ 298,430,000
General Obligation Notes	\$ -	\$ 62,255,000
Less: Debt Service Funds on Hand as of December 31, 2017	\$ (1,754,093)	\$ (6,735,100)
Net Outstanding General Obligation Indebtedness	\$ 10,830,907	\$ 353,949,900
Ratio of Net General Obligation Debt to Estimated Actual Valuations	0.13%	4.76%
Ratio of Net General Obligation Debt to Equalized Assessed Tangible Valuation	0.80%	29.32%
Net General Obligation Debt per Capita	\$ 66	\$ 2,313
Overlapping Indebtedness	\$ 423,208,441	\$ 362,974,692
Direct and Overlapping Indebtedness	\$ 434,039,348	\$ 716,924,592
Ratio of Direct and Overlapping Indebtedness to Estimated Actual Valuation	5.22%	9.65%
Ratio of Direct & Overlapping Debt to Equalized Assessed Tangible Valuation	32.18%	59.38%
Direct and Overlapping Indebtedness per Capita	\$ 2,626	\$ 4,684
Overlapping Indebtedness per Capita	\$ 2,560	\$ 2,371

(a) Includes real property, personal property, and state assessed utility valuations and excludes valuations for motor vehicles.

Source: Unified Government, Finance Department

TABLE 17

LEGAL DEBT MARGIN INFORMATION

Last Ten Fiscal Years

	2008 (As of 12/31/08)	2009 (As of 12/31/09)	2010 (As of 12/31/10)	2011 (As of 12/31/11)	2012 (As of 12/31/12)
Statutory debt capacity:					
Equalized assessed valuation of taxable tangible property	\$ 1,270,053,704	\$ 1,143,897,672	\$ 1,098,921,073	\$ 1,077,678,389	\$ 1,093,343,355
Estimated tangible valuation of motor vehicles	<u>124,966,114</u>	<u>120,485,596</u>	<u>117,043,311</u>	<u>113,607,923</u>	<u>113,853,207</u>
Estimated tangible valuation for calculating bonded indebtedness limit	<u>1,395,019,818</u>	<u>1,264,383,268</u>	<u>1,215,964,384</u>	<u>1,191,286,312</u>	<u>1,207,196,562</u>
Debt limit (30% of total valuation)	418,505,945	379,314,980	364,789,315	357,385,894	362,158,969
Amount of debt applicable to limit					
Total bonded indebtedness	273,547,299	275,107,299	313,695,000	314,865,000	320,893,000
Less exempt issues	<u>(87,092,962)</u>	<u>(81,102,801)</u>	<u>(120,678,806)</u>	<u>(140,062,853)</u>	<u>(96,615,096)</u>
Total net debt applicable to limit	186,454,337	194,004,498	193,016,194	174,802,147	224,277,904
Legal debt margin	<u>\$ 232,051,608</u>	<u>\$ 185,310,482</u>	<u>\$ 171,773,121</u>	<u>\$ 182,583,747</u>	<u>\$ 137,881,065</u>
Total net debt applicable to the limit as a percentage of debt limit	45%	51%	53%	49%	62%

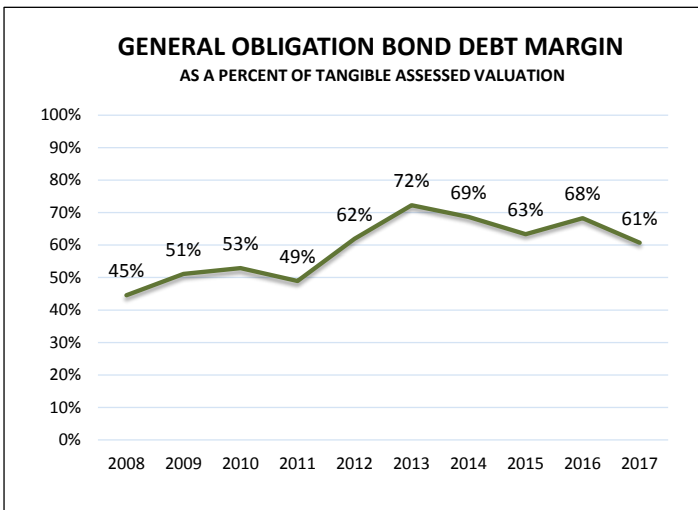


TABLE 17

LEGAL DEBT MARGIN INFORMATION

Last Ten Fiscal Years

	2013 (As of 12/31/13)	2014 (As of 12/31/14)	2015 (As of 12/31/15)	2016 (As of 12/31/16)	2017 (As of 12/31/17)
Statutory debt capacity:					
Equalized assessed valuation of taxable tangible property	\$ 1,095,669,466	\$ 1,098,740,174	\$ 1,139,433,176	\$ 1,181,532,063	\$ 1,208,714,119
Estimated tangible valuation of motor vehicles	<u>116,127,017</u>	<u>119,834,832</u>	<u>126,395,984</u>	<u>135,062,201</u>	<u>140,022,759</u>
Estimated tangible valuation for calculating bonded indebtedness limit	<u>1,211,796,483</u>	<u>1,218,575,006</u>	<u>1,265,829,160</u>	<u>1,316,594,264</u>	<u>1,348,736,878</u>
Debt limit (30% of total valuation)	363,538,945	365,572,502	379,748,748	394,978,279	404,621,063
Amount of debt applicable to limit					
Total bonded indebtedness	364,150,000	368,920,000	369,585,001	374,610,000	428,455,000
Less exempt issues	<u>(101,413,770)</u>	<u>(117,961,356)</u>	<u>(128,992,366)</u>	<u>(104,969,576)</u>	<u>(182,757,486)</u>
Total net debt applicable to limit	262,736,230	250,958,644	240,592,635	269,640,424	245,697,514
Legal debt margin	<u>\$ 100,802,715</u>	<u>\$ 124,979,867</u>	<u>\$ 139,156,113</u>	<u>\$ 125,337,855</u>	<u>\$ 158,923,549</u>
Total net debt applicable to the limit as a percentage of debt limit	72%	69%	63%	68%	61%

TABLE 18

PLEDGED-REVENUE DEBT COVERAGE

Last Ten Fiscal Years

Kansas City, Kansas Board of Public Utilities Revenue Bonds					
Fiscal Year	Gross Revenues ³	Direct Operating Expenses ³	Net Available Revenue	Total Debt Service Requirements	Coverage
2008	\$ 258,694,309	\$ 191,646,083	\$ 67,048,226	\$ 31,666,839	2.12
2009	231,955,328	185,129,869	46,825,459	29,908,142	1.57
2010	265,907,854	171,635,395	94,272,459	31,363,760	3.01
2011	273,231,435	192,613,493	80,617,942	32,481,143	2.48
2012	290,217,990	204,642,159	85,575,831	36,295,726	2.36
2013	287,771,566	196,863,453	90,908,113	39,323,773	2.31
2014	311,540,386	215,695,728	95,844,658	24,804,869	3.86
2015	303,124,272	201,260,954	101,863,318	45,334,587	2.25
2016	301,043,289	210,246,970	90,796,319	48,079,981	1.89
2017	317,306,293	214,070,198	103,236,095	51,014,663	2.02

Notes:

¹ Includes sales tax generated in the Prairie Delaware Redevelopment District.

See more in Note III.F. to the financial statements.

² Includes sales tax generated in three transportation development districts.

See more in Note III.F. to the financial statements.

³ Excludes depreciation expense, amortization expense and amortization revenue.

TABLE 18 (continued)

PLEDGED-REVENUE DEBT COVERAGE

Last Ten Fiscal Years

Fiscal Year	Unified Government STAR Bonds ¹					Unified Government TDD Bonds ²				
	Sales Tax Revenues	Principal	Interest	Coverage		Sales Tax Revenues	Principal	Interest	Coverage	
2008	\$ 12,785,814	\$ 10,817,632	\$ 3,485,647	0.89		\$ 1,221,851	\$ 620,000	\$ 963,369	0.77	
2009	12,010,638	9,961,787	3,190,804	0.91		1,384,668	615,000	1,019,714	0.85	
2010	13,529,636	11,116,268	2,723,395	0.98		1,653,312	571,000	1,016,321	1.04	
2011	14,620,449	13,225,428	2,044,921	0.96		1,589,184	646,000	973,531	0.98	
2012	61,108,119	84,312,186	5,222,713	0.68		1,870,493	891,000	921,536	1.03	
2013	17,068,733	16,809,443	4,606,309	0.80		2,481,133	1,219,000	1,157,689	1.04	
2014	58,453,245	44,181,854	13,530,823	1.01		2,738,028	1,366,000	1,283,196	1.03	
2015	61,697,772	45,026,515	16,782,445	1.00		3,007,406	1,575,000	1,257,442	1.06	
2016	46,582,407	24,810,143	13,533,052	1.21		2,745,887	1,661,000	1,221,362	0.95	
2017	5,445,930	2,276,733	5,691,103	0.68		2,927,428	1,791,000	1,140,044	1.00	

Unified Government of Wyandotte County and Kansas City, Kansas

TABLE 19

INDIRECT DEBT

AS OF DECEMBER 31, 2017

Four school districts are located completely within the territorial limits of the Unified Government, as is the Kansas City, Kansas Community College.

Jurisdiction	Total Debt	Applicable % to Wyandotte County	Wyandotte County	Applicable % to Kansas City, KS	Kansas City, KS
Kansas City, Kansas Community College	\$ 29,568,000	100.00%	\$ 29,568,000	89.61%	\$ 26,508,749
U.S.D. No. 500	268,015,000	100.00%	268,015,000	99.98%	267,973,904
U.S.D. No. 202	27,280,000	100.00%	27,280,000	99.84%	27,237,559
U.S.D. No. 203	23,940,000	100.00%	23,940,000	100.00%	23,940,000
U.S.D. No. 204	56,530,000	97.82%	54,585,368	31.72%	17,314,479
City of Bonner Springs	13,500,000	93.23%	13,025,073	0.00%	-
City of Edwardsville	6,795,000	100.00%	6,795,000	0.00%	-
Totals	\$ 425,628,000		\$ 423,208,441		\$ 362,974,692

Note: Overlapping governments are those that coincide, at least in part, with the geographical boundaries of the County or City. This table estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents of Wyandotte County and Kansas City, Kansas. The applicable percentage is based on the County & City percent share of the respective entities' total assessed valuation.

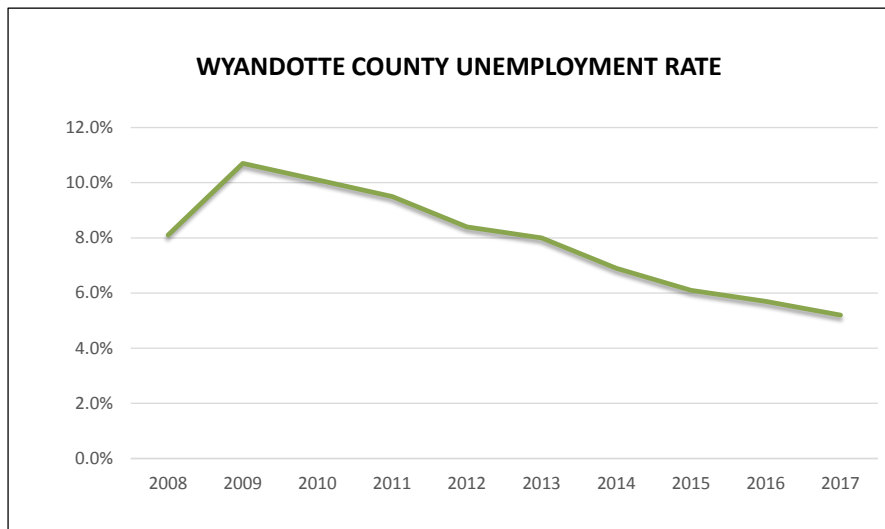
Source: Unified Government, Finance Department.

TABLE 20

DEMOGRAPHIC AND ECONOMIC STATISTICS

Last Ten Fiscal Years

Year	County Population ¹	Personal Income ² (thousands of dollars)	Per Capita ² Personal Income	County-wide Public School Enrollment ³	Unemployment Rate
2008	154,233	\$ 4,415,768	\$ 28,472	27,867	8.1%
2009	155,499	\$ 4,310,940	\$ 27,561	28,538	10.7%
2010	157,505	\$ 4,420,281	\$ 28,010	28,455	10.1%
2011	158,022	\$ 4,562,495	\$ 28,836	28,462	9.5%
2012	159,471	\$ 4,875,180	\$ 30,637	29,284	8.4%
2013	160,940	\$ 4,810,886	\$ 29,996	29,753	8.0%
2014	162,106	\$ 4,706,681	\$ 29,119	30,200	6.9%
2015	163,384	\$ 5,814,072	\$ 35,589	30,414	6.1%
2016	164,418	\$ 4,998,181	\$ 30,508	30,826	5.7%
2017	165,288	\$ 5,068,156	\$ 30,722	31,578	5.2%



Sources and Notes:

¹ U.S. Dept of Commerce, Bureau of Census, Local Population Estimates; non-decenial Census figures are time-series data updated annually with release of annual population estimate. 2010 population from the U.S. Census Count.

² Personal Income and Per Capita Personal Income per U.S. Bureau of Economic Analysis. Most recent year is an estimate based on trend.

³ School enrollment of Kansas City, Kansas #500, Turner #202, Piper #203, Bonner Springs #204 and parochial schools in Wyandotte County.

TABLE 21

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

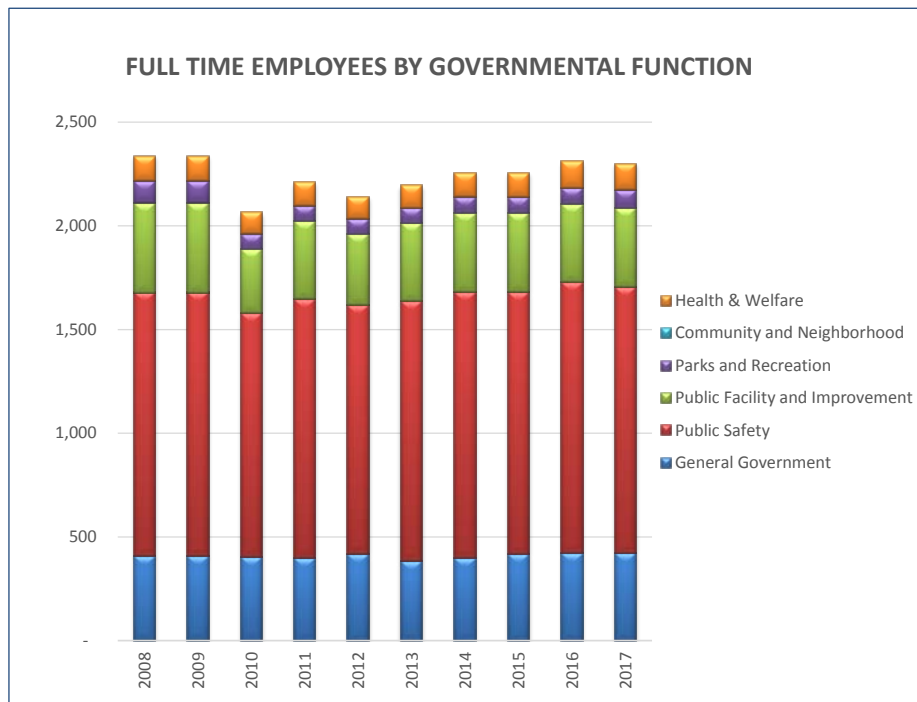
	Fiscal Year 2017			Fiscal Year 2008		
	Employees in County (Employment Range)	Rank	Percentage of Total County Employment	Employees in County (Employment Range)	Rank	Percentage of Total County Employment
Kansas University Hospital	5,000+	1	6.26%	2500-4000	2	3.96%
Amazon Fulfillment Center	5,000+	2	5.81%	-	-	-
University of Kansas Medical Center	3500-4000	3	4.11%	2500-3499	3	3.24%
Kansas City, KS School District #500	3500-4000	4	3.65%	3500-4000	1	4.43%
Cerner	2500-3499	5	3.16%	-	-	-
Burlington Northern/Santa Fe Railroad	2500-3499	6	2.61%	2500-3499	5	2.94%
Unified Government of Wyandotte Co/KCK	1000-2499	7	2.47%	1000-2499	6	2.84%
General Motors Corporation	1000-2499	8	2.33%	2500-3499	4	3.18%
Providence Medical Center	1000-2499	9	1.23%	1000-2499	7	1.41%
Nebraska Furniture Mart	1000-2499	10	1.18%	1000-2499	8	1.40%
Associated Wholesale Grocers	-	-	-	1000-2499	9	1.23%
United Parcel Service	-	-	-	750-999	10	1.09%
	31,434		32.82%	21,863		25.72%

Source: Unified Government Finance Department, Research Division.

TABLE 22

FULL-TIME EQUIVALENT UNIFIED GOVERNMENT EMPLOYEES BY FUNCTION
Last Ten Fiscal Years

Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Government	409	409	404	400	416	383	397	416	422	424
Public Safety	1,270	1,270	1,177	1,247	1,204	1,254	1,285	1,264	1,308	1,281
Public Facility and Improvement	431	431	308	375	340	375	382	380	374	380
Parks and Recreation	108	108	72	74	73	75	77	77	80	89
Community and Neighborhood Development	69	69	79	50	66	70	62	71	71	66
Health & Welfare	120	120	104	115	107	110	114	118	128	126
Total FTE Employees	2,407	2,407	2,144	2,261	2,205	2,267	2,317	2,326	2,383	2,366



Source: Unified Government Annual Budget Documents

TABLE 23

OPERATING INDICATORS BY FUNCTION
Last Ten Fiscal Years

Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Government										
Number of Register of Deeds documents recorded	22,320	20,479	18,008	19,432	22,281	23,714	20,852	23,208	22,713	23,886
Number of registered voters	91,201	90,764	76,174	80,613	81,980	81,638	70,787	82,550	74,239	78,020
Public Safety										
Number of 911 calls	178,119	181,164	180,826	179,544	189,020	201,335	199,646	223,413	181,381	173,667
Number of Fire Department calls for service	25,166	24,970	25,592	25,744	26,689	27,471	26,127	25,244	22,215	31,433
Violent crimes	917	942	808	906	853	707	865	944	1,250	1,445
Public Facility and Improvement										
Number of bridges maintained	151	151	151	151	151	151	151	151	151	151
Miles of road maintained	1,947	1,943	1,943	1,943	1,943	1,943	1,943	1,943	1,943	1,943
Parks & Recreation										
Park acres maintained	2,729	2,600	2,600	2,600	2,600	2,715	2,715	2,715	2,715	2,715
Community and Neighborhood Development										
Number of business licenses processed	7,387	7,185	7,092	7,141	7,036	6,906	6,621	6,956	6,951	7,323
Number of demolition permits issued	153	119	195	123	171	64	100	109	88	96
¹ Number of assistance downpayments issued	10	16	13	8	24	39	16	14	21	7
² Number of grants/ loans awarded	86	149	97	117	149	113	101	68	73	80
Public Health and Welfare										
Number of visits to the Health Department	26,313	34,537	30,506	29,520	29,286	29,037	27,477	24,811	23,630	21,509
Number of clients to the Health Department	13,844	19,071	20,381	16,540	21,035	19,794	13,781	12,493	11,976	10,741
Number of visits to the WIC Division ³	59,060	65,225	64,337	63,998	60,293	50,844	56,499	52,225	48,131	46,057
Number of clients to the WIC Division ³	7,485	8,047	7,722	7,429	7,449	6,946	6,639	6,309	6,033	5,507
Number of congregate meals served to seniors	67,041	58,828	50,426	40,430	40,271	39,770	398,180	34,225	36,041	36,277
Number of home delivered meals served to seniors	144,969	147,914	138,776	129,989	126,423	127,384	117,767	118,797	127,240	124,726
Number of newsletters distributed	16,157	24,418	20,751	22,534	22,694	24,552	19,200	19,200	20,626	21,257
Number of legal assistance hours provided	522	534	510	533	497	506	498	496	481	522

Notes:

¹ Downpayment Assistance Program (CHIP) is aimed at low-to moderate-income households to provide assistance for purchasing single-family homes.

Averaging an estimated value of \$12,000, each downpayment represents an estimated \$2 million investment over a ten year period .

² Grants are aimed at very low-income single-family households and includes emergency grants, roofs, sewers, residential barrier removal, special service grants, lead-based paint removal, and other similar improvements.

² Also includes grants/loans for low-to moderate income households, such as the HELP loan program.

Averaging an estimated value of \$4,000, each grant/loan represents an estimated \$4 million investment over a ten year period.

³ The Special Supplemental Nutrition Program for Women Infants and Children (WIC) provides federal grants to states for supplemental foods, health care referrals, and nutrition education for low-income pregnant, breastfeeding, and non-breastfeeding postpartum women, and to infants and children up to age five at nutritional risk.

Source: Unified Government Finance Department, Budget Office and individual departments.

TABLE 24

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

<u>Function/Program</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
General Government										
Office buildings	11	12	12	12	12	12	12	13	14	15
Other buildings	27	27	27	27	27	26	26	21	21	30
Public Safety										
Fire stations	18	18	18	18	18	18	18	18	18	18
Fire trucks/ engines	22	22	22	16	16	22	22	22	23	22
Ambulances	12	12	12	12	12	12	12	12	12	9
Police stations	7	7	7	7	7	7	7	7	7	8
Public Facility and Improvement										
Number of bridges	151	151	151	151	151	151	151	151	151	151
Miles of roads	1,947	1,943	1,943	1,943	1,943	1,943	1,943	1,943	1,943	1,943
Number of wastewater plants	5	5	5	5	5	5	5	5	5	5
Parks & Recreation										
Number of recreation centers	8	7	7	7	7	9	10	10	10	10
Number of parks	51	54	54	54	54	53	53	53	53	53

Source: Unified Government Finance Department, Budget Office and individual departments.



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Staff Request for Commission Action

Tracking No. 18298

Full Commission Meeting Date: June 28, 2018

Committee:

Date of Standing Committee Action: N/A
(If none, please explain):

Publication Required: No

<u>Date:</u> 06/18/2018	<u>Contact Name:</u> Emerick Cross	<u>Contact Phone:</u> x6784	<u>Contact Email:</u> ecross@wycokck.org	<u>Department/Division:</u> Commission Liaison
<u>Item Description:</u> The recommendations for the UG/Hollywood Casino/SVV grants being submitted for your approval. The attached spreadsheet provides the summary of the selections made by the Mayor and each Commissioner.				
<u>Action Requested:</u> Approve the recommendations and authorize the distribution of funds.				
<u>Budget Impact: (if applicable)</u> Amount: Source: Included In Budget: Other (explain):				
<u>Attachments List:</u> 2018 FINAL Casino Grant Recommendations				

Unified Government/Hollywood Casino/SVV Grant Recommendations 2018

2018

Organization	Project Title	Request Amt.	Alvey	Burroughs	Bynum	McKiernan	Markley	Murguia	Johnson	Kane	Townsend	Philbrook	Walters	Recommended	%
Argentine Betterment Corporation	A Healthy Active Argentine for All Ages	\$175,000					\$24,000	\$54,764						\$78,764	45%
ABC for Argentine Eagles Post 213	Youth Softball Field Renovation Project	\$53,243					\$3,000							\$3,000	6%
Armourdale Renewal Association	East Side of Shawnee Park Sidewalks & Walking Trail Final Phase Project	\$80,000			\$2,500									\$2,500	3%
Artist Outreach, Inc.	Play with your food! Culinary Nutrition Classes	\$7,500			\$2,500									\$2,500	33%
Avenue of Life, Inc.	Impact Wednesday Program	\$75,000				\$21,200					\$5,000	\$15,000		\$41,200	55%
Bethel Neighborhood Center	Youth Fit For Life	\$40,000			\$2,000	\$3,000								\$5,000	13%
Bishop Ward High School	Healthy Habits in High School	\$30,000							\$3,000	\$4,500				\$7,500	25%
Caritas Clinics, Inc. d/b/a Duchesne Clinic	Coordinating Bilingual Diabetes Care for High Risk Populations	\$13,000				\$1,300							\$8,264	\$9,564	74%
Catholic Charities of Northeast Kansas, Inc.	Wyandotte County: Hunger Relief Beyond the Basics	\$9,000							\$2,500					\$2,500	28%
Cross-Lines Community Outreach, Inc.	Healthy Choices Food Pantry	\$15,000		\$5,000		\$1,500						\$2,164		\$8,664	58%
Cultivate Kansas City, Inc.	Healthy Growing & Eating In Wyandotte County	\$30,000			\$2,500	\$3,000					\$3,000	\$2,500		\$11,000	37%
Doing Real Work, Inc.	Court Advocate/Case Management Services	\$50,000	\$18,000									\$6,000		\$24,000	48%
El Centro, Inc.	Promotores de Salud: Creating a Culture of Health	\$5,000			\$2,000							\$2,500		\$4,500	90%
Episcopal Community Service/Nourish KC	KCK Mobile Market	\$50,000										\$4,000		\$4,000	8%
The Family Conservancy	Healty Parents, Healthy Kids	\$20,000				\$5,000					\$3,000	\$5,000		\$13,000	65%
Friends of Yates Branch, Inc.	Living Healthy & Well: Domestic Violence Education-Prevention Program	\$45,000		\$5,764	\$3,000				\$7,500		\$5,000			\$21,264	47%
Grinter Place Friends, Inc.	Grinter House	\$30,000		\$7,500			\$3,000							\$10,500	35%
Harvesters-The Community Food Network	BackSnack Wyandotte County	\$25,000				\$2,500					\$3,000	\$2,000		\$7,500	30%
Hillcrest Ministries of Wyandotte County, Inc	Wyandotte Hillcrest	\$15,500							\$2,500					\$2,500	16%
Historic Northeast Mid-town Association	Learn to Earn Program	\$29,425			\$3,000				\$7,500		\$5,000			\$15,500	53%
Humane Society of Greater Kansas City	Healthy Pets, Healthy Owners, Healthy Community	\$10,000			\$2,000							\$3,500		\$5,500	55%
Kansas City Community Gardens, Inc.	Expanding Healty Food Access in WYCO Neighborhoods	\$33,000			\$2,500	\$3,300								\$5,800	18%
KCKCC Endowment Association	KCKCC-Kids On Campus	\$91,319			\$3,000				\$5,000					\$8,000	9%
Kansas City Kansas West Kiwanis Foundation	Bike Safety Rodeo/Car Seat Check	\$5,000								\$2,000		\$3,500	\$5,000	\$10,500	210%
KC Healthy Kids	I am Here Wyandotte	\$10,000				\$2,000								\$2,000	20%
KVC Hospitals, Inc.	Two Twelve Passenger Vans for KVC's Residential Shelter for Youth	\$59,600									\$1,500			\$1,500	3%
LRA serving as fiscal agent for the Welborn Lake Group	Welborn Lake Revitalization Project	\$22,623			\$2,000						\$3,000			\$5,000	22%
Love Outreach International Ministries	Homeless Men's Empowerment Initiative	\$36,000			\$3,000				\$5,000		\$5,000			\$13,000	36%
Mercy & Truth Medical Missions, Inc.	Improved Access to Healthcare-Year 3	\$90,000			\$3,000				\$5,000			\$2,000		\$10,000	11%
Mo-Kan 20-20 Vision, Inc.	Bonner Springs Brave Bodies for Future Success	\$17,500		\$5,000									\$17,500	\$22,500	129%
Mo-Kan 20-20 Vision, Inc.	Piper Pirates Center for Exercise & Sports	\$14,500								\$14,500				\$14,500	100%
Mo-Kan 20-20 Vision, Inc.	Sumner Academy-Project Relief from Pressure & Stress	\$7,500									\$1,264			\$1,264	17%
Mt. Carmel Redevelopment Corporation	Eliminating Barriers to a Healthy Lifestyle	\$50,000							\$5,000			\$3,200		\$8,200	16%
Oak Ridge Missionary Baptist Church	"Nutrition, Education and Fitness" Initiative	\$45,000	\$17,000		\$3,000					\$4,000				\$24,000	53%
Piper Soccer Club	Piper Soccer Club	\$20,000			\$1,632					\$15,000				\$16,632	83%
Police Athletic League	Kansas City, Kansas Police Athletic League	\$100,000	\$17,264	\$16,000	\$2,632	\$7,000				\$10,000				\$52,896	53%
Quindaro Development Corporation	Summer Enrichment Program	\$16,500			\$3,000						\$12,500			\$15,500	94%
Riverview Health Services, Inc.	Nutrition, Motion and Emotion	\$10,000			\$2,500	\$1,964								\$4,464	45%
Rosedale Development Association, Inc.	Rosedale Healthy Kids	\$18,000		\$8,000										\$8,000	44%
Salvation Army	Eat Better and Move	\$20,000											\$7,000	\$7,000	35%
St. Paul's Episcopal Church	Healthy Bodies, Healthy Minds, Healthy Lives at St. Paul's Episcopal Church in KCK	\$10,500			\$2,000				\$1,264					\$3,264	31%
Turner House Clinic, Inc.	Vibrant Health Pediatric Obesity Management Program	\$30,000				\$3,000								\$3,000	10%

Unified Government/Hollywood Casino/SVV Grant Recommendations 2018

Turner Recreation Commission	Highland Park Phase 2 Project 2 Baseball/Softball Fields	\$100,000					\$24,764							\$24,764	25%
U.S. Conference of Bishops (Blessed Sacrament)	Blessed Sacrament Health Programs	\$13,520			\$3,000				\$2,000					\$5,000	37%
United Way of WYCO, Inc. fiscal agent for Back to School Program	2018 WYCO Back to School Fair	\$30,000			\$1,000						\$3,000			\$4,000	13%
Vaughan-Trent Community Services, Inc.	Bonner Springs/Edwardsville Fresh Foods Program	\$17,000											\$17,000	\$17,000	100%
Village Inititative Incorporated	Family Life Resource Center	\$50,000			\$2,000				\$3,500		\$1,500			\$7,000	14%
Working Families' Friend	Emergency Assistance	\$15,000	\$2,500	\$7,500						\$9,764				\$19,764	132%
Young Women On The Move	Young Women on the Move Collaborative Youth Center	\$30,000			\$3,000				\$5,000		\$3,000	\$3,400		\$14,400	48%
		\$1,770,230	\$54,764	\$54,764	\$56,764	\$54,764	\$54,764	\$54,764	\$54,764	\$59,764	\$54,764	\$54,764		\$609,403	
														<i>*formula rounded up</i>	
														<i>*NOTE: CMR. KANE ADDING \$5,000 OF CARRYOVER FUNDS</i>	
														<i>*NOTE: CMR. BYNUM ADDING \$2,000 OF CARRYOVER FUNDS</i>	
2018 UNIFIED GOVERNMENT/HOLLYWOOD CASINO/SVV CASINO GRANT NON-RECIPIENTS															
Organization	Project Title	Requested Amt.													
Coterie, Inc.	The Coterie Theatre	\$5,000													
Junior League of Kansas City, Missouri	Healthy U Family Meals	\$10,000													
Kansas City Ballet Association	Reach Out and Dance	\$10,000													
Kansas City Rural Communities Foundation	Memorial Landscape Project in Bonner Springs	\$25,000													
Mattie Rhodes Center	Soccer for Success	\$15,000													
Sharing Community in Rosedale, Inc.	Rainbow Summer Program	\$20,000													
Southwest Boulevard Family Health Center	Health Assessment & Fitness Trails	\$16,318													
Triology Health & Wellness Camps, Inc.	Fitness Recreation & Education for Empowerment	\$50,000													
YMCA of Greater Kansas City	Youth Volunteer Corp Kansas City	\$20,000													
		\$171,318													