STATE OF KANSAS)
WYANDOTTE COUNTY)) SS **SPECIAL SESSION, THURSDAY, AUGUST 26, 2021**
CITY OF KANSAS CITY, KS)

The Unified Government Commission of Wyandotte County/Kansas City, Kansas, met in Special Session, Thursday, August 26, 2021, with eleven members present remotely. Bynum, Commissioner At-Large First District; Burroughs, Commissioner At-Large Second District; Townsend, Commissioner First District; McKiernan, Commissioner Second District; Ramirez, Commissioner Third District; Johnson, Commissioner Fourth District; Kane, Commissioner Fifth District; Markley, Commissioner Sixth District; Walters, Commissioner Seventh District; Philbrook, Commissioner Eighth District; and Alvey, Mayor/CEO presiding. The following officials were also in attendance: Doug Bach, County Administrator; Alan Howze, Emerick Cross, Bridgette Cobbins, and Melissa Sieben, Assistant County Administrator's; Brett Deichler, Interim Unified Government Clerk; Kathleen VonAchen, Chief Financial Officer; Debbie Jonscher, Deputy Chief Financial Officer; Reginald Lindsey, Budget Manager; Michael Peterson, Assistant Budget Manager; Misty Brown, Chief Counsel; Ashley Hand, Director of Strategic Communications; Alley Porter, Commission Liaison; Angel Obert, Director of Parks & Recreation; Jeff Conway, Assistant Counsel; and Jeff Fisher, Executive Director of Public Works.

MAYOR ALVEY said before I call the meeting to order, I want to announce that due to COVID-19, we have individuals attending remotely as well as on-site. All participants joining by phone should mute their phones when not speaking to avoid background noise. During the meeting, please make sure that you announce yourself by name and title every time you speak so the public that is participating knows who is speaking. This is critical given the number of remote participants in his current guidance from the Kansas Attorney General.

MAYOR ALVEY called the meeting to order.

MAYOR ALVEY said I would ask the Clerk to announce the meeting and call the roll.

ROLL CALL: McKiernan, Ramirez, Johnson, Kane, Markley, Walters, Philbrook, Bynum, Townsend, Alvey. (Burroughs had dropped off)

NOTICE OF SPECIAL SESSION of the Unified Government of Wyandotte County/Kansas City, Kansas, to be held Thursday, August 26, 2021, at 5:00 p.m. to be conducted virtually for the 5th Budget Workshop and setting maximum mill levies.

Due to COVID-19 the public will be able to observe or listen to the meeting live on YouTube or UGTV or through Zoom. The public may also view the special session from the lobby of the Municipal Office Building.

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 our Budget Workshop and discussion on the mill levies. I'll turn it over to Mr. Bach.

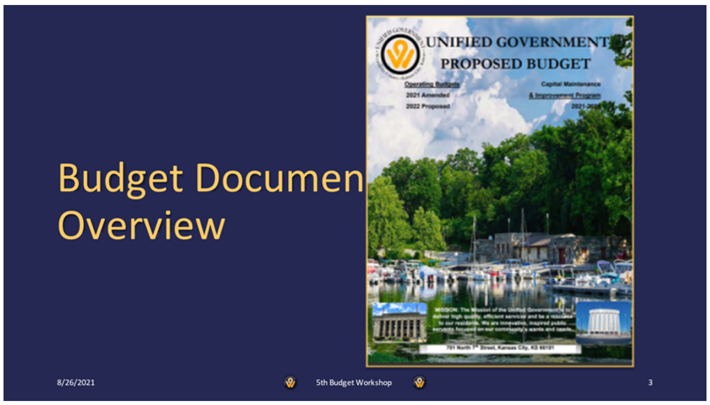
Doug Bach, County Administrator, said as the commissioners are all aware, we've had a series of workshops going on throughout this year dating back to the early parts of the year when we started doing more strategic planning thinking about where we were going and the direction of the budget, offering input to what we should start to put into it, obtaining community input as we did that through public hearings. Also, going through the process of soliciting information through the course of a survey. Tonight's workshop, and I'll ask to have the presentation loaded up on the screen.

Tonight's workshop, we will start out and we will work through our overview of the documents just to highlight this for the commissioners, what's all in it and then for members of the public to understand the areas that are covered. We'll also talk about our Capital Equipment Projects that we have in the CMIP Overview. With this we'll talk about the areas where we need funding, but we'll also be sure to point out within this chart, here is where the Commission was the last time they went into the CMIP in greater detail back in April and May as to some changes that were made in the final document that was presented.

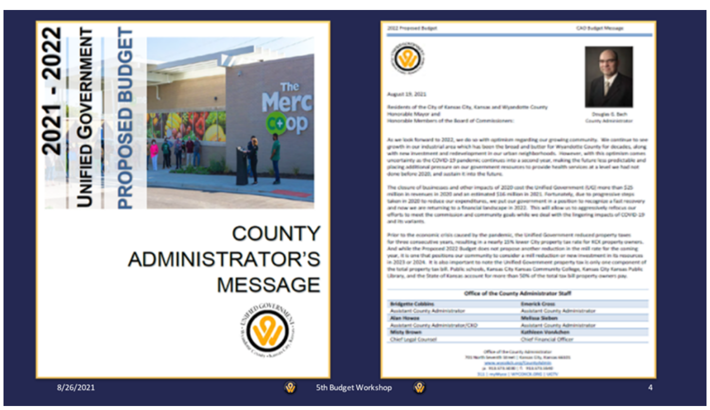
We're going to go through the Long Term Financial Forecast. So, as we presented this budget, it puts us in a better position to look forward and with the data we have today looking forward for a few years to say, okay, the numbers we have, where does that take us into '23, '24, '25, in the years out from there based on where we're at.

We have the Maximum Mill Levy slides in here; however, as the Commission recalls, back in January we set the number that we were working with in order to abide by the new state guidelines. Thus, we do not have to adopt any kind of maximum mill levy because essentially at that time we adopted—well, it would be the maximum by setting that out, so there is no formal action tonight, but that's just a reminder of showing we can't go over that part without changing the maximum mill levy so that is set from where the max would be.

We have a few future workshop topics that are mentioned, and there may be more the Commission has, and, of course, our budget calendar is out there. As we move into the overview of the budget, I'm going to call upon our Budget Manager Reginald Lindsey to walk through the highlights of this year's document.



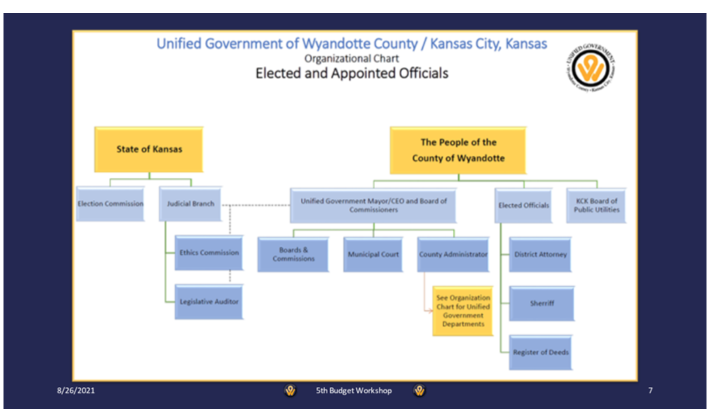
Reginald Lindsey, Budget Manager, said right now on the screen is the cover. One of the things that is neat about the budget document, it has a Table of Contents that is clickable, so you click on the Table of Contents and it will take you to that page.



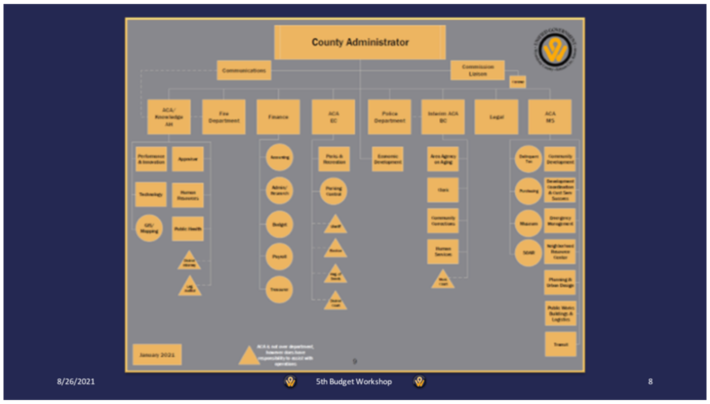
We also have the County Administrator's message section which includes a budget message from the County Administrator.

Also, included in here is the presentation that happened on Thursday, October 19th for the 2022 Proposed Budget.

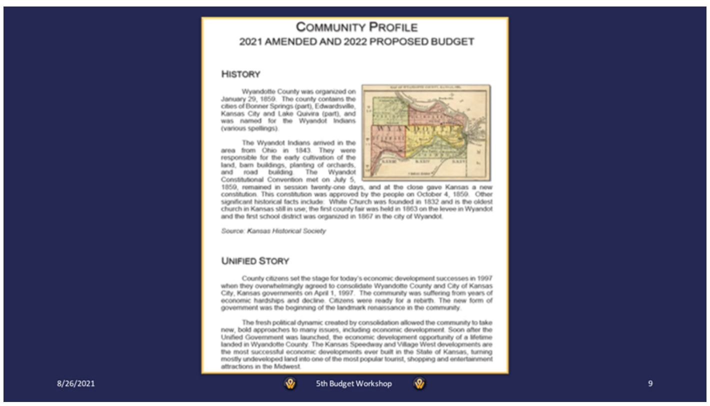
The third section we have is the Commissioner's Vision, Values, and Goals and budget guidance. Here we have Vision Statements included here, the Mission Statement is included here, and also the Strategic Plan Values. We also have the Strategic Goals which is the pinwheel on the right side of the page.



We also have the flow chart for the elected officials and appointed officials.



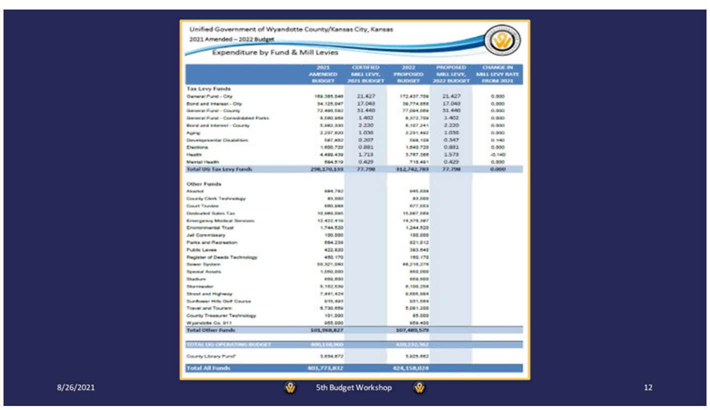
This slide illustrates the internal and organizational org chart.



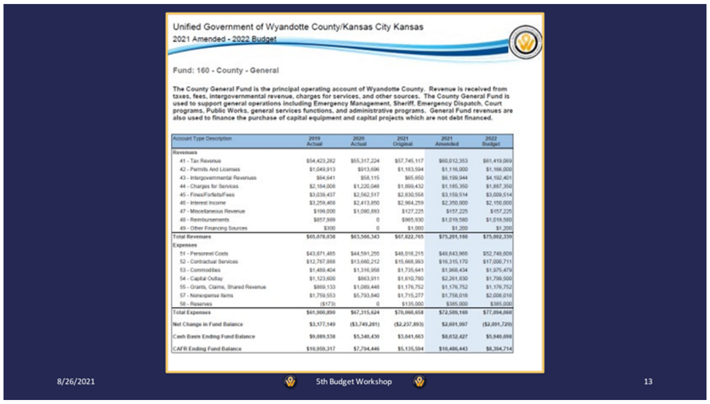
The next section is our Community Profile. This is a really cool section and it includes a lot of history and the form of government, major services provided by the Unified Government. It also provides community statistics.

Next, we have the Budget Overview. Here we try to dive into where we have our budget calendar. It also provides information on the budget process if you want to see exactly how it works and have some time to read that. We also have a summary of the budget policies and then it's also a glossary of terms.

The next section is our Financial Overview. Here we have the Notice of Budget Hearings for our funds.



Then, also, we have the Expenditures by Fund and also the mill levies associated with those funds.

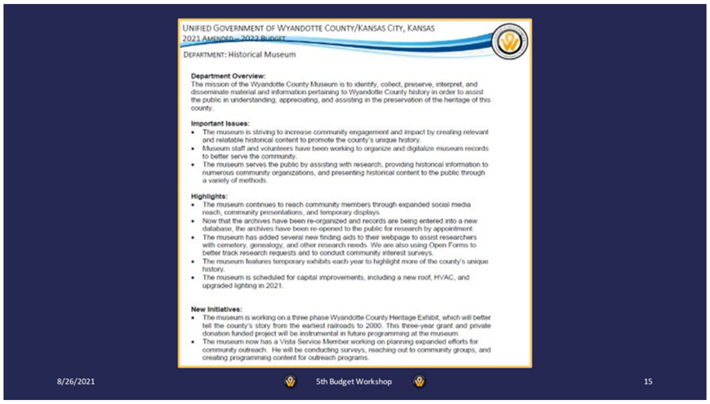


Account Type Description	2019 Actual	2020 Actual	2021 Original	2021 Amended	2022 Budget
Revenues					
41 - Tax Revenue	$54,423,282	$55,317,224	$57,745,117	$60,012,353	$61,419,069
42 - Permits And Licenses	$1,049,913	$913,696	$1,183,594	$1,116,000	$1,166,000
43 - Intergovernmental Revenues	$64,641	$58,115	$65,650	$6,199,944	$4,192,401
44 - Charges for Services	$2,184,008	$1,220,048	$1,899,432	$1,185,350	$1,887,350
45 - Fines/Forfeits/Fees	$3,039,437	$2,562,517	$2,830,568	$3,159,514	$3,009,514
46 - Interest Income	$3,259,468	$2,413,850	$2,984,259	$2,350,000	$2,150,000
47 - Miscellaneous Revenue	$199,000	$1,080,893	$127,225	$157,225	$157,225
48 - Reimbursements	$857,989	0	$985,930	$1,019,580	$1,019,580
49 - Other Financing Sources	$300	0	$1,000	$1,200	$1,200
Total Revenues	$65,078,038	$63,566,343	$67,822,765	$75,201,166	$75,002,339
Expenses					
51 - Personnel Costs	$43,871,485	$44,591,256	$48,018,215	$48,643,966	$52,748,609
52 - Contractual Services	$12,787,888	$13,660,212	$15,668,993	$16,315,170	$17,000,711
53 - Commodities	$1,489,404	$1,316,958	$1,735,641	$1,968,434	$1,975,479
54 - Capital Outlay	$1,123,600	$863,911	$1,610,780	$2,261,830	$1,799,500
55 - Grants, Claims, Shared Revenue	$869,133	$1,089,448	$1,176,752	$1,176,752	$1,176,752
57 - Nonexpense Items	$1,759,553	$5,793,840	$1,715,277	$1,758,018	$2,008,018
58 - Reserves	($173)	0	$135,000	$385,000	$385,000
Total Expenses	$61,900,890	$67,315,624	$70,060,658	$72,509,169	$77,094,068
Net Change in Fund Balance	$3,177,149	($3,749,281)	($2,237,893)	$2,691,997	($2,091,729)
Cash Basis Ending Fund Balance	$9,089,538	$5,340,430	$3,041,663	$8,032,427	$5,940,698
CAFR Ending Fund Balance	$10,959,317	$7,794,446	$5,135,594	$10,486,443	$8,394,714

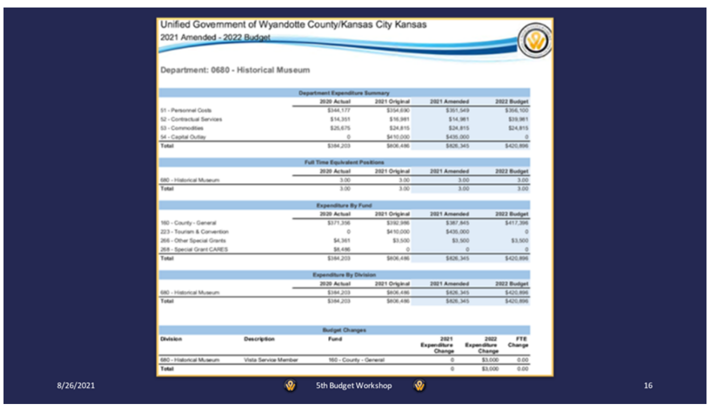
Here we have the fund detail and summary of all the certified funds. One thing you can also find here is our almost 30 different funds that we have that are certified by the state. You can find the fund balance for those and also the historical information for those.

On the screen right now we have the County General Fund. Basically, you can see it takes us back to 2018 as far as Actuals and then you can see like the revenue categories that we have and then also expenditure categories that we have and see the fund balance for each particular fund. Also, in the financial review we do have a Dedicated Sales Tax Fund Summary.

In this section the department overview and department financials, so here we can find section summaries for our different functional areas of our government which include General Government, Public Safety, Judicial Services, Community Services, and also Public Works.



Within the Department Overview you can find an overview of important issues within the department. Also, the highlights of the department and then also new initiatives. This particular overview is looking at the Historical Museum.


Unified Government of Wyandotte County/Kansas City Kansas

2021 Amended - 2022 Budget

Department: 0680 - Historical Museum

Department Expenditure Summary	2020 Actual	2021 Original	2021 Amended	2022 Budget
51 - Personnel Costs	$344,177	$354,690	$351,549	$356,100
52 - Contractual Services	$14,351	$16,981	$14,981	$39,981
53 - Commodities	$25,675	$24,815	$24,815	$24,815
54 - Capital Outlay	0	$410,000	$435,000	0
Total	$384,203	$806,486	$826,345	$420,896

Full Time Equivalent Positions	2020 Actual	2021 Original	2021 Amended	2022 Budget
680 - Historical Museum	3.00	3.00	3.00	3.00
Total	3.00	3.00	3.00	3.00

Expenditure By Fund	2020 Actual	2021 Original	2021 Amended	2022 Budget
160 - County - General	$371,356	$392,986	$387,845	$417,396
223 - Tourism & Convention	0	$410,000	$435,000	0
266 - Other Special Grants	$4,361	$3,500	$3,500	$3,500
268 - Special Grant CARES	$8,486	0	0	0
Total	$384,203	$806,486	$826,345	$420,896

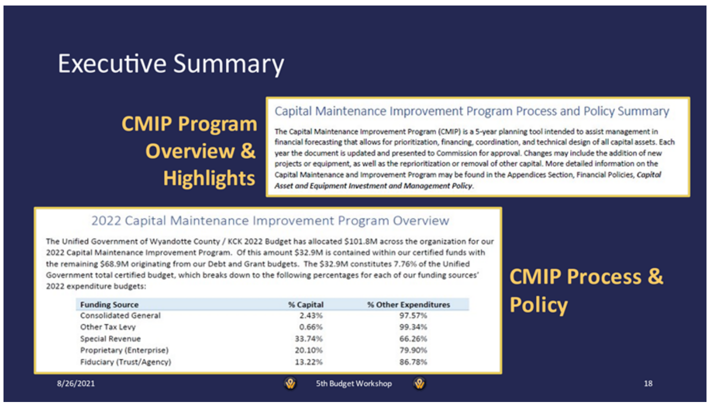
Expenditure By Division	2020 Actual	2021 Original	2021 Amended	2022 Budget
680 - Historical Museum	$384,203	$806,486	$826,345	$420,896
Total	$384,203	$806,486	$826,345	$420,896

Budget Changes

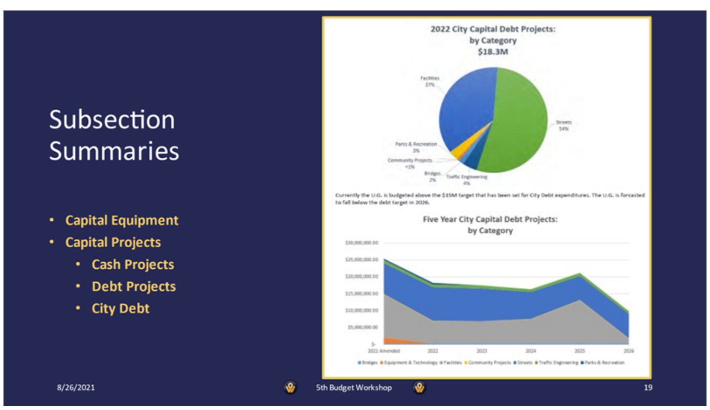
Division	Description	Fund	2021 Expenditure Change	2022 Expenditure Change	FTE Change
680 - Historical Museum	Vista Service Member	160 - County - General	0	$3,000	0.00
Total			0	$3,000	0.00

This slide right here kind of ties into the overview and kind of shows the financials for the Historical Museum. So basically, what you can break down is look at the different expenditure categories at the top of the page and then also you can drill down and look at the fulltime equivalents which are the positions that are assigned to the Historical Museum. Then, you can look at the different funding sources and what the funding sources are by the funds that I have just kind of touched on. The Historical Museum is funded by the County General Fund and also our Tourism Fund. You can see down at the bottom of the page one of the new requests that is being proposed for the Historical Museum.

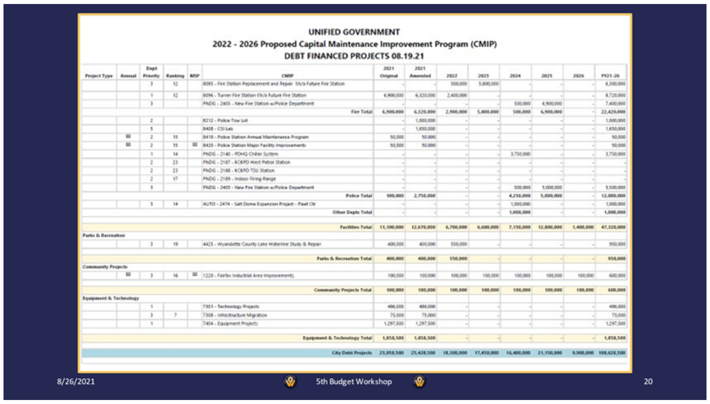
The next section is our CMIP.



It includes an executive summary. It kind of goes through the process and policies associated with the CMIP and gives an overview and highlights of all of our CMIP.



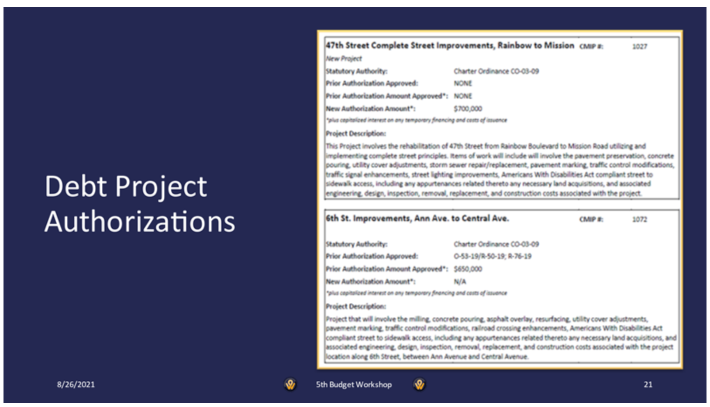
There is the Subsection Summary which provides detail on our Capital Equipment, Capital Cash Projects, and our Capital Debt Projects.



UNIFIED GOVERNMENT
2022 - 2026 Proposed Capital Maintenance Improvement Program (CMIP)
DEBT FINANCED PROJECTS 08.19.21

Project Type	Annual	Dept Priority	Ranking	MSP	CMIP	2021 Original	2021 Amended	2022	2023	2024	2025	2026	FY21-26
		3	12		8085 - Fire Station Replacement and Repair f/k/a Future Fire Station	-	-	500,000	5,800,000	-	-	-	6,300,000
		1	12		8096 - Turner Fire Station f/k/a Future Fire Station	6,900,000	6,320,000	2,400,000	-	-	-	-	8,720,000
		3			PNDG - 2405 - New Fire Station w/Police Department	-	-	-	-	500,000	6,900,000	-	7,400,000
					Fire Total	**6,900,000**	**6,320,000**	**2,900,000**	**5,800,000**	**500,000**	**6,900,000**	-	**22,420,000**
		2			8212 - Police Tow Lot	-	1,000,000	-	-	-	-	-	1,000,000
		5			8408 - CSI Lab	-	1,650,000	-	-	-	-	-	1,650,000
	☒	2	15		8419 - Police Station Annual Maintenance Program	50,000	50,000	-	-	-	-	-	50,000
	☒	2	15	☒	8420 - Police Station Major Facility Improvements	50,000	50,000	-	-	-	-	-	50,000
		1	14		PNDG - 2140 - PDHQ Chiller System	-	-	-	-	3,750,000	-	-	3,750,000
		2	23		PNDG - 2187 - KCKPD West Patrol Station	-	-	-	-	-	-	-	-
		2	23		PNDG - 2188 - KCKPD TSU Station	-	-	-	-	-	-	-	-
		2	17		PNDG - 2189 - Indoor Firing Range	-	-	-	-	-	-	-	-
		3			PNDG - 2405 - New Fire Station w/Police Department	-	-	-	-	500,000	5,000,000	-	5,500,000
					Police Total	**100,000**	**2,750,000**	-	-	**4,250,000**	**5,000,000**	-	**12,000,000**
		3	14		AUTO - 2474 - Salt Dome Expansion Project - Fleet Ctr	-	-	-	-	1,000,000	-	-	1,000,000
					Other Depts Total	-	-	-	-	**1,000,000**	-	-	**1,000,000**
					Facilities Total	**11,100,000**	**12,670,000**	**6,700,000**	**6,600,000**	**7,150,000**	**12,800,000**	**1,400,000**	**47,320,000**
Parks & Recreation													
		3	19		4425 - Wyandotte County Lake Waterline Study & Repair	400,000	400,000	550,000	-	-	-	-	950,000
					Parks & Recreation Total	**400,000**	**400,000**	**550,000**	-	-	-	-	**950,000**
Community Projects													
	☒	3	16	☒	1220 - Fairfax Industrial Area Improvements	100,000	100,000	100,000	100,000	100,000	100,000	100,000	600,000
					Community Projects Total	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**600,000**
Equipment & Technology													
		1			7301 - Technology Projects	486,000	486,000	-	-	-	-	-	486,000
		3	7		7308 - Infrastructure Migration	75,000	75,000	-	-	-	-	-	75,000
		1			7404 - Equipment Projects	1,297,500	1,297,500	-	-	-	-	-	1,297,500
					Equipment & Technology Total	**1,858,500**	**1,858,500**	-	-	-	-	-	**1,858,500**
					City Debt Projects	**23,958,500**	**25,428,500**	**18,300,000**	**17,450,000**	**16,400,000**	**21,150,000**	**9,900,000**	**108,628,500**

Here is a view of our CMIP schedule, their schedules within the document for equipment and cash projects and their projects and what we do is look at these over six years. On the left side of the page, you can find either a piece of equipment or a project and kind of follow it out and follow the funding out for six years.



Debt Project Authorizations

47th Street Complete Street Improvements, Rainbow to Mission CMIP #: 1027

New Project

Statutory Authority:	Charter Ordinance CO-03-09
Prior Authorization Approved:	NONE
Prior Authorization Amount Approved*:	NONE
New Authorization Amount*:	$700,000

**plus capitalized interest on any temporary financing and costs of issuance*

Project Description:

This Project involves the rehabilitation of 47th Street from Rainbow Boulevard to Mission Road utilizing and implementing complete street principles. Items of work will include will involve the pavement preservation, concrete pouring, utility cover adjustments, storm sewer repair/replacement, pavement marking, traffic control modifications, traffic signal enhancements, street lighting improvements, Americans With Disabilities Act compliant street to sidewalk access, including any appurtenances related thereto any necessary land acquisitions, and associated engineering, design, inspection, removal, replacement, and construction costs associated with the project.

6th St. Improvements, Ann Ave. to Central Ave. CMIP #: 1072

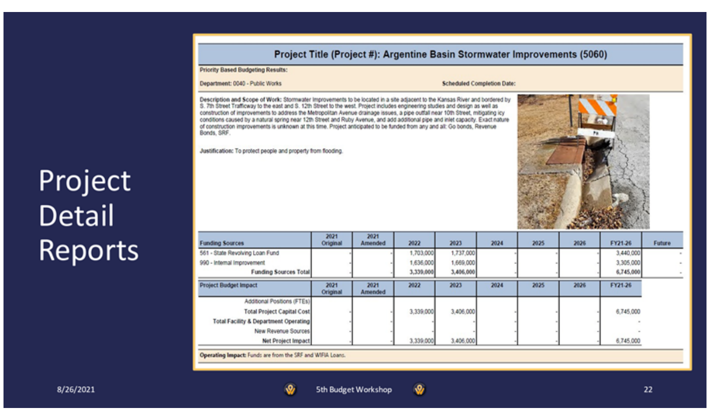
Statutory Authority:	Charter Ordinance CO-03-09
Prior Authorization Approved:	O-53-19/R-50-19; R-76-19
Prior Authorization Amount Approved*:	$650,000
New Authorization Amount*:	N/A

**plus capitalized interest on any temporary financing and costs of issuance*

Project Description:

Project that will involve the milling, concrete pouring, asphalt overlay, resurfacing, utility cover adjustments, pavement marking, traffic control modifications, railroad crossing enhancements, Americans With Disabilities Act compliant street to sidewalk access, including any appurtenances related thereto any necessary land acquisitions, and associated engineering, design, inspection, removal, replacement, and construction costs associated with the project location along 6th Street, between Ann Avenue and Central Avenue.

This current slide shows Debt Project Authorizations and this provides detail on the authority of what debt will be provided and the detail on the debt that will be provided.



Project Detail Reports

Project Title (Project #): Argentine Basin Stormwater Improvements (5060)

Priority Based Budgeting Results:

Department: 0040 - Public Works **Scheduled Completion Date:**

Description and Scope of Work: Stormwater Improvements to be located in a site adjacent to the Kansas River and bordered by S. 7th Street Trafficway to the east and S. 12th Street to the west. Project includes engineering studies and design as well as construction of improvements to address the Metropolitan Avenue drainage issues, a pipe outfall near 10th Street, mitigating icy conditions caused by a natural spring near 12th Street and Ruby Avenue, and add additional pipe and inlet capacity. Exact nature of construction improvements is unknown at this time. Project anticipated to be funded from any and all: Go bonds, Revenue Bonds, SRF.

Justification: To protect people and property from flooding.

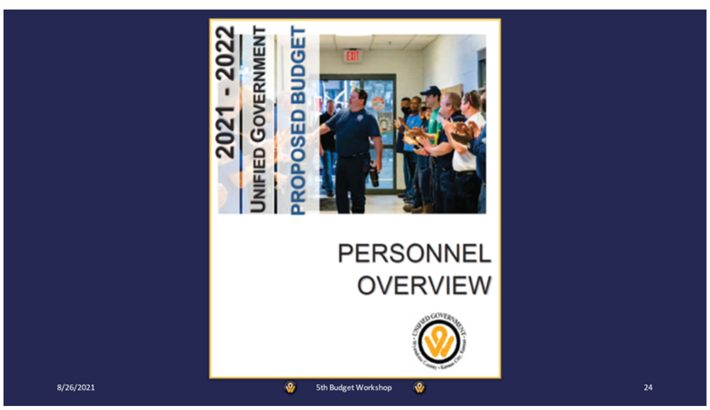
Funding Sources	2021 Original	2021 Amended	2022	2023	2024	2025	2026	FY21-26	Future
561 - State Revolving Loan Fund	-	-	1,703,000	1,737,000	-	-	-	3,440,000	-
990 - Internal Improvement	-	-	1,636,000	1,669,000	-	-	-	3,305,000	-
Funding Sources Total	-	-	3,339,000	3,406,000	-	-	-	6,745,000	-

Project Budget Impact	2021 Original	2021 Amended	2022	2023	2024	2025	2026	FY21-26
Additional Positions (FTEs)								
Total Project Capital Cost	-	-	3,339,000	3,406,000	-	-	-	6,745,000
Total Facility & Department Operating	-	-	-	-	-	-	-	-
New Revenue Sources	-	-	-	-	-	-	-	-
Net Project Impact	-	-	3,339,000	3,406,000	-	-	-	6,745,000

Operating Impact: Funds are from the SRF and WIFIA Loans.

We also have Project Detail Reports to show projects that are funded in 2022 to kind of give you a description of them and also show the operating costs associated with those. Also, just showing the cost of going out for six years and provide you a picture of a snapshot of what that project may look like.

We have a Grant Inventory and the Grant Inventory is broken down by department and funding source. Some of the funding sources are federal state grants and then also we have a combination of federal and state grants that are granted to us together. There is private contributions also.



The Personnel Overview provides a summary of the personnel and discusses personnel assumptions. It talks about personnel impacts that we've experienced and also that we expect to experience in the future.

Unified Government of Wyandotte County/Kansas City, Kansas
2021 Amended – 2022 Budget
Position Inventory by Fund
(In Full Time Equivalents)

Fund	2020 Amended	2021 Budget	2021 Amended	2022 Budget
Consolidated General				
110 - City - General Fund	1,066.55	1,040.50	1,027.55	1,058.05
113 - Consolidated Parks-General	71.75	71.75	75.75	74.50
160 - County - General	634.15	662.20	661.19	666.44
Consolidated General Total	1,772.45	1,774.45	1,764.50	1,799.00
Other Tax Levy				
162 - County - Elections	19.25	19.25	19.25	19.25
165 - County - Aging	22.72	22.72	14.99	14.99
171 - County-Developmental Disability	2.45	2.45	2.45	2.45
172 - County - Health Department	38.35	38.35	38.35	38.35
Other Tax Levy Total	82.77	82.77	75.04	75.04
Special Revenue				
212 - Dedicated Sales Tax	50.25	50.25	50.25	50.25
220 - Special Street & Highway-City	67.25	38.25	41.20	41.20
221 - Special Parks and Recreation	3.00	3.00	3.00	3.00
222 - Special Alcohol	5.75	5.75	7.25	7.25
223 - Tourism & Convention	1.00	1.00	1.00	1.00
Special Revenue Total	127.25	98.25	102.70	102.70
Proprietary (Enterprise)				
560 - Sewer System	127.77	132.77	129.77	129.77
563 - Stormwater Utility	6.00	6.00	9.50	9.50
564 - Emergency Medical Services	56.00	56.00	56.00	63.00
565 - Sunflower Hills Golf	4.00	4.00	4.00	4.00
570 - Court Trustee	9.00	9.00	8.50	8.50
Proprietary (Enterprise) Total	202.77	207.77	207.77	214.77
Certified Funds Total	2,185.23	2,163.23	2,150.00	2,191.50

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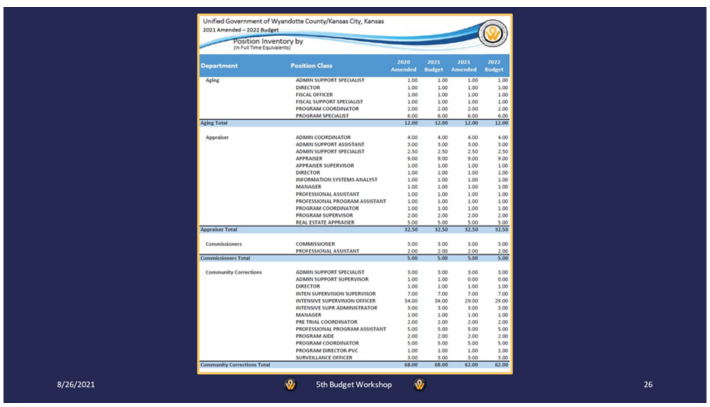
This slide is our Position Inventory by Fund and this is related to all the funds that I talked about. Really, we have almost 30 funds and it shows the positions that are in each of those funds.

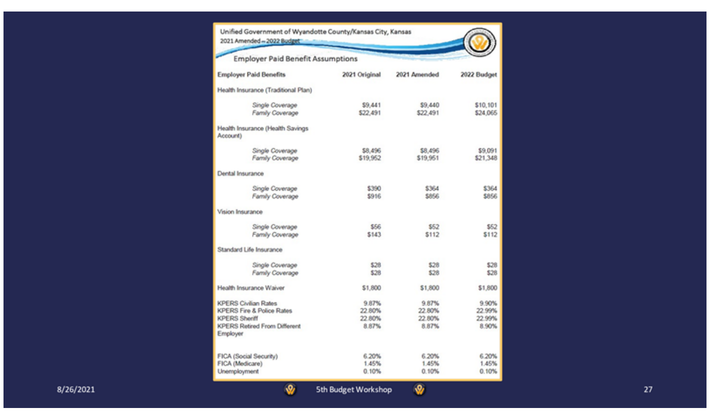


Unified Government of Wyandotte County/Kansas City, Kansas
2021 Amended – 2022 Budget
Position Inventory by
(In Full Time Equivalents)

Department	Position Class	2020 Amended	2021 Budget	2021 Amended	2022 Budget
Aging	ADMIN SUPPORT SPECIALIST	1.00	1.00	1.00	1.00
	DIRECTOR	1.00	1.00	1.00	1.00
	FISCAL OFFICER	1.00	1.00	1.00	1.00
	FISCAL SUPPORT SPECIALIST	1.00	1.00	1.00	1.00
	PROGRAM COORDINATOR	2.00	2.00	2.00	2.00
	PROGRAM SPECIALIST	6.00	6.00	6.00	6.00
Aging Total		12.00	12.00	12.00	12.00
Appraiser	ADMIN COORDINATOR	4.00	4.00	4.00	4.00
	ADMIN SUPPORT ASSISTANT	3.00	3.00	3.00	3.00
	ADMIN SUPPORT SPECIALIST	2.50	2.50	2.50	2.50
	APPRAISER	9.00	9.00	9.00	9.00
	APPRAISER SUPERVISOR	1.00	1.00	1.00	1.00
	DIRECTOR	1.00	1.00	1.00	1.00
	INFORMATION SYSTEMS ANALYST	1.00	1.00	1.00	1.00
	MANAGER	1.00	1.00	1.00	1.00
	PROFESSIONAL ASSISTANT	1.00	1.00	1.00	1.00
	PROFESSIONAL PROGRAM ASSISTANT	1.00	1.00	1.00	1.00
	PROGRAM COORDINATOR	1.00	1.00	1.00	1.00
	PROGRAM SUPERVISOR	2.00	2.00	2.00	2.00
	REAL ESTATE APPRAISER	5.00	5.00	5.00	5.00
Appraiser Total		32.50	32.50	32.50	32.50
Commissioners	COMMISSIONER	3.00	3.00	3.00	3.00
	PROFESSIONAL ASSISTANT	2.00	2.00	2.00	2.00
Commissioners Total		5.00	5.00	5.00	5.00
Community Corrections	ADMIN SUPPORT SPECIALIST	3.00	3.00	3.00	3.00
	ADMIN SUPPORT SUPERVISOR	1.00	1.00	0.00	0.00
	DIRECTOR	1.00	1.00	1.00	1.00
	INTEN SUPERVISION SUPERVISOR	7.00	7.00	7.00	7.00
	INTENSIVE SUPERVISION OFFICER	34.00	34.00	29.00	29.00
	INTENSIVE SUPR ADMINISTRATOR	3.00	3.00	3.00	3.00
	MANAGER	1.00	1.00	1.00	1.00
	PRE TRIAL COORDINATOR	2.00	2.00	2.00	2.00
	PROFESSIONAL PROGRAM ASSISTANT	5.00	5.00	5.00	5.00
	PROGRAM AIDE	2.00	2.00	2.00	2.00
	PROGRAM COORDINATOR	5.00	5.00	5.00	5.00
	PROGRAM DIRECTOR-PVC	1.00	1.00	1.00	1.00
	SURVEILLANCE OFFICER	3.00	3.00	3.00	3.00
Community Corrections Total		68.00	68.00	62.00	62.00

8/26/2021 5th Budget Workshop 26

This slide is a different view of the position inventory. It's by department and within the department it shows the classification of the different positions with the department.



Unified Government of Wyandotte County/Kansas City, Kansas
2021 Amended – 2022 Budget
Employer Paid Benefit Assumptions

Employer Paid Benefits		2021 Original	2021 Amended	2022 Budget
Health Insurance (Traditional Plan)				
	Single Coverage	$9,441	$9,440	$10,101
	Family Coverage	$22,491	$22,491	$24,065
Health Insurance (Health Savings Account)				
	Single Coverage	$8,496	$8,496	$9,091
	Family Coverage	$19,952	$19,951	$21,348
Dental Insurance				
	Single Coverage	$390	$364	$364
	Family Coverage	$916	$856	$856
Vision Insurance				
	Single Coverage	$56	$52	$52
	Family Coverage	$143	$112	$112
Standard Life Insurance				
	Single Coverage	$28	$28	$28
	Family Coverage	$28	$28	$28
Health Insurance Waiver		$1,800	$1,800	$1,800
KPERS Civilian Rates		9.87%	9.87%	9.90%
KPERS Fire & Police Rates		22.80%	22.80%	22.99%
KPERS Sheriff		22.80%	22.80%	22.99%
KPERS Retired From Different Employer		8.87%	8.87%	8.90%
FICA (Social Security)		6.20%	6.20%	6.20%
FICA (Medicare)		1.45%	1.45%	1.45%
Unemployment		0.10%	0.10%	0.10%

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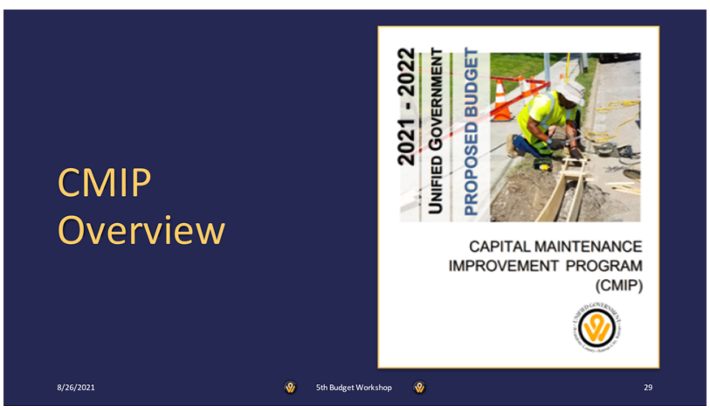
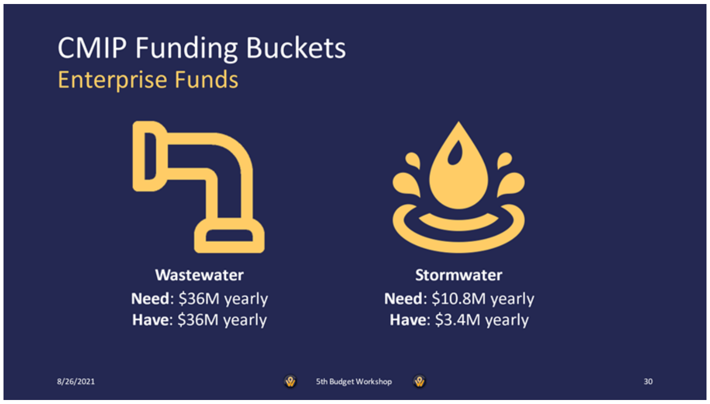
This slide is our Employee Paid Benefit Assumptions and basically these are the benefits that the Unified Government—**Mayor Alvey** asked, Reggie, could you come closer or speak a little bit louder—**Mr. Lindsey** said this particular slide here is the employee paid benefit assumptions and here we show the benefits for the Unified Government, what they're responsible for, for all our employees.

This slide is our Financial Policies and, basically, what you can find here are our detailed policies. You will also be able to see the Commission resolution date and also the adopted date.

I'll turn it back over to County Administrator Doug Bach.

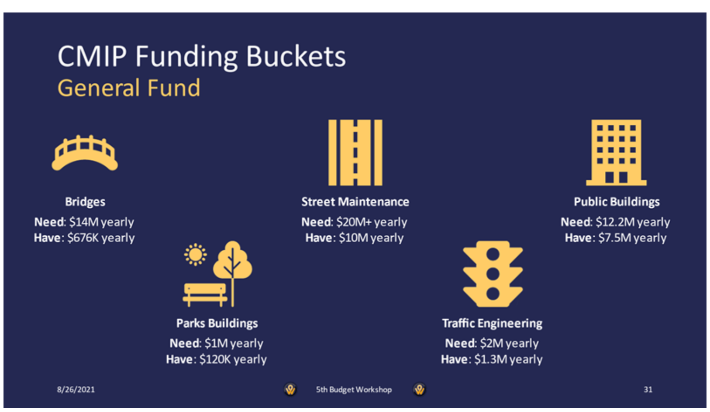


Mr. Bach said I appreciate the overview. I think the other thing that's not mentioned, as Reggie went through it, is our budget staff enjoys going through and pulling out pictures that they get from employees or community meetings and activities around as you see them. You usually try to find those that are related to a specific, like the one on the cover of the slide, and sometimes they are just general pictures that they're associated with. It's like when we we're talking about policies to get pictures of our employees in here and community events.



The next area we go into is for our Capital Equipment and Projects. This area is being laid out to really just show the guidelines of things that; (1) while we're adding money back in for projects, we're still away from where we are. When we look at—like this slide demonstrates in terms of wastewater. That's an Enterprise Fund. It's a fully funded Enterprise Fund so when we identify the need, we raise the money that matches it.

Stormwater is another Enterprise Fund. I think what we see here is with the anticipated increase that we're putting in, we're still not meeting the need. We have $3.4M yearly, we need to increase ourselves to this point and adopt a policy going forward by the end of the year that allows for the permeable surface rate and look for increases as we go through. So, we see a small increment recommended in this budget, but still one that will require the commissioners to work on with staff through this year so we put ourselves in the best position to leverage WIFIA dollars and other federal grants and take advantage of those at this time.



Different funding buckets that are out there. Bridges, you can see we really don't have money in terms of what we need to take care of our bridges which will mean as some of those fail, we will have to leave them closed for longer periods of time. Street Maintenance, we're about halfway to where we need to be to cover this. Our Public Buildings, a little bit over halfway to what our projected yearly needs are going for. We're not really close from where we should be for Parks Buildings and our Traffic Engineering is just a little better in that regards. There's a lot of safety around that so we try to direct funding as close as we can to keep up with the need in that area.

More specifically in Parks, recreation programming, you see how each one of these are laid out. We're about half of where we need to be for programming and maintenance when we reflect back on things we looked at for our recreational plan. Then trails being something that is a larger goal to come into, but to really meet what we need to put more money than we're currently dedicating to it.

CMIP Project List

COST	PROJECT NAME	COMPOSITE SCORE
$259,600	Police Station Annual Maintenance Program	4.71
$1,000,000	Fiber Connectivity Projects	4.57
$5,000,000	Concrete Repair	4.55
$7,500,000	Streetlight Modernization	4.49
$13,600,000	Annual Bridge Repair	4.39
$650,000	6th Street Improvements, Ann Ave. to Central Ave	4.37
$20,000,000	Annual Pavement Preservation	4.35
$500,000	Annual Elevator Operator	4.25
$12,750,000	Storm Sewer Repairs/Replacement	4.23
$1,000,000	Strawberry Hill Complete Streets Project	4.16
$690,000	Parks Restrooms	4.14
$500,000	W. 36th Ave Improvements, Rainbow Blvd. to State Line Rd.	4.02
$300,000	Chrysler Road – Mill and Overlay Option	3.91

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This list really goes over the priorities. This is one that was set out with the Commission a couple of years ago. It put us in a position to—by the Public Works staff coming through, putting a scale. They worked a lot with the Public Works & Safety Standing Committee to develop this. It makes everything very programmatic based on data to come through and say how much does it cost for the project, what is the project name and then the composite score. This is kind of a ruling sheet as it comes down this side. Not all like the number one item on here are something that's unfunded, it's really listed as that's more of how much do you need to get it up to the funding level that's required to match where we need to be on a given year as we go through this. We included this, these are the projects that haven't made it up to get up to the next level.

CMIP Project List

COST	PROJECT NAME	COMPOSITE SCORE
$350,000	Kansas Ave - 72nd Street to K-32	3.89
$4,500,000	72nd Street - Parallel Parkway to Leavenworth Rd.	3.83
$190,000	PBC West Annex	3.82
$2,680,000	NRSA Improvements (City Park)	3.77
$280,000	Village West Infrastructure Improvements	3.69
$5,000,000	Leavenworth Road - 78th St. to 92nd St.	3.67
$1,000,000	Chrysler Road – Full Concrete Replacement Option	3.67
$2,000,000	K-32 Quiet Zone II	3.65
$4,500,000	67th St. - Parallel Parkway to Leavenworth Rd	3.61
$450,000	Fairfax Trafficway Repair	3.61
$2,500,000	Central Ave. and Grandview Blvd. Intersection Improvements	3.56
$4,375,000	PBC - Courthouse	3.55
$3,200,000	Key Lane – Douglas Ave. to Gibbs Rd.	3.54

8/26/2021 5th Budget Workshop 34

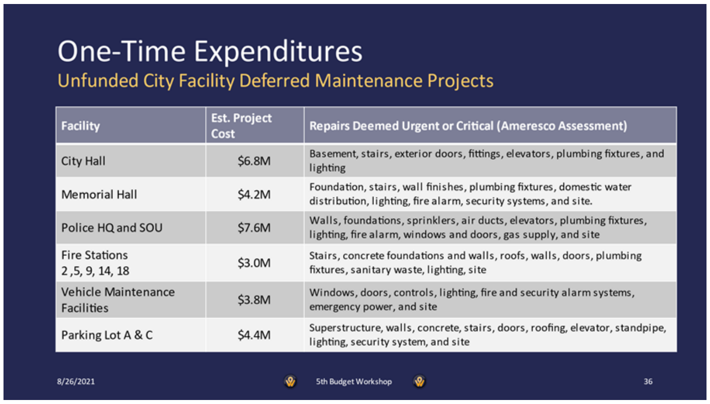
You know, concrete repair, we could do a lot more in there and then here's additional lists of other projects and where they fall on the chart as we go through them, through this composite score that was developed with staff and then the Commission a couple years ago.

CMIP Project List

COST	PROJECT NAME	COMPOSITE SCORE
$11,300,000	34th St. Woodland Ave. Metropolitan Ave. to Merriam Ln.	3.45
$1,000,000	Hutton Rd. Park	3.45
$500,000	118th Street Lighting Improvements	3.45
$4,000,000	Donahoo Road - Hutton Rd. to 115th St	3.35
$4,000,000	86th Street Improvements -State Ave. to Parallel Pkwy	3.34
$3,200,000	Hollinsworth Road Improvements, 115th St. to 123rd St.	3.30
$3,200,000	Douglas Ave – Key Lane to 55th Street	3.27
$300,000	WYCO Museum Roof	3.15
$8,000,000	18th St./21st St. – Metropolitan Ave. to Merriam Ln.	3.15
$3,500,000	At-Grade Intersection at 65th St. and Turner Diagonal	3.11
$525,000	Davis Hall Renovations	3.03
$7,000,000	Hutton Rd. and Leavenworth Rd. Intersection Improvement	2.94

8/26/2021 5th Budget Workshop 35

We continue to utilize the staff as we bring things forward as a priority.



One-Time Expenditures

Unfunded City Facility Deferred Maintenance Projects

Facility	Est. Project Cost	Repairs Deemed Urgent or Critical (Ameresco Assessment)
City Hall	$6.8M	Basement, stairs, exterior doors, fittings, elevators, plumbing fixtures, and lighting
Memorial Hall	$4.2M	Foundation, stairs, wall finishes, plumbing fixtures, domestic water distribution, lighting, fire alarm, security systems, and site.
Police HQ and SOU	$7.6M	Walls, foundations, sprinklers, air ducts, elevators, plumbing fixtures, lighting, fire alarm, windows and doors, gas supply, and site
Fire Stations 2 ,5, 9, 14, 18	$3.0M	Stairs, concrete foundations and walls, roofs, walls, doors, plumbing fixtures, sanitary waste, lighting, site
Vehicle Maintenance Facilities	$3.8M	Windows, doors, controls, lighting, fire and security alarm systems, emergency power, and site
Parking Lot A & C	$4.4M	Superstructure, walls, concrete, stairs, doors, roofing, elevator, standpipe, lighting, security system, and site

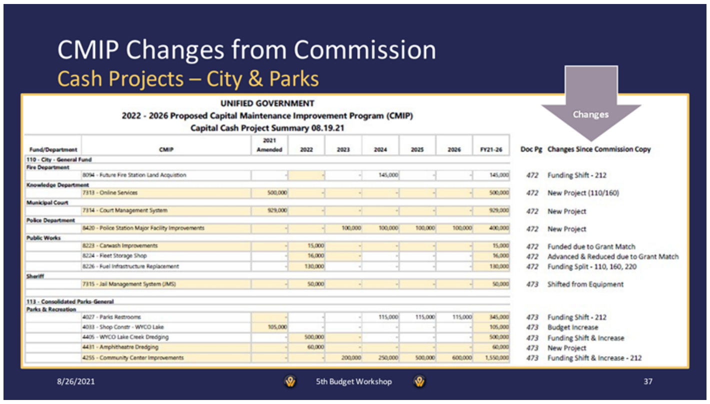
8/26/2021 5th Budget Workshop 36

The last group here, these don't get put on that list because they're not community projects. They are really just specifically noting to what our Unified Government building projects are. These are ones that we don't have funded. We do have several building projects in our list and money attributed to that, but these are still ones that are outstanding that we have not built into the 5-Year Plan as we look forward for work to be done on our own infrastructure.

I'm not going through item by item. This is to put back that information in front of the Commission. I know you see it through the course of the year as we work through CMIP. I just think it's important to know the list and the outstanding number of infrastructure and I know the Commission and the public has held infrastructure as a number one priority for us to be working on, so just getting this back into your hands for future decision-making.

Commissioner Kane said can you go back to slide 35 please? The Hutton Road Park, you have got down as a million dollars and I was told by a staff member the other day that wouldn't cost, at a maximum, would be like $225K. Is that correct? **Mr. Bach** said this number comes from our staff members. They generate these and put these on. I don't—I guess if you could maybe tell me offline what staff member told you that, I could follow up with them and find out where that's coming from. **Commissioner Kane** said okay. Thank you.

Mr. Bach said the next slide after this goes to changes and I'm going to turn this over to Reginald Lindsey and he is going to walk through the CMIP changes from where we were earlier in the year.


CMIP Changes from Commission

Cash Projects – City & Parks

Changes

UNIFIED GOVERNMENT

2022 - 2026 Proposed Capital Maintenance Improvement Program (CMIP)

Capital Cash Project Summary 08.19.21

Fund/Department	CMIP	2021 Amended	2022	2023	2024	2025	2026	FY21-26	Doc Pg	Changes Since Commission Copy
110 - City - General Fund										
Fire Department										
	8094 - Future Fire Station Land Acquistion	-	-	-	145,000	-	-	145,000	472	Funding Shift - 212
Knowledge Department										
	7313 - Online Services	500,000	-	-	-	-	-	500,000	472	New Project (110/160)
Municipal Court										
	7314 - Court Management System	929,000	-	-	-	-	-	929,000	472	New Project
Police Department										
	8420 - Police Station Major Facility Improvements	-	-	100,000	100,000	100,000	100,000	400,000	472	New Project
Public Works										
	8223 - Carwash Improvements	-	15,000	-	-	-	-	15,000	472	Funded due to Grant Match
	8224 - Fleet Storage Shop	-	16,000	-	-	-	-	16,000	472	Advanced & Reduced due to Grant Match
	8226 - Fuel Infrastructure Replacement	-	130,000	-	-	-	-	130,000	472	Funding Split - 110, 160, 220
Sheriff										
	7315 - Jail Management System (JMS)	-	50,000	-	-	-	-	50,000	473	Shifted from Equipment
113 - Consolidated Parks-General										
Parks & Recreation										
	4027 - Parks Restrooms	-	-	-	115,000	115,000	115,000	345,000	473	Funding Shift - 212
	4033 - Shop Constr - WYCO Lake	105,000	-	-	-	-	-	105,000	473	Budget Increase
	4405 - WYCO Lake Creek Dredging	-	500,000	-	-	-	-	500,000	473	Funding Shift & Increase
	4431 - Amphitheatre Dredging	-	60,000	-	-	-	-	60,000	473	New Project
	4255 - Community Center Improvements	-	-	200,000	250,000	500,000	600,000	1,550,000	473	Funding Shift & Increase - 212

8/26/2021 5th Budget Workshop 37

I think Reggie will point this out, but a note, many things are just changed from what funds they're in and titles and stuff like that, but there are some actual projects that have been increases or added.

Mr. Lindsey said the changes that we're going to go through today are based on when we met back in April. We had two CMIP work sessions with the Commission and since we produced the document, there have been some slight changes. Those changes, like Doug said, are mostly—a majority of the changes are shifting funds. We really aren't adding things to the budget. In some cases there are a few things—where some things were added to the budget, but a majority of it is shifting through funds.

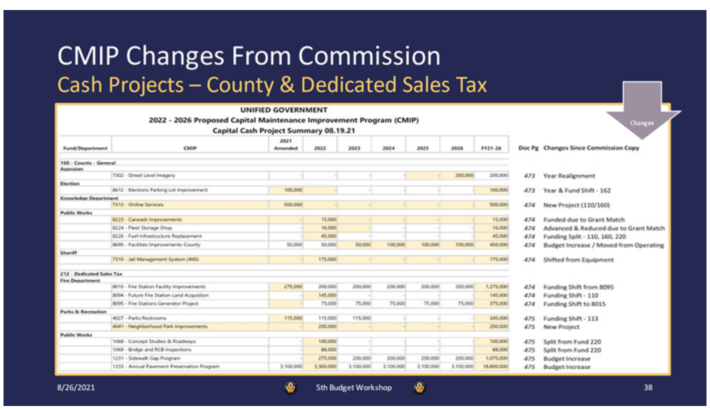
So, how this report is set up, you can see we're looking at six years and the six years starts with the 2021 Amended Budget and goes out to the 2026 Annual Year. On the left-hand side of the page, we can see the departments and also the projects that are associated with the departments. What I'm going to do is just kind of march through each of those projects.

We have a future fire station land acquisition. The funding was moved in 2022 to the Dedicated Sales Tax and that amount was $145K. The next is the Knowledge Department. We have online services which is also in the County General Fund and that is $500K in each fund, so it comes up to $1M. This is mostly for security. Then, court management system, which is Municipal Court, $928K. That is a new project. We also have the police station major improvements and this is a new funding for the Police Department to just kind of help with—they had multiple projects going on and we kind of just lumped some money together into major facility improvements for them.

Also, in Public Works we have New Car Wash Improvements and then also a New Storage Shop for Fleet and then we have a Fuel Infrastructure Replacement. The first two, the car wash improvements and also the fleet storage shop, these have grant funding to match those and there is also funding in the County General Fund, so the car wash improvement is a total project of $150K and $30K coming from our General Funds. The fleet storage shop is a $160K project with $32K coming from our General Funds. Our fuel infrastructure is funded across our County General Fund and our City General Fund and it is a $265K project.

The Sheriff's Department is getting a new Jail Management System and it is funded across multiple funds. One thing about this jail management system, the Sheriff's Department is not the only department to use it. We have Municipal Court that utilizes it, the Police Department utilizes it and also Community Corrections utilizes it, so it's funded across the Alcohol Fund, County General Fund and the City General Fund and the total is $350K.

We have Park Restrooms. Some of the funding in 2021 and 2022 and 2023 has been moved to Dedicated Sales Tax. We also have a shop building where we did increase the budget $105K for parks and this was related just to the increase in a building cost. Then, we have WYCO Lake Dredging Project which is $500K which included shifting some funds and it's also an increase in the budget. We have the Amphitheatre Dredging which is a totally new project that was not here before. We only met with the Commission back in April. Next, we have the Community Center Improvements and the funding shifted here to Dedicated Sales Tax.



UNIFIED GOVERNMENT
2022 - 2026 Proposed Capital Maintenance Improvement Program (CMIP)
Capital Cash Project Summary 08.19.21

Fund/Department	CMIP	2021 Amended	2022	2023	2024	2025	2026	FY21-26	Doc Pg	Changes Since Commission Copy
160 - County - General										
Appraiser										
	7302 - Street Level Imagery	-	-	-	-	-	200,000	200,000	473	Year Realignment
Election										
	8612 - Elections Parking Lot Improvement	100,000	-	-	-	-	-	100,000	473	Year & Fund Shift - 162
Knowledge Department										
	7313 - Online Services	500,000	-	-	-	-	-	500,000	474	New Project (110/160)
Public Works										
	8223 - Carwash Improvements	-	15,000	-	-	-	-	15,000	474	Funded due to Grant Match
	8224 - Fleet Storage Shop	-	16,000	-	-	-	-	16,000	474	Advanced & Reduced due to Grant Match
	8226 - Fuel Infrastructure Replacement	-	45,000	-	-	-	-	45,000	474	Funding Split - 110, 160, 220
	8695 - Facilities Improvements-County	50,000	50,000	50,000	100,000	100,000	100,000	450,000	474	Budget Increase / Moved from Operating
Sheriff										
	7315 - Jail Management System (JMS)	-	175,000	-	-	-	-	175,000	474	Shifted from Equipment
212 - Dedicated Sales Tax										
Fire Department										
	8015 - Fire Station Facility Improvements	275,000	200,000	200,000	200,000	200,000	200,000	1,275,000	474	Funding Shift from 8095
	8094 - Future Fire Station Land Acquistion	-	145,000	-	-	-	-	145,000	474	Funding Shift - 110
	8095 - Fire Stations Generator Project	-	75,000	75,000	75,000	75,000	75,000	375,000	474	Funding Shift to 8015
Parks & Recreation										
	4027 - Parks Restrooms	115,000	115,000	115,000	-	-	-	345,000	475	Funding Shift - 113
	4041 - Neighborhood Park Improvements	-	200,000	-	-	-	-	200,000	475	New Project
Public Works										
	1068 - Concept Studies & Roadways	-	100,000	-	-	-	-	100,000	475	Split from Fund 220
	1069 - Bridge and RCB Inspections	-	88,000	-	-	-	-	88,000	475	Split from Fund 220
	1231 - Sidewalk Gap Program	-	275,000	200,000	200,000	200,000	200,000	1,075,000	475	Budget Increase
	1333 - Annual Pavement Preservation Program	3,100,000	3,300,000	3,100,000	3,100,000	3,100,000	3,100,000	18,800,000	475	Budget Increase

The Street Level Imagery for the Appraiser's Office was shifted out from 2025 to 2026 and that's because the Appraiser did not quite need it in 2025 so we pushed it out to 2026. We have the Election Office parking lot where we did have a portion of it funded in the Elections Levy and we had the funding in 2022, but we moved all the funding to the County General Fund and we did move it up a year because it just really needed to be done.

Online Services, I covered that earlier. That was related to cyber security and there's $1M across the City and the County General Fund. I also kind of touched on Public Works where they had car wash and fleet storage shop and the fuel infrastructure replacement. All those were funded across multiple funds.

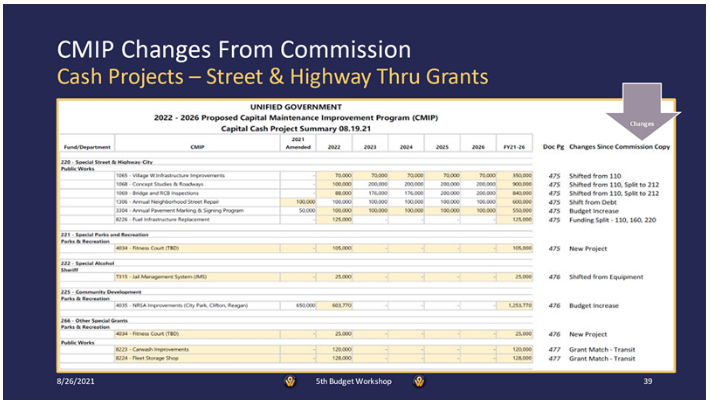
We also do have—it's new here, the Facilities Improvements for the county. Basically, what happened here is we did increase the budget a little and we did move some of the funding. We had some of the funding in the Operating Budget, we actually moved some of it back over to the Capital side.

Here again is the Sheriff's Department, the Jail Management System that I talked about earlier. That's the county funding portion of it.

As we move into the Dedicated Sales Tax, the first project we talked about was the Fire Department Land Acquisition and so that's the $145K. We also have the Fire Station Facility Improvements and due to cutting the budget back for the COVID budget, we did have to increase the facility improvements because the Fire Department is in some dire straits and needed to get some things done. Next, the Fire Generator Project. We did move some of the funding to another fund.

Parks and Recreation, this is where we kind of touched on earlier where we moved park restrooms from the Park Fund over into the Dedicated Sales Tax, so that's what that is. Then, we had Neighborhood Park Improvements. This is a new project.

Also, Public Works and the Dedicated Sales Tax. We did some shifting of some things with the funds just to make sure that we could afford some things over to the Special Street & Highway Fund. We did have some budget increases like the Annual Pavement Preservation Program.



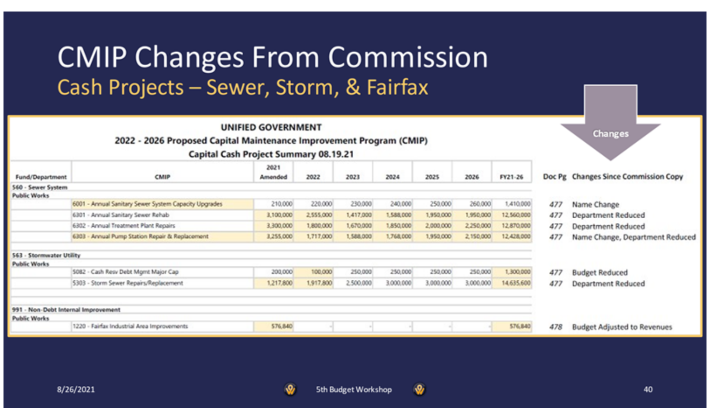
UNIFIED GOVERNMENT
2022 - 2026 Proposed Capital Maintenance Improvement Program (CMIP)
Capital Cash Project Summary 08.19.21

Fund/Department	CMIP	2021 Amended	2022	2023	2024	2025	2026	FY21-26	Doc Pg	Changes Since Commission Copy
220 - Special Street & Highway-City										
Public Works										
	1065 - Village W Infrastructure Improvements	-	70,000	70,000	70,000	70,000	70,000	350,000	475	Shifted from 110
	1068 - Concept Studies & Roadways	-	100,000	200,000	200,000	200,000	200,000	900,000	475	Shifted from 110, Split to 212
	1069 - Bridge and RCB Inspections	-	88,000	176,000	176,000	200,000	200,000	840,000	475	Shifted from 110, Split to 212
	1306 - Annual Neighborhood Street Repair	100,000	100,000	100,000	100,000	100,000	100,000	600,000	475	Shift from Debt
	3304 - Annual Pavement Marking & Signing Program	50,000	100,000	100,000	100,000	100,000	100,000	550,000	475	Budget Increase
	8226 - Fuel Infrastructure Replacement	-	125,000	-	-	-	-	125,000	475	Funding Split - 110, 160, 220
221 - Special Parks and Recreation										
Parks & Recreation										
	4034 - Fitness Court (TBD)	-	105,000	-	-	-	-	105,000	475	New Project
222 - Special Alcohol										
Sheriff										
	7315 - Jail Management System (JMS)	-	25,000	-	-	-	-	25,000	476	Shifted from Equipment
225 - Community Development										
Parks & Recreation										
	4035 - NRSA Improvements (City Park, Clifton, Reagan)	650,000	603,770	-	-	-	-	1,253,770	476	Budget Increase
266 - Other Special Grants										
Parks & Recreation										
	4034 - Fitness Court (TBD)	-	25,000	-	-	-	-	25,000	476	New Project
Public Works										
	8223 - Carwash Improvements	-	120,000	-	-	-	-	120,000	477	Grant Match - Transit
	8224 - Fleet Storage Shop	-	128,000	-	-	-	-	128,000	477	Grant Match - Transit

We're still looking at Capital cash here. One of the big things that happened here is concept studies and roadways. We did shift some funds from Dedicated Sales Tax into Special Street & Highway. Then also going down into the Special Parks & Recreation Fund, it did have a grant match for a Fitness Court. There is $105K in there for the fitness court and we also got a match of $25K which brings us to a total of $130K for a fitness court.

Then, you can see the grant matches that we have for Public Works for car wash improvements and fleet storage which I kind of talked about earlier.

Mayor Alvey said I want to be clear, 1306-Annual Neighborhood Street Repair, just to be clear; that is not the total amount we spend on street preservation and street repair. This is just the amount of the budget increase? **Mr. Lindsey** said yeah, and so what happened here is we have some in Debt also and so what we did was move some over from Debt. **Mayor Alvey** said just that amount though? **Mr. Lindsey** said yes.



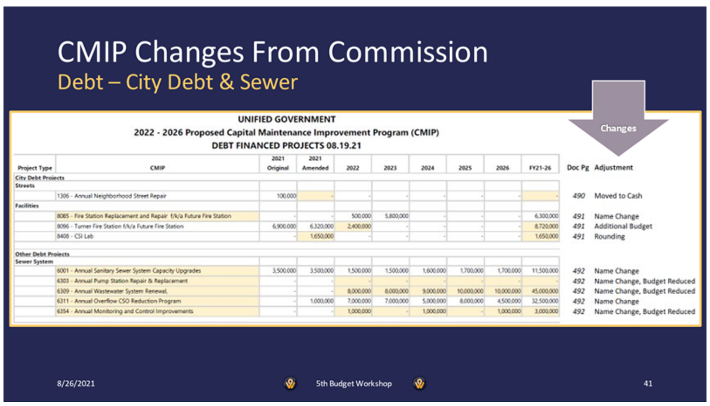
UNIFIED GOVERNMENT
2022 - 2026 Proposed Capital Maintenance Improvement Program (CMIP)
Capital Cash Project Summary 08.19.21

Fund/Department	CMIP	2021 Amended	2022	2023	2024	2025	2026	FY21-26	Doc Pg	Changes Since Commission Copy
560 - Sewer System										
Public Works										
	6001 - Annual Sanitary Sewer System Capacity Upgrades	210,000	220,000	230,000	240,000	250,000	260,000	1,410,000	477	Name Change
	6301 - Annual Sanitary Sewer Rehab	3,100,000	2,555,000	1,417,000	1,588,000	1,950,000	1,950,000	12,560,000	477	Department Reduced
	6302 - Annual Treatment Plant Repairs	3,300,000	1,800,000	1,670,000	1,850,000	2,000,000	2,250,000	12,870,000	477	Department Reduced
	6303 - Annual Pump Station Repair & Replacement	3,255,000	1,717,000	1,588,000	1,768,000	1,950,000	2,150,000	12,428,000	477	Name Change, Department Reduced
563 - Stormwater Utility										
Public Works										
	5082 - Cash Resv Debt Mgmt Major Cap	200,000	100,000	250,000	250,000	250,000	250,000	1,300,000	477	Budget Reduced
	5303 - Storm Sewer Repairs/Replacement	1,217,800	1,917,800	2,500,000	3,000,000	3,000,000	3,000,000	14,635,600	477	Department Reduced
991 - Non-Debt Internal Improvement										
Public Works										
	1220 - Fairfax Industrial Area Improvements	576,840	-	-	-	-	-	576,840	478	Budget Adjusted to Revenues

Next, kind of bringing the Cash Projects to an end here. This is sewer and stormwater and, basically, one of the things when we were going through the budget process and we met with the

Commission, we did have the Sewer Fund built up and just as the department started to look at it and looking at some of sourcing they had going on with projects to be done. They decided in order to protect their fund balance and being realistic about the projects they could get done, they did reduce some of their projects within sewer system.

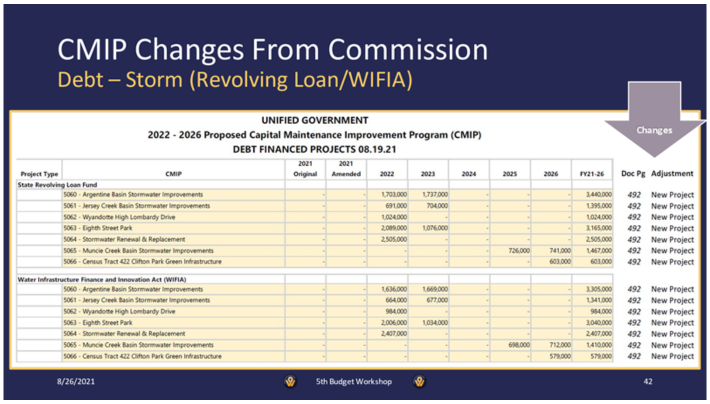
Also, with just going through the stormwater utility, both the Budget Office and also the departments decided we would do some of the projects here for the stormwater utility just to make sure that we could afford and have a fund balance and end in a positive budget in the future.



These are our Debt Projects. We can see that annual neighborhood street repair that Mayor Alvey just asked about, that's $100K that was moved, cash, but there is other—these are just the changes. There are other amounts for Annual Neighborhood Street Repair within Debt.

We have the Fire Station for Turner where we did add $2.4M in 2022 and this is related to increased building costs. We have the CSI Lab which is, basically, we just rounded the number up to $1,650,000.

We also have Sewer System. Some of the big changes here, the last project at the bottom of the page, sewer system, we have those set at like $2M where it's $1M now and where the blanks are, there was also $2M, so they decided not to take out any debt those years, so we reduced there. Some of the other ones are just name changes.



UNIFIED GOVERNMENT
2022 - 2026 Proposed Capital Maintenance Improvement Program (CMIP)
DEBT FINANCED PROJECTS 08.19.21

Project Type	CMIP	2021 Original	2021 Amended	2022	2023	2024	2025	2026	FY21-26	Doc Pg	Adjustment
State Revolving Loan Fund											
	5060 - Argentine Basin Stormwater Improvements	-	-	1,703,000	1,737,000	-	-	-	3,440,000	492	New Project
	5061 - Jersey Creek Basin Stormwater Improvements	-	-	691,000	704,000	-	-	-	1,395,000	492	New Project
	5062 - Wyandotte High Lombardy Drive	-	-	1,024,000	-	-	-	-	1,024,000	492	New Project
	5063 - Eighth Street Park	-	-	2,089,000	1,076,000	-	-	-	3,165,000	492	New Project
	5064 - Stormwater Renewal & Replacement	-	-	2,505,000	-	-	-	-	2,505,000	492	New Project
	5065 - Muncie Creek Basin Stormwater Improvements	-	-	-	-	-	726,000	741,000	1,467,000	492	New Project
	5066 - Census Tract 422 Clifton Park Green Infrastructure	-	-	-	-	-	-	603,000	603,000	492	New Project
Water Infrastructure Finance and Innovation Act (WIFIA)											
	5060 - Argentine Basin Stormwater Improvements	-	-	1,636,000	1,669,000	-	-	-	3,305,000	492	New Project
	5061 - Jersey Creek Basin Stormwater Improvements	-	-	664,000	677,000	-	-	-	1,341,000	492	New Project
	5062 - Wyandotte High Lombardy Drive	-	-	984,000	-	-	-	-	984,000	492	New Project
	5063 - Eighth Street Park	-	-	2,006,000	1,034,000	-	-	-	3,040,000	492	New Project
	5064 - Stormwater Renewal & Replacement	-	-	2,407,000	-	-	-	-	2,407,000	492	New Project
	5065 - Muncie Creek Basin Stormwater Improvements	-	-	-	-	-	698,000	712,000	1,410,000	492	New Project
	5066 - Census Tract 422 Clifton Park Green Infrastructure	-	-	-	-	-	-	579,000	579,000	492	New Project

These are all new projects that were not in the schedules when we met with the Commission back in April and they are related to Water Infrastructure Financing Innovation Act as we refer to as WIFIA. These are utilized in the State Revolving Loan Fund to get some sewer projects done and stormwater projects.

Commissioner Johnson said can you go back to 5063, it says Eighth Street Park. Where about—both under Loan Fund and the Water Infrastructure Financing in the WIFIA. Where is Eighth Street Park? **Mr. Lindsey** said I do not know that right off. **Mr. Bach** said I think we have both Jeff Fisher and Angel Obert on the line, so we can let one of those two address that. **Commissioner Johnson** said it's a lot of money.

Jeff Fisher, Executive Director of Public Works, said I believe that is on the west side of 8th Street between Ann and Barnett, if I remember correctly. It's hardly noticeable. Angel could probably speak to it's value better than me. **Commissioner Johnson** said it's just a lot of money going over there, so that's why I asked. You're talking over $6M, $6.1M. I know this is just—**Mr. Fisher** said I believe this slide is to capture the amount of work around the combined system and leveraging that work that needs to be done in the combined waste water and stormwater system with other needs like park projects. Jersey Creek, for example, Eight Street Park, you know, wherever we can add benefit to the community and that's what this represents. It's not spending money on the park itself necessarily.

Mr. Bach said thank you. I think that's the right clarification, Jeff. Commissioner, it does get confusing when you see it. There is a green space of this park that sits on the top, but this is an area that floods out down below and I think as Jeff described it, as you come through and you have a lot of storm issues all throughout this area and this kind of works through it, so it's just collectively described as the Eight Street Park area for where all this works takes place. The actual park is very little and no, we would never—it certainly would not be prioritized to be a $3M project to come in just for that park, but it will improve it in the end so it doesn't go under water, I guess, every time it rains, but that's not the reason we're fixing it. **Commissioner Johnson** said for that general vicinity then, that's the way I understand it.

Mayor Alvey asked, is that considered a basin such as Muncie Creek Basin, is that one of the basins we've identified that needs significant work, Jeff? **Mr. Fisher** said well, it's a real low spot right now and it does hold water and it does flood. I think what we would like to do is correct stormwater issues and then harness that park, make it something attractive and usable to the community in that area, beautiful. That's our objective in these types of projects. Green infrastructure, make it a park that people would like to use and that's aesthetically appealing.

Commissioner Townsend said could we go back to, I believe, it's slide 40, maybe 39, and it showed some money in 2022 for Fairfax. **Mr. Lindsey** asked, is it $576K in the 2021 Amended Budget. **Commissioner Townsend** said right. What is that right there? **Mr. Lindsey** said that is money that is available for the Fairfax Industrial Area. We looked at the revenues and just updated the number for what's available for the Fairfax Industrial Area Improvements.

Mr. Bach said, Commissioner, and Debbie Jonscher may be able to jump in too. This is the money that we built in place from the TDD that was placed on the Central Industrial District Project that was done on the north end of Fairfax and at the time we did that we allocated that—or we put a special TDD on that project which allowed us to expend money throughout other areas of Fairfax for sidewalk, curbs, some street improvements. We worked with the Fairfax Industrial Association for that. It was noted that we worked with them for the allocation of how this funding was expended.

Debbie Jonscher, Deputy Chief Financial Officer, said that's correct. We have it budgeted, I believe, at $130K per year which is the revenue that we receive. This balance was what has accumulated over the last several years that hasn't been spent so we went ahead and added that to the 2021 Amended Budget. **Commissioner Townsend** said okay. I know that there is several projects that the Fairfax Industrial Association is interested in having done and I guess I was—when I didn't see any money in 2022 to be spent, that was puzzling to me. So, I'll go back to them. Maybe their requests are under unfunded projects earlier. So this is money available. **Ms. Jonscher** said right and I believe what you're seeing here is just the change in the CMIP. I believe the CMIP has $130K budgeted out each year. This is just the change for 2021. Is that correct Reggie? **Mr. Lindsey** said yes. It's an undated number.

Commissioner Townsend said so what is the change here? I'm still missing it. I'm sorry. **Mr. Lindsey** said it's just that we had not shown this within the budget document, the revenue that accumulated from the TDD in the past and that's actually what we're doing now is showing the revenue that we accumulated from the past. **Commissioner Townsend** said so that is the change. **Ms. Jonscher** said yes. The original budget would have been $130K, so this would have been an additional $446K that we added to the 2021 Amended. **Commissioner Townsend** said okay, but that's not to say there won't be some expenditures for Fairfax in some way in 2022? **Ms. Jonscher** said right, and we have budgeted $130K going out each year.

Mr. Bach said, Commissioner, if I may, Ms. Sieben, I believe—is this the money that's going toward their signage project?

Melissa Sieben, Assistant County Administrator, said yeah. Commissioners, I just wanted to let you know that this money is going be seen drawing down again because we do have items that are constructed. They should be delivered here in the next month or so, I would hope, for their entryway signage that has been a project that we've been working with them on for some time. **Commissioner Townsend** said, okay, and that's why I was getting confused, not seeing the expenditure. I know that was anticipated and I also know they had some other projects that may or may not qualify for use out of this pot, so thank you.

Commissioner Burroughs said while I was hoping to gain a little bit more knowledge from Commissioner Townsend's question (inaudible) the Kaw Point Biosolids Digestion that (inaudible). **Mayor Alvey** said you are cutting out periodically. **Commissioner Burroughs** said I'm looking at number 6045. **Mr. Bach** said, Reggie, can you direct Rocki to where that subject point is? **Commissioner Burroughs** said that's the Kaw Point Biosolids Digestion System. **Mr. Lindsey** said that would be on slide 42 maybe. **Commissioner Burroughs** said it was just a little bit from that one. (inaudible). I don't see it. Anyway, I guess my question is, it shows the original budget for ‘21 was $10M. 2021 you amended it with another $10M and then in 2022 another $10M. The question I have over on the far right column, ‘21 through ’26; is the ‘22 $10M the last money that’s going to go towards that project? **Mr. Fisher** said there has been no added money to the project. The original total project estimate is $70.5M and that is still the same. I think what Reggie is doing each time is just updating the years allocation of dollars toward that project. Is that right, Reggie? **Mr. Lindsey** said actually, I do not see the project, so I—**Mr. Fisher** said I don’t remember seeing it either. **Mr. Bach** said I don’t know that it was on the change list. I don’t think it is which would be accurate to what you said Jeff, it wouldn’t be there. **Commissioner Burroughs** said it’s on page 492, 6045.

Mr. Bach said okay, so, Commissioner, you’re referring to the actual budget document, not to this stuff we’re presenting tonight? **Commissioner Burroughs** said no, I’m looking right at—well, that could be true. I’m looking at the book by page number, by item number. The one that has projects down the side. I just see an additional $20M for the project, but I don’t see it funded the rest of the way through 2026. I just wanted some clarification. I can talk off line. **Mr. Bach** said I’m looking at it in the budget document. What you see, and that’s why it didn’t show up tonight, like what Mr. Fisher said, the funding for it was $10M in 2021, so when you see the second column of Amended 2021 $10M, that’s just reflecting the budget as the same as it was as we started the year, so there’s no change to that. Then, in 2022 we have the $10M and that would reflect the last year of funding that’s going into the project. Reggie, that’s on page 492 of the budget book. You can see that through your scroll to it. You can probably confirm that or, Debbie, that what I said is accurate. **Commissioner Burroughs** said, Doug, thank you. That’s how I read it. I was just curious (inaudible). **Mr. Bach** said I’m sorry, Commissioner, you were cutting out a lot through what you just said so I really didn’t catch if you had a question in that.

Mr. Fisher said maybe I can try again. The total project cost is $70.5M. The project isn’t to be complete until 2023. Maybe that will help. **Mr. Bach** said all of the funding reflected is done as far as our budget’s going forward. I don’t think we’re showing—we wouldn’t be doing additional money in 2023. We would issue the last amount of debt next year and I think that is the commissioners question, that we complete our funding going to it in 2023. **Ms. Jonscher** said some of that debt was also issued prior to 2021, so that’s why you’re not seeing the full $70M. **Commissioner Burroughs** said (inaudible.) I just wanted to see how fast that project had accelerated forward and was being paid off. That was my question. Anything else, I'll either chat or something.

Mr. Bach said, Mayor, I am not seeing any other questions. I do want to respond back to Commissioner Kane. I have communicated with staff and they've indicated that there is—in going through it, the potential to change the scope of the park project out on Hutton Road from what was put in originally which was a much more full-blown park to be over a million dollars. This would be to create more of a road leading into an area and having some grills and benches on that site without doing it in such a full-blown park and that number is notably to be $250K. If we are in agreement that's what our target should be for that area, then we could reprogram our CMIP budget to reflect that and work from that direction. **Commissioner Kane** said I certainly, and all along, there was supposed to be a park next to it. When you look at how much money that we spend on the surrounding parks east of 435, which is great, and I wish I had as many as they did, the maintenance and upkeep and everything else that goes with that, I think this is a small amount of money until somebody starts developing that other property and we can tie in with theirs and make it bigger.

Ms. Jonscher said I wanted to go back to Commissioner Townsend's question on the Fairfax Industrial Area. I did look in the CMIP and it does look like we are not showing the budget going forward beyond 2021 which should not be the—we do receive $130K in revenue each year until the—each building I think has an assessment for 10 years, so I think that should be going out further. I need to check into how long that goes, but it's not currently showing in the CMIP. **Commissioner Townsend** said okay. Thank you for checking up and following up on that. Like I said, that was puzzling to me not to see any money. That's how I interpreted it. **Ms. Jonscher** said the addition that we added in 2021, I believe, was just the accumulated dollars that we had already collected, but there should have been some additional funding going forward, so I will follow up on that.

Kathleen VonAchen, Chief Financial Officer, said back to Commissioner Kane's inquiry on Hutton Park. On slide 37 there's a line for general improvements community facility and paid out of the Consolidated City/County Parks General Fund and so there is funding available that could be shifted for and dedicated for that Hutton Park which was ranked—it's one of the ranked unfunded capital projects that we demonstrated in the previous slide.

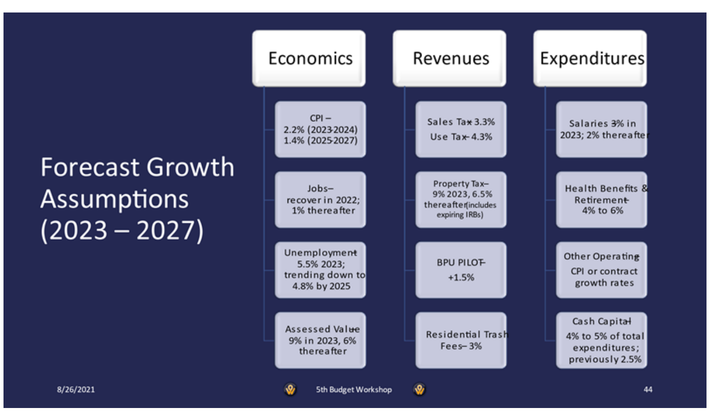
Commissioner Bynum said I just wanted to support the concept of a scaled down version for the Hutton Road Park. If there's a way to place that in a CMIP such as what Kathleen VonAchen suggests, then move it into a more current status, than you know, multiple years into the future. It's at least a starting place in order to generate park space in an area in Piper that is pretty accessible. I would really be willing to support that effort. Scaled down at the $250K with the hope that park improvements later can come and, as Kathleen stated, perhaps find a place for it in the CMIP. **Commissioner Kane** said part of the thing was, we were going to work with the developer who hasn't started developing yet, so we could tie that little section into a walking trail around that community. All I'm asking for is something to piecemeal together until we can get a developer to move in there and do something a little nicer.

Mayor Alvey said I would support that process, that strategy, you know, let's put ourselves in a position to bring that amenity. I will say I'm still very concerned with all the other capital projects that I think specifically—Key Lane, that project, from Gibbs Road to Douglas and really from Douglas to 55th Street because as I drive that in the mornings, it's frightening to see the number of kids who actually will walk to Turner High School using that route and the roads are not good and people avoid the side roads because of the deterioration of the roadside partly due to lack of good stormwater. I fear that is an accident waiting to happen. I think that's—in terms of safety, it's a priority.

Commissioner Markley said I just wanted to second that, Mayor. I think that has always been on the radar as long as I've been on the Commission and it's been on the radar because it's just not a very well designed street. It's too narrow and it's too winding and it's bad for all those reasons but I think the safety reason is fast becoming the most critical, particularly with the new football field being in that vicinity and the planned fire station being in that vicinity. I think the traffic level that is there will be different than what they are now and I think that needs to be taken into account so that we can make sure that project is one that we don't put off so long that something bad happens and then we all have to look at each other and say, if we would have only done that earlier.

Mr. Bach said, Mayor, if there are no further questions on that, we'll proceed to the Long Term Financial Forecast.

We put this together tonight to go through and take a look at really where we're at in terms of funding. I know as the Commission goes through and considers what you're looking at in this year's budget, you want to have a good understanding of what decisions we're making now. It could have an impact on years going forward because any time we make a decision that goes beyond one year of funding, it does carry out. So, a lot of the projects we just discussed, those are typically one-year funding; however, if we decided to issue more debt or something like that, obviously, that plays into it.



What we've done here is Ms. VonAchen has gone through and she's built her assumptions as to how we look into the forward years and then she will describe each of the areas that we're working with between her and Ms. Jonscher. I'll turn it over to Kathleen.

Ms. VonAchen said typically we provide a financial forecast in the fall, but this year we're giving you a preview during the budget process because of the level of funding new one-time dollars we're getting. We thought we should give you an outlook—or a view of the outyear impact. Generally, we just want to cover briefly the assumptions behind the forecast that you're going to be seeing in a moment. They're broken up by the economy, revenues, and expenditures. Generally, we're anticipating CPI based on what the federal reserve provided us several weeks ago. The CPI for 2023-2024 is at 2.2% and then after that, it's 1.4% although that's an economic indicator that's constantly changing.

We expect jobs—our total jobs in Wyandotte County to recover in 2022 back to the level they were back in 2019 and we anticipate a 1% growth rate in the number of jobs generated in our county beginning in 2023. The unemployment rate is estimated at 5.5% for 2023 and then slowly trend down to 4.8% by 2025. We are anticipating an assessed value increase of 9% in 2023 and that's because we anticipate that the value of commercial properties will return back to—or that the growth rate will recover. I think it was impacted by COVID this past year and so—or in 2022 we expect it to recover as a result. Then, thereafter, we anticipate average growth rate of the assessed value to increase by 6% every year.

On the revenue side, we have projected that sales tax will increase 3.3% every year and that compensating use tax which is—it mainly comprises of online sales increasing by 4.3%, just slightly more than the sales tax. Generally, in line with the assessed value assumptions, property taxes are expected to increase 9% in 2023 and then 6.5% thereafter. The reason it's 6.5% is because we've included on average the value of expiring IRBs. For the Board of Public Utilities PILOT for franchise tax for water and for electric, we are anticipating—we were keeping the rate the same as it is now and we anticipate that consumption level will increase by a modest 1.5% each year. For residential trash, we are anticipating a 3% increase every year to accommodate the increases in those contracts.

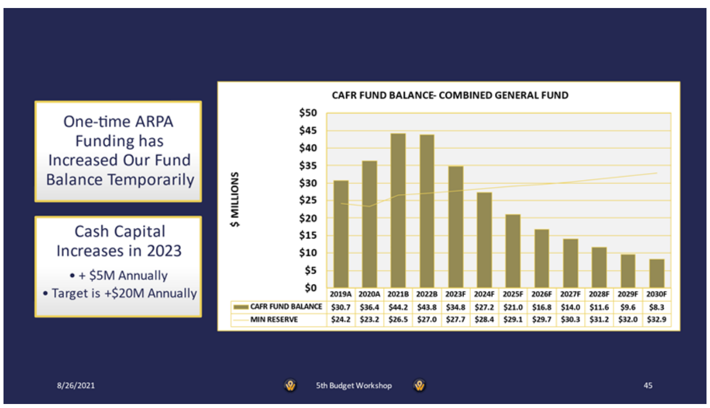
On the expenditure side, we do have in place an assumption for a 3% increase in the first year of the forecast and then only 2% thereafter. Health Benefits & Retirement are also a component of personnel costs and those are anticipated to increase within a range of 4-6%. All other operating expenditures like consulting services, professional services, contracts, and commodities are all anticipated to grow at the CPI rate or based on the growth rate within the contract. Lastly, but most importantly, the forecast assumes—it's based on the CMIP that Reggie just went over and for cash capital we're anticipating, or generally speaking, we're increasing the level of cash capital paid from the City and the County General Fund to range from 4-5% of total expenditures where in the previous five or six years it's only been 2.5%, so that's a significant investment in our community.

Mr. Bach said before you advance to the next slide, a couple of things I wanted to comment on. As she talked about revenues and mentioned IRBs, just for members of the public watching, those are Industrial Revenue Bonds, so the new Industrial Distribution Center that you see coming out to come in and have those IRBs are paying off. That means they are coming on the tax roll at a higher rate and they're causing the values to go up so they will help to offset and provide money into our economy. That investment to make those projects happen now start to reflect itself on an annual basis once we get out into '23 and '24 to help influence that 6.5%.

Also, on the other side of that equation, I would ask commissioners to take note that Ms. VonAchen has used the 2% for our salary changes after 2023. I think that's a very limiting number and it's one we should think about, but it's more than status quo of what we've done over previous years, so we've looked at doing some things here currently. That's really a smaller number than I would like to see in that category and it's one as we think about how much revenue we have going forward or what we do with our revenue flow if we—just leaving that money behind to make sure that we are fairly paying our employees and I'm able to retain and hire in that regard.

Mayor Alvey said I also want to point out the CPI under Economics, the CPI forecast, that 1.4% from 2025-2027 does not include the $1T Infrastructure Bill nor does it include the proposed $3.5B Reconciliation Bill that is going to be moved through Congress now. There is traditionally a lot of debate about that level of spending and they're comparing it to what happened during the 1960s when we were funding the Vietnam War and the war on poverty that when you spend for guns and butter at the same time, you actually make inflation a permanent part of the equation. So, the forecast expenditures, specifically for salaries and contracts and so forth, will have to be adjusted upward if that bill passes and if the impact does have the effect to generate additional inflation in really kind of a perpetual growth in the inflation rate.

Commissioner Philbrook said just an additional question around that because I know we're looking at making our salaries in certain sections more up-to-date with competition. Does the salaries, the 3% in 2023, is that assuming we've already equilibrated salaries for our folks by then, Doug? **Mr. Bach** said yeah. What we're looking at in 2021—2022, we've allowed some room to try to make some adjustments in some of those particularly difficult areas to hire in or retain employees, yes. **Commissioner Philbrook** said we've gotten that—by then we've gotten that accomplished and so this will be more of a cost raise, cost of doing business, so to speak. **Mr. Bach** said yes. **Commissioner Philbrook** said and yes, I agree that it needs to be more than that 2%.



Ms. VonAchen said on this next slide—we like to show you some graphs to show how all of those assumptions impact the fund balance. We're going to start with the Combined General Fund and then move into each of the individual three General Fund funds which is City, County and Parks. After each graph we're then going to show you the detail of the revenues and expenditures for most of those years so that you can see how it relates.

This graph basically shows—displays the bottom line of the detailed information that we'll show you on the next graph. Think of this as the amount left in the checking account. These are all three of the General Funds combined and you see the bar graphs which are the value of the amounts in the funds at the end of each year. Then there is also another line there going horizontally across that demonstrates what the fund balance would be—or where it needs to be if we were to meet the minimum reserve. The Reserve Policy right now is that we should keep two months of our operating expenditures in the checking account in order to cover for any kind of operating disruptions or for budgeting uncertainty.

As you can see, in 2019-2023, the bars are higher than that black line, but then after that it's below that. This represents total expenditures and then you divide that—well, you divide 12 months—two months of a year represents basically 16.7 or 17% of the total in reserve and that line you can see is quite a bit above the balance beginning in 2025. One thing I did want to mention here, there's quite a bit to talk about with this graph, but one important note is that the amount, how much it's grown in 2021 and 2022, and that's because we have collected one-time ARPA funding which has increased our fund balance temporarily. I did want to point out that, as I mentioned earlier, in the CMIP budget that we presented to you, over the next five years we're increasing the level of our cash capital beginning in 2023. It's basically increasing by $5M each year. That's seems like, you know, a wonderful thing because we are really trying to respond to the public's expressed desire to invest in our infrastructure, but it's still not enough because the target to get to where we need to be to really truly maintain our streets is $20M more a year, so just keep that in mind. We're on the path, we are trying to find the funding for that need, but we're still needing to find more resources to fully implement those needs.

That policy you can see is drawing down or that approach of increasing our cash capital is drawing down our fund balance and in the coming years, we will have to continue to work towards implementing more efficiencies or finding new resources in order to keep our fund balance at a minimum reserve target level.

This slide actually includes the fund financial statements. They're provided in a modified accrual basis similar to how they're presented in the CAFR. There's a lot of numbers here, but let me just walk you through this first one so you understand. There are five revenue categories here across the top and then revenues—for taxes, for incremental revenues, the ARPA, fees and permits, and interest income. Those are all the categories that are truly what they call revenues. After that, there's transfers and other financing sources and those are—that's kind of a separate revenue category. By presenting it this way, it lets you see across the line on the subtotal for revenues, you can see the consistent level of revenue collected each year and that's because transfers and other operating expenditures, they often vary a lot from year to year. So, providing that subtotal really helps you to see how things have progressed over those years.

Now, we've provided '19 because that's kind of a baseline prior to the pandemic and then 2020 represents the revenue level during the pandemic. We provided what we originally budgeted for '21, what we're proposing in the budget for 2021 Amended and then what we're proposing for 2022 and then five years of forecast years so you can see.

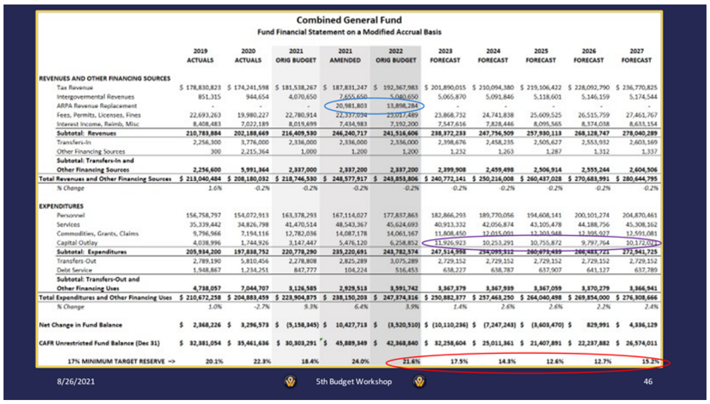
Commissioner Walters said if you could go back to slide 45 for just a second. You were talking about our reserves being in access of our guidelines and in our policy it says that when the reserves exceed the minimum balance, at the end of each fiscal year we need to do something to fix that. It doesn't say—it gives us five options. One of those options is not just let it ride and take advantage of it in future years. It seems like, well, first, it's very hard to predict. As you recall, we were predicting a \$4M shortfall last year and ended up with a \$6M surplus, but I believe according to our policy if we have surpluses like this or excesses to our reserve policy, we should do something to fix that immediately. Is that the way you read the policy? **Ms. VonAchen** said the two-month operating reserve is just the minimum operating reserve. There's also an additional reserve called the emergency reserve which adds an additional month so for a total of three months. The policy actually states that if the reserves exceed the emergency reserves, then we would actually be required to go back to the Commission and seek action for the excess above that.

We are estimating that with the ARPA revenues that actually we are exceeding that 25% just barely at the end of 2025—no, 2022, I'm sorry, but the proposed budget that you are all being asked to review and to examine actually proposes that those excess reserves be spent on one-time items like the cash capital which then you see progresses downward. This line is actually the two-month reserve, not the three months.

Commissioner Walters said you might be right, but I'm looking at the policy right now and it just says in the event reserves exceed the minimum balance requirements, and you're saying that's the three month, not the two month? **Ms. VonAchen** said well, that's how I remember it, but I might be wrong. I'm sorry, I thought that's how I read it—or wrote it.

Mayor Alvey said to Commissioner Walters point, if the money—if we exceed even the 25%, the three months, we've got to true that up. But what you're suggesting is, what we're going to be looking at are one-time expenditures that would true that up which would also, I think, Commissioner Walters is going to, is a mill levy decrease, if I'm not wrong here. **Commissioner**

Walters said well, that's one of the five options. Yeah, there are five options, all of which make sense and, obviously, reducing our revenues through a mill levy reduction is one of those five options.



Combined General Fund

Fund Financial Statement on a Modified Accrual Basis

	2019 ACTUALS	2020 ACTUALS	2021 ORIG BUDGET	2021 AMENDED	2022 ORIG BUDGET	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST
REVENUES AND OTHER FINANCING SOURCES										
Tax Revenue	$ 178,830,823	$ 174,241,598	$ 181,538,267	$ 187,831,247	$ 192,367,983	$ 201,890,015	$ 210,094,380	$ 219,106,422	$ 228,092,790	$ 236,770,825
Intergovermental Revenues	851,315	944,654	4,070,650	7,655,650	5,040,650	5,065,870	5,091,846	5,118,601	5,146,159	5,174,544
ARPA Revenue Replacement	-	-	-	20,981,803	13,898,284	-	-	-	-	-
Fees, Permits, Licenses, Fines	22,693,263	19,980,227	22,780,914	22,337,034	23,017,489	23,868,732	24,741,838	25,609,525	26,515,759	27,461,767
Interest Income, Reimb, Misc	8,408,483	7,022,189	8,019,699	7,434,983	7,192,200	7,547,616	7,828,446	8,095,565	8,374,038	8,633,154
Subtotal: Revenues	**210,783,884**	**202,188,669**	**216,409,530**	**246,240,717**	**241,516,606**	**238,372,233**	**247,756,509**	**257,930,113**	**268,128,747**	**278,040,289**
Transfers-In	2,256,300	3,776,000	2,336,000	2,336,000	2,336,000	2,398,676	2,458,235	2,505,627	2,553,932	2,603,169
Other Financing Sources	300	2,215,364	1,000	1,200	1,200	1,232	1,263	1,287	1,312	1,337
Subtotal: Transfers-In and Other Financing Sources	**2,256,600**	**5,991,364**	**2,337,000**	**2,337,200**	**2,337,200**	**2,399,908**	**2,459,498**	**2,506,914**	**2,555,244**	**2,604,506**
Total Revenues and Other Financing Sources	**$ 213,040,484**	**$ 208,180,032**	**$ 218,746,530**	**$ 248,577,917**	**$ 243,853,806**	**$ 240,772,141**	**$ 250,216,008**	**$ 260,437,028**	**$ 270,683,991**	**$ 280,644,795**
% Change	*1.6%*	*-0.2%*	*-0.2%*	*-0.2%*	*-0.2%*	*-0.2%*	*-0.2%*	*-0.2%*	*-0.2%*	*-0.2%*
EXPENDITURES										
Personnel	156,758,797	154,072,913	163,378,293	167,114,027	177,837,863	182,866,293	189,770,056	194,608,141	200,101,274	204,870,461
Services	35,339,442	34,826,798	41,470,514	48,543,367	45,624,693	40,913,332	42,056,874	43,105,478	44,188,756	45,308,162
Commodities, Grants, Claims	9,796,966	7,194,116	12,782,036	14,087,178	14,061,167	11,808,450	12,015,091	12,203,948	12,395,927	12,591,081
Capital Outlay	4,038,996	1,744,926	3,147,447	5,476,120	6,258,852	11,926,923	10,253,291	10,755,872	9,797,764	10,172,021
Subtotal: Expenditures	**205,934,200**	**197,838,752**	**220,778,290**	**235,220,691**	**243,782,574**	**247,514,998**	**254,095,312**	**260,673,439**	**266,483,721**	**272,941,725**
Transfers-Out	2,789,190	5,810,456	2,278,808	2,825,289	3,075,289	2,729,152	2,729,152	2,729,152	2,729,152	2,729,152
Debt Service	1,948,867	1,234,251	847,777	104,224	516,453	638,227	638,787	637,907	641,127	637,789
Subtotal: Transfers-Out and Other Financing Uses	**4,738,057**	**7,044,707**	**3,126,585**	**2,929,513**	**3,591,742**	**3,367,379**	**3,367,939**	**3,367,059**	**3,370,279**	**3,366,941**
Total Expenditures and Other Financing Uses	**$ 210,672,258**	**$ 204,883,459**	**$ 223,904,875**	**$ 238,150,203**	**$ 247,374,316**	**$ 250,882,377**	**$ 257,463,250**	**$ 264,040,498**	**$ 269,854,000**	**$ 276,308,666**
% Change	*1.0%*	*-2.7%*	*9.3%*	*6.4%*	*3.9%*	*1.4%*	*2.6%*	*2.6%*	*2.2%*	*2.4%*
Net Change in Fund Balance	**$ 2,368,226**	**$ 3,296,573**	**$ (5,158,345)**	**$ 10,427,713**	**$ (3,520,510)**	**$ (10,110,236)**	**$ (7,247,243)**	**$ (3,603,470)**	**$ 829,991**	**$ 4,336,129**
CAFR Unrestricted Fund Balance (Dec 31)	**$ 32,381,054**	**$ 35,461,636**	**$ 30,303,291**	**$ 45,889,349**	**$ 42,368,840**	**$ 32,258,604**	**$ 25,011,361**	**$ 21,407,891**	**$ 22,237,882**	**$ 26,574,011**
17% MINIMUM TARGET RESERVE –>	**20.1%**	**22.3%**	**18.4%**	**24.0%**	**21.6%**	**17.5%**	**14.3%**	**12.6%**	**12.7%**	**15.2%**

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Ms. VonAchen said regarding revenues, you can see that between '19 and '20, they drop from $210M to $202M. You can see that is a significant decrease in revenues and it's attributed to COVID. That, of course, is just for the three; the City, County, and Parks General Fund. It doesn't show all the revenue impact from all the other funds. We're estimating a revenue increase in the 2021 Amended of $246M which is, wow, a big increase. A big part of the increase is due to the $20M that these three funds will be receiving in ARPA revenue replacement from the federal government in '21 and then in 2022 at $14M. Those are the amounts that—I didn't expect it to jump out there like that. So, those are the amounts for just those three funds and, as I mentioned, the other city funds like the Dedicated Sales Tax Fund and the Sewer Fund and the Tourism Fund, all those other funds also were impacted by the revenue loss.

The other thing I wanted to mention is on the expenditure side, you know, we've got Personnel and Services, Commodities, Grants, and Capital Outlay. You can see that our departments really pitched in and found significant savings in their expenditures having dropped them from $206M to $197—or $198M in 2020. Those expenditures are climbing back up to $235M in '21 and $243.7M in 2022. Those are a result of increased expenditures for Personnel and for Capital, but I did want to point out that there is a one-time kind of expenditure happening in the Services line in 2021 Amended of roughly $5M. That is Health Department vaccination operations of roughly $5M that we are funding through the City General Fund and that is being offset by $2M in CARES Act dollars we received in the prior year as a credit against our Public

Safety expenditures as well as a $3.5M FEMA grant that we're expecting to receive in 2021 on the revenue side. So, it's a little bit higher than—but that's because of a one-time cost related to the vaccination.

Going forward, if you look over in the forecast years, you can see the increase in Capital Outlay that I mentioned earlier. So, typically, in the past we spent roughly around $4M or $5M a year in Capital Outlay, but in this fund it's cash Capital and it includes—it's basically half and half, equipment and capital projects. Now we are recommending that we better fund this level—this area because—this is the level of funding that we typically were spending on these needs prior to the great recession. After the great recession there was a number of austerity measures taken and since then, the level of Capital Outlay paid for with cash was never—it just wasn't re-increased or reupped back to the prior level and so this is what we're proposing to do. You can see it really increases quite a bit. That additional increase, $5M a year, over five years is $25M and it draws down the fund balance. Certainly, some of it is covered by the ARPA revenue replacement that we received in the prior two years, but it's still—the ARPA revenue replacement funded true revenue loss during the pandemic year and in 2021, but it also covered a number of needs that—you know, there's still ARPA revenue replacement left. Some of it will be funding these one-time Capital needs.

Mayor Alvey said this Capital Outlay, so we're restoring what was lost or setback from the great recession, but is there also a commensurate decrease in the debt funded capital projects or are we actually getting out in front of projects? **Ms. VonAchen** said yeah, I mean as you know, we've been trying very hard to maintain our policy on the governmental debt side of not issuing anymore than roughly $15-$18M a year in governmental debt. Our outstanding debt is substantial compared with our comparable, you know, neighbors or other cities of our size. It says in the policy, is to not debt finance too much, so yes, that's true. **Mayor Alvey** said, no, the question was, we are going to maintain the same level of debt finance that we've been doing so that we don't increase the debt too much, but we are adding cash outlays here with Capital. **Mr. Bach** said that is correct Mayor.

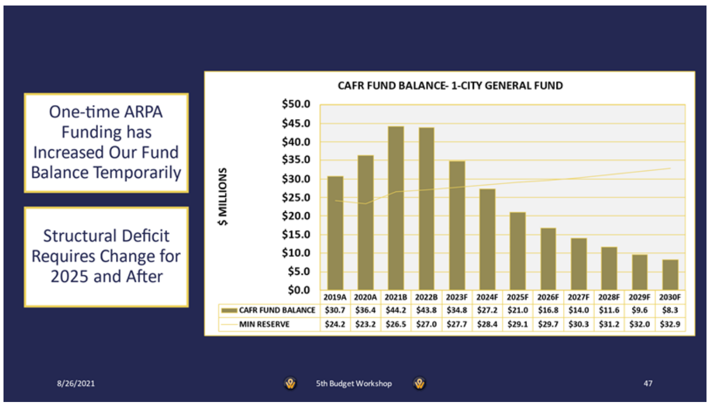
Commissioner Ramirez said I am trying my best to follow along on this subject. Can you describe or explain to me what Capital Outlay entails, what it actually is, because I'm sure—for the residents who are watching in Wyandotte County, they may be wondering the same thing. We're talking about Capital Outlays, what exactly does that mean, what does that entail?

Ms. VonAchen said actually the CMIP sheets that you were just reviewing earlier, that is what is cash Capital. I probably should have put cash Capital in here instead of Capital Outlay. That's what it is, cash funded Capital. It's not just Capital projects such as street improvements or improvements to public facilities, new parks, or what have you. It's also equipment. There's a lot of equipment that our Public Safety Departments and other department need, a lot of vehicles and other equipment that needs to be replaced every year. So, pretty much half of these figures here are equipment and the other half are those other items cash Capital. All of the detail for all of these numbers is provided in the budget book, in the CMIP budget documents. You could actually find this exact number in the budget book. **Commissioner Ramirez** said that's what I figured the Capital Outlay was, but I just wanted some clarification.

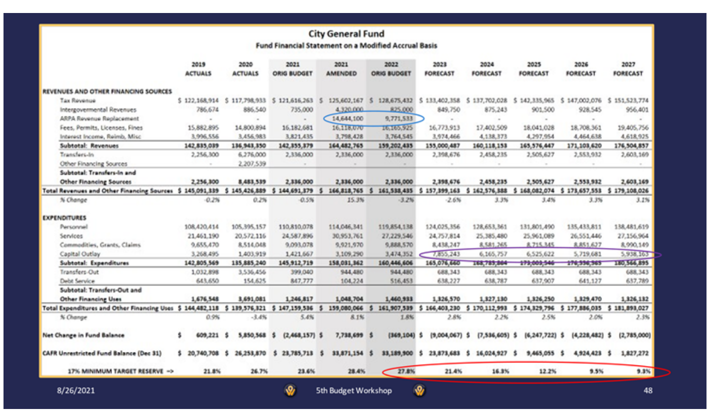
Ms. VonAchen said if there aren't any other questions, I just wanted to point out that lastly, at the very bottom, is what I was talking about before, the 17% minimum target—how did we come up with 17%? Well, if you take two into 12 months, you get 17%. That's how that comes up—how we come up with that. So basically, we're trying to keep on the side two months' worth of our annual expenses in case unexpected things happen or our revenue estimates are way off. It's a recommended practice by the Government Finance Officers Association and it's also encouraged by our credit rating agencies. In the past few years we have exceeded that 17%. It's been hovering around 20%. During 2020 we picked up to 22% and it's higher during '21 and '22 because of the influx of one-time money because of that ARPA money we see above, the $20M, the $21M in '21 and then $14M in 2022, but that's one-time money, you understand.

In 2022 we're expecting the General Fund to end the year with 21.6% in reserves and then after that, that percentage declines slightly down to 17.5, 14 to 12.5 and 12.5 again and then it starts picking back up to 15% in the last year of the forecast. In fact my model goes all the way out to 2040 and by 2040 we're way above 40 or 50%. There is good news out there, but we still need to continue to think about the capital investment that we need to make towards maintaining our facilities and the roads so that we can provide the quality of service that our residents demand. We need tools and resources to do that.

The Mayor mentioned earlier that he was concerned about the inflation rate and certainly the inflation rate I have in here is pretty conservative. If inflation were to increase, then these percentages would decline because our expenses would go up. There's a lot of variables in the forecast. Perhaps in the outer years we might need to increase salaries from the 2% rate I put in, as an assumption, 3 or 4% and that would further increase the expenditures and decrease the fund balance. So, a lot of variables and this is just a snapshot of how we think things are going to look today.



The next slides are the same, you know, the graph and then the table for the three General Funds, the City, County, and the Parks. I won't go into as much detail for each of these, but generally speaking, the City General Fund is the largest of the three General Funds and so naturally its trajectory and the display on the graph looks very similar to the Combined General Fund. Again, one-time ARPA funding has increased our fund balance, but only temporarily. That structural deficit that I talked about, you know, persists beginning in 2024 and will require changes to take place for 2025 and thereafter.


City General Fund

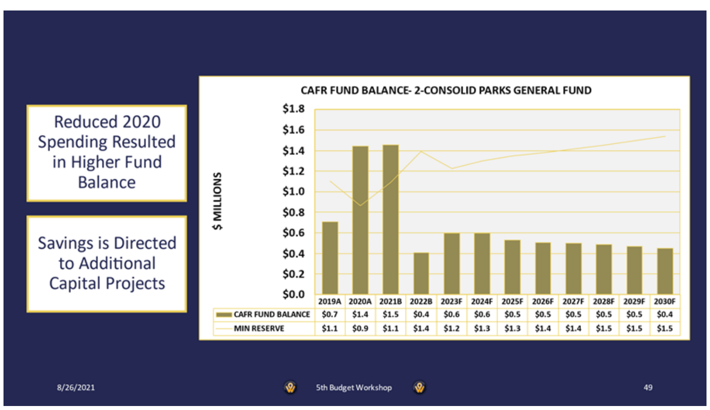
Fund Financial Statement on a Modified Accrual Basis

	2019 ACTUALS	2020 ACTUALS	2021 ORIG BUDGET	2021 AMENDED	2022 ORIG BUDGET	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST
REVENUES AND OTHER FINANCING SOURCES										
Tax Revenue	$ 122,168,914	$ 117,798,933	$ 121,616,263	$ 125,602,167	$ 128,675,432	$ 133,402,358	$ 137,702,028	$ 142,335,965	$ 147,002,076	$ 151,523,774
Intergovernmental Revenues	786,674	886,540	735,000	4,320,000	825,000	849,750	875,243	901,500	928,545	956,401
ARPA Revenue Replacement	-	-	-	14,644,100	9,771,533	-	-	-	-	-
Fees, Permits, Licenses, Fines	15,882,895	14,800,894	16,182,681	16,118,070	16,165,925	16,773,913	17,402,509	18,041,028	18,708,361	19,405,756
Interest Income, Reimb, Misc	3,996,556	3,456,983	3,821,435	3,798,428	3,764,545	3,974,466	4,138,373	4,297,954	4,464,638	4,618,925
Subtotal: Revenues	**142,835,039**	**136,943,350**	**142,355,379**	**164,482,765**	**159,202,435**	**155,000,487**	**160,118,153**	**165,576,447**	**171,103,620**	**176,504,857**
Transfers-In	2,256,300	6,276,000	2,336,000	2,336,000	2,336,000	2,398,676	2,458,235	2,505,627	2,553,932	2,603,169
Other Financing Sources	-	2,207,539	-	-	-	-	-	-	-	-
Subtotal: Transfers-In and Other Financing Sources	**2,256,300**	**8,483,539**	**2,336,000**	**2,336,000**	**2,336,000**	**2,398,676**	**2,458,235**	**2,505,627**	**2,553,932**	**2,603,169**
Total Revenues and Other Financing Sources	**$ 145,091,339**	**$ 145,426,889**	**$ 144,691,379**	**$ 166,818,765**	**$ 161,538,435**	**$ 157,399,163**	**$ 162,576,388**	**$ 168,082,074**	**$ 173,657,553**	**$ 179,108,026**
% Change	*-0.2%*	*0.2%*	*-0.5%*	*15.3%*	*-3.2%*	*-2.6%*	*3.3%*	*3.4%*	*3.3%*	*3.1%*
EXPENDITURES										
Personnel	108,420,414	105,395,157	110,810,078	114,046,341	119,854,138	124,025,356	128,653,361	131,801,490	135,433,811	138,481,619
Services	21,461,190	20,572,116	24,587,896	30,953,761	27,229,546	24,757,814	25,385,480	25,961,089	26,551,446	27,156,964
Commodities, Grants, Claims	9,655,470	8,514,048	9,093,078	9,921,970	9,888,570	8,438,247	8,581,265	8,715,345	8,851,627	8,990,149
Capital Outlay	3,268,495	1,403,919	1,421,667	3,109,290	3,474,352	7,855,243	6,165,757	6,525,622	5,719,681	5,938,163
Subtotal: Expenditures	**142,805,569**	**135,885,240**	**145,912,719**	**158,031,362**	**160,446,606**	**165,076,660**	**168,785,864**	**173,003,546**	**176,556,565**	**180,566,895**
Transfers-Out	1,032,898	3,536,456	399,040	944,480	944,480	688,343	688,343	688,343	688,343	688,343
Debt Service	643,650	154,625	847,777	104,224	516,453	638,227	638,787	637,907	641,127	637,789
Subtotal: Transfers-Out and Other Financing Uses	**1,676,548**	**3,691,081**	**1,246,817**	**1,048,704**	**1,460,933**	**1,326,570**	**1,327,130**	**1,326,250**	**1,329,470**	**1,326,132**
Total Expenditures and Other Financing Uses	**$ 144,482,118**	**$ 139,576,321**	**$ 147,159,536**	**$ 159,080,066**	**$ 161,907,539**	**$ 166,403,230**	**$ 170,112,993**	**$ 174,329,796**	**$ 177,886,035**	**$ 181,893,027**
% Change	*0.9%*	*-3.4%*	*5.4%*	*8.1%*	*1.8%*	*2.8%*	*2.2%*	*2.5%*	*2.0%*	*2.3%*
Net Change in Fund Balance	**$ 609,221**	**$ 5,850,568**	**$ (2,468,157)**	**$ 7,738,699**	**$ (369,104)**	**$ (9,004,067)**	**$ (7,536,605)**	**$ (6,247,722)**	**$ (4,228,482)**	**$ (2,785,000)**
CAFR Unrestricted Fund Balance (Dec 31)	**$ 20,740,708**	**$ 26,253,870**	**$ 23,785,713**	**$ 33,871,154**	**$ 33,189,900**	**$ 23,873,683**	**$ 16,024,927**	**$ 9,465,055**	**$ 4,924,423**	**$ 1,827,272**
17% MINIMUM TARGET RESERVE ->	**21.8%**	**26.7%**	**23.6%**	**28.4%**	**27.8%**	**21.4%**	**16.3%**	**12.2%**	**9.5%**	**9.3%**

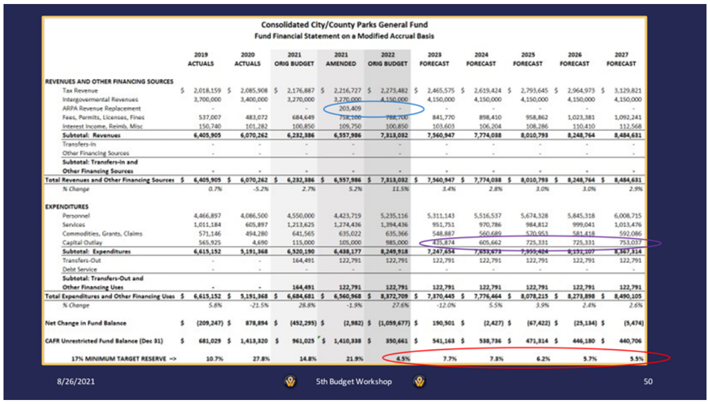
Here is the City General Fund and its total expenditures for 2022 are $161M—or revenues are $161M matched with $161.9M in expenditures, but then in the outyears you can see that the net difference or net change in fund balance is $9M in 2023, $7.6M in 2024, and $2M in 2027. That is, again, due to that greater investment in Capital Outlay that is in the purple circle. One other thing to note is that the ARPA revenue replacement for the City General Fund is $14.6M in 2021 and $9.7M in 2022. Again, that's one-time money because you can see it doesn't continue into the forecast years. It's just one-time money. We expect the City General Fund to end the year with 27.8% in their fund balance, but as you can see, in the latter years that little decline due to the investment in Capital Outlay.

Commissioner Walters did mention before that if we exceed, let's say the 25% three-month threshold, that we would then have to come back and ask for your direction on how to repair that, but that is for the Combined General Fund, not just the City one. When you see the other two funds, you'll see that they're far below the minimum reserve level.

Mayor Alvey said, Kathleen, I want to bring note, that we're at 6:30 p.m. and I know the second item—**Mr. VonAchen** said yes, let's go.



The Parks just real quick, I'm going to go through the next two very quickly. The Consolidated Parks General Fund. We reduced expenditures substantially in 2020, so that resulted in this fund increasing its fund balance and the recommendation is to use that increase savings in effect for additional Capital projects in the outyear. This one is pretty small, so we're not too worried about this fund. It has a very small impact on the total City Combined Fund Balance. It's just part of the mix for the Combined General Fund.

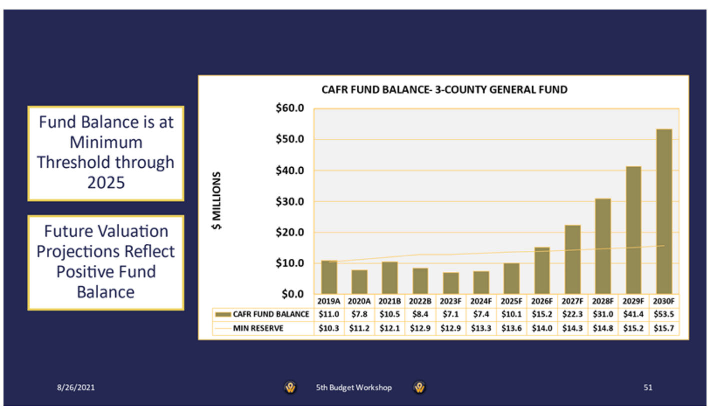


Consolidated City/County Parks General Fund
Fund Financial Statement on a Modified Accrual Basis

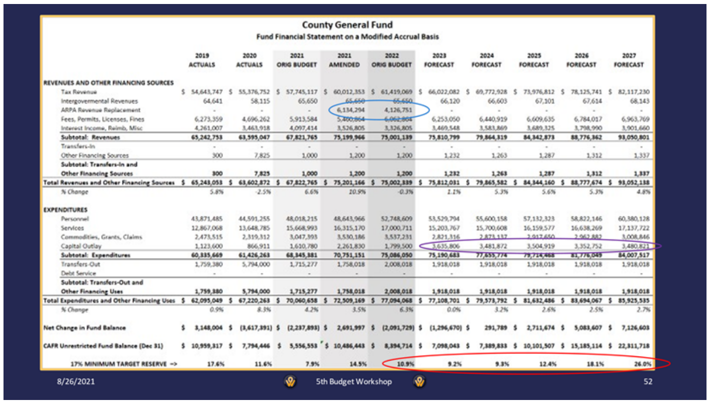
	2019 ACTUALS	2020 ACTUALS	2021 ORIG BUDGET	2021 AMENDED	2022 ORIG BUDGET	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST
REVENUES AND OTHER FINANCING SOURCES										
Tax Revenue	$ 2,018,159	$ 2,085,908	$ 2,176,887	$ 2,216,727	$ 2,273,482	$ 2,465,575	$ 2,619,424	$ 2,793,645	$ 2,964,973	$ 3,129,821
Intergovermental Revenues	3,700,000	3,400,000	3,270,000	3,270,000	4,150,000	4,150,000	4,150,000	4,150,000	4,150,000	4,150,000
ARPA Revenue Replacement	-	-	-	203,409	-	-	-	-	-	-
Fees, Permits, Licenses, Fines	537,007	483,072	684,649	758,100	788,700	841,770	898,410	958,862	1,023,381	1,092,241
Interest Income, Reimb, Misc	150,740	101,282	100,850	109,750	100,850	103,603	106,204	108,286	110,410	112,568
Subtotal: Revenues	**6,405,905**	**6,070,262**	**6,232,386**	**6,557,986**	**7,313,032**	**7,560,947**	**7,774,038**	**8,010,793**	**8,248,764**	**8,484,631**
Transfers-In	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Subtotal: Transfers-In and Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Total Revenues and Other Financing Sources	**$ 6,405,905**	**$ 6,070,262**	**$ 6,232,386**	**$ 6,557,986**	**$ 7,313,032**	**$ 7,560,947**	**$ 7,774,038**	**$ 8,010,793**	**$ 8,248,764**	**$ 8,484,631**
% Change	*0.7%*	*-5.2%*	*2.7%*	*5.2%*	*11.5%*	*3.4%*	*2.8%*	*3.0%*	*3.0%*	*2.9%*
EXPENDITURES										
Personnel	4,466,897	4,086,500	4,550,000	4,423,719	5,235,116	5,311,143	5,516,537	5,674,328	5,845,318	6,008,715
Services	1,011,184	605,897	1,213,625	1,274,436	1,394,436	951,751	970,786	984,812	999,041	1,013,476
Commodities, Grants, Claims	571,146	494,280	641,565	635,022	635,366	548,887	560,689	570,953	581,418	592,086
Capital Outlay	565,925	4,690	115,000	105,000	985,000	435,874	605,662	725,331	725,331	753,037
Subtotal: Expenditures	**6,615,152**	**5,191,368**	**6,520,190**	**6,438,177**	**8,249,918**	**7,247,654**	**7,653,673**	**7,955,424**	**8,151,107**	**8,367,314**
Transfers-Out	-	-	164,491	122,791	122,791	122,791	122,791	122,791	122,791	122,791
Debt Service	-	-	-	-	-	-	-	-	-	-
Subtotal: Transfers-Out and Other Financing Uses	-	-	**164,491**	**122,791**	**122,791**	**122,791**	**122,791**	**122,791**	**122,791**	**122,791**
Total Expenditures and Other Financing Uses	**$ 6,615,152**	**$ 5,191,368**	**$ 6,684,681**	**$ 6,560,968**	**$ 8,372,709**	**$ 7,370,445**	**$ 7,776,464**	**$ 8,078,215**	**$ 8,273,898**	**$ 8,490,105**
% Change	*5.8%*	*-21.5%*	*28.8%*	*-1.9%*	*27.6%*	*-12.0%*	*5.5%*	*3.9%*	*2.4%*	*2.6%*
Net Change in Fund Balance	**$ (209,247)**	**$ 878,894**	**$ (452,295)**	**$ (2,982)**	**$ (1,059,677)**	**$ 190,501**	**$ (2,427)**	**$ (67,422)**	**$ (25,134)**	**$ (5,474)**
CAFR Unrestricted Fund Balance (Dec 31)	**$ 681,029**	**$ 1,413,320**	**$ 961,025**	**$ 1,410,338**	**$ 350,661**	**$ 541,163**	**$ 538,736**	**$ 471,314**	**$ 446,180**	**$ 440,706**
17% MINIMUM TARGET RESERVE ->	**10.7%**	**27.8%**	**14.8%**	**21.9%**	**4.5%**	**7.7%**	**7.3%**	**6.2%**	**5.7%**	**5.5%**

Again, we have included additional Capital Outlay in this fund. This fund didn't receive as much ARPA revenue and I don't mean receive. What I mean is that the calculations didn't result in it receiving a lot of ARPA revenue. In fact, it was a ARPA positive in 2022. It only got $200K in 2021.

You can see the cash Capital is increasing to $600K and $700K in 2024 and 2025 and thereafter.



The County General Fund, the fund balance is at the minimum threshold all the way through 2025 and then after that it exceeds, so future evaluation projections of assessed value are making this fund balance grow. It reflects that it's going to result in a positive fund balance, so here's an opportunity for further discussion related to the mill.



County General Fund

Fund Financial Statement on a Modified Accrual Basis

	2019 ACTUALS	2020 ACTUALS	2021 ORIG BUDGET	2021 AMENDED	2022 ORIG BUDGET	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST
REVENUES AND OTHER FINANCING SOURCES										
Tax Revenue	$ 54,643,747	$ 55,376,752	$ 57,745,117	$ 60,012,353	$ 61,419,069	$ 66,022,082	$ 69,772,928	$ 73,976,812	$ 78,125,741	$ 82,117,230
Intergovermental Revenues	64,641	58,115	65,650	65,650	65,650	66,120	66,603	67,101	67,614	68,143
ARPA Revenue Replacement	-	-	-	6,134,294	4,126,751	-	-	-	-	-
Fees, Permits, Licenses, Fines	6,273,359	4,696,262	5,913,584	5,400,864	6,062,864	6,253,050	6,440,919	6,609,635	6,784,017	6,963,769
Interest Income, Reimb, Misc	4,261,007	3,463,918	4,097,414	3,526,805	3,326,805	3,469,548	3,583,869	3,689,325	3,798,990	3,901,660
Subtotal: Revenues	**65,242,753**	**63,595,047**	**67,821,765**	**75,199,966**	**75,001,139**	**75,810,799**	**79,864,319**	**84,342,873**	**88,776,362**	**93,050,801**
Transfers-In	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	300	7,825	1,000	1,200	1,200	1,232	1,263	1,287	1,312	1,337
Subtotal: Transfers-In and Other Financing Sources	**300**	**7,825**	**1,000**	**1,200**	**1,200**	**1,232**	**1,263**	**1,287**	**1,312**	**1,337**
Total Revenues and Other Financing Sources	**$ 65,243,053**	**$ 63,602,872**	**$ 67,822,765**	**$ 75,201,166**	**$ 75,002,339**	**$ 75,812,031**	**$ 79,865,582**	**$ 84,344,160**	**$ 88,777,674**	**$ 93,052,138**
% Change	*5.8%*	*-2.5%*	*6.6%*	*10.9%*	*-0.3%*	*1.1%*	*5.3%*	*5.6%*	*5.3%*	*4.8%*
EXPENDITURES										
Personnel	43,871,485	44,591,255	48,018,215	48,643,966	52,748,609	53,529,794	55,600,158	57,132,323	58,822,146	60,380,128
Services	12,867,068	13,648,785	15,668,993	16,315,170	17,000,711	15,203,767	15,700,608	16,159,577	16,638,269	17,137,722
Commodities, Grants, Claims	2,473,515	2,319,312	3,047,393	3,530,186	3,537,231	2,821,316	2,873,137	2,917,650	2,962,882	3,008,846
Capital Outlay	1,123,600	866,911	1,610,780	2,261,830	1,799,500	3,635,806	3,481,872	3,504,919	3,352,752	3,480,821
Subtotal: Expenditures	**60,335,669**	**61,426,263**	**68,345,381**	**70,751,151**	**75,086,050**	**75,190,683**	**77,655,774**	**79,714,468**	**81,776,049**	**84,007,517**
Transfers-Out	1,759,380	5,794,000	1,715,277	1,758,018	2,008,018	1,918,018	1,918,018	1,918,018	1,918,018	1,918,018
Debt Service	-	-	-	-	-	-	-	-	-	-
Subtotal: Transfers-Out and Other Financing Uses	**1,759,380**	**5,794,000**	**1,715,277**	**1,758,018**	**2,008,018**	**1,918,018**	**1,918,018**	**1,918,018**	**1,918,018**	**1,918,018**
Total Expenditures and Other Financing Uses	**$ 62,095,049**	**$ 67,220,263**	**$ 70,060,658**	**$ 72,509,169**	**$ 77,094,068**	**$ 77,108,701**	**$ 79,573,792**	**$ 81,632,486**	**$ 83,694,067**	**$ 85,925,535**
% Change	*0.9%*	*8.3%*	*4.2%*	*3.5%*	*6.3%*	*0.0%*	*3.2%*	*2.6%*	*2.5%*	*2.7%*
Net Change in Fund Balance	**$ 3,148,004**	**$ (3,617,391)**	**$ (2,237,893)**	**$ 2,691,997**	**$ (2,091,729)**	**$ (1,296,670)**	**$ 291,789**	**$ 2,711,674**	**$ 5,083,607**	**$ 7,126,603**
CAFR Unrestricted Fund Balance (Dec 31)	**$ 10,959,317**	**$ 7,794,446**	**$ 5,556,553**	**$ 10,486,443**	**$ 8,394,714**	**$ 7,098,043**	**$ 7,389,833**	**$ 10,101,507**	**$ 15,185,114**	**$ 22,311,718**
17% MINIMUM TARGET RESERVE ->	**17.6%**	**11.6%**	**7.9%**	**14.5%**	**10.9%**	**9.2%**	**9.3%**	**12.4%**	**18.1%**	**26.0%**

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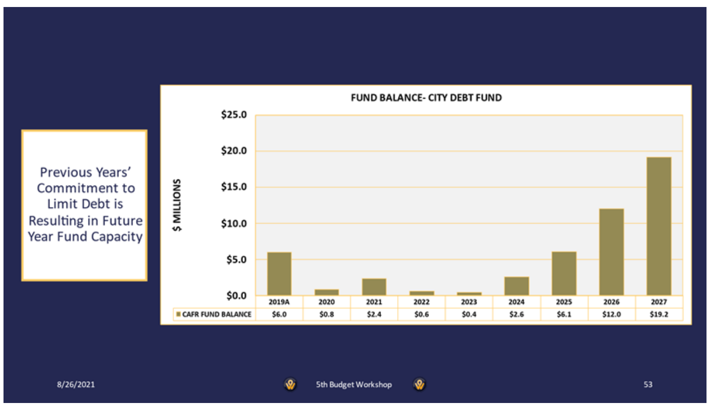
So here's that information and I can go over it. I'm happy to answer any questions about these things. I'm just trying to move my section along here.

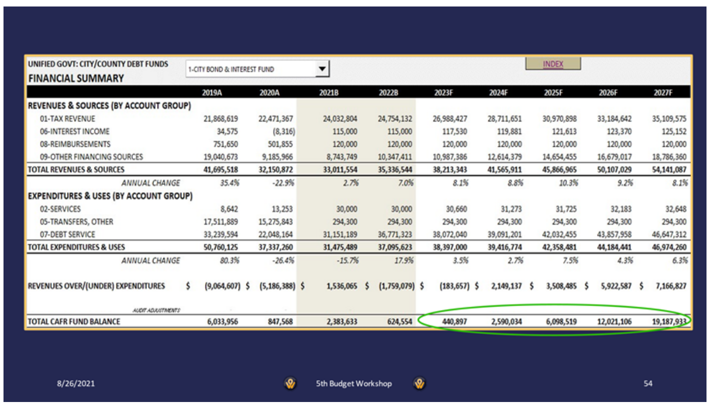


The next section, actually, we're going to talk about the City Debt and the County Debt Funds in similar fashion, but I'm going to hand it over to Debbie Jonscher who will be talking about that. I might interject with a few comments.

Ms. Jonscher said this first slide is the City Debt Fund and as you can see what we're showing is the fund balance from 2019 through 2027, and as you can see, from 2020 to 2023 the fund balance is fairly low, but we do start to see growth starting in 2024. Just a couple reasons for that, in 2020 we did use a portion of the fund balance to help pay for the new Enterprise Resource System, our new financial system, so that contributed to a little bit of the drop in 2020. Also in the fall of 2020 we did a refinancing on several of our bond issues so that did actually create some savings going into 2021. Then our debt does start increasing in 2022 contributing to the drop for the next two years.

Ms. VonAchen said I did want to mention on that point actually, so in 2020 in order to avoid spending too much on cash Capital, we decided to fund about $5M in 2020 and 2021 and things that would have been cash Capital, but because of the nature of them we decided to pay them off over a five year period. Usually when we issue bonds we do it for 20 years, so paying off $5M in five years has put a little bit of a strain on this fund, but as you can see, it's coming around later in 2024.

Ms. Jonscher said as Kathleen had mentioned earlier, previously we limited the amount of new projects that are funded each year with that and that is resulting in future capacity that could either be used for additional debt or more funding for cash funded projects.



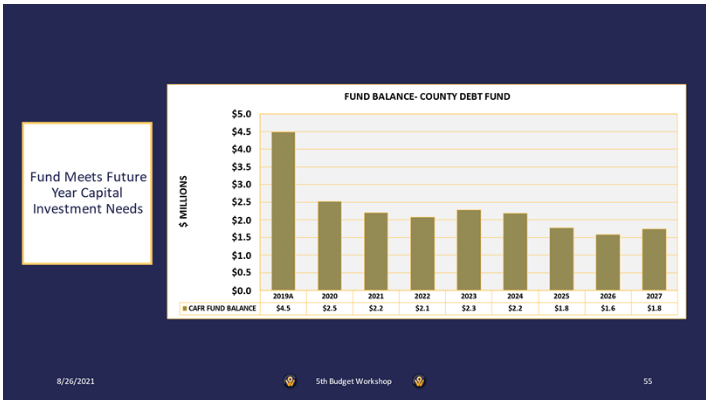
UNIFIED GOVT: CITY/COUNTY DEBT FUNDS — 1-CITY BOND & INTEREST FUND — INDEX

FINANCIAL SUMMARY

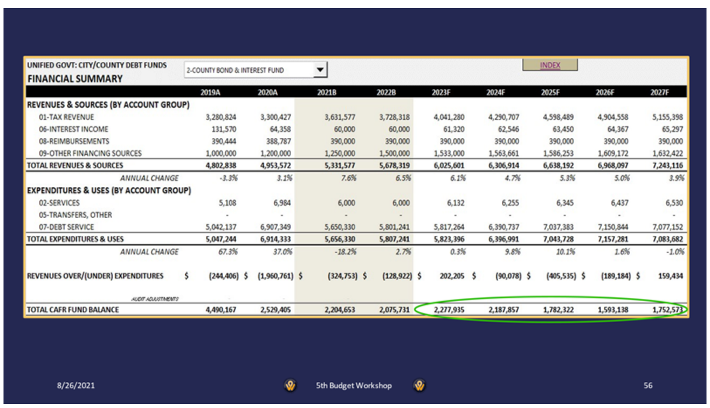
	2019A	2020A	2021B	2022B	2023F	2024F	2025F	2026F	2027F
REVENUES & SOURCES (BY ACCOUNT GROUP)									
01-TAX REVENUE	21,868,619	22,471,367	24,032,804	24,754,132	26,988,427	28,711,651	30,970,898	33,184,642	35,109,575
06-INTEREST INCOME	34,575	(8,316)	115,000	115,000	117,530	119,881	121,613	123,370	125,152
08-REIMBURSEMENTS	751,650	501,855	120,000	120,000	120,000	120,000	120,000	120,000	120,000
09-OTHER FINANCING SOURCES	19,040,673	9,185,966	8,743,749	10,347,411	10,987,386	12,614,379	14,654,455	16,679,017	18,786,360
TOTAL REVENUES & SOURCES	41,695,518	32,150,872	33,011,554	35,336,544	38,213,343	41,565,911	45,866,965	50,107,029	54,141,087
ANNUAL CHANGE	*35.4%*	*-22.9%*	*2.7%*	*7.0%*	*8.1%*	*8.8%*	*10.3%*	*9.2%*	*8.1%*
EXPENDITURES & USES (BY ACCOUNT GROUP)									
02-SERVICES	8,642	13,253	30,000	30,000	30,660	31,273	31,725	32,183	32,648
05-TRANSFERS, OTHER	17,511,889	15,275,843	294,300	294,300	294,300	294,300	294,300	294,300	294,300
07-DEBT SERVICE	33,239,594	22,048,164	31,151,189	36,771,323	38,072,040	39,091,201	42,032,455	43,857,958	46,647,312
TOTAL EXPENDITURES & USES	50,760,125	37,337,260	31,475,489	37,095,623	38,397,000	39,416,774	42,358,481	44,184,441	46,974,260
ANNUAL CHANGE	*80.3%*	*-26.4%*	*-15.7%*	*17.9%*	*3.5%*	*2.7%*	*7.5%*	*4.3%*	*6.3%*
REVENUES OVER/(UNDER) EXPENDITURES	$ (9,064,607)	$ (5,186,388)	$ 1,536,065	$ (1,759,079)	$ (183,657)	$ 2,149,137	$ 3,508,485	$ 5,922,587	$ 7,166,827
AUDIT ADJUSTMENTS									
TOTAL CAFR FUND BALANCE	6,033,956	847,568	2,383,633	624,554	440,897	2,590,034	6,098,519	12,021,106	19,187,933

The next slide just shows some of the details for the Debt Service Fund. The Debt Service mill levy is just over 17 mills and it generates about $22M in property tax revenue. As you can see, we have listed out the different revenues and it's showing about $24M, a little over $24M for both 2021 and 2022 and that's also—because in addition to the property tax revenue, we also receive TIF revenues as well as revenues from the Sewer and Stormwater Funds to pay for their portion of the General Obligation debt. We receive some reimbursements, that's from the Board of Public Utilities and that's because of a road project that they are paying a portion of. The other financing source shows the transfers from the Sewer and Stormwater Funds.

As you can see going out, in 2022 we're projecting an ending fund balance of around $625K and then $440K in 2023, but then it does start to pick up in 2024.



The next slide is the Debt Service Fund—Fund Balance for the County Debt Service. The fund balance is around $2 to $2.5M through 2024. The fund balance does include a transfer from the County General Fund of about $1.5M each year starting in 2022 for the debt service on the Juvenile Center. As I said, with the City Debt Service Fund, this does result in future capacity to either issue additional debt or to fund cash funded projects.


UNIFIED GOVT: CITY/COUNTY DEBT FUNDS
FINANCIAL SUMMARY
2-COUNTY BOND & INTEREST FUND
INDEX

	2019A	2020A	2021B	2022B	2023F	2024F	2025F	2026F	2027F
REVENUES & SOURCES (BY ACCOUNT GROUP)									
01-TAX REVENUE	3,280,824	3,300,427	3,631,577	3,728,318	4,041,280	4,290,707	4,598,489	4,904,558	5,155,398
06-INTEREST INCOME	131,570	64,358	60,000	60,000	61,320	62,546	63,450	64,367	65,297
08-REIMBURSEMENTS	390,444	388,787	390,000	390,000	390,000	390,000	390,000	390,000	390,000
09-OTHER FINANCING SOURCES	1,000,000	1,200,000	1,250,000	1,500,000	1,533,000	1,563,661	1,586,253	1,609,172	1,632,422
TOTAL REVENUES & SOURCES	4,802,838	4,953,572	5,331,577	5,678,319	6,025,601	6,306,914	6,638,192	6,968,097	7,243,116
ANNUAL CHANGE	*-3.3%*	*3.1%*	*7.6%*	*6.5%*	*6.1%*	*4.7%*	*5.3%*	*5.0%*	*3.9%*
EXPENDITURES & USES (BY ACCOUNT GROUP)									
02-SERVICES	5,108	6,984	6,000	6,000	6,132	6,255	6,345	6,437	6,530
05-TRANSFERS, OTHER	-	-	-	-	-	-	-	-	-
07-DEBT SERVICE	5,042,137	6,907,349	5,650,330	5,801,241	5,817,264	6,390,737	7,037,383	7,150,844	7,077,152
TOTAL EXPENDITURES & USES	5,047,244	6,914,333	5,656,330	5,807,241	5,823,396	6,396,991	7,043,728	7,157,281	7,083,682
ANNUAL CHANGE	*67.3%*	*37.0%*	*-18.2%*	*2.7%*	*0.3%*	*9.8%*	*10.1%*	*1.6%*	*-1.0%*
REVENUES OVER/(UNDER) EXPENDITURES	$ (244,406)	$ (1,960,761)	$ (324,753)	$ (128,922)	$ 202,205	$ (90,078)	$ (405,535)	$ (189,184)	$ 159,434
AUDIT ADJUSTMENTS									
TOTAL CAFR FUND BALANCE	4,490,167	2,529,405	2,204,653	2,075,731	2,277,935	2,187,857	1,782,322	1,593,138	1,752,573

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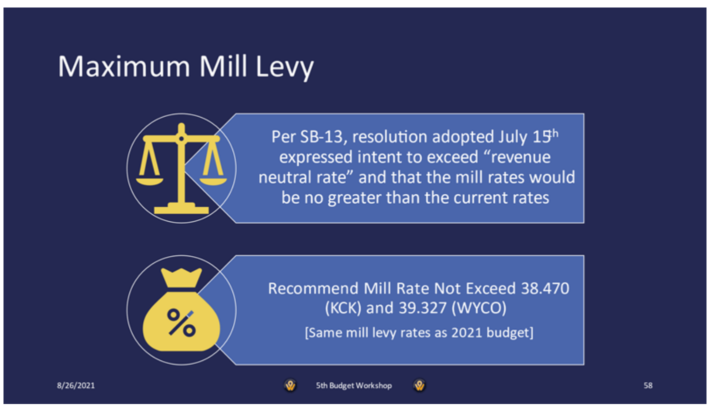
This is the detail on the County Debt Service Fund. The current mill levy for this fund is 2.2 mills and it generates about $3.3M in property tax revenues. We also get reimbursements from BPU to pay portions of a couple of projects related to the radio system improvements that were done about five or six years ago. They do pay a portion of that. The other financing source that's listed there, as you can see, it's $1.25M in 2021 and then $1.5M with a slight increase going forward and that's the transfer from the County General Fund. **Ms. VonAchen** said for the Juvenile Center. **Ms. Jonscher** said for the Juvenile Center, correct.

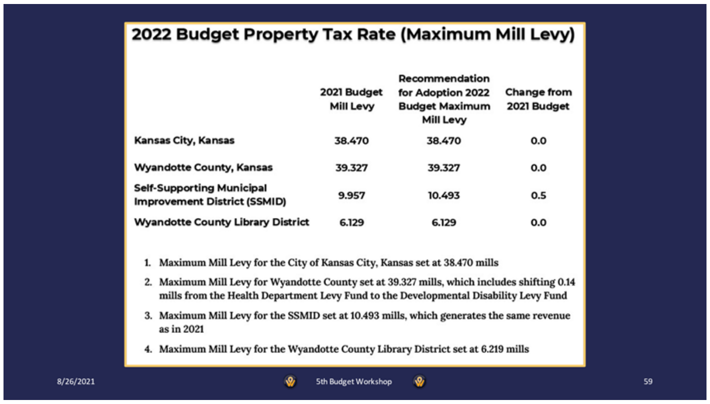
Ending in 2022 we're around $2M for the fund balance and it stays around $2-$2.2M for the next couple of years and then it does drop-off slightly. We're projecting a balance around $1.5-$1.7M for the future years. That's all I have on the Debt Service.

Mr. Bach said if there are no questions on that at this time, I will go on.

The next section gets into the maximum mill levy.



As I noted when we moved forward in July and we noted our expressed intent to exceed the revenue neutral rate, we adopted what would be effectively our maximum mill rate at that point, so that was set for the city of KCK at 38.4 and 39.32 for the County. So, those are set as a maximum of what they were last year and there would be no exceeding that. There is no requirement for the Commission to take any additional action. We'll all remember that's always something we get into a discussion about. We've already had the discussion earlier in the year and then it's set.



The next slide shows what our published rates will be for each of these areas. The one we've not discussed so much is the SSMID. It sets out what that maximum mill rate will be and you all will have to take decisive action on that as you go through and adopt the budget on the 9th and then, of course, what the library forwarded over to us stating what their mill rate would need to be and that is consistent from the previous years. There's a little bit of a narrative on each one of these below as we've talked about those.

I will note specifically that last year we had moved—we've done a shift from the Health Department Levy Fund to the Developmental Disability and we're making that shift back in this coming year. It's neutral from an overall mill rate perspective. We've moved it between funds to balance things out in that last year, we're putting that back in place this year.

This sets out where we are, what will be the published rates that you cannot exceed. Of course, the Commission can take action to set a mill rate below any of these as you adopt the budget.

Ms. VonAchen said I did want to point out one thing about the SSMID. Their assessed value came in lower than it was the year before, so the increase that we're showing here actually generates the same level of revenue as in 2021.

Mr. Bach said future workshops and topics the Commission would like us to work on.

I do reach out each year and ask all the elected department heads and appointed if they would like to come before the governing body. Sheriff Ash did take me up on that and it's requested to come back on September 2nd to have the opportunity to appear before you and probably state the condition—he didn't tell me what he would go into, but I know there are some future project needs over in the jail that are of issue and he will probably want to point those out.

The Mayor informed me that there is a request from the Commission to discuss more on the mill levy and the PILOT change implications, so we can have a discussion about that. I do believe the information we provided tonight on the long-range financial plan should provide you all with some good information to think about and see how that works. If you look about these different areas and if there are some specific things you would like us to prepare for that workshop, which I would assume we will do it on September 2nd, we can work on that in advance if you would like us to.

Other than that, we have the Revenue Neutral public hearing that's required that we're supposed to do which is a very close timeline to the budget adoption, but that's how the legislature sets it out for the timeline that we need to have a hearing on this date and then, of course, a planned budget adoption on September 9th.

Mayor, are there other topics or workshops that we need to discuss or additional information that we should prepare for the discussion on the 2nd?

Mayor Alvey said are we ready to move on to the American Rescue Plan? **Mr. Bach** said the Rescue Plan is tonight during the 7:00 p.m. meeting because there is actual formal action on that.

Mayor Alvey said, again, I would ask that the Commission gets that to me quickly so that we can prepare for that. I did ask the Administration, Kathleen, to prepare what the financial implications would be for various reductions in the mill levy and/or the PILOT. Again, I think that the workshop provided tonight shows kind of long-range financial trajectory with the existing mill rate and existing sales tax rate and PILOT with the projections which, of course, can change in the model and can change the modeling, but we will be having that discussion on September 2nd.

Mr. Bach said, Mayor, I think while we can discuss that, I believe, we probably could bring those modeling formulas back in. I believe Kathleen has those if we adjust the mill and it shows what happens in those outyear formulas. I believe the Commission has worked with some of those models previously when we did some of our retreat work. I don't know how well it worked for the workshop, but we can look at the potential of doing some of that. **Mayor Alvey** said I would also say that they get set in the Infrastructure Committee's important context for that kind of discussion as they move forward.

Mayor Alvey asked, any other questions or comments? (There were none.)

MAYOR ALVEY ADJOURNED
THE MEETING AT 6:44 p.m.

Brett A. Deichler
Unified Government Clerk

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