

Unified Government of Wyandotte County and Kansas City, Kansas



Board of Commission

Commission Chambers

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

Mayor Tyrone Garner

Commissioner At-Large Dist. 1 Melissa Bynum – Commissioner At-Large Dist. 2 Tom Burroughs

Commissioner Dist. 1 Gayle E. Townsend – Commissioner Dist. 2 Bill Burns

Commissioner Dist. 3 Christian Ramirez – Commissioner Dist. 4 Dr. Evelyn Hill

Commissioner Dist. 5 Mike Kane – Commissioner Dist. 6 Phil Lopez

Commissioner Dist. 7 Chuck Stites – Commissioner Dist. 8 Andrew Davis

AGENDA

Thursday, November 21, 2024

7:00 PM

1. CALL TO ORDER

2. ROLL CALL

3. INVOCATION

4. PLEDGE OF ALLEGIANCE

5. REVISIONS TO AGENDA

6. MAYOR'S AGENDA

6.1 PROCLAMATION: NAVY WEEK

Synopsis: A Proclamation proclaiming the week of November 11-15, 2024, as Navy Week.

Tracking #: 21560

6.2 PROCLAMATION: FIRST BAPTIST CHURCH DAY

Synopsis: A Proclamation proclaiming Sunday, November 17, 2024, as First Baptist Church Day.

Tracking #: 21541

6.3 PROCLAMATION: KANSAS CITY KANSAS FIRE STATION 11 DAY

Synopsis: A Proclamation proclaiming November 23, 2024, as Kansas City Kansas Fire Station 11 Day.

Tracking #: 21492

6.4 PROCLAMATION: STOMACH CANCER AWARENESS MONTH

Synopsis: A Proclamation proclaiming the month of November 2024, as Stomach Cancer Awareness Month.

Tracking #: 21561

6.5 PRESENTATION: MUNICIPAL COURT MARIJUANA AND DRUG DIVERSION PROGRAMS

Synopsis: An update on the Marijuana and Drug Diversion programs by the Municipal Court Administrative Judge, Meaghan Shultz, and the Prosecutor's Office, Jon Kahlil.

For information only

Tracking #: 21540

7. REGULAR CONSENT AGENDA

7.1 RESOLUTION: ANNUAL CASH AND INVESTMENT POLICY APPROVAL

Synopsis: A resolution adopting the Unified Government's Cash Management Policy for 2024-2025.

*On November 4, 2024, the **Economic Development and Finance Standing Committee**, chaired by Commissioner Burroughs, voted unanimously to approve and forward to full commission.*

Tracking #: 21414

7.2 RESOLUTION: THIRD AMENDMENT TO THE PERFORMANCE AGREEMENT FOR THE CRITERION DEVELOPMENT

Synopsis: Adopting a resolution authorizing the Mayor/CEO to execute the Third Amendment to the Performance Agreement for a 232-unit commercial multifamily development between the Unified Government and CPC Land Acquisition Company, LLC (Criterion), delaying the commencement date until December 31, 2025 and delaying the completion date until December 31, 2027.

*On November 4, 2024, the **Economic Development and Finance Standing Committee**, chaired by Commissioner Burroughs, voted unanimously to approve and forward to full commission.*

Tracking #: 21446

7.3 RESOLUTION: FIRST AMENDMENT TO THE PERFORMANCE AGREEMENT FOR THE DEVELOPMENT AT 4601 RAINBOW

Synopsis: Adopting a resolution authorizing the Mayor/CEO to execute the First Amendment to the Performance Agreement involving the commercial multifamily facility at 4601 Rainbow Boulevard in Kansas City, Kansas.

*On November 4, 2024, the **Economic Development and Finance Standing Committee**, chaired by Commissioner Burroughs, voted unanimously to approve and forward to full commission.*

Tracking #: 21447

7.4 RESOLUTION: 2024 LAND & WATER CONSERVATION GRANT

Synopsis: A resolution authorizing the Parks and Recreation Department to apply for a grant in the amount of \$349,465 via the Kansas Department of Wildlife and Parks' Land & Water Conservation Fund grant program. The grant requires a 50/50 match.

*On November 4, 2024, the **Neighborhood and Community Development Standing Committee**, chaired by Commissioner Davis, voted unanimously to approve and forward to full commission.*

Tracking #: 21440

7.5 APPOINTMENT: BOARDS AND COMMISSIONS

Synopsis: **Housing Authority Board:** Appointment of Karen Schibi - Term 11/21/24 to 12/15/27, submitted by Commissioner Lopez.

Tracking #: 21562

7.6 COMMUNICATION: PROPOSED 2025 HOLIDAY SCHEDULE

Synopsis: A communication submitting a proposed 2025 holiday schedule. Below is the following proposed 2025 holiday schedule:

New Year's Day	Wednesday, January 1
Martin Luther King, Jr. Day	Monday, January 20
Presidents' Day	Monday, February 17
Spring Holiday	Friday, April 18
Memorial Day	Monday, May 26
Juneteenth	Thursday, June 19
Independence Day	Friday, July 4
Labor Day	Monday, September 1
Veterans Day	Tuesday, November 11
Thanksgiving Day	Thursday, November 27
	Friday, November 28
Christmas	Thursday, December 25

Tracking #: 21533

7.7 MINUTES

Synopsis: Minutes from the Special Session meeting on October 17 and 23, 2024, and the Regular Session meeting on August 17, and September 14, 2023.

Tracking #: MINUTES

7.8 WEEKLY BUSINESS

Synopsis: Weekly business materials dated October 10th, 17th, 24th and 31st, 2024.

Tracking #: WEEKLY BUSINESS

8. PUBLIC HEARING AGENDA

9. STANDING COMMITTEES' AGENDA

10. ADMINISTRATOR'S AGENDA

10.1 PRESENTATION: 2023 ANNUAL COMPREHENSIVE FINANCIAL REPORT

Synopsis: A presentation of the 2023 annual comprehensive financial report.

The documents can be accessed at the link below.

<https://www.wycokck.org/files/assets/public/v/1/finance/documents/accounting/2023-unified-government-of-wyandotte-county-and-kcks-acfr.pdf>

For information only

Tracking #: 21542

11. COMMISSIONERS' AGENDA

12. LAND BANK BOARD OF TRUSTEES

12.1 LAND BANK OPTIONS

Synopsis: The following **option application(s)** was presented at the 11/4/2024 meeting:

Please visit the site to review the applications below.

<https://gisapp.wycokck.org/Landbank.html>

12 Single-Family Homes

2 Multi-Family Units

Tracking #: 21444

13. ADJOURN

The Unified Government of Wyandotte County and Kansas City, Kansas will provide necessary, reasonable auxiliary aids and services, such as ASL translators, machine-readable copies of meeting materials, or on-site language interpretation. Individuals requiring any auxiliary aids or services should contact the Unified Government.

Please click this URL to join. <https://us02web.zoom.us/j/87134593424>

Webinar ID: 871 3459 3424

Or One tap mobile:

+16699009128,,87134593424# US (San Jose)

+17193594580,,87134593424# US

Or join by phone:

Dial (for higher quality, dial a number based on your current location):

US: +1 669 900 9128 or +1 719 359 4580 or +1 253 205 0468 or +1 253 215 8782 or +1 346 248 7799 or
+1 669 444 9171 or +1 305 224 1968 or +1 309 205 3325 or +1 312 626 6799 or +1 360 209 5623 or +1 386 347
5053 or +1 507 473 4847 or +1 564 217 2000 or +1 646 558 8656 or +1 646 931 3860 or +1 689 278 1000 or +1
301 715 8592 or 877 853 5257 (Toll-Free) or 888 475 4499 (Toll-Free)

International numbers available: <https://us02web.zoom.us/j/keGYWjBGF>



Unified Government of Wyandotte County/Kansas City, Kansas

PROCLAMATION

WHEREAS, The United States of America has the World's finest Navy. It is a global force for good, and serves as America's away team, meeting threats and providing assistance whenever needed; and

WHEREAS, America's Navy will come home to Kansas City, Kansas in conjunction with the Mayor's Christmas Tree Lighting Festival; and

WHEREAS, Navy Week will give Kansas City, Kansas area residents an opportunity to meet some of the Navy's Sailors and learn about the Navy's critical mission and its broad ranging capabilities in executing the maritime strategy on the water, under the water, and over the water; and

WHEREAS, Hundreds of Sailors are serving aboard or supporting our region; and

WHEREAS, Navy Week in Kansas City, Kansas features engagements with corporate, civic government, education, and community service organizations; and

WHEREAS, Navy Week offers Kansas City, Kansas residents the opportunity to see the investment they have made in their Navy; and

WHEREAS, the United States Navy shares with Kansas City, Kansas the goal of reducing energy consumption; and

WHEREAS, The City of Kansas City, Kansas thanks the United States Navy for choosing Kansas City as a host city.

NOW, THEREFORE, I, Tyrone Garner, Mayor/CEO of the Unified Government of Wyandotte County/Kansas City, Kansas, do hereby proclaim the week of November 11-15, 2024, as:

"Navy Week"

in Wyandotte County/Kansas City, Kansas. In witness whereof, I have hereunto set my hand and the seal of the Unified Government of Wyandotte County/Kansas City, Kansas

TYRONE GARNER, MAYOR/CEO



PROCLAMATION

WHEREAS, the significant location of First Baptist Church, at Fifth Street and Nebraska Avenue, just two blocks from downtown and a main east-west interstate highway, is part of the early history of the early history of Kansas City, Kansas, and is therefore a landmark; and

WHEREAS, in 1859 a small prayer band of escaped slaves, met on the edge of Wyandotte Village, now known as Fifth Street and State Avenue, led by a Baptist and a Methodist minister marked the beginning of First Baptist Church and First A.M.E. Church before Kansas; and

WHEREAS, this church has preached and advocated a type of faith that has, for 164 years helped men and women of the community to gather up their life, and give it direction; and

WHEREAS, the leaders of First Baptist have helped in a variety of ways to influence decisions regarding the welfare of the citizens; and

WHEREAS, many have fortified the church with their blood, their sacrifices, their prayers, and their tears; and

WHEREAS, First Baptist Church at Fifth and Nebraska Avenue continues to be a highly regarded partner in making our community a wholesome place to live.

NOW, THEREFORE, I, Tyrone Garner, Mayor/CEO of the Unified Government of Wyandotte County/Kansas City, Kansas, do hereby proclaim Sunday, November 17, 2024, as:

“First Baptist Church Day”

in Wyandotte County/Kansas City, Kansas. In witness whereof, I have hereunto set my hand and the seal of the Unified Government of Wyandotte County/Kansas City, Kansas.

TYRONE GARNER, MAYOR/CEO



PROCLAMATION

WHEREAS, Kansas City, Kansas Fire Station 11 was born out of concerns of inadequate fire coverage in the western expansion of Kansas City, Kansas, specifically the Kensington Park neighborhood; and

WHEREAS, construction of Kansas City, Kansas Fire Station 11 began in February 1924 with a construction budget of \$21,891; and

WHEREAS, Kansas City, Kansas Fire Station 11 was presented to the City on October 4, 1924; and

WHEREAS, Kansas City, Kansas Fire Station 11 was opened for service on November 1, 1924, with two fire apparatus and 10 firefighters; and

WHEREAS, Kansas City, Kansas Fire Station 11 was renovated to become a single bay fire station in December 1950 to accommodate the increasing size of fire apparatus; and

WHEREAS, Kansas City, Kansas Fire Station 11 is one of the oldest continuously operating fire stations in the United States; and

WHEREAS, Kansas City, Kansas Fire Station 11 has been in continuous operation for 100 years.

NOW, THEREFORE, I, Tyrone Garner, Mayor/CEO of the Unified Government of Wyandotte County/Kansas City, Kansas, do hereby proclaim November 23rd, 2024, as:

“Kansas City Kansas Fire Station 11 Day”

in Wyandotte County/Kansas City, Kansas. In acknowledgment of the Centennial Celebration of Kansas City, Kansas Fire Station 11, I urge all citizens to give special recognition to the Kansas City Kansas Fire Department and its dedicated members, both past and present, for their extraordinary dedication to the citizens of Kansas City, Kansas. In witness whereof, I have hereunto set my hand and the seal of the Unified Government of Wyandotte County/Kansas City, Kansas.

TYRONE GARNER, MAYOR/CEO



Unified Government of Wyandotte County/Kansas City, Kansas

PROCLAMATION

WHEREAS, The American Cancer Society estimates 26,890 new cases of stomach cancer (also known as gastric cancer) in the United States

- About 16,160 are men and 10,730 are women
- About 10,880 deaths from this type of cancer (6,490 men and 4,390 women); and

WHEREAS, Stomach cancer accounts for about 1.5% of all new cancers diagnosed in the US each year; and

WHEREAS, Stomach cancer is the 5th most common cancer worldwide; and

WHEREAS, Stomach Cancer is the 4th most common cancer in men; and

WHEREAS, Stomach Cancer is the 7th most common cancer in women; and

WHEREAS, Stomach Cancer is among the cancers with the lowest five-year survival rates; and

WHEREAS, Though the incidence of early onset stomach cancer which affects younger people is increasing Stomach Cancer rates in the US are declining; and

WHEREAS, the number of new cases of stomach cancer has been dropping by about 1.5% each year over the last 10 years.

NOW, THEREFORE, I, Tyrone Garner, Mayor/CEO of the Unified Government of Wyandotte County/Kansas City, Kansas, do hereby proclaim November 2024, as:

“Stomach Cancer Awareness Month”

in Wyandotte County/Kansas City, Kansas.
In witness whereof, I have hereunto set my hand and the seal of the Unified Government of Wyandotte County/Kansas City, Kansas.

TYRONE GARNER, MAYOR/CEO



Report to Board of Commission

MEETING DATE	PRESENTER	DEPARTMENT
	Meaghan Shultz, Municipal Court Judge mshultz@wycokck.org x5094	Municipal Court
AGENDA ITEM #6.5.		
PRESENTATION: MUNICIPAL COURT MARIJUANA AND DRUG DIVERSION PROGRAMS		
BACKGROUND		
An update on the Marijuana and Drug Diversion programs by the Municipal Court Administrative Judge, Meaghan Shultz, and the Prosecutor's Office, Jon Kahlil.		
<i>For information only</i>		
RECOMMENDATION		
For information only		
BUDGET IMPACTS / FINANCIAL CONSIDERATIONS		
IT/POLICY CONSIDERATIONS		
PROCUREMENT CONSIDERATIONS		
LEGAL CONSIDERATIONS		
ATTACHMENTS		
KCK MJ Div Program Update		

Approved by Mayor and/or Chair and Administrator to add to agenda.

KCK Municipal Court Marijuana Diversion Program Update

Judge Meaghan Shultz
Administrative Judge
Presented November 7, 2024

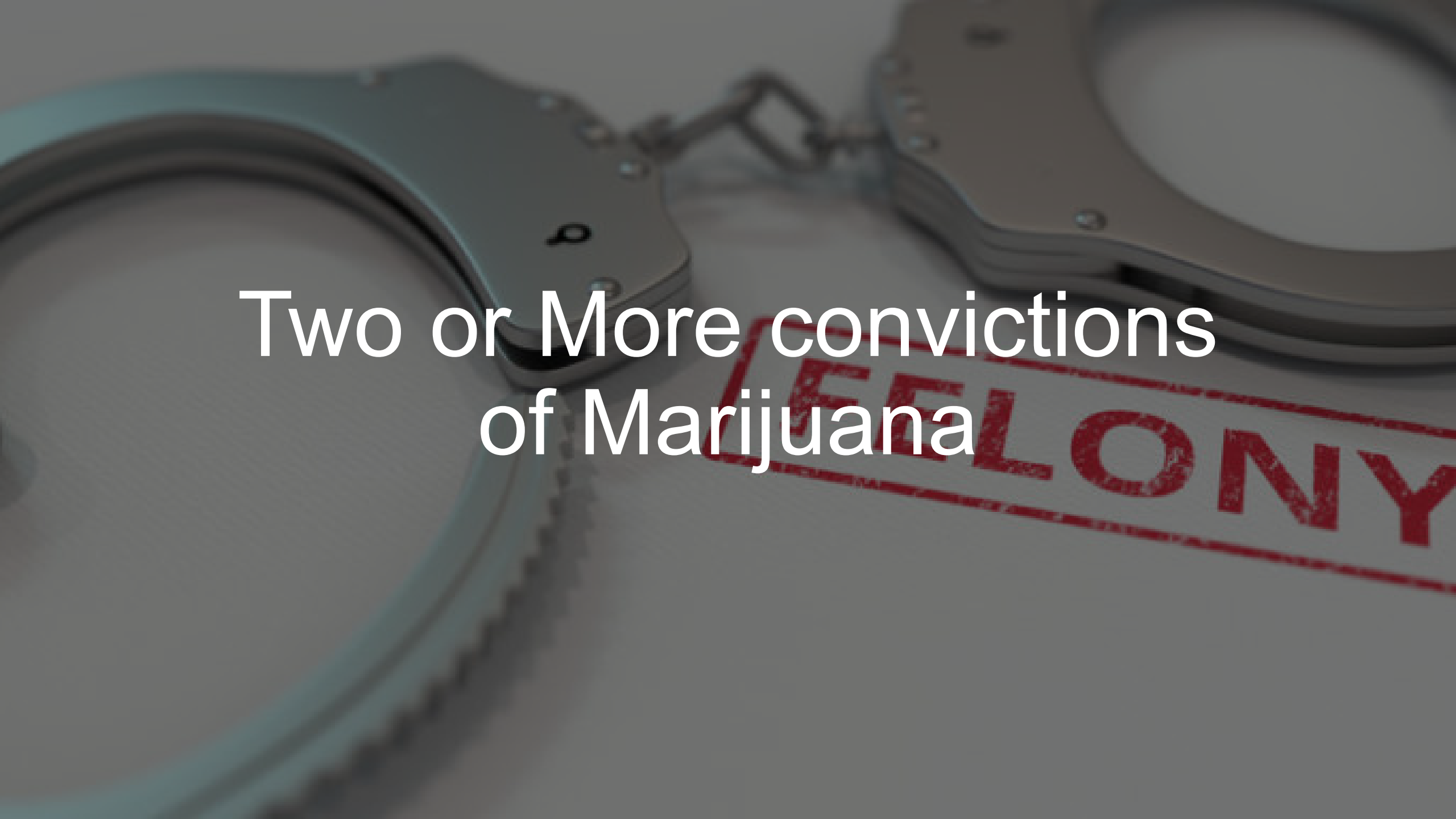


Missouri Legalizes Marijuana

Recreational use passed in Nov
2022



February 2023 –cannabis sales
begin

A pair of metal handcuffs is shown in the background, slightly out of focus. In the foreground, a red stamp with the word 'FELONY' in bold, capital letters is visible on a document. The text 'Two or More convictions of Marijuana' is overlaid in white, centered on the image.

Two or More convictions
of Marijuana

PRIOR YEARS

2021

Possession of Marijuana = 101

Possession of Drug Paraphernalia =
174

2022

Possession of Marijuana = 108

Possession of Drug Paraphernalia =
181



Years since Missouri Legalization



2023

Possession of Marijuana = 116

Possession of Drug Paraphernalia = 213

2024 (thus far)

Possession of Marijuana = 67

Possession of Drug Paraphernalia = 191



Diversion for Marijuana possession

- A diversion agreement is a contract between a defendant and a prosecutor in which the prosecutor agrees to defer or dismiss criminal charges if the defendant meets certain conditions.

Diversion Program Stats

For the program period of 10/1/23 to 10/1/24

Possession of Marijuana (diversion) = 14

Possession of Drug Paraphernalia (diversion) = 8

Possession of Marijuana (diversion completed) = 10

Possession of Drug Paraphernalia (diversion completed) = 4

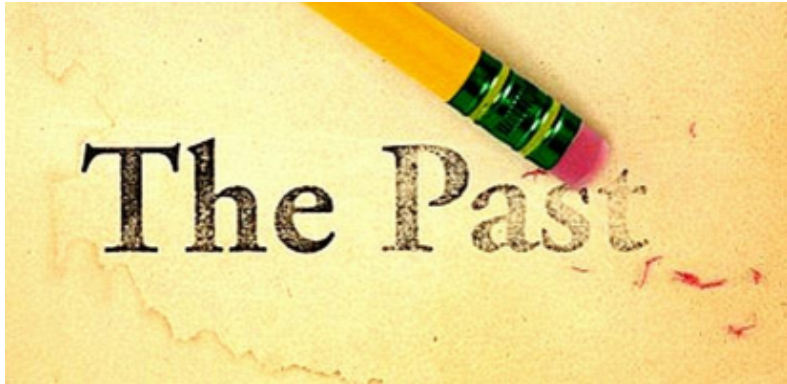


COMPLETED



Prior Convictions of Marijuana

Expungements removal of an arrest or conviction from a person's criminal record.



WAIVED FEE: For Marijuana and
Paraphernalia 10/01/2023-10/01/2024



ZERO

EXPUNGEMENTS For Possession of Marijuana





Report to

MEETING DATE	PRESENTER	DEPARTMENT
NOV 04 2024	Andrea Vinyard, Director of Revenue/County Treasurer avinyard@wycokck.org x8226	Finance
AGENDA ITEM #		
RESOLUTION: ANNUAL CASH AND INVESTMENT POLICY APPROVAL		
BACKGROUND		
- Section 5 of the Cash Management and Investment Policy requires that the Board of Commissioners adopt the Cash and Investment Policy annually. - The Policy shall be reviewed on an annual basis by the Cash Management Committee Commissioners. The Committee met virtually in early October 2024. The committee includes the following voting members: the Unified Government's Chief Financial Office, the Clerk, the Director of Revenue/County Treasurer, the Chief Counsel or designee and the following non-voting members: the Legislative Auditor or designer, Accounting Manager, Cash Manager and one member from the municipal advisory firm of the Unified Government.		
RECOMMENDATION		
Approve		
Approval		
BUDGET IMPACTS / FINANCIAL CONSIDERATIONS		
No cost, for approval only.		
IT/POLICY CONSIDERATIONS		
- No policy changes required by this item. - Per the Unified Government's Cash and Investment Policy		
PROCUREMENT CONSIDERATIONS		
N/A		
LEGAL CONSIDERATIONS		
No issues to be aware of.		
ATTACHMENTS		

Resolution Adopting 2024-2025 Cash Management Policy - DRAFT 10-17-24 KR, Cash Investment Policy Final 2024-2025, Cash Investment Policy Final 2024 Adopted 12/14/2023, Cash-Invest Policy Presentation ED&F 11.4.24

Approved by Mayor and/or Chair and Administrator to add to agenda.

10/17/2024

Approved

Approved

RESOLUTION NO. R-____-24

**A RESOLUTION ADOPTING THE UNIFIED
GOVERNMENT’S CASH MANAGEMENT POLICY FOR 2024-2025.**

WHEREAS, the purpose of the Cash Management and Investment Policy (the “Policy”) is to identify the policies and statements of the Unified Government regarding the safe and responsible management of Unified Government funds and to authorize and establish procedures for the management and investment of Unified Government funds to achieve the Policy’s objectives.

WHEREAS, the Policy shall be reviewed on an annual basis by the Cash Management Committee and shall be reviewed and approved annually by the Board of Commissioners. If it deems it necessary, the Cash Management Committee will recommend changes to the Policy to the Board of Commissioners. Any recommended modifications to the Policy must be reviewed and approved by the Board of Commissioners.

WHEREAS, the Cash Management Committee reviewed the previous Policy approved by the Board of Commissioners December 14, 2023, and had no recommended changes to make for 2024-2025.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE
UNIFIED GOVERNMENT:**

SECTION 1. Adoption of Cash Management and Investment Policy. The Board of Commissioners of the Unified Government hereby approves and adopts the Policy, as set forth in Exhibit A, attached hereto. The Board of Commissioners finds that the attached Policy sets forth procedures which will allow the Unified Government to invest funds in a manner that will meet daily cash flow demands while providing a reasonable rate of return with the maximum security in conformity with all Kansas statutes governing the investment of public funds.

SECTION 2. Authorizations. That the County Administrator and all other employees and agents of the Unified Government are authorized to take all actions and to approve all instruments as may be necessary or desirable to carry out and comply with the intent of this Resolution.

SECTION 3. Effective Date. This Resolution shall be effective upon adoption by the Unified Government Board of Commissioners.

**APPROVED AND ADOPTED BY THE BOARD OF COMMISSIONERS OF THE UNIFIED
GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS THIS [DAY] DAY OF
[MONTH], 2024.**

Tyrone Garner, Mayer / CEO

Attest

Unified Government Clerk

Approved as to Form:

Chief Counsel



Unified Government of Wyandotte County
and Kansas City, Kansas

Cash and Investment Policy

Commission Resolution:

Last Adopted: 12/14/2023

Section 1. General Purpose Statement

The Board of Commissioners has authority to invest all funds held by or belonging to Wyandotte County/Kansas City, Kansas ("Unified Government" or "UG"). The purpose of this Cash Management and Investment Policy is to identify the policies and statements of the Unified Government regarding the safe and responsible management of the Unified Government funds; and to authorize and establish procedures for the management and investment of Unified Government funds to achieve the Policy objectives.

Section 2. Legal Authority

The Unified Government Board of Commissioners is granted the authority to invest temporarily idle funds, i.e. those funds which are not immediately required for the purposes for which the moneys were collected or received and the investment of which is not subject to or regulated by any other statute, under K.S.A. 12-1675 and 12-1677b which also identifies the types of investments the Unified Government may purchase.

Section 3. Policy Statement

The policy of the Unified Government is to invest its funds in a manner which will provide a reasonable rate of return with the maximum security while meeting the daily cash flow demands of the Unified Government and conforming to all statutes governing the investment of such funds.

Section 4. Scope

This Cash Management and Investment Policy shall apply uniformly to all officials, employees, departments, agencies, representatives and authorized agents in the performance of their official duties and to the processing and management of all investment transactions of the Unified Government's idle funds. All participants in the investment process shall act responsibly as custodians of the public trust. Investment officials will conduct themselves as good stewards of public funds that will promote public confidence in the Unified Government's ability to govern effectively.

This Cash Management and Investment Policy applies to the Unified Government's cash management and investment activities primarily focused on idle funds and general obligation bond proceeds held by or under the control of the Unified Government. Debt service funds, reserve funds, and other financial assets held by various fiscal agents and trustees as provided under various bond ordinances are invested at the direction of the Unified Government but are not held by the UG nor under the direct control of the Director of Revenue/County Treasurer.

Section 5. Adoption and Annual Review

This Cash Management and Investment Policy shall be adopted by resolution of the Board of Commissioners. The Policy shall be reviewed on an annual basis by the Cash Management Committee

and shall be reviewed and approved annually by the Board of Commissioners. If it deems it necessary, the Cash Management Committee will recommend changes to this Policy to the Board of Commissioners. Any recommended modifications to the Policy must be reviewed and approved by the Board of Commissioners.

Section 6. Cash Management Committee; Delegation of Authority

A Cash Management Committee shall be established. The Cash Management Committee (CMC) shall consist of the following voting members: Unified Government's Chief Financial Officer, the Clerk, the Director of Revenue/County Treasurer, the Chief Counsel or designee and the following non-voting members: the Legislative Auditor or designee, Accounting Manager, Cash Manager and one member from the municipal advisory firm of the Unified Government. The Chief Financial Officer shall serve as the Chairperson of the CMC.

Responsibility for the operation of the investment program is delegated to the CMC which shall establish procedures and internal controls for the operation of the investment program consistent with this Policy.

Daily and routine investments of Unified Government idle funds will be made by the Chief Financial Officer or designee, under the guidelines set forth in this Policy and as recommended by the CMC.

Section 7. Investment Procedures

This Policy is administered through a separate set of written Investment Procedures, which should be referred to in conjunction with this Policy. The Cash Management Committee is hereby authorized to adopt written Investment Procedures consistent with this Cash Management and Investment Policy. Such Procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this Policy and the Procedures adopted by the Cash Management Committee. The Director of Revenue/County Treasurer shall be responsible for all transactions undertaken and shall establish a system of internal controls to regulate the activities of subordinate officials.

In the development of the system of internal controls, consideration shall be given to documentation of strategies and transactions, techniques for avoiding collusion, separation of functions, delegation of authority, limitations of authority, and custodial safekeeping.

Section 8. Staff Qualifications

- A. The Unified Government shall hire a Cash Manager or shall retain an outside manager to manage investments. The Cash Manager will have the necessary qualifications to perform investment duties as outlined in the Cash Management and Investment Policy and the Cash Management and Investment Procedures and will be supervised by the Chief Financial Officer or designee.
- B. Duties of the Cash Manager position include the following:
 - 1. Management of the short-term and long-term investment portfolios in accordance with K.S.A. 12-1675 and 12-1677b and amendments thereto, with any other applicable statutes or ordinances or resolutions, and with this Cash Management and Investment Policy and the Cash Management and Investment Procedures and amendments thereto;
 - 2. Tracking investment transactions; ensuring accuracy and security of investments, monitoring record keeping of investments;

3. Performing inspections on safekeeping receipts held as collateral to cover investments; alerting banks regarding insufficient collateral;
 4. Prepare cash flow forecasts;
 5. Generate investment performance statistics and activity reports; and
 6. Other duties as assigned by the Chief Financial Officer or the Director of Revenue/Treasurer.
- C. Specific qualifications include a bachelor's degree in Finance, Accounting, Economics, Business, or Public Administration and two years of progressively responsible investing or accounting experience, or any equivalent combination of education and experience sufficient to successfully perform the essential duties of the job. If the individual appointed to the Cash Manager position does not possess the requisite investment experience, the individual will attend government investment training approved by the Chief Financial Officer within one year of appointment.

Section 9. Investment Advisor

The Chief Financial Officer, with the approval of the Cash Management Committee, may appoint an independent Investment Advisor registered with the Securities and Exchange Commission pursuant to the Investment Advisers Act of 1940 and the rules adopted thereunder, or a "Municipal Advisor" as defined by Section 975 of the Dodd-Frank Wall Street Reform and Consumer Protection Act, amending Section 15B of the Securities Exchange Act of 1934, and interpreted by the Securities and Exchange Commission in its final rules adopted September 10, 2013, to advise the Unified Government on investment activities. The Investment Advisor will be selected through a competitive process under the Unified Government's Procurement Code. The terms and conditions of such relationship shall be set out in a contract. The duties and responsibilities of the Investment Advisor at a minimum shall include the following.

1. Providing advice and analysis on the Unified Government's Investment Policy, portfolio management techniques, portfolio structures, and new investment securities and products;
2. Assistance in developing or improving and implementing cash flow modeling;
3. Providing advice on investment benchmarking and performance reporting;
4. Evaluation of the capabilities and usage of software utilized in management of and accounting for the investments;
5. Assisting in any investment related presentations to the Cash Management Committee or Board of Commissioners; and
6. Providing analysis, advice, and assistance on other investment-related matters, including investment of bond proceeds.

Section 10. Standards of Care

A. Prudence

The standard of prudence to be used by investment officials shall be the "prudent person standard" and shall be applied in the context of managing an overall portfolio. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence would exercise in the management of their own affairs, not for speculation, but for investment, considering first the safety and liquidity of their capital

and next the probable income to be derived. If outside investment professionals are retained, they shall be held to the “prudent expert standard,” that is, they shall exercise the judgment, care, skill, prudence and diligence, under the circumstances then prevailing, which persons of prudence, discretion and intelligence acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of like character and with like aims by diversifying the investments so as to minimize the risk of large losses, unless, under the circumstances, it is clearly prudent not to do so, and not in regard to speculation but in regard to the permanent disposition of similar funds, considering the probable income as well as the probable safety of their capital.

The Chief Financial Officer, other investment officials, and the members of the CMC, when acting in accordance with the written Investment Procedures and the Cash Management and Investment Policy, and when exercising due diligence, shall be relieved of personal responsibility for an individual security’s credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

B. *Ethics and Conflict of Interest*

Unified Government officers and employees authorized to perform investment duties shall refrain from personal business activity that could conflict with proper execution and management of the investment program, or that could impair their ability to make impartial decisions. For purposes of this Policy, “officers and employees” means voting members of the Cash Management Committee and the Cash Manager; it shall not mean elected officials.

No officer or employee shall use his or her official position or office to obtain direct or indirect personal financial gain for himself or herself, his or her family, or any business in which the officer or employee has a financial interest. Officers and employees are governed by this Policy, the Unified Government Code of Ethics, and any applicable laws.

Investment staff shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the Unified Government.

Officers and employees shall disclose annually to the Legislative Auditor and to the Ethics Administrator any financial interest in financial institutions with which the Unified Government conducts business or any benefit which the officer or employee obtains from any Unified Government contract or from placement of an investment of Unified Government funds. For purposes of this Policy, “financial institution” means banks, savings banks, or savings and loan associations as defined in K.S.A. 12-1675a and amendments thereto. For purposes of this Policy, “financial interest” means (a) ownership or any interest or involvement in any relationship from which, or as a result of which, a person within the past year has received, or is presently or in the future entitled to receive, more than \$5,000 per year, or its equivalent; (b) ownership of such interest in any property or any business as may be specified by the Ethics Commission; or (c) holding a position in a business such as an officer, director, trustee, partner, employee, or the like or holding any position of management. Financial interest does not include household operating accounts or a depository relationship with a financial institution.

Each financial institution in which the Unified Government deposits funds and each investment manager and each consultant retained by the Unified Government shall be notified of this

section of the Policy and shall conform to its provisions and shall not participate in any violation of this section or in any effort to influence any officer or employee to breach the standards of ethical conduct set forth in this section.

Section 11. Objectives

The primary objectives of the Unified Government investment activities, in priority order, shall be:

- A. *Safety.*** Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of principal in the overall portfolio. The objective will be to mitigate credit and interest rate risk.

1. *Credit Risk*

Credit risk, the risk of loss due to the failure of the security issuer or backer, will be minimized by:

- a. Limiting investment to the safest types of securities;
- b. Pre-qualifying financial institutions, broker/dealers, intermediaries, and advisors with whom the UG will do business; and
- c. Diversifying the investment portfolio so that potential loss on individual securities will be minimized.

2. *Interest Rate Risk*

Interest rate risk, the risk that the market value of securities in the portfolio will fall due to changes in general interest rates, will be minimized by:

- a. Structuring the investment portfolio so that the securities mature to meet cash requirements of the general operating fund, thereby avoiding the need to sell securities prior to maturity; and
- b. Investing general operating funds primarily in shorter-term securities.

B. *Diversification.*

1. *In General*

It is the policy of the Unified Government to diversify its investment portfolio so as to protect its funds from material losses due to issuer defaults, market price changes, technical complications leading to temporary lack of liquidity, or other risks resulting from an over-concentration of assets in a specific maturity, a specific issuer, or a specific class of securities.

2. *By Institution*

Investments will be diversified so that reliance on any one issuer or financial institution will not place an undue financial burden on the Unified Government in the event of default. Accordingly, no more than 25% of the total investment portfolio shall be with the same financial institution or issuer, except US treasuries, unless it would be prudent to do so under prevailing circumstances. If the above limit is exceeded, the Chief Financial Officer will notify the CMC.

3. *By Instrument Type*

Market and credit risk will be minimized by diversification among investment types. The following are maximum limits for the percentage of Unified Government investable funds to be invested in each investment type.

a.	Certificates of deposit	100%
b.	U. S. Treasury bills, notes or bonds	100%
c.	U. S. Government agency obligations	50%
d.	Kansas Municipal Investment Pool	50%
e.	Repurchase agreements	25/100%*
f.	Bank trust department municipal pools	25%
g.	Temporary notes or no-fund warrants	10%

Because of distortion created by deposit of proceeds from the sale of temporary notes issued by the Unified Government, measurement of the maximum limits on investments by institution and by instrument type for purposes of this subsection 11.B. shall occur at least one week after the deposit of such proceeds.

* NOTE: Investments in short term securities shall be limited to 10% of investable funds, and investments in repurchase agreements shall be limited to 25% of investable funds, except as set out below. While it is not the goal to invest 100% of investable funds in either short term securities or repurchase agreements, the ability to invest the maximum limit in these two investment types is recognized as an option in certain market circumstances when these investments offer higher returns than other investment types at minimal risk. The option to invest more than the 10% or 25% limit respectively will be used only when the Cash Manager determines, with the concurrence of the Chief Financial Officer and the Unified Government's municipal advisory firm, that it is advantageous and prudent to do so.

C. *Liquidity.*

1. The Unified Government's investment portfolio will remain sufficiently liquid to enable it to meet all operating requirements that might be reasonably anticipated without incurring material losses by structuring the portfolio so that securities mature concurrent with anticipated cash needs. Since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets.
2. The Unified Government understands the importance of having sufficient funds invested in overnight sweep accounts to meet weekly payrolls, accounts payable, scheduled debt service, and extraordinary expenses that may occur, which may range from 10% to 25% of available investment funds.
3. It is important for a county government to have the necessary funds for the scheduled tax distributions to other governmental entities. In particular, liquidity is essential for the January and June tax distributions. Therefore, it is the policy of the Unified Government that such funds be held liquid to provide assurance as to the availability and

safety of these funds held on behalf of the other governmental entities under the Unified Government's trust.

D. Maturity.

1. All investments shall be made to mature in accordance with cash needs identified in regularly prepared and updated cash flow forecasts. The Unified Government recognizes that the laddering of investments is a sound approach to mitigate short-term interest rate fluctuations. Additional considerations in the structuring of investments shall include:
 - a. Review of economic and financial indicators, such as Federal Reserve monetary policy position statements and the U.S. Treasury yield curve; and
 - b. Input from the Unified Government's municipal advisory firm.
2. The Unified Government has adopted the following maturity target ranges for its core investment portfolio. Core investments include all operating funds of the Unified Government and exclude bond proceed funds held by a bond trustee for the purpose of project construction, debt service payments, debt reserves or other escrow requirements.

a.	0 – 12 months	30% to 60%
b.	12 – 24 months	20% to 40%
c.	24 – 36 months	15% to 30%
d.	36 – 48 months	10% to 20%

The maturity targets are provided as a guideline. Notwithstanding the above maturity target ranges, cash flow requirements and existing interest rate markets may dictate the need to adjust the timing of investment maturities.

4. The sale of securities before maturity shall require the prior approval of the Chief Financial Officer based on the following reasons:
 - a. A security with declining credit quality may be sold early to minimize loss of principal.
 - b. Liquidity needs require a security to be sold.
 - c. It is advantageous to the portfolio to sell such securities.
 - d. Financial failure of the issuer is likely.
5. As long as this Policy continues to be approved by the State Pooled Money Investment Board, the maximum maturity for investments shall be four years. Otherwise the maximum maturity for investments shall be two years.

E. Return on Investment. The investment portfolio shall be designed to attain a market-average rate of return throughout budgetary and economic cycles, taking into account the UG's investment risk constraints, state statutes, cash flow characteristics of the portfolio, and

prudent investment principles. As a benchmark for risk-free investment transactions, the U.S. Treasury Bill rate for the Unified Government's total portfolio weighted average maturity term will be the minimum standard for the portfolio's rate of return. Return on investment is the last in importance compared to the safety, diversification, liquidity and maturity objectives described above.

Section 12. Performance Evaluation and Reporting

Investment performance shall be continually monitored and evaluated by the CMC. Investment performance statistics and activity reports will be generated by the Cash Manager. Summary investment reports will be provided quarterly to the Economic Development and Finance Standing Committee of the Unified Government Board of Commissioners, with copies to the County Administrator, the Unified Government Commission, and the Cash Management Committee.

Reports shall include but not be limited to information on interest received, interest earned, investment yield, types of investments, distribution by type of investments, maturity schedule by month, weighted average days to maturity, evaluation of portfolio to selected benchmark, and any other information deemed necessary by the Chief Financial Officer or requested by the County Administrator or the Board of Commissioners.

Section 13: Eligible Financial Institutions

A. *Minimum Qualifications for Depositories*

1. In order to ensure the safety of principal, the Unified Government shall deposit funds, including those designated for investment purposes, only in eligible financial institutions which meet the minimum criteria set forth below. Financial institutions failing to meet the minimum criteria shall not be considered eligible.
2. Financial institutions must meet the following minimum qualifications:
 - a. The deposits of the financial institution are insured by the Federal Deposit Insurance Corporation (FDIC).
 - b. The financial institution meets the criteria for eligibility under state law for active or idle funds as appropriate.
3. If a financial institution loses its eligibility under state law after Unified Government funds are deposited or invested, no additional funds shall be deposited in such institution. Funds shall be removed as quickly as is prudent under the circumstances, but funds invested with a prescribed time for maturity need not be withdrawn before such maturity.

B. *Depositories for Active Funds*

1. *Security Required.* If a financial institution is designated as an official depository for active funds, before any Unified Government funds are deposited, satisfactory security must be obtained for such deposits. Satisfactory security is as described in K.S.A. 9-1402, as amended, and this Policy.

2. *Selection Criteria.* In addition to the required criteria listed above, the Unified Government may also consider the following when selecting a financial institution as a depository for active funds:
 - a. Full service capabilities
 - b. Submission of financial statements and availability schedules
 - c. Acceptable staff experience
 - d. Statement of equal opportunity employment practices
 - e. Extent of reinvestment of deposits in Wyandotte County.
3. *Competitive Selection.* The Chief Financial Officer shall solicit proposals prior to the designation of one or more depositories. The Unified Government's purchasing policies shall be followed when obtaining proposals on the Unified Government's depository specifications. Selection of the depositories shall be based on the capacity of an institution to perform the services required and on the most favorable terms and conditions for handling of Unified Government funds.
4. *Governing Body Designation.* K.S.A. 9-1401, as amended, requires the governing body of the Unified Government to designate by official action the financial institution or institutions, which shall serve as depositories of its active funds.

C. *Idle Funds*

1. *In General.* Idle funds shall be invested only in the manner set out in K.S.A. 12-1675 and 12-1677b, and amendments thereto, and in this Policy. Investment transactions shall only be conducted with:
 - a. Qualified financial institutions which meet the minimum requirements contained in this Section 13 and the criteria for eligibility under state law; or
 - b. Qualified primary government security dealers and broker/dealers as set out below.
2. *Certification.* In order to be qualified for investment of Unified Government idle funds, a financial institution, securities dealer, or broker/dealer must certify in writing that the person responsible for the investment has read and understood and agreed to comply with this Policy.
3. *Competitive Selection.* Investments of idle funds will be offered to all approved institutions and dealers who have requested to be on the list of interested bidders. Investments will be awarded through a competitive process involving solicitation of bids from qualified institutions and dealers.

A list will be maintained of financial institutions authorized to provide investment services. In addition, a list will be maintained of approved primary government security dealers and broker/ dealers.

4. *Primary Government Securities Dealers and Broker/Dealers.*

Investment transactions may be conducted with primary government securities dealers which report to the market report division of the Federal Reserve Bank of New York or any broker-dealer which is registered in compliance with the requirements of Section 15 or 15C of the Securities Exchange Act of 1934 and registered pursuant to K.S.A. 17-12a401, and amendments thereto.

In order to be qualified to conduct investment transactions with the Unified Government, broker/dealers must meet the minimum requirements for credit worthiness established by the Kansas Pooled Money Investment Board, including minimum capital requirements and years of operation, and must be approved by the Cash Management Committee.

All broker/dealers who wish to become qualified for investment transactions must supply to the Chief Financial Officer on an annual basis the following items as appropriate:

- a. A copy of the most recent audited annual financial statement;
- b. If requested by the Unified Government, a copy of the most recent, unaudited annual financial statement;
- c. Proof of Financial Industry Regulatory Authority (FINRA) certification;
- d. Proof of state registration with the Kansas Securities Commission;
- e. Completed broker/dealer questionnaire (non-primary dealers only);
- f. Business resume of individual assigned to UG account; and
- g. Notice of any regulatory action taken against the broker/dealer.

5. *Safekeeping and Custody.*

All security transactions, including collateral for repurchase agreements, shall occur on a delivery versus payment basis. This ensures that securities are deposited in the eligible financial institutions prior to the release of funds. Safekeeping and custody agreements will be maintained with third-party financial institutions. All securities, including those acquired by repurchase agreements, shall be perfected in the name of the Unified Government and shall be delivered to a third-party custodian designated by the Unified Government and evidenced by safekeeping receipts.

Section 14. Authorized Investments

A. *Idle Funds*

The investments authorized for the idle funds (those funds not immediately required for the purposes for which the moneys were collected) under this Policy shall be in conformance with K.S.A. 12-1675, K.S.A. 12-1677b, and amendments thereto, and any other applicable statutes or ordinances or resolutions and amendments thereto. As long as this Policy continues to be approved by the Kansas Pooled Money Investment Board, the investments permitted by K.S.A. 12-1677b shall be authorized investments under this Policy. For purposes of this Policy, "investment rate" means a rate which is the equivalent yield for United States government securities having a maturity date as published in the Wall Street Journal, nearest the maturity date for equivalent maturities. The 0-90 day rate shall be computed on the average effective federal funds rate as published by the Federal Reserve system for the previous week.

If for any reason this Policy is not approved by the Kansas Pooled Money Investment Board, the investments permitted by K.S.A. 12-1675 shall be the only authorized investments under this Policy until such time as this Policy obtains the approval of the Kansas Pooled Money Investment Board.

As long as this policy continues to be approved by the Kansas Pooled Money Investment Board, the following are authorized investments, pursuant to K.S.A. 12-1675 and 12-1677b. The maximum maturity for investments under this subsection shall be four years.

1. *United States Treasury and Agency Securities.* Direct obligations of, or obligations that are insured as to principal and interest by, the United States of America or any agency thereof and obligations and securities of United States-sponsored enterprises which under federal law may be accepted as security for public funds, except that such investments shall not be in mortgage-backed securities. Investments under this paragraph shall be limited to securities which do not have any more interest rate risk than do direct United States government obligations of similar maturities. For purposes of this subsection, "interest rate risk" means market value changes due to changes in current interest rates.
2. *Interest-bearing Time Deposits.* In any banks, savings and loan associations, and savings banks which have a main or branch office in Kansas.
3. *Repurchase Agreements.* With banks, savings and loan associations, and savings banks which have a main or branch office in Kansas or with a primary government securities dealer which reports to the market reports division of the Federal Reserve Bank of New York for direct obligations of, or obligations that are insured as to principal and interest by, the United States government or any agency thereof and obligations and securities of United States government-sponsored enterprises which under federal law may be accepted as security for public funds.
4. *Temporary Notes Issued by the Unified Government.*
5. *Municipal Investment Pool Fund.* The fund established in K.S.A. 12-1677a and amendments thereto and managed by the Kansas Pooled Money Investment Board.
6. *Multiple Municipal Client Investment Pools.* Managed by the trust departments of banks which have offices located in Wyandotte County or with trust companies incorporated under the laws of Kansas which have contracted to provide trust services under K.S.A. 9-2107, and amendments thereto. Moneys invested under this paragraph shall be secured as provided in K.S.A. 9-1402, and amendments thereto, and this Policy.

B. *Local Emphasis*

1. Subject to the other requirements of this Policy, funds available for investment under this section will be offered first to eligible financial institutions with a main or branch office located in Wyandotte County. If such financial institutions cannot or will not make the investments available at interest rates equal to or greater than the investment rate as defined in K.S.A. 12-1675a, and amendments thereto, or if such financial institutions are limited from bidding on the investment by the diversification requirements of this Policy,

then the funds may be offered to other eligible financial institutions or entities permitted under this Policy.

2. Notwithstanding any other requirements of this Policy, the Unified Government will offer \$235,000 to every financial institution with a main or branch office located in Wyandotte County if such financial institutions will make the investment at interest rates equal to or greater than the investment rate as defined in K.S.A. 12-1675a, and amendments thereto, at a maturity term to be determined by the Unified Government.

C. *Investment of Bond Proceeds*

The Unified Government will invest proceeds of bonds (other than industrial revenue bonds for which the Unified Government is merely a conduit issuer) and temporary notes in conformance with K.S.A.10-131, and amendments thereto. The following lists the investments, which the Unified Government will consider, and which shall be authorized for the investment of bond proceeds:

1. Investments authorized for idle funds by K.S.A. 12-1675 and this Policy.
2. The municipal investment pool established pursuant to K.S.A. 12-1677a.
3. Direct obligations of the United States government or any agency thereof;
4. Temporary notes issued by the Unified Government.
5. Interest-bearing time deposits in commercial banks located in Wyandotte County.
6. Obligations of the Federal National Mortgage Association, Federal Home Loan banks and Federal Home Loan Mortgage Corporation.
7. Repurchase agreements collateralized by direct obligations of the United States government or any agency thereof or obligations of the Federal National Mortgage Association, Federal Home Loan Banks or the Federal Home Loan Mortgage Corporation.
8. Investment agreements with or other obligations of a financial institution, the obligations of which at the time of investment are rated in either of the three highest rating categories by Moody's Investors Service or Standard and Poor's Corporation;
9. Investments in shares of units of a money market fund or trust, the portfolio of which is comprised entirely of direct obligations of the U.S. government or any agency thereof or obligations of the Federal National Mortgage Association, Federal Home Loan Banks or Federal Home Loan Mortgage Corporation.
10. Receipts evidencing ownership interest in securities or portions thereof in direct obligations of the United States government or any agency thereof or obligations of the Federal National Mortgage Association, Federal Home Loan Banks or Federal Home Loan Mortgage Corporation.

11. Municipal bonds or other obligations issued by any municipality of the State of Kansas as defined in K.S.A. 10-1101, and amendments thereto, which are general obligations of the municipality issuing the same.
12. Bonds of any municipality of the State of Kansas as defined in K.S.A. 10-1101, and amendments thereto, which have been refunded in advance of their maturity and are fully secured as to payment of principal and interest thereon by deposit in trust, under escrow agreement with a bank, of direct obligations of the United States government or any agency thereof or obligations of the Federal National Mortgage Association, Federal Home Loan Banks or Federal Home Loan Mortgage Corporation.
13. No moneys shall be invested in a derivative as that term is defined in K.S.A. 10-131, and amendments thereto.

D. Arbitrage

The Internal Revenue Code provides that on a periodic basis the Unified Government is required to compute rebate on each bond issue. Rebate is the calculated dollar amount representing the difference between what the issuer actually earned from the investment of certain funds related to the bond issue and the amount the issuer would have earned had those same funds been invested at an interest rate equal to the yield on the bond issue. Absent an exception to rebate, the Unified Government is required to pay or “rebate” to the United States the dollar amount representing these excess earnings.

For each bond issue, rebate must be calculated and paid at least once every five years and within 60 days after the last bond of the issue is paid. Payment of rebate is a condition to maintaining the tax-exempt status of each bond issue, and failure by the Unified Government to comply with the rebate requirements may cause the interest on an issue of bonds to become taxable, retroactive to their date of issuance.

The Unified Government’s investment position is to pursue the maximum yield on investments without jeopardizing the tax-exempt status of the bonds. To the extent possible, the Unified Government will seek to comply with applicable exceptions to rebate and when necessary rebate any excess earnings to the United States. The potential rebate of excess earnings will not influence the Unified Government’s investment policies.

Section 15. Collateral Requirements

- A. Full Collateralization Required.** All Unified Government deposits shall be fully insured or collateralized at all times.
- B. Initial Placement.** Moneys to be deposited in financial institutions shall not be released until the financial institution has executed and adopted a security agreement and required custodial agreements.

- C. Allowable Collateral.** Acceptable collateral for Unified Government deposits, including idle fund investments, as permitted by K.S.A. 9-1402, and amendments thereto, shall be limited to:
1. Except as otherwise set out in this subsection C.1., the financial institution may pledge or assign securities owned directly or indirectly by it, the market value of which is equal to 105% of the total deposits at any given time. The following are allowable securities:
 - a. Direct obligations of or obligations that are insured as to principal and interest by, the United States or any agency thereof.
 - b. Obligations including letters of credit and securities of United States-sponsored corporations which under federal law may be accepted as security for public funds, subject to the following restrictions:
 - (1) The letter of credit must be in the format acceptable to the Director of Revenue.
 - (2) The Unified Government must be designated as the irrevocable and unconditional beneficiary of the letter of credit.
 - (3) The issuer and the depository bank must notify the Director of Revenue by certified or registered mail at least 45 days prior to the cancellation or the non-renewal of a letter of credit.
 - (4) The issuer may not provide letters of credit for any one depository bank in an amount which exceeds ten percent of the issuer's capital and surplus.
 - (5) If a letter of credit issued by the Federal Home Loan Bank is to be pledged as collateral, the amount of the letter of credit shall be equal to 100% of the deposits to be collateralized plus the interest expected to be received by the Unified Government upon maturity of the investment.
 2. The following securities may be used as collateral only if the financial institution pledges or assigns them in an amount, the market value of which is equal to 125% of the Unified Government deposits. Not more than 5% of the Unified Government's total idle funds portfolio may be collateralized by the following securities.
 - a. Bonds of any Kansas municipality which have been refunded in advance of their maturity and are fully secured as to payment of principal and interest thereon by deposit in trust, under escrow agreement with a

bank, of direct obligations of, or obligations the principal of and the interest on which are unconditionally guaranteed by the United States.

- b. Bonds of the State of Kansas.
 - c. General obligation bonds of any Kansas municipality.
 - d. Revenue bonds of any Kansas municipality if approved by the state bank (or savings and loan) commissioner and which are rated at least Aa by Moody's Investors Service or AA by Standard and Poor's Corporation Bonds secured by revenues of a utility which has been in operation for less than three years will not be accepted as collateral.
 - e. Temporary notes of any Kansas municipality which are general obligations of the municipality issuing the same.
 - f. Warrants of any Kansas municipality, the issuance of which is authorized by the State Court of Tax Appeals and which are payable from the proceeds of a mandatory tax levy.
 - g. Commercial paper that does not exceed 270 days to maturity and which has received one of the two highest commercial paper credit ratings by a nationally recognized investment rating firm.
3. For overnight repurchase agreements in which the Unified Government is the buyer, the seller shall deliver the following securities to the custodian for the Unified Government in the amount of 102% of the market value of the securities on the purchase date:
- a. Direct obligations of or obligations that are insured as to principal and interest by the United States or any agency thereof, or
 - b. Obligations and securities of U.S. government-sponsored corporations which under federal law may be accepted as security for public funds, subject to any restrictions contained in Section C.1.b. above.
- D. *Peak Period Agreements.*** Peak-period agreements permitted under K.S.A. 9-1403 are not permitted under this Policy.
- E. *Collateral Substitution.*** Collateralized investments often require substitution, additions and/or deletions of collateral. Any financial institution requesting these actions must contact the Chief Financial Officer or the Director of Revenue/County Treasurer. Substitution of collateral shall be required whenever, in the opinion of the Unified Government Chief Financial Officer, the collateral no longer satisfies or complies with the security requirements established under this Policy.
- F. *Valuation of Collateral.*** For purposes of compliance with this section, all collateral shall be priced on a market value basis no less than monthly. Collateral requirement is

defined as the outstanding amount of Unified Government funds deposited plus accrued interest thereon less federal deposit insurance coverage.

- G. *Collateral Compliance Report.*** Each financial institution with Unified Government deposits shall submit monthly to the Chief Financial Officer or the Director of Revenue/County Treasurer, or more frequently if requested, a report documenting the institution's compliance with the collateral requirements of this Policy.
- H. *Custodial Agreement.*** Each depository bank depositing securities with a custodial bank shall enter into a written custodial agreement with the custodial bank and the Unified Government for the safekeeping of the securities.
- I. *Failure to Meet Collateral Requirements.*** If a depository bank fails to meet requirements established by this Policy, the depository bank shall be offered the following options:

 - 1. Close the account and return to the Unified Government all principal and accrued interest without penalty; or
 - 2. Convert the deposit to a repurchase agreement under terms acceptable to the Unified Government.

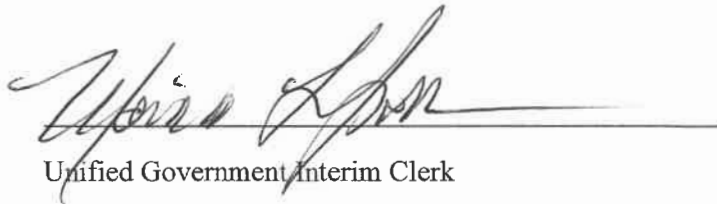
RESOLUTION NO. R-84-23

**NOW, THEREFORE, BE IT RESOLVED BY THE
BOARD OF COMMISSIONERS OF THE UNIFIED
GOVERNMENT OF WYANDOTTE COUNTY/KANSAS
CITY, KANSAS:**

That the Board of Commissioners hereby adopts the attached Cash and Investment Policy dated December 14, 2023, which revises and supersedes the previous policy adopted January 26, 2023.

**ADOPTED BY THE BOARD OF COMMISSIONERS OF
THE UNIFIED GOVERNMENT OF WYANDOTTE
COUNTY/KANSAS CITY, KANSAS,**

**THIS 14th DAY OF
DECEMBER, 2023.**



Unified Government Interim Clerk



Unified Government of Wyandotte County and Kansas City, Kansas

Cash and Investment Policy

Commission Resolution:
R-84-23

Last Adopted: 12/14/2023

Section 1. General Purpose Statement

The Board of Commissioners has authority to invest all funds held by or belonging to Wyandotte County/Kansas City, Kansas ("Unified Government" or "UG"). The purpose of this Cash Management and Investment Policy is to identify the policies and statements of the Unified Government regarding the safe and responsible management of the Unified Government funds; and to authorize and establish procedures for the management and investment of Unified Government funds to achieve the Policy objectives.

Section 2. Legal Authority

The Unified Government Board of Commissioners is granted the authority to invest temporarily idle funds, i.e. those funds which are not immediately required for the purposes for which the moneys were collected or received and the investment of which is not subject to or regulated by any other statute, under K.S.A. 12-1675 and 12-1677b which also identifies the types of investments the Unified Government may purchase.

Section 3. Policy Statement

The policy of the Unified Government is to invest its funds in a manner which will provide a reasonable rate of return with the maximum security while meeting the daily cash flow demands of the Unified Government and conforming to all statutes governing the investment of such funds.

Section 4. Scope

This Cash Management and Investment Policy shall apply uniformly to all officials, employees, departments, agencies, representatives and authorized agents in the performance of their official duties and to the processing and management of all investment transactions of the Unified Government's idle funds. All participants in the investment process shall act responsibly as custodians of the public trust. Investment officials will conduct themselves as good stewards of public funds that will promote public confidence in the Unified Government's ability to govern effectively.

This Cash Management and Investment Policy applies to the Unified Government's cash management and investment activities primarily focused on idle funds and general obligation bond proceeds held by or under the control of the Unified Government. Debt service funds, reserve funds, and other financial assets held by various fiscal agents and trustees as provided under various bond ordinances are invested at the direction of the Unified Government but are not held by the UG nor under the direct control of the Director of Revenue/County Treasurer.

Section 5. Adoption and Annual Review

This Cash Management and Investment Policy shall be adopted by resolution of the Board of Commissioners. The Policy shall be reviewed on an annual basis by the Cash Management Committee

and shall be reviewed and approved annually by the Board of Commissioners. If it deems it necessary, the Cash Management Committee will recommend changes to this Policy to the Board of Commissioners. Any recommended modifications to the Policy must be reviewed and approved by the Board of Commissioners.

Section 6. Cash Management Committee; Delegation of Authority

A Cash Management Committee shall be established. The Cash Management Committee (CMC) shall consist of the following voting members: Unified Government's Chief Financial Officer, the Clerk, the Director of Revenue/County Treasurer, the Chief Counsel or designee and the following non-voting members: the Legislative Auditor or designee, Accounting Manager, Cash Manager and one member from the municipal advisory firm of the Unified Government. The Chief Financial Officer shall serve as the Chairperson of the CMC.

Responsibility for the operation of the investment program is delegated to the CMC which shall establish procedures and internal controls for the operation of the investment program consistent with this Policy.

Daily and routine investments of Unified Government idle funds will be made by the Chief Financial Officer or designee, under the guidelines set forth in this Policy and as recommended by the CMC.

Section 7. Investment Procedures

This Policy is administered through a separate set of written Investment Procedures, which should be referred to in conjunction with this Policy. The Cash Management Committee is hereby authorized to adopt written Investment Procedures consistent with this Cash Management and Investment Policy. Such Procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this Policy and the Procedures adopted by the Cash Management Committee. The Director of Revenue/County Treasurer shall be responsible for all transactions undertaken and shall establish a system of internal controls to regulate the activities of subordinate officials.

In the development of the system of internal controls, consideration shall be given to documentation of strategies and transactions, techniques for avoiding collusion, separation of functions, delegation of authority, limitations of authority, and custodial safekeeping.

Section 8. Staff Qualifications

- A. The Unified Government shall hire a Cash Manager or shall retain an outside manager to manage investments. The Cash Manager will have the necessary qualifications to perform investment duties as outlined in the Cash Management and Investment Policy and the Cash Management and Investment Procedures and will be supervised by the Chief Financial Officer or designee.
- B. Duties of the Cash Manager position include the following:
 - 1. Management of the short-term and long-term investment portfolios in accordance with K.S.A. 12-1675 and 12-1677b and amendments thereto, with any other applicable statutes or ordinances or resolutions, and with this Cash Management and Investment Policy and the Cash Management and Investment Procedures and amendments thereto;
 - 2. Tracking investment transactions; ensuring accuracy and security of investments, monitoring record keeping of investments;

3. Performing inspections on safekeeping receipts held as collateral to cover investments; alerting banks regarding insufficient collateral;
 4. Prepare cash flow forecasts;
 5. Generate investment performance statistics and activity reports; and
 6. Other duties as assigned by the Chief Financial Officer or the Director of Revenue/Treasurer.
- C. Specific qualifications include a bachelor's degree in Finance, Accounting, Economics, Business, or Public Administration and two years of progressively responsible investing or accounting experience, or any equivalent combination of education and experience sufficient to successfully perform the essential duties of the job. If the individual appointed to the Cash Manager position does not possess the requisite investment experience, the individual will attend government investment training approved by the Chief Financial Officer within one year of appointment.

Section 9. Investment Advisor

The Chief Financial Officer, with the approval of the Cash Management Committee, may appoint an independent Investment Advisor registered with the Securities and Exchange Commission pursuant to the Investment Advisers Act of 1940 and the rules adopted thereunder, or a "Municipal Advisor" as defined by Section 975 of the Dodd-Frank Wall Street Reform and Consumer Protection Act, amending Section 15B of the Securities Exchange Act of 1934, and interpreted by the Securities and Exchange Commission in its final rules adopted September 10, 2013, to advise the Unified Government on investment activities. The Investment Advisor will be selected through a competitive process under the Unified Government's Procurement Code. The terms and conditions of such relationship shall be set out in a contract. The duties and responsibilities of the Investment Advisor at a minimum shall include the following.

1. Providing advice and analysis on the Unified Government's Investment Policy, portfolio management techniques, portfolio structures, and new investment securities and products;
2. Assistance in developing or improving and implementing cash flow modeling;
3. Providing advice on investment benchmarking and performance reporting;
4. Evaluation of the capabilities and usage of software utilized in management of and accounting for the investments;
5. Assisting in any investment related presentations to the Cash Management Committee or Board of Commissioners; and
6. Providing analysis, advice, and assistance on other investment-related matters, including investment of bond proceeds.

Section 10. Standards of Care

A. Prudence

The standard of prudence to be used by investment officials shall be the "prudent person standard" and shall be applied in the context of managing an overall portfolio. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence would exercise in the management of their own affairs, not for speculation, but for investment, considering first the safety and liquidity of their capital

and next the probable income to be derived. If outside investment professionals are retained, they shall be held to the “prudent expert standard,” that is, they shall exercise the judgment, care, skill, prudence and diligence, under the circumstances then prevailing, which persons of prudence, discretion and intelligence acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of like character and with like aims by diversifying the investments so as to minimize the risk of large losses, unless, under the circumstances, it is clearly prudent not to do so, and not in regard to speculation but in regard to the permanent disposition of similar funds, considering the probable income as well as the probable safety of their capital.

The Chief Financial Officer, other investment officials, and the members of the CMC, when acting in accordance with the written Investment Procedures and the Cash Management and Investment Policy, and when exercising due diligence, shall be relieved of personal responsibility for an individual security’s credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

B. *Ethics and Conflict of Interest*

Unified Government officers and employees authorized to perform investment duties shall refrain from personal business activity that could conflict with proper execution and management of the investment program, or that could impair their ability to make impartial decisions. For purposes of this Policy, “officers and employees” means voting members of the Cash Management Committee and the Cash Manager; it shall not mean elected officials.

No officer or employee shall use his or her official position or office to obtain direct or indirect personal financial gain for himself or herself, his or her family, or any business in which the officer or employee has a financial interest. Officers and employees are governed by this Policy, the Unified Government Code of Ethics, and any applicable laws.

Investment staff shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the Unified Government.

Officers and employees shall disclose annually to the Legislative Auditor and to the Ethics Administrator any financial interest in financial institutions with which the Unified Government conducts business or any benefit which the officer or employee obtains from any Unified Government contract or from placement of an investment of Unified Government funds. For purposes of this Policy, “financial institution” means banks, savings banks, or savings and loan associations as defined in K.S.A. 12-1675a and amendments thereto. For purposes of this Policy, “financial interest” means (a) ownership or any interest or involvement in any relationship from which, or as a result of which, a person within the past year has received, or is presently or in the future entitled to receive, more than \$5,000 per year, or its equivalent; (b) ownership of such interest in any property or any business as may be specified by the Ethics Commission; or (c) holding a position in a business such as an officer, director, trustee, partner, employee, or the like or holding any position of management. Financial interest does not include household operating accounts or a depository relationship with a financial institution.

Each financial institution in which the Unified Government deposits funds and each investment manager and each consultant retained by the Unified Government shall be notified of this

section of the Policy and shall conform to its provisions and shall not participate in any violation of this section or in any effort to influence any officer or employee to breach the standards of ethical conduct set forth in this section.

Section 11. Objectives

The primary objectives of the Unified Government investment activities, in priority order, shall be:

- A. *Safety.*** Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of principal in the overall portfolio. The objective will be to mitigate credit and interest rate risk.

1. *Credit Risk*

Credit risk, the risk of loss due to the failure of the security issuer or backer, will be minimized by:

- a. Limiting investment to the safest types of securities;
- b. Pre-qualifying financial institutions, broker/dealers, intermediaries, and advisors with whom the UG will do business; and
- c. Diversifying the investment portfolio so that potential loss on individual securities will be minimized.

2. *Interest Rate Risk*

Interest rate risk, the risk that the market value of securities in the portfolio will fall due to changes in general interest rates, will be minimized by:

- a. Structuring the investment portfolio so that the securities mature to meet cash requirements of the general operating fund, thereby avoiding the need to sell securities prior to maturity; and
- b. Investing general operating funds primarily in shorter-term securities.

B. *Diversification.*

1. *In General*

It is the policy of the Unified Government to diversify its investment portfolio so as to protect its funds from material losses due to issuer defaults, market price changes, technical complications leading to temporary lack of liquidity, or other risks resulting from an over-concentration of assets in a specific maturity, a specific issuer, or a specific class of securities.

2. *By Institution*

Investments will be diversified so that reliance on any one issuer or financial institution will not place an undue financial burden on the Unified Government in the event of default. Accordingly, no more than 25% of the total investment portfolio shall be with the same financial institution or issuer, except US treasuries, unless it would be prudent to do so under prevailing circumstances. If the above limit is exceeded, the Chief Financial Officer will notify the CMC.

3. *By Instrument Type*

Market and credit risk will be minimized by diversification among investment types. The following are maximum limits for the percentage of Unified Government investable funds to be invested in each investment type.

a.	Certificates of deposit	100%
b.	U. S. Treasury bills, notes or bonds	100%
c.	U. S. Government agency obligations	50%
d.	Kansas Municipal Investment Pool	50%
e.	Repurchase agreements	25/100%*
f.	Bank trust department municipal pools	25%
g.	Temporary notes or no-fund warrants	10%

Because of distortion created by deposit of proceeds from the sale of temporary notes issued by the Unified Government, measurement of the maximum limits on investments by institution and by instrument type for purposes of this subsection 11.B. shall occur at least one week after the deposit of such proceeds.

* NOTE: Investments in short term securities shall be limited to 10% of investable funds, and investments in repurchase agreements shall be limited to 25% of investable funds, except as set out below. While it is not the goal to invest 100% of investable funds in either short term securities or repurchase agreements, the ability to invest the maximum limit in these two investment types is recognized as an option in certain market circumstances when these investments offer higher returns than other investment types at minimal risk. The option to invest more than the 10% or 25% limit respectively will be used only when the Cash Manager determines, with the concurrence of the Chief Financial Officer and the Unified Government's municipal advisory firm, that it is advantageous and prudent to do so.

C. *Liquidity.*

1. The Unified Government's investment portfolio will remain sufficiently liquid to enable it to meet all operating requirements that might be reasonably anticipated without incurring material losses by structuring the portfolio so that securities mature concurrent with anticipated cash needs. Since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets.
2. The Unified Government understands the importance of having sufficient funds invested in overnight sweep accounts to meet weekly payrolls, accounts payable, scheduled debt service, and extraordinary expenses that may occur, which may range from 10% to 25% of available investment funds.
3. It is important for a county government to have the necessary funds for the scheduled tax distributions to other governmental entities. In particular, liquidity is essential for the January and June tax distributions. Therefore, it is the policy of the Unified Government that such funds be held liquid to provide assurance as to the availability and

safety of these funds held on behalf of the other governmental entities under the Unified Government's trust.

D. *Maturity.*

1. All investments shall be made to mature in accordance with cash needs identified in regularly prepared and updated cash flow forecasts. The Unified Government recognizes that the laddering of investments is a sound approach to mitigate short-term interest rate fluctuations. Additional considerations in the structuring of investments shall include:
 - a. Review of economic and financial indicators, such as Federal Reserve monetary policy position statements and the U.S. Treasury yield curve; and
 - b. Input from the Unified Government's municipal advisory firm.
2. The Unified Government has adopted the following maturity target ranges for its core investment portfolio. Core investments include all operating funds of the Unified Government and exclude bond proceed funds held by a bond trustee for the purpose of project construction, debt service payments, debt reserves or other escrow requirements.

a.	0 – 12 months	30% to 60%
b.	12 – 24 months	20% to 40%
c.	24 – 36 months	15% to 30%
d.	36 – 48 months	10% to 20%

The maturity targets are provided as a guideline. Notwithstanding the above maturity target ranges, cash flow requirements and existing interest rate markets may dictate the need to adjust the timing of investment maturities.

4. The sale of securities before maturity shall require the prior approval of the Chief Financial Officer based on the following reasons:
 - a. A security with declining credit quality may be sold early to minimize loss of principal.
 - b. Liquidity needs require a security to be sold.
 - c. It is advantageous to the portfolio to sell such securities.
 - d. Financial failure of the issuer is likely.
5. As long as this Policy continues to be approved by the State Pooled Money Investment Board, the maximum maturity for investments shall be four years. Otherwise the maximum maturity for investments shall be two years.

E. *Return on Investment.* The investment portfolio shall be designed to attain a market-average rate of return throughout budgetary and economic cycles, taking into account the UG's investment risk constraints, state statutes, cash flow characteristics of the portfolio, and

prudent investment principles. As a benchmark for risk-free investment transactions, the U.S. Treasury Bill rate for the Unified Government's total portfolio weighted average maturity term will be the minimum standard for the portfolio's rate of return. Return on investment is the last in importance compared to the safety, diversification, liquidity and maturity objectives described above.

Section 12. Performance Evaluation and Reporting

Investment performance shall be continually monitored and evaluated by the CMC. Investment performance statistics and activity reports will be generated by the Cash Manager. Summary investment reports will be provided quarterly to the Economic Development and Finance Standing Committee of the Unified Government Board of Commissioners, with copies to the County Administrator, the Unified Government Commission, and the Cash Management Committee.

Reports shall include but not be limited to information on interest received, interest earned, investment yield, types of investments, distribution by type of investments, maturity schedule by month, weighted average days to maturity, evaluation of portfolio to selected benchmark, and any other information deemed necessary by the Chief Financial Officer or requested by the County Administrator or the Board of Commissioners.

Section 13: Eligible Financial Institutions

A. *Minimum Qualifications for Depositories*

1. In order to ensure the safety of principal, the Unified Government shall deposit funds, including those designated for investment purposes, only in eligible financial institutions which meet the minimum criteria set forth below. Financial institutions failing to meet the minimum criteria shall not be considered eligible.
2. Financial institutions must meet the following minimum qualifications:
 - a. The deposits of the financial institution are insured by the Federal Deposit Insurance Corporation (FDIC).
 - b. The financial institution meets the criteria for eligibility under state law for active or idle funds as appropriate.
3. If a financial institution loses its eligibility under state law after Unified Government funds are deposited or invested, no additional funds shall be deposited in such institution. Funds shall be removed as quickly as is prudent under the circumstances, but funds invested with a prescribed time for maturity need not be withdrawn before such maturity.

B. *Depositories for Active Funds*

1. *Security Required.* If a financial institution is designated as an official depository for active funds, before any Unified Government funds are deposited, satisfactory security must be obtained for such deposits. Satisfactory security is as described in K.S.A. 9-1402, as amended, and this Policy.

2. *Selection Criteria.* In addition to the required criteria listed above, the Unified Government may also consider the following when selecting a financial institution as a depository for active funds:
 - a. Full service capabilities
 - b. Submission of financial statements and availability schedules
 - c. Acceptable staff experience
 - d. Statement of equal opportunity employment practices
 - e. Extent of reinvestment of deposits in Wyandotte County.
3. *Competitive Selection.* The Chief Financial Officer shall solicit proposals prior to the designation of one or more depositories. The Unified Government's purchasing policies shall be followed when obtaining proposals on the Unified Government's depository specifications. Selection of the depositories shall be based on the capacity of an institution to perform the services required and on the most favorable terms and conditions for handling of Unified Government funds.
4. *Governing Body Designation.* K.S.A. 9-1401, as amended, requires the governing body of the Unified Government to designate by official action the financial institution or institutions, which shall serve as depositories of its active funds.

C. *Idle Funds*

1. *In General.* Idle funds shall be invested only in the manner set out in K.S.A. 12-1675 and 12-1677b, and amendments thereto, and in this Policy. Investment transactions shall only be conducted with:
 - a. Qualified financial institutions which meet the minimum requirements contained in this Section 13 and the criteria for eligibility under state law; or
 - b. Qualified primary government security dealers and broker/dealers as set out below.
2. *Certification.* In order to be qualified for investment of Unified Government idle funds, a financial institution, securities dealer, or broker/dealer must certify in writing that the person responsible for the investment has read and understood and agreed to comply with this Policy.
3. *Competitive Selection.* Investments of idle funds will be offered to all approved institutions and dealers who have requested to be on the list of interested bidders. Investments will be awarded through a competitive process involving solicitation of bids from qualified institutions and dealers.

A list will be maintained of financial institutions authorized to provide investment services. In addition, a list will be maintained of approved primary government security dealers and broker/ dealers.

4. *Primary Government Securities Dealers and Broker/Dealers.*

Investment transactions may be conducted with primary government securities dealers which report to the market report division of the Federal Reserve Bank of New York or any broker-dealer which is registered in compliance with the requirements of Section 15 or 15C of the Securities Exchange Act of 1934 and registered pursuant to K.S.A. 17-12a401, and amendments thereto.

In order to be qualified to conduct investment transactions with the Unified Government, broker/dealers must meet the minimum requirements for credit worthiness established by the Kansas Pooled Money Investment Board, including minimum capital requirements and years of operation, and must be approved by the Cash Management Committee.

All broker/dealers who wish to become qualified for investment transactions must supply to the Chief Financial Officer on an annual basis the following items as appropriate:

- a. A copy of the most recent audited annual financial statement;
- b. If requested by the Unified Government, a copy of the most recent, unaudited annual financial statement;
- c. Proof of Financial Industry Regulatory Authority (FINRA) certification;
- d. Proof of state registration with the Kansas Securities Commission;
- e. Completed broker/dealer questionnaire (non-primary dealers only);
- f. Business resume of individual assigned to UG account; and
- g. Notice of any regulatory action taken against the broker/dealer.

5. *Safekeeping and Custody.*

All security transactions, including collateral for repurchase agreements, shall occur on a delivery versus payment basis. This ensures that securities are deposited in the eligible financial institutions prior to the release of funds. Safekeeping and custody agreements will be maintained with third-party financial institutions. All securities, including those acquired by repurchase agreements, shall be perfected in the name of the Unified Government and shall be delivered to a third-party custodian designated by the Unified Government and evidenced by safekeeping receipts.

Section 14. Authorized Investments

A. *Idle Funds*

The investments authorized for the idle funds (those funds not immediately required for the purposes for which the moneys were collected) under this Policy shall be in conformance with K.S.A. 12-1675, K.S.A. 12-1677b, and amendments thereto, and any other applicable statutes or ordinances or resolutions and amendments thereto. As long as this Policy continues to be approved by the Kansas Pooled Money Investment Board, the investments permitted by K.S.A. 12-1677b shall be authorized investments under this Policy. For purposes of this Policy, "investment rate" means a rate which is the equivalent yield for United States government securities having a maturity date as published in the Wall Street Journal, nearest the maturity date for equivalent maturities. The 0-90 day rate shall be computed on the average effective federal funds rate as published by the Federal Reserve system for the previous week.

If for any reason this Policy is not approved by the Kansas Pooled Money Investment Board, the investments permitted by K.S.A. 12-1675 shall be the only authorized investments under this Policy until such time as this Policy obtains the approval of the Kansas Pooled Money Investment Board.

As long as this policy continues to be approved by the Kansas Pooled Money Investment Board, the following are authorized investments, pursuant to K.S.A. 12-1675 and 12-1677b. The maximum maturity for investments under this subsection shall be four years.

1. *United States Treasury and Agency Securities.* Direct obligations of, or obligations that are insured as to principal and interest by, the United States of America or any agency thereof and obligations and securities of United States-sponsored enterprises which under federal law may be accepted as security for public funds, except that such investments shall not be in mortgage-backed securities. Investments under this paragraph shall be limited to securities which do not have any more interest rate risk than do direct United States government obligations of similar maturities. For purposes of this subsection, "interest rate risk" means market value changes due to changes in current interest rates.
2. *Interest-bearing Time Deposits.* In any banks, savings and loan associations, and savings banks which have a main or branch office in Kansas.
3. *Repurchase Agreements.* With banks, savings and loan associations, and savings banks which have a main or branch office in Kansas or with a primary government securities dealer which reports to the market reports division of the Federal Reserve Bank of New York for direct obligations of, or obligations that are insured as to principal and interest by, the United States government or any agency thereof and obligations and securities of United States government-sponsored enterprises which under federal law may be accepted as security for public funds.
4. *Temporary Notes Issued by the Unified Government.*
5. *Municipal Investment Pool Fund.* The fund established in K.S.A. 12-1677a and amendments thereto and managed by the Kansas Pooled Money Investment Board.
6. *Multiple Municipal Client Investment Pools.* Managed by the trust departments of banks which have offices located in Wyandotte County or with trust companies incorporated under the laws of Kansas which have contracted to provide trust services under K.S.A. 9-2107, and amendments thereto. Moneys invested under this paragraph shall be secured as provided in K.S.A. 9-1402, and amendments thereto, and this Policy.

B. *Local Emphasis*

1. Subject to the other requirements of this Policy, funds available for investment under this section will be offered first to eligible financial institutions with a main or branch office located in Wyandotte County. If such financial institutions cannot or will not make the investments available at interest rates equal to or greater than the investment rate as defined in K.S.A. 12-1675a, and amendments thereto, or if such financial institutions are limited from bidding on the investment by the diversification requirements of this Policy,

then the funds may be offered to other eligible financial institutions or entities permitted under this Policy.

2. Notwithstanding any other requirements of this Policy, the Unified Government will offer \$235,000 to every financial institution with a main or branch office located in Wyandotte County if such financial institutions will make the investment at interest rates equal to or greater than the investment rate as defined in K.S.A. 12-1675a, and amendments thereto, at a maturity term to be determined by the Unified Government.

C. *Investment of Bond Proceeds*

The Unified Government will invest proceeds of bonds (other than industrial revenue bonds for which the Unified Government is merely a conduit issuer) and temporary notes in conformance with K.S.A.10-131, and amendments thereto. The following lists the investments, which the Unified Government will consider, and which shall be authorized for the investment of bond proceeds:

1. Investments authorized for idle funds by K.S.A. 12-1675 and this Policy.
2. The municipal investment pool established pursuant to K.S.A. 12-1677a.
3. Direct obligations of the United States government or any agency thereof;
4. Temporary notes issued by the Unified Government.
5. Interest-bearing time deposits in commercial banks located in Wyandotte County.
6. Obligations of the Federal National Mortgage Association, Federal Home Loan banks and Federal Home Loan Mortgage Corporation.
7. Repurchase agreements collateralized by direct obligations of the United States government or any agency thereof or obligations of the Federal National Mortgage Association, Federal Home Loan Banks or the Federal Home Loan Mortgage Corporation.
8. Investment agreements with or other obligations of a financial institution, the obligations of which at the time of investment are rated in either of the three highest rating categories by Moody's Investors Service or Standard and Poor's Corporation;
9. Investments in shares of units of a money market fund or trust, the portfolio of which is comprised entirely of direct obligations of the U.S. government or any agency thereof or obligations of the Federal National Mortgage Association, Federal Home Loan Banks or Federal Home Loan Mortgage Corporation.
10. Receipts evidencing ownership interest in securities or portions thereof in direct obligations of the United States government or any agency thereof or obligations of the Federal National Mortgage Association, Federal Home Loan Banks or Federal Home Loan Mortgage Corporation.

11. Municipal bonds or other obligations issued by any municipality of the State of Kansas as defined in K.S.A. 10-1101, and amendments thereto, which are general obligations of the municipality issuing the same.
12. Bonds of any municipality of the State of Kansas as defined in K.S.A. 10-1101, and amendments thereto, which have been refunded in advance of their maturity and are fully secured as to payment of principal and interest thereon by deposit in trust, under escrow agreement with a bank, of direct obligations of the United States government or any agency thereof or obligations of the Federal National Mortgage Association, Federal Home Loan Banks or Federal Home Loan Mortgage Corporation.
13. No moneys shall be invested in a derivative as that term is defined in K.S.A. 10-131, and amendments thereto.

D. *Arbitrage*

The Internal Revenue Code provides that on a periodic basis the Unified Government is required to compute rebate on each bond issue. Rebate is the calculated dollar amount representing the difference between what the issuer actually earned from the investment of certain funds related to the bond issue and the amount the issuer would have earned had those same funds been invested at an interest rate equal to the yield on the bond issue. Absent an exception to rebate, the Unified Government is required to pay or “rebate” to the United States the dollar amount representing these excess earnings.

For each bond issue, rebate must be calculated and paid at least once every five years and within 60 days after the last bond of the issue is paid. Payment of rebate is a condition to maintaining the tax-exempt status of each bond issue, and failure by the Unified Government to comply with the rebate requirements may cause the interest on an issue of bonds to become taxable, retroactive to their date of issuance.

The Unified Government’s investment position is to pursue the maximum yield on investments without jeopardizing the tax-exempt status of the bonds. To the extent possible, the Unified Government will seek to comply with applicable exceptions to rebate and when necessary rebate any excess earnings to the United States. The potential rebate of excess earnings will not influence the Unified Government’s investment policies.

Section 15. Collateral Requirements

- A. *Full Collateralization Required.*** All Unified Government deposits shall be fully insured or collateralized at all times.
- B. *Initial Placement.*** Moneys to be deposited in financial institutions shall not be released until the financial institution has executed and adopted a security agreement and required custodial agreements.

- C. Allowable Collateral.** Acceptable collateral for Unified Government deposits, including idle fund investments, as permitted by K.S.A. 9-1402, and amendments thereto, shall be limited to:
1. Except as otherwise set out in this subsection C.1., the financial institution may pledge or assign securities owned directly or indirectly by it, the market value of which is equal to 105% of the total deposits at any given time. The following are allowable securities:
 - a. Direct obligations of or obligations that are insured as to principal and interest by, the United States or any agency thereof.
 - b. Obligations including letters of credit and securities of United States-sponsored corporations which under federal law may be accepted as security for public funds, subject to the following restrictions:
 - (1) The letter of credit must be in the format acceptable to the Director of Revenue.
 - (2) The Unified Government must be designated as the irrevocable and unconditional beneficiary of the letter of credit.
 - (3) The issuer and the depository bank must notify the Director of Revenue by certified or registered mail at least 45 days prior to the cancellation or the non-renewal of a letter of credit.
 - (4) The issuer may not provide letters of credit for any one depository bank in an amount which exceeds ten percent of the issuer's capital and surplus.
 - (5) If a letter of credit issued by the Federal Home Loan Bank is to be pledged as collateral, the amount of the letter of credit shall be equal to 100% of the deposits to be collateralized plus the interest expected to be received by the Unified Government upon maturity of the investment.
 2. The following securities may be used as collateral only if the financial institution pledges or assigns them in an amount, the market value of which is equal to 125% of the Unified Government deposits. Not more than 5% of the Unified Government's total idle funds portfolio may be collateralized by the following securities.
 - a. Bonds of any Kansas municipality which have been refunded in advance of their maturity and are fully secured as to payment of principal and interest thereon by deposit in trust, under escrow agreement with a

bank, of direct obligations of, or obligations the principal of and the interest on which are unconditionally guaranteed by the United States.

- b. Bonds of the State of Kansas.
 - c. General obligation bonds of any Kansas municipality.
 - d. Revenue bonds of any Kansas municipality if approved by the state bank (or savings and loan) commissioner and which are rated at least Aa by Moody's Investors Service or AA by Standard and Poor's Corporation Bonds secured by revenues of a utility which has been in operation for less than three years will not be accepted as collateral.
 - e. Temporary notes of any Kansas municipality which are general obligations of the municipality issuing the same.
 - f. Warrants of any Kansas municipality, the issuance of which is authorized by the State Court of Tax Appeals and which are payable from the proceeds of a mandatory tax levy.
 - g. Commercial paper that does not exceed 270 days to maturity and which has received one of the two highest commercial paper credit ratings by a nationally recognized investment rating firm.
3. For overnight repurchase agreements in which the Unified Government is the buyer, the seller shall deliver the following securities to the custodian for the Unified Government in the amount of 102% of the market value of the securities on the purchase date:
- a. Direct obligations of or obligations that are insured as to principal and interest by the United States or any agency thereof, or
 - b. Obligations and securities of U.S. government-sponsored corporations which under federal law may be accepted as security for public funds, subject to any restrictions contained in Section C.1.b. above.
- D. *Peak Period Agreements.*** Peak-period agreements permitted under K.S.A. 9-1403 are not permitted under this Policy.
- E. *Collateral Substitution.*** Collateralized investments often require substitution, additions and/or deletions of collateral. Any financial institution requesting these actions must contact the Chief Financial Officer or the Director of Revenue/County Treasurer. Substitution of collateral shall be required whenever, in the opinion of the Unified Government Chief Financial Officer, the collateral no longer satisfies or complies with the security requirements established under this Policy.
- F. *Valuation of Collateral.*** For purposes of compliance with this section, all collateral shall be priced on a market value basis no less than monthly. Collateral requirement is

defined as the outstanding amount of Unified Government funds deposited plus accrued interest thereon less federal deposit insurance coverage.

- G. *Collateral Compliance Report.*** Each financial institution with Unified Government deposits shall submit monthly to the Chief Financial Officer or the Director of Revenue/County Treasurer, or more frequently if requested, a report documenting the institution's compliance with the collateral requirements of this Policy.
- H. *Custodial Agreement.*** Each depository bank depositing securities with a custodial bank shall enter into a written custodial agreement with the custodial bank and the Unified Government for the safekeeping of the securities.
- I. *Failure to Meet Collateral Requirements.*** If a depository bank fails to meet requirements established by this Policy, the depository bank shall be offered the following options:

 - 1. Close the account and return to the Unified Government all principal and accrued interest without penalty; or
 - 2. Convert the deposit to a repurchase agreement under terms acceptable to the Unified Government.

CASH AND INVESTMENT POLICY ANNUALLY REQUIRED UPDATE

Economic Development & Finance Standing Committee

November 4, 2024

Presented by:

Andrea Vinyard, Director of Revenue/County Treasurer

HERE IS WHY I AM BRINGING THIS TO YOU

- The Cash and Investment Policy includes the policies and procedures for responsible management of UG Funds
- Annual review required for submission of State of Kansas' Expanded Powers Application
- There were no changes were made from the Cash Management Committee

KEY TAKE AWAY POLICY ITEMS

1. Purpose of Cash and Investment Policy
2. Annual Review Requirement
3. Cash Management Committee Members
4. Diversification Rule
5. Local Emphasis
6. Collateral Requirements
7. Expanded Investment Authority

QUESTIONS OR COMMENTS

- Andrea Vinyard, Director of Revenue/County Treasurer
avinyard@wycokck.org
710 N. 7th Street, Suite 240 Kansas City, KS 66101
913-573-2821



Report to

Tracking ID: 21446

MEETING DATE	PRESENTER	DEPARTMENT
NOV 04 2024	Chelsea Chism, Director cchism@wycokck.org X8046	Economic Development
AGENDA ITEM #		
RESOLUTION: THIRD AMENDMENT TO THE PERFORMANCE AGREEMENT FOR THE CRITERION DEVELOPMENT IN KANSAS CITY, KANSAS		
BACKGROUND		
Adopting a resolution authorizing the Mayor/CEO to execute the Third Amendment to the Performance Agreement for a 232-unit commercial multifamily development between the Unified Government and CPC Land Acquisition Company, LLC (Criterion), delaying the commencement date until December 31, 2025 and delaying the completion date until December 31, 2027.		
RECOMMENDATION		
Approve		
BUDGET IMPACTS / FINANCIAL CONSIDERATIONS		
IT/POLICY CONSIDERATIONS		
PROCUREMENT CONSIDERATIONS		
LEGAL CONSIDERATIONS		
ATTACHMENTS		
Resolution - Third Am. PA - Criterion Development Partners (UG), 3rd Amendment of Performance Agreement - Criterion Development Partners (UG)		

Approved by Mayor and/or Chair and Administrator to add to agenda.

10/23/2024
Approved: [Signature]

RESOLUTION NO. R-__-24

**A RESOLUTION APPROVING AND AUTHORIZING THE
MAYOR/CEO TO EXECUTE A THIRD AMENDMENT OF
PERFORMANCE AGREEMENT BETWEEN THE UNIFIED
GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY,
KANSAS, AND CPC LAND ACQUISITION COMPANY, LLC.**

WHEREAS, the Unified Government of Wyandotte County/Kansas City, Kansas (the “**Unified Government**”), pursuant to Resolution No. R-32-22, previously declared the intent of the Unified Government to issue its industrial revenue bonds in an amount of not to exceed \$62,000,000 (the “**Bonds**”) for the acquisition, construction, and equipping of an approximately 232-unit commercial multifamily development (as more fully described in Resolution No. R-32-22, the “**Project**”);

WHEREAS, pursuant to Resolution No. R-32-22, the Unified Government and CPC Land Acquisition Company, LLC, a Delaware limited liability company (the “**Company**”), previously entered into that certain Performance Agreement dated as of August 2, 2022 (the “**Original Agreement**”) setting forth certain terms of the Bonds and the Project;

WHEREAS, pursuant to Resolution No. R-41-23, the Unified Government and the Company previously entered into a First Amendment of the Performance Agreement dated as of June 29, 2023 (the “**First Amendment**”) to amend certain terms of the Original Agreement;

WHEREAS, pursuant to Resolution No. R-70-23, the Unified Government and the Company previously entered into a Second Amendment of the Performance Agreement dated as of November 30, 2023 (the “**Second Amendment**,” and together with the Original Agreement and the First Amendment, the “**Agreement**”), to amend certain terms of the Original Agreement;

WHEREAS, after adoption of the Second Amendment, the Company requested to further amend certain terms of the Agreement;

WHEREAS, the Unified Government and the Company now desire to enter into a Third Amendment of Performance Agreement (the “**Third Amendment**”) to amend certain terms of the Agreement.

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

Section 1. The Mayor/CEO is authorized and directed to execute and deliver the Third Amendment between the Unified Government and the Company on behalf of and as the act and deed of the Unified Government, in substantially the same form as presented to the governing body of the Unified Government on this date with such corrections or amendments thereto as the Mayor/CEO, upon recommendation of the acting Chief of Counsel of the Unified Government, may approve.

Section 2. This Resolution shall become effective upon adoption by the governing body of the Unified Government.

**ADOPTED BY THE COMMISSION OF THE UNIFIED GOVERNMENT OF
WYANDOTTE COUNTY/KANSAS CITY, KANSAS ON NOVEMBER 21, 2024.**

**UNIFIED GOVERNMENT OF WYANDOTTE
COUNTY/KANSAS CITY, KANSAS**

(SEAL)

By: _____
Tyrone Garner, Mayor/CEO

ATTEST:

By: _____
Monica Sparks,
Unified Government Clerk

APPROVED AS TO FORM:

Office of Chief Counsel

THIRD AMENDMENT OF PERFORMANCE AGREEMENT

Dated as of November 21, 2024

BETWEEN THE

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

AND

CPC LAND ACQUISITION COMPANY, LLC

Prepared By:

**Gilmore & Bell, P.C.
Kansas City, Missouri**

THIRD AMENDMENT OF PERFORMANCE AGREEMENT

THIS THIRD AMENDMENT OF PERFORMANCE AGREEMENT, dated as of November 21, 2024 (the **“Third Amendment”**), between the **UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS**, a municipal corporation organized and existing under the laws of the State of Kansas (the **“Issuer”**), and **CPC LAND ACQUISITION COMPANY, LLC**, a Delaware limited liability company (the **“Company”**), amends that certain Performance Agreement dated as of August 2, 2022 (the **“Original Agreement,”** and, as amended and supplemented to date, including by this Third Amendment, the **“Agreement”**);

WITNESSETH:

WHEREAS, the Issuer is authorized by K.S.A. 12-1740 to 12-1749d, inclusive, as amended (the **“Act”**), to acquire, construct and improve certain facilities for commercial, industrial and manufacturing purposes, to enter into leases and lease-purchase agreements with any person, firm or corporation for said projects, and to issue revenue bonds for the purpose of paying the cost of any such facilities;

WHEREAS, pursuant to such authorization, the governing body of the Issuer has adopted a Resolution (the **“Resolution”**) indicating the Issuer’s intent to issue one or more series of taxable industrial revenue bonds in the principal amount of not to exceed \$62,000,000 (the **“Bonds”**), for the purpose of acquiring, constructing, improving, installing, furnishing and equipping the Project and authorizing the Issuer to enter into the Original Agreement;

WHEREAS, the Issuer is authorized and empowered under the Act and K.S.A. 79-201a, as amended (the **“Abatement Statute”**) to exempt from ad valorem taxation all or any portion of the Project financed with the proceeds of the Bonds, subject to the limitations set forth in the Abatement Statute and the Agreement; and

WHEREAS, pursuant to Resolution No. R-41-23 adopted on June 29, 2023, the Issuer and the Company entered into the First Amendment of Performance Agreement (the **“First Amendment”**) to amend certain provisions of the Original Agreement; and

WHEREAS, pursuant to Resolution No. R-70-23 adopted on November 30, 2023, the Issuer and the Company entered into the Second Amendment of Performance Agreement (the **“Second Amendment”**) to amend certain provisions of the Original Agreement; and

WHEREAS, after adoption of the Second Amendment, the Company requested to further amend certain provisions of the Agreement; and

WHEREAS, pursuant to the foregoing, the Issuer and Company previously entered into the Original Agreement, the First Amendment, the Second Amendment and now desire to enter into this Third Amendment to amend certain provisions of the Original Agreement.

NOW, THEREFORE, in consideration of the premises and the mutual representations, covenants and agreements herein contained, the Issuer and the Company hereby represent, covenant and agree as follows:

1. Defined Terms. Unless defined in this Third Amendment, all capitalized terms shall have the meaning set forth in the Agreement.

2. Amendments. The following portions of the Agreement are hereby amended as set forth below.

“Section 3.2. Completion Date.” Such Section of the Original Agreement is hereby amended to read as follows:

Section 3.2. Completion Date. Subject only to Force Majeure, the Company agrees to commence construction on or before December 31, 2025, and substantially complete construction of the Project on or before December 31, 2027. “Commence construction” shall mean that the Company has entered into a contract with a licensed contractor for the construction of the Project and the Issuer has issued a building permit therefor. “Substantially complete,” for purposes of this Section, shall mean that the Project can be occupied or utilized for its intended purpose as a multifamily development, as evidenced by receipt by the Company of one or more temporary certificates of occupancy for all of the multifamily housing structures included in the Project. The parties agree that the governing body of the Issuer will consider an ordinance authorizing the issuance of the Bonds on or about such time, but in no event will the Bonds be issued later than December 31, 2027.

3. Ratification. Except as expressly amended herein, all terms of the Original Agreement will remain in full force and effect.

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IN WITNESS WHEREOF, the parties hereto have caused this Third Amendment to be executed by their duly authorized officers, all as of the date first above written.

**UNIFIED GOVERNMENT OF WYANDOTTE
COUNTY/KANSAS CITY, KANSAS**

(SEAL)

By: _____
Tyrone Garner, Mayor/CEO

ATTEST:

By: _____
Monica Sparks,
Unified Government Clerk

APPROVED AS TO FORM:

Office of Chief Counsel

CPC LAND ACQUISITION COMPANY, LLC
a Delaware limited liability company

By: Criterion Property Company, L.P., a Delaware
limited partnership, its member

By: Criterion Partners, LLC, a Delaware limited liability
company, its General Partner

By: _____

Name: _____

Title: _____



Report to

Tracking ID: 21447

MEETING DATE	PRESENTER	DEPARTMENT
NOV 04 2024	Chelsee Chism, Director cchism@wycokck.org X8046	Economic Development
AGENDA ITEM #		
RESOLUTION: FIRST AMENDMENT TO THE PERFORMANCE AGREEMENT FOR THE DEVELOPMENT AT 4601 RAINBOW		
BACKGROUND		
Adopting a resolution authorizing the Mayor/CEO to execute the First Amendment to the Performance Agreement involving the commercial multifamily facility at 4601 Rainbow Boulevard in Kansas City, Kansas.		
RECOMMENDATION		
Approve		
BUDGET IMPACTS / FINANCIAL CONSIDERATIONS		
IT/POLICY CONSIDERATIONS		
PROCUREMENT CONSIDERATIONS		
LEGAL CONSIDERATIONS		
ATTACHMENTS		
Resolution - First Am. PA - 4601 Rainbow (UG), 1st Amendment of Performance Agreement - 4601 Rainbow (UG)		

Approved by Mayor and/or Chair and Administrator to add to agenda.

[Signature] 10/23/2024

[Signature] 10/24/24
[Signature]

RESOLUTION NO. R-__-24

**A RESOLUTION APPROVING AND AUTHORIZING THE
MAYOR/CEO TO EXECUTE A FIRST AMENDMENT OF
PERFORMANCE AGREEMENT BETWEEN THE UNIFIED
GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY,
KANSAS, AND 4601 RAINBOW, LLC.**

WHEREAS, the Unified Government of Wyandotte County/Kansas City, Kansas (the “**Unified Government**”), pursuant to Resolution No. R-63-23, previously declared the intent of the Unified Government to issue its industrial revenue bonds in an amount of not to exceed \$52,927,000 (the “**Bonds**”) for the acquisition, construction, and equipping of an approximately 149-unit commercial multifamily facility (as more fully described in Resolution No. R-63-23, the “**Project**”);

WHEREAS, pursuant to Resolution No. R-63-23, the Unified Government and 4601 Rainbow, LLC, a Kansas limited liability company (the “**Company**”), previously entered into that certain Performance Agreement dated as of October 26, 2023 (the “**Original Agreement**”) setting forth certain terms of the Bonds and the Project; and

WHEREAS, the Unified Government and the Company now desire to enter into a First Amendment of Performance Agreement (the “**First Amendment**”) to amend certain terms of the Original Agreement.

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

Section 1. The Mayor/CEO is authorized and directed to execute and deliver the First Amendment between the Unified Government and the Company on behalf of and as the act and deed of the Unified Government, in substantially the same form as presented to the governing body of the Unified Government on this date with such corrections or amendments thereto as the Mayor/CEO, upon recommendation of the Chief of Counsel of the Unified Government, may approve.

Section 2. This Resolution shall become effective upon adoption by the governing body of the Unified Government.

[Balance of page intentionally left blank]

**ADOPTED BY THE COMMISSION OF THE UNIFIED GOVERNMENT OF
WYANDOTTE COUNTY/KANSAS CITY, KANSAS ON NOVEMBER 21, 2024.**

**UNIFIED GOVERNMENT OF WYANDOTTE
COUNTY/KANSAS CITY, KANSAS**

(SEAL)

By: _____
Tyrone Garner, Mayor/CEO

ATTEST:

By: _____
Monica Sparks, Unified Government Clerk

APPROVED AS TO FORM:

Office of Chief Counsel

FIRST AMENDMENT OF PERFORMANCE AGREEMENT

Dated as of November 21, 2024

BETWEEN THE

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

AND

4601 RAINBOW, LLC

Prepared By:

**Gilmore & Bell, P.C.
Kansas City, Missouri**

FIRST AMENDMENT OF PERFORMANCE AGREEMENT

THIS FIRST AMENDMENT OF PERFORMANCE AGREEMENT, dated as of November 21, 2024 (the “**First Amendment**”), between the **UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS**, a municipal corporation organized and existing under the laws of the State of Kansas (the “**Issuer**”), and **4601 RAINBOW, LLC**, a Kansas limited liability company (the “**Company**”), amends that certain Performance Agreement dated as of October 26, 2023, (the “**Original Agreement**,” and together with this First Amendment, the “**Agreement**”);

WITNESSETH:

WHEREAS, the Issuer is authorized by K.S.A. 12-1740 to 12-1749d, inclusive, as amended (the “**Act**”), to acquire, construct and improve certain facilities for commercial, industrial and manufacturing purposes, to enter into leases and lease-purchase agreements with any person, firm or corporation for said projects, and to issue revenue bonds for the purpose of paying the cost of any such facilities;

WHEREAS, pursuant to such authorization, the governing body of the Issuer has adopted a Resolution (the “**Resolution**”) indicating the Issuer’s intent to issue one or more series of taxable industrial revenue bonds in the principal amount of not to exceed \$52,927,000 (the “**Bonds**”), for the purpose of acquiring, constructing, improving, installing, furnishing and equipping the Project and authorizing the Issuer to enter into the Original Agreement;

WHEREAS, the Issuer is authorized and empowered under the Act and K.S.A. 79-201a, as amended (the “**Abatement Statute**”) to exempt from ad valorem taxation all or any portion of the Project financed with the proceeds of the Bonds, subject to the limitations set forth in the Abatement Statute and the Agreement; and

WHEREAS, pursuant to the foregoing, the Issuer and Company previously entered into the Original Agreement and now desire to enter into this First Amendment to amend certain provisions of the Original Agreement.

NOW, THEREFORE, in consideration of the premises and the mutual representations, covenants and agreements herein contained, the Issuer and the Company hereby represent, covenant and agree as follows:

1. Defined Terms. Unless defined in this First Amendment, all capitalized terms shall have the meaning set forth in the Original Agreement.

2. Amendments. The following portions of the Original Agreement are hereby amended as set forth below.

“**Section 3.2. Completion Date.**” Such Section of the Original Agreement is hereby amended to read as follows:

Section 3.2. Completion Date. Subject only to Force Majeure, the Company agrees to commence construction on or before July 1, 2026, and substantially complete construction of the Project on or before June 30, 2029. “Commence construction” shall mean that the Company has entered into a contract with a licensed contractor for the construction of the Project and the Issuer has issued a building permit therefor. “Substantially complete,” for purposes of this Section, shall mean that the Project can be occupied or utilized for its intended purpose as a multifamily facility, as evidenced by

receipt by the Company of a temporary certificate of occupancy for the Project. The parties agree that the governing body of the Issuer will consider an ordinance authorizing the issuance of the Bonds on or about such time, but in no event will the Bonds be issued later than December 31, 2029.

3. Ratification. Except as expressly amended herein, all terms of the Original Agreement will remain in full force and effect.

[Balance of page intentionally left blank]

IN WITNESS WHEREOF, the parties hereto have caused this First Amendment to be executed by their duly authorized officers, all as of the date first above written.

**UNIFIED GOVERNMENT OF WYANDOTTE
COUNTY/KANSAS CITY, KANSAS**

(SEAL)

By: _____
Tyrone Garner, Mayor/CEO

ATTEST:

By: _____
Monica Sparks, Unified Government Clerk

APPROVED AS TO FORM:

Office of Chief Counsel

4601 RAINBOW, LLC
a Kansas limited liability company

By:_____

Name:_____

Title:_____



Report to

MEETING DATE	PRESENTER	DEPARTMENT
	Angel Ferrara, Director Matthew Zayas aferrara@wycokck.org x8354	Parks & Recreation
AGENDA ITEM #		
GRANT: 2024 Land & Water Conservation Fund Grant Project		
BACKGROUND		
• In September 2024, Parks & Recreation staff applied for a grant via the Kansas Department of Wildlife & Parks (KDWP)’s Land & Water Conservation Fund grant program (LWCF) to support necessary improvements to Parkwood Pool. Projects that would be undertaken if awarded include repairing leaks, installing a new pump and motor, installing chemical controller, replacing valves, sandblasting the main and wading pools and resurfacing them with epoxy paint; and replacing the filtration system. This would allow the pool to continue operations while the overall master plan and replacement concept is further developed, since the timeline is undetermined. Several of the items slated to be replaced could also be used with a new pool facility, including the chemical controller, pump and filter. • The grant requires a 50/50 match and the total cost of anticipated improvements is \$349,465.00. Staff identified half of this amount, or \$174,732.50, in the Parks & Recreation Department’s 2025 CIP budget. Specifically, \$125,000.00 (Dedicated Sales Tax Fund) and \$49,732.50 (Special Parks and Recreation Fund) would be used to match the grant from CIP initiatives “Parkwood Pool Improvements” and “Neighborhood Park Improvements,” respectively.		
RECOMMENDATION		
Approve • Approve staff to continue in the KDWP’s LWCF grant program application process for the Parkwood Pool Project and if awarded, authorize the County Administrator to execute all necessary documents.		
BUDGET IMPACTS / FINANCIAL CONSIDERATIONS		
• If granted approval to proceed with the application process, and if staff’s application is awarded for the total amount requested, staff would have double the amount of funding to support capital deferred maintenance at Parkwood Pool in 2025.		
IT/POLICY CONSIDERATIONS		

N/A
PROCUREMENT CONSIDERATIONS
All contracted work will be in compliance with the Grant requirements and the Unified Government's Purchasing Policy.
LEGAL CONSIDERATIONS
N/A
ATTACHMENTS

Approved by Mayor and/or Chair and Administrator to add to agenda.

Duff 10/22/2024

*Approved: [Signature]
[Signature]*

RESOLUTION NO. _____

A RESOLUTION authorizing the Parks and Recreation Department through the Unified Government of Wyandotte County/Kansas City, Kansas to apply for a grant via the Kansas Department of Wildlife and Parks' Land & Water Conservation Fund grant program

WHEREAS, the Kansas Department of Wildlife and Parks administers grants through its Land & Water conservation Fund grant program; and

WHEREAS, the Parks and Recreation department would like to apply for a grant through this program for funding for improvements to the Parkwood Pool; and

WHEREAS, the value of the grant award is \$174,732.50, with 50% matching funds required, which will be funded out of the Parks and Recreation Department's 2025 CIP budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS AS FOLLOWS:

Section 1. The Parks and Recreation Department through the Unified Government of Wyandotte County/Kansas City, Kansas is authorized to apply for and accept, if awarded, the Kansas Department of Wildlife and Parks' Land & Water Conservation Fund grant.

Section 2. The County Administrator and/or his designee is hereby authorized, on behalf of the Unified Government, to take the steps necessary to fulfill the conditions of the grant and execute documents in furtherance of the grant.

**APPROVED AND ADOPTED BY THE BOARD OF COMMISSIONERS OF THE UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS,
THIS _____ DAY OF _____, 2024.**

**Tyrone A. Garner
Mayor/Chief Executive Officer**

Unified Government Clerk



County Administrator's Office
David W. Johnston County Administrator

701 North 7th St., Suite 945
Kansas City, Kansas 66101-3064

Phone: (913) 573-5030
Fax: (913) 573-5540

NOTICE OF PENDING APPOINTMENT

November 15, 2024

BOARD POSITION: Housing Authority

INCUMBENT REPLACED: _____

APPOINTING COMMISSIONER: Phil Lopez

REQUEST FOR REAPPOINTMENT

NAME OF NEW APPOINTMENT: Karen Schibi

ADDRESS: _____

PHONE AND EMAIL: _____

TERM OF OFFICE: 11/21/2024 - 12/15/2027

SIGNATURE OF APPOINTING COMMISSION MEMBER

* NOTICE: IF THERE ARE NO CONCERNS RAISED IN THE INITIAL 7 BUSINESS DAYS REVIEW PROCESS DATE, THEN THE NOMINATION WILL BE AUTOMATICALLY PROCESSED AS AN ITEM FOR THE NEXT AGENDA REVIEW PROVIDED NO OTHER APPLICATIONS WERE SUBMITTED.



Report to Board of Commission

MEETING DATE	PRESENTER	DEPARTMENT																						
	Monica Sparks, Interim UG Clerk mspark@wycokck.org x4122	UG Clerk																						
AGENDA ITEM #7.1.																								
COMMUNICATION: PROPOSED 2025 HOLIDAY SCHEDULE																								
BACKGROUND																								
A communication submitting a proposed 2025 holiday schedule. Below is the following proposed 2025 holiday schedule: <table border="1"> <tbody> <tr> <td>New Year's Day</td> <td>Wednesday, January 1</td> </tr> <tr> <td>Martin Luther King, Jr. Day</td> <td>Monday, January 20</td> </tr> <tr> <td>Presidents' Day</td> <td>Monday, February 17</td> </tr> <tr> <td>Spring Holiday</td> <td>Friday, April 18</td> </tr> <tr> <td>Memorial Day</td> <td>Monday, May 26</td> </tr> <tr> <td>Juneteenth</td> <td>Thursday, June 19</td> </tr> <tr> <td>Independence Day</td> <td>Friday, July 4</td> </tr> <tr> <td>Labor Day</td> <td>Monday, September 1</td> </tr> <tr> <td>Veterans Day</td> <td>Tuesday, November 11</td> </tr> <tr> <td>Thanksgiving Day</td> <td>Thursday, November 27 Friday, November 28</td> </tr> <tr> <td>Christmas</td> <td>Thursday, December 25</td> </tr> </tbody> </table>			New Year's Day	Wednesday, January 1	Martin Luther King, Jr. Day	Monday, January 20	Presidents' Day	Monday, February 17	Spring Holiday	Friday, April 18	Memorial Day	Monday, May 26	Juneteenth	Thursday, June 19	Independence Day	Friday, July 4	Labor Day	Monday, September 1	Veterans Day	Tuesday, November 11	Thanksgiving Day	Thursday, November 27 Friday, November 28	Christmas	Thursday, December 25
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RECOMMENDATION																								
Approve																								
BUDGET IMPACTS / FINANCIAL CONSIDERATIONS																								
IT/POLICY CONSIDERATIONS																								

PROCUREMENT CONSIDERATIONS

n/a

LEGAL CONSIDERATIONS

ATTACHMENTS

Approved by Mayor and/or Chair and Administrator to add to agenda.

DDG 11/8/2024

Approved:
[Signature]
11

STATE OF KANSAS)
WYANDOTTE COUNTY)) SS
CITY OF KANSAS CITY, KS)

SPECIAL MEETING, THURSDAY, OCTOBER 17, 2024

The Unified Government Commission of Wyandotte County/Kansas City, Kansas, met in Special Meeting, Thursday, October 17, 2024, with ten members present: Bynum, Commissioner At-Large First District; Burroughs, Commissioner At-Large Second District; Burns, Commissioner Second District; Ramirez, Commissioner Third District (arrived at 5:37 p.m.); Hill, Commissioner Fourth District; Kane, Commissioner Fifth District; Lopez, Commissioner Sixth District; Stites, Commissioner Seventh District; Davis, Commissioner Eight District; and Garner, Mayor/CEO; presiding. Townsend, Commissioner First District; was absent. The following officials were also in attendance: David Johnston, County Administrator; Angela Lawson, Interim Chief Counsel; Shelley Kneuvean, Chief Financial Officer; and Monica L. Sparks, Unified Government Clerk.

Mayor Garner said before I call the meeting to order I want to announce that some commissioners, staff, and the public are attending remotely via Zoom, by phone, or on-site. All participants joining by phone, please mute their phones at this time when not speaking to avoid background noise. During the meeting, please make sure you announce yourself by name and title every time you speak so the public that is observing knows exactly who is speaking and please be sure to speak directly into the microphone so the public can hear your comments and an accurate record can be made of this meeting. This is critical given the number of remote participants and is also current guidance from the Kansas Attorney General's Office.

Mayor Garner called the meeting to order.

NOTICE OF SPECIAL MEETING of the Unified Government of Wyandotte County/Kansas City, Kansas, to be conducted in a hybrid format on Thursday, October 17, 2024, at 5:30 p.m. in the Commission Chambers of the Municipal Office Building for a discussion regarding the status of the BPU PILOT. Immediately following will be an Executive Session in the 5th floor conference room regarding personnel matters of non-elected personnel. Roll call was taken and there were nine "Ayes," Burroughs, Burns, Hill, Kane, Lopez, Stites, Davis, Bynum, Garner.

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

Mayor Garner said this meeting is in reference to the Board of Public Utilities, the Payment in Lieu of Taxes, known as the PILOT. How did we get here? It started with our residents, consistently in some cases for years, demanding that the Unified Government take a hard look at property taxes as well as the Board of Public Utilities, the fees and the PILOT and see how, if possible, that the Unified Government could responsibly bring about some level of relief to the residents that said to us that those fees and the property taxes were becoming a burden.

I know since I've been Mayor for the last three years we've heard residents at several budget hearings mention just that. When I go out and talk along with, I'm sure, several of our commissioners we hear the same stories over and over again in all four corners of Wyandotte County that the property taxes as well as the BPU PILOT and other user fees continue to be a burden to a lot of our hardworking families here in Wyandotte County.

What occurred this year, some reluctantly, some regrettably, but then mostly the majority courageously of your Unified Government Commissioners said we're going to take a pause and doing something that a city of a first-class has not yet done in this great state of Kansas and that is go revenue neutral. We did that, which caused us to have to take a hard look at not just who we are, but who the public wanted us to be and that's a more efficient, more responsive, more customer service friendly streamlined government that can provide, hopefully, the same level of services with the same budget that was budgeted from the year prior.

Along with that budget presentation given by our County Administrator on August 1st, and a lot of you observed that, part of that was a commitment to take the Payment in Lieu of Taxes off the BPU bill effective October 1st. I know that there were some conversations that took place between the Administrator and even myself as to potential challenges that may pose, but nevertheless in trying to stay in compliance with our charter ordinance that date remains steadfast. It came known to me after the October 1st deadline that we had not yet met that commitment to our residents as had been stated. So, here we are tonight and I've called this special meeting to at

least get some clarity as to how we got here and where we're at and what we can expect and maybe some recommendations to this Commission moving forward.

Make no doubt about it, the Board of Public Utilities is owned by the Unified Government, not in part, but in whole, and the Charter is clear on that. If you want to put it in layman's term, the Charter and commissioners from the past established a board to basically manage the Board of Public Utilities on behalf of this Unified Government, which they do and which they have done for decades. But that dynamic is again at the sole discretion and luxury of this Commission to decide if that remains moving forward or if that changes. I know we've had conversations in the past asking if the Board of Public Utilities is a benefit or if it's a burden to our residents and a lot of our residents have weighed in and in a variety of ways to myself in my office, when I go out in public, as well as some of these meetings that we have where we have open mics where the public can express themselves. That's a great debate that we need to have.

There is information out there that if we fully consolidate and streamline and get rid of some of the duplications of potential services, there might be some potential cost savings there. Again, that's something that needs to be explored. It hasn't been explored in-depth and so I just want to make it clear that this presentation isn't about that at all, whatsoever. At some point, if that occurs, this Commission will need to make an informed decision after all the facts and information that could potentially be gathered as to if that's a value, not just to the Unified Government, but to the residents of Wyandotte County and Kansas City, Kansas.

With that said, I'm going to turn it over to our Administrator, David Johnston. He's the one that had been working on our budget, made the budget presentation and made the announcement and made some additional findings and he's going to bring us up to speed on the turn of events.

David Johnston, County Administrator, said this idea about the BPU PILOT on the billing has been a topic of conversation since last year starting with the discussion of separating the bills and that effort had a lot of folks looking at the charter ordinance and finding, I think one thing that's kind of surprised us, was what does the Charter say about PILOT payments. It says that the PILOT payment, this is in the charter ordinance, is a percentage or other portion of the gross operating revenue of each utility or a percentage or other portion of the gross operating revenue of each utility attributable solely to its residential accounts and a different percentage or other proportion

of all other gross operating revenue of each utility attributable to all other accounts. So, the PILOT as defined in this is derived from the gross operating revenue of the utility.

Now, that understanding has created a desire to understand what is gross operating revenue as defined in our ordinance. In the charter ordinance it pretty much provides a classic definition of an Enterprise Fund. In essence, all the expenses, cost of operation, the capital expenses are covered through a rate structure and it's defined on the various categories that go into that. So, we're like well, it appears to be a little different than what we find on our bill and we had to have some sort of discussion about that internally and through a little more research we find out that BPU treats the BPU PILOT as a rider, which is an amount that is directly collected from the consumer based on gross operating revenue without the PILOT as part of that gross operating revenue. When you see the bill you see a few items on there. The cost of doing business it's covered by the rate of your consumption and then there are a couple riders on there and one of them is the BPU PILOT charge. This approach is recognized by the Kansas Commerce Commission, the state agency that governs the utilities around the state as a legal way to calculate rates.

We're faced with a little conundrum. We have a definition in our ordinance against an approach that is viewed as legal by the State Commerce Commission, two legal ways to bill. What most organizations have is a guide for one way to bill and that's been our internal discussion since my statement on August 1st at the same time that we were doing the revenue neutral budget. I think we have to recognize that what delayed the implementation is the magnitude of a decision.

In talking with Mr. Johnson, the General Manager of the BPU, he quite frankly said, David, the BPU does not have the reserves to meet the \$37M plus or minus expense that is generated by the PILOT payment, the annual PILOT payment. He also said there is no capacity in the existing rate structure to easily come up with that \$37M estimate. That's the conundrum. How do we do this and still have \$37M to fund General Fund services of the UG.

So, that's where we are today. There needs to be clarity in how this is done and the recommendations are two things because in our discussion there are implications if you solely go to collect this money through the rate structure, there are things that you can and cannot do in some programs that we're doing. On the other side of the coin, if you go the current way that we're doing it, treating it as a rider, there are pluses and minuses that you can do when it comes to programs that we have with UG.

That first step to my recommendation to this Commission is that you take a month or two to do an actual assessment of this situation to get this on paper so we can get it to you to have good honest discussion of the pluses and minuses, pros and cons of both approaches. After that assessment and the discussion from that assessment, I would hope that we would get a direction from this Commission on crafting what type of update to our charter ordinance you would like us to draft for your consideration and approval that would provide the clarity that many are looking for, the clarity for both the UG and for BPU and for our public so they can have an understanding of how business is done. I mean there's also one that I don't really like and that is just let BPU figure it out, but since BPU is an asset of ours we need to work in partnership for this.

I'm going to add two other pieces of information I think is important for everyone to do and it has come out of the bill separation discussion. The bill separation was started basically because we heard from the public is there a way that if I don't pay any part of the city side of the bill, you won't turn off my electric or water services. That's how that discussion started with us when Mr. Johnson approached us for that. His agency was getting that criticism, we were getting that criticism, and so that is what started this discussion and throughout that whole assessment we did make a recommendation to the Commission not to separate our bills because that would mean the UG would have to come up with \$3 to \$5M annually for a billing system we did not have and it's probably a good decision because we went revenue neutral which meant we actually would never have that money.

I also want to remind everybody that during the 2025 Budget process the staff initially discussed that the UG would freeze the collection of the PILOT fees to the 2024 level and not see any increase due to whatever activity happens with the rate structure with the BPU. Again, during the discussion of the entire bill separation we received information that probably over a decade ago or so that there was a promise made by previous administration that as the UG was increasing the percentage of the PILOT payment that the UG would eventually get it back down to a 9.9% level. It's been flat. It got up to I think 12.9 and then there was an ordinance that was passed that said it can't exceed 12% and it's been at 11.9% for about seven years, something like that. With that reality, we decided because we've heard from the public that we would go a little extra step and just keeping it frozen. We actually budgeted what would be equivalent to 10.9% for 2024 and that's what we include in the budget and that was agreeing not to collect over \$1.1M for the General Fund.

In our discussion with the budget as well and particularly once we had our new CFO on board we made the commitment to develop a strategy, probably a five year strategy to have set goals on how much more we can relax that percentage. Now, it's a goal because there still is revenue that's needed to provide services to the public and, therefore, every year we will look to reduce it. If we can't because of other revenue challenges, we'll have to make recommendations to the Commission with that information, but we can also work on getting that strategy before the Commission and commit to that to reduce it in the right way.

The goal would be to get it to a municipal average range that usually is around 6 to 9% when we look at the other municipally owned utilities that are in the region. So, that's a brief background of where we are today and open to any questions or comments from our commissioners and Mayor.

Commissioner Kane said we have three board members out there. Stevie Wakes, Mary Gonzales, and Rose Mulvany. I think they're probably like I am about ready to explode. You know Bill Johnson is leaving, so we've got somebody new coming in. He hadn't been exactly friendly, but it's been somewhat frustrating to have this issue come up and not involve the BPU Board. You know they have their own board. They're elected by a different group of people and in my mind—you know we had the joint committee before, which I think we need to get together again, but I don't believe we should make any moves without involving the BPU Board so everyone understands. Just because we can doesn't mean we have to and I'm not going to agree to anything unless they're at the table. They get elected to do their job, we get elected to do our job and they have to be involved. We can't stand there and say we're going to do this because we can and if the role was reversed, we wouldn't want the same thing.

I get that we need to work on reducing the PILOT. How we do that, how it gets billed and stuff like that, it's still up in the air, but since they're in the process of hiring a person I would think we would be better off waiting until they hired somebody and give them six months or so to get their feet on the ground and then start having the meetings so we all understand and the new person does because you don't want a new person to come in with this magnitude of change. It's a huge change and I would be pissed if I was on the BPU Board and this was happening to me or you were doing that to us and I don't think it's fair to you guys and I don't think it's fair to the Commission just to say by God we got them. Well, we don't got them. They have their Board

and I want this, however it comes out, I want everyone involved so they can't say we got ran over or we can't say we ran them over, and yeah, some folks in the community were concerned.

I had people calling me today to ask me what the hell this meeting's about because they're concerned. It was about a half a dozen phone calls after Channel 41 did their thing. This is big and I don't want to make any big moves without having the right people involved.

Commissioner Ramirez said I second everything Commissioner Kane said. You know we have, as commissioners, have a fiduciary duty to our constituents. We as commissioners and the BPU Board serve the same constituents and so they deserve a chance to have their voices heard as well. As Commissioner Kane said, they were elected and yes we may be the parent organization, but I don't want to be one to come in and say you do this, you do that. We need to create a collaborative environment where both boards have a chance to have voices and concerns heard and that we can come up with that collaborative solution because if we can't work together, then this is—we're going to continue kicking the can down the road. I would agree that any move forward, any discussions move forward, that all BPU Board Members be involved as well.

Commissioner Stites said I don't know if the only three of the BPU Board Members showed up, I'm not sure why we don't have the whole board here and the General Manager here to hear this meeting. I don't know if they were invited or not. That's not—I don't know. I know I was invited and I'm here, but I know that several months ago we had a meeting on the fifth floor and it was Bill Johnson and I can't remember all the board members there, but Mr. Groneman was there and one of the things that I had brought up then was it was imperative that we continue to have ongoing meetings to discuss this issue and like I said, that's been several months ago and yet we still haven't had a meeting at all to discuss it. Then, here we are now trying to explain to everybody where we're at without having all players at the table and I agree with Commissioner Kane that we have to go about this as a group, as a team and figure this out because BPU is part of our team and we've got to get there collaboratively and what's best for everybody and how we get there that makes sense. So, I'm kind of disappointed that not everybody is involved here today.

Commissioner Burns said I think we owe it to the people tonight of why it is still on the October bill. I think that's all the residents are after. Why when you told us it was going to happen effective

October 1st and it didn't, who dropped the ball and why was the ball dropped? We owe it to the citizens to explain that to them tonight. I think it's very unfair if we don't.

Mr. Johnston said on August 1st we made that statement that it would come off on the 1st and I do have to applaud BPU because the very next week BPU staff and board started intense discussions about what impact is that going to have on us. In mid-September we received the official statement from them that we can't do it. It was two weeks before it happens and I have to appreciate why they can't do it. It's a \$37M deal and Bill was quite humbling with me when we met and he just said we don't have the capacity and the rate structure, we don't have that money in the reserves, we can't do it. I think that's how we got here today is just the magnitude of it and then on our side of the board we're in the midst of the revenue neutral budgeting process, which was highly accelerated and significantly busy and I just think the timing was not good and I accept that.

Commissioner Bynum said the PILOT fee is not a franchise fee. We've dispelled that notion multiple times. It's a percentage of the gross revenue as laid out in our Charter. What I'm curious to know is if we were to do the assessment suggested by the Administrator, what timeline would that be, how long would that take? A couple of things I would ask be looked at in the assessment, if the BPU were a taxpaying entity, how much would they pay. I think that's an important comparison based on the amount of PILOT that we do collect annually for our General Operating Funds. Then, secondarily, the BPU I think has indicated that at the current rate they don't have that amount of cash either once a month or once a year, roughly 10% of gross operating revenue. That cash is just not available to make a payment to the Unified Government, a payment in lieu of what would be paid in taxes. So I just wonder, as part of the assessment, could there be a conversation about a midpoint in terms of part of it is paid from gross operating, their bank account basically, and the other part into the rates. That's just a question I'm asking for future if the assessment is done.

Commissioner Hill said I just wanted to briefly say that I certainly appreciate the explanation from our County Administrator and I agree with Commissioner Burns. It's very important that our constituents understand kind of what happened in that whole process. Secondly, I also believe

that we as a community do better together. So I agree with the other commissioners that mentioned that the BPU Board and our Board should meet together quarterly or we set up some kind of structure where there's constant communication where we get away from blaming each other where instead of blaming, we have an opportunity to work together to make some positive changes that actually benefit and cause us to have solutions for our community.

Commissioner Lopez said that meeting we had a month ago or something with BPU, Bill Johnson, these numbers contradict to me. I don't know if I was in the same meeting as everybody else, but these numbers seem to contradict Bill Johnson's numbers. But with our three BPU Board Members, I mean if any of you guys would want to enlighten us if I'm wrong or if I'm right, but just maybe get your intake on this. I was just wanting one of the board members to come to the mic because they are board members.

Rose Mulvany Henry, BPU Board Member, said I apologize. I don't believe we were invited to speak tonight so I don't even know if we can. **Commissioner Lopez** said I'm wanting you to. **Mayor Garner** said you can if one of the commissioners ask a question specific to an individual. **Ms. Mulvany Henry** said okay. I'm sorry Commissioner Lopez, can you repeat the question? **Commissioner Lopez** said it just seems to me that these numbers tonight with these reserves are contradicting to like what Bill Johnson was giving us a month ago I think it was. I don't remember the exact date. It seems like they were skating, you guys were—you know BPU was skating along and making their payments and whatnot, but just wanting to get your—**Ms. Mulvany Henry** said I don't mean to interrupt, but I think I got it. So, is the question if BPU transferred \$37M roughly over to the Unified Government per the Charter for the Payment in Lieu of Tax, does BPU have that cash on hand? **Commissioner Lopez** said right. It just seems like that's what his report was in that last meeting we had with him. **Ms. Mulvany Henry** said yeah and I think if every single capital project stopped right now, so we did no work to support economic development out west, we repaired no watermain anywhere, we didn't replace aging infrastructure, my guess is we probably could do that, but then everything stops. Did that answer? **Commissioner Lopez** said yeah, I was just—yeah, thank you.

Also, if there's any other board members that would like to give their input on this since you guys are part of the skin in the game here.

Stevie Wakes, BPU Board Member, said I think one of the reasons why she made that explanation is because it's very important and I think we were just talking about various things that the capital improvements that are being made where the funds are coming from. So, I think you received an accurate report from Mr. Johnson. It comes from our records. All the records are available to you and in our meetings we provide that information to the public as well and so if you look at that, they will provide you with that information regarding where our revenues go and why he said we could not do it.

Also, you have to understand that we talked about last night and I think it's very important that we understand that we have a credit rating that determines what we're able to do, how we're able to pay for the fixing of the various repairs or the maintaining of the various equipment that supplies the water and electricity. We talk about that and we have to maintain a certain credit rating in order to get the rates necessary for us to borrow money and whether or not we'll be considered as a credit risk or not. Those are the type of things that we have to consider and I think Mr. Johnson provided to you as well and so it's very important I think that the Commission become well aware of all of the mechanisms involved into workings of providing electrical and water power to our citizens.

Commissioner Stites said that would be something that we could discuss like in ongoing meetings, right, that we—I asked that we could have, that we could get more educated and find out. **Mr. Wakes** said definitely.

Commissioner Burroughs said let me see if I understand this correctly. I believe a lot of this has broken down to the fact that we've heard from the public how egregious it is to see everything increasing in Wyandotte County, the property tax, BPU, the PILOT. Those are concerns that we as Commission members, I know myself personally, have taken to heart to listen to what we've done, but we as a Commission have taken some action and that action is the revenue neutral, no matter how we feel about it, it was the action that was taken. Then we lowered the PILOT by a percentage point, if I remember correctly, plus offered some relief to some of our BPU members. Is it enough, no, it's not enough. We still hear that, but I believe there's been some miscommunication in reference to where we are with the public and I think we as community

leaders should be mindful that what we say is currency, it goes out across the community to be shared with everyone.

I think there was a perception when it was made that the BPU PILOT was coming off the bill that it meant by some that the PILOT would no longer be paid by the residents and then two, there were those that understood that it was coming off the bill itself, but it was still going to have to be paid. So, we had two camps and that information was already out across the community because the community wanted something done and that's what's brought us here this evening is because it's not that it hasn't been transparent, it hasn't been in a uniform manner that words matter in this community.

We have an elected body that runs the BPU. I would no more want somebody to come in and tell me another elected position, tell me how to do my job. I would no more want to go in and tell another elected person how to do their job, but collaboratively we are adults and we are leaders of this community. We can sit down and have that discussion and find a way even if it meant that our Administrator, Mayor, Mr. Johnson and the leadership team, the board members, our attorneys sit down and we talk through and come to a decision that we may not pacify everyone, but a decision that we can clearly communicate to the public.

I know I didn't set out as a commissioner to force our BPU into financial hardship to lower their concerns about how are they going to provide a steady, thorough service to our community. Our members are used to the BPU. I value the BPU. When lights go out, I want to know they're going to come back on and they do. The billing of taxes and all the other fees that are on the bill are a point of concern because it shows that it is collected in one spot. As a consumer, when they call in to say my trash didn't get picked up, you all get the brunt. They call over here to 311, they might get a call back. We register that, but the public doesn't see what goes on internally and that's the difficult part.

We have a job to be ambassadors for the organizations that we represent. We represent the Commission and our policy positions and how we can address our citizens concerns. You have the concerns of your customers of the BPU and providing power to all customers in a fair and equitable manner. If we continue to meet, I have no doubt that we'll come to a collaborative understanding and be able to clearly communicate to the public what we can and what we cannot do and with their input, with the history that we've had over the last handful of months, we ought to be able to come to a concise communication and a resolve that will remedy this issue so that we

have one clear direct message in how we're going to resolve this. That's what I would hope that we do, that we take the time to do just that.

Commissioner Ramirez said I also think working collaborative with each other is going to be important, but I also think, and again, this is not to dominate, but I think we as the Commission being, you know, legally we are the parent organization, I think we as commissioners need to be more educated on the finances of the BPU, the operations of the BPU. Yes, it has its own board, its own elected board, but it would be a good idea for us just to know how everything works, how everything is going. I know in our mailboxes we always receive the financial reports of the BPU, but I think it would be a good idea when we receive those financial reports we have BPU administration come to us and walk us through those financial reports just as our own Finance Department does with Commissioner Burrough's standing committee when we receive our own financial reports and quarterly reports of how the organization is doing. I think that would be very beneficial just so that we have an idea, we have that knowledge, that education of how the BPU works and operates because then we have a better idea when constituents come to us we can have a better answer of well I don't know, go ask your BPU Board Member, so that we can work collaboratively to answer those questions. I think that would be a very good idea.

Commissioner Stites said if I could ask Shelley a question and maybe somebody else has the answer, but when we lowered the PILOT by 1% and that was only on residential, what did that equate to dollar-wise per household that is currently paying the PILOT? **Shelley Kneuvean, Chief Financial Officer**, said in aggregate it's about \$1.1M and I apologize I don't have the average household cost, but I have that. I just don't have it coming to memory. **Commissioner Stites** said I guess it would be safe to say that it's pretty minimal. **Ms. Kneuvean** said it is. **Commissioner Stites** said a dollar or two or something that each residence is going to save. So really it wasn't the difference of somebody going out there and saying I can buy that new car now that I saved 1% on the PILOT. I'm not going to say that I disagree with Commissioner Burroughs, but the way I took it that night I am 100% sure that the people that heard that the PILOT was going away expected they will no longer be paying the PILOT, that it is going away. Not that it was going to be charged from somebody else or we're just shifting it over here and you're going to get to the dollar or two dollars off your 1%. That's not over—every person that I've talked to was great,

that's awesome, it going away, it is going away, not that it was just going to be shifted to somebody else.

I mean I'm not sure why now that it's kind of the message that we were going to just get it away from the UG having ownership of it and it be the BPU's problem because it was my understanding the way it was relayed, and I was here, and I remember the people being happy and oh it's going away, but then we turnaround and drop it by 1% and it didn't make any sense to me. If it's going away, why did we drop it at all. So I didn't understand, it didn't make sense that we were saying it's going away and then we dropped it by one. If it was truly going away, we didn't need to drop it because it was going to go away. That's all I got to say.

Commissioner Lopez said I have a question again for BPU Board Member Stevie Wakes if you want to answer it. I'm just asking, you know, I'm just trying to bring the puzzle together here, but I run a business too. I mean I know what I got to—I can't just go blow money. If something breaks down, I've got to have money in reserve somewhere to fix something. Do you think or do you suspect possibly is there money going out the back door as it's coming in the front door? I'm just asking. It seems like the money was in the reserves, so where's it at now. I'm just asking. **Mr. Wakes** said we're not saying that the money that was in reserves is gone. We're saying that if we gave the money from our reserves it would deplete our reserves. If we gave the \$37M I think that's what was understood when Mr. Johnson said that. The thing is that when the statement went out that the PILOT was going to be removed, the board had not heard that and so we're like what and it's like me as a Pastor saying to you tonight that my choir is going to be singing here tomorrow night and the choir hasn't heard anything. Then they're going to be looking at me like what did you do to us, why did you say that about us and that's how we felt. Why was it said about us and we had no input and then they want us to try to move and we didn't know if it was official.

We just heard the County Administrator and we were like what and so we were confused. We didn't know what was going to happen and so we knew that communication that should have happened previously had not happened and then the communication that we had requested had not happened and we're hoping that something would be brought to our attention by our General Manager. We trusted him to provide that information to us and he said we're still having communication, ongoing communication to figure out why that was stated and what should be done in response to that. That was the communication.

Commissioner Lopez said you know there's another thing I wanted to point out as running a business too is sometimes if you have employees or staff—I mean that are just—I'm just—I'm not saying—I'm just saying way over paid, you know that's going to hurt—it's going to hurt your fund balance in the end. I mean I pay my guys well, but I can't just keep giving them crazy raises and then like trying to—you know it's just the numbers aren't going to come together like they're supposed to and everybody gets hurt in the end. **Mr. Wakes** said I agree and as I stated when I campaigned for this office that's something that I will not judge initially what a person makes. It is dependent on what the demand is and what the market says. I think that's what BPU when we looked at—even when we talked about the union and what we're going to provide for the union, in our discussion with the union because they had not agreed to a contract. The board had to make the decisions regarding what the salaries would be, what they would pay and what we had to do is we had to look at what the market was paying. We looked at what that was paying. We don't make decisions as to what the staff makes. That's inside, that's internal. If those things need to be made, we'll be making those changes, but as far as the board is concerned the decisions that we make since I've been on the board, and that's just this year, the only decision we made about salary was pertaining to union workers who did not agree to the contract prior to us having to make that decision ourselves.

Commissioner Lopez said I was comparing apples to apples too with like Evergy. You know we've got manager—I mean I'm not talking about CEO there. I was talking manager and then all that staff it's like their salary is just way lower and they're bigger than this. **Mr. Wakes** said you have to understand, sir, that I don't know what their staff is like as far as how many managers they have, but I do know they have quite a few more customers than we do and I do know that they can probably spread out from the amount they receive from the customer. **Commissioner Lopez** said no, I get that, but at the end of the day, you've got the same ratio. I don't care if they're bigger or smaller, they have the same ratio. **Mr. Wakes** said we haven't done a study with that, but I'm sure that one can be made. Like I said, I just started this year.

Commissioner Burns said, Stevie, maybe you can answer the question. If I can revert back to my original statements, who dropped the ball of why on the October statements we still have a PILOT area? **Mr. Wakes** said okay, so as I stated before, the board was not aware of anything that we had to do in response to the PILOT at all. **Commissioner Burns** said okay. Can anybody

on the Commission or maybe it's the Administrator, why did that happen? I mean what was the error? **Mr. Wakes** said I need to ask the question, why was the announcement made. Did the Commission say that on October 1st, did the Commission make the decision by October 1st we're going to take the PILOT. Was that a decision by the Commission? **Commissioner Burns** said I'm trying to find out the answer. **Mr. Wakes** said did you vote, did you vote that it would occur on October 1st that it would be removed from the bill. Did you vote that into action? **Commissioner Burns** said I don't know that we voted. I heard the Administrator say—**Mr. Wakes** said I think the Administrator probably tried to state that this is our hopes, something they probably wanted to see happen and people probably got confused by the message or how it was relayed to the public. It was probably confusion made because we were confused ourselves. What does that mean, how are we to respond to that. What we heard from the General Administrator is that we're in constant communication with the County Administrator as to what this means as far as BPU is concerned. **Commissioner Burns** said I'm just trying to find answers for the ratepayer, that's all and maybe nobody can answer it.

Mayor Garner said I'm going to try to help you out. Clerk, if you would, could you read what I gave you. **Ms. Sparks** said yes. This is Charter Ordinance No. CO-03-02, Section 2. That's Section 18 of Charter Ordinance No. CO-05-01 of the Unified Government of Wyandotte County/Kansas City, Kansas being the same hereby is amended to read as follows: Section 18 (a), as herein directed, the board is hereby empowered to transfer to the Unified Government a percentage or other portion of the gross operating revenue of each utility or a percentage or other portion of the gross operating revenue of each utility attributable solely to its residential accounts and a different percentage or other portion of all other gross operating revenue of each utility attributable to all other accounts.

Section (b), the amount to be transferred to the Unified Government under this section shall be determined by resolution by the Unified Government in an amount not less than 5% nor more than 12% of its gross revenues, whether combined or separated by accounts as set forth in Section 18(a)(ii), for such fiscal year. The determination of the percentage of gross operating revenues to be paid for a fiscal year shall be made by the Unified Government, with written notice to the board on or before the first day of October preceding the date of implementation. The governing body of the Unified Government and the board shall, prior to any determination increasing the payment

in lieu of taxes hereunder, meet and confer to discuss any proposed increase. If the Unified Government fails to so determine or fails to so notify the board of its determination on or before the first day of October of any year, the board shall set over a percentage of gross operating revenues, whether combined or separated by accounts as set forth in Section 18(a)(ii), which shall be no less than set over the preceding year.

Section (c), from and after the effective date of this ordinance the set over of revenues to the Unified Government shall be made monthly by no later than the tenth day of the second month following each month in which the gross operating revenues are collected. For each fiscal year, following the receipt of the year's audit by the board, a determination of the total amount of revenues which should have been set over based on total gross operating revenues shall be made, and any reconciliation and adjustment between that amount and the amount which had been previously set over for the fiscal year shall be determined and such reconciliation and adjustment shall be made by adjusting the payment made in the month following receipt of the audit, upward or downward as necessary, except that this reconciliation shall be done no later than the month of June.

Mayor Garner said what she read, everybody here I believe, BPU Board Members included as well as all our commissioners, that's language that we all inherited and it's good we're having this discussion and this debate because I think it's long overdue. I think a lot of our ordinances and our policies need to be looked at to make sure they reflect the values and where we need to be here in 2024 and there's a lot of work being done in that regard. But when you talk about gross revenue, the question came up and I asked that question to our Administrator and to our Legal team and I asked for that to be looked at because when I hear that there's a rider put on in regards to the PILOT, put on people's bills that our residents are paying, that doesn't say gross revenue to me because gross revenue operating expense comes from the BPU. The question is, if the gross revenues is supposed to come from the BPU, then why would there be a rider to where, and I don't know, this is a question so I don't want to pose it as absolute, but are we charging our residents for something that BPU should be doing. That's the question and that was a question that was asked probably back in January if not December of last year.

So, the Administrator took some time, my understanding, and started doing inquiry with Legal and Finance to get questions as we started marching into our budget year. The information

that was given to me is that if you just look at gross revenue from operating expenses, well the BPU is supposed to be paying. It looks like, and I don't know, and the question is was there a decision made. No one can find a policy or who made a decision in practice, was there a decision made in practice to where we'll throw a rider on to have our residents pay something that BPU should be paying. That's the question and the feedback was it looks like well if you just talk about what gross revenue is, it looks like BPU is supposed to be paying the PILOT out of their gross operating revenues because if you have anybody else pay it, it could be considered net revenues, something that's added on, which is a rider.

Now, I don't know, but these are questions that I asked. Now, as the Mayor and every commissioner and every elected official here, we are all sworn not just by swearing into the Clerk, but by state law to uphold the ordinances, the charters and state statutes, state statutes and ordinances of this Unified Government period. So, after it was vetted through our Administrator I believe at some point, and I don't want to speak for our Administrator, a determination was made that we may not be in compliance.

If we're not in compliance, irrespective of the financial challenges that none of us created through practice and how we finance and do our budgeting and our figures is irrespective of that. Either we change our Charter and fix it, but we cannot continue to operate and do things that violate our constitution, period, and that was the question that was posed and that's the question that I think still remains and that's a question that needs to be answered. I'm not an attorney. I don't have the clear answer to that and I know that my questions to our Legal team and to our Administrator as well that there are entities out there from the Department of Commerce or consultants that say the way BPU arrives at their financials is above par. Okay, that's fine. I have no question with that, but my experience tells me that no consulting firm and no Department of Commerce can interpret our constitution. That's going to have to come from a court of law, in my opinion. I'm not saying I'm right or an opinion by the Attorney General, and I don't think we've arrived there yet, and so that's the question that I've posed. I don't want to—I want to make sure that as the Mayor, and this just comes from my past profession, that we are abiding by the law. That's my obligation. It's not something that I'm committed to doing. That's something I'm obligated to do. I have no choice and so I just want to make sure we're doing that.

The Administrator made statements to that effect on August 1st, which led me to believe irrespective of the concerns of those from BPU that may have said oh, this is unrealistic, it's a

challenge, how are we going to do this. I get it and I'm not unsympathetic to that at all because it could have an impact on our residents, but these are things we inherited, but I can't just say okay, we're going to keep business as usual and ignore our constitution, which is our Charter, and violate the law just because it's not convenient. It's going to be an inconvenience for us to not do that and so those are questions that I have and those are a lot of questions that some constituents have told me and I don't have a complete answer to that.

So, where we are is on that track and I know that our Administrator was having discussions with Mr. Johnson and between people being out-of-town and things of that nature, I can tell you, Mr. Burns, that I found out about it not coming off on the BPU bill by watching a gentleman. I don't even remember who it was. He took a picture of it and on social media or he videotaped it asking Mr. Johnson that question, is it coming off and in a roundabout way he basically said, you know, I don't want to put words in his mouth because I'm going off memory, so don't quote me on it, but I took it as the answer being no, that we haven't arrived at that decision yet.

So, I took that information back to our Legal and asked a simple question that I thought notice was given to BPU. Notice was given unofficially, but discussions were still ongoing is what I got from our Chief Counsel and so my next call was to the Administrator and I said it would have been nice to have known that. It would have been nice for the Commission to have known that and it would have been nice for the public to know that because I have to explain this as an elected official. I'm committed to being open, transparent and all those things. That's just something that I committed to doing and so once I did that I had the Administrator put out a statement, which he ordered staff to do. I believe that BPU ended up putting out a statement and I put out a statement as well and part of my statement was a public apology to all our residents for the lack of transparency, for the breakdown in communication and as the visible head of this government I take responsibility for that because maybe I should have been more pointed in my questions and more forceful and more on top of my game to make sure that the October 1st deadline was there.

I apologize for that to the public that we're here at this point today and what was stated to have taken place has not taken place, but that's why once I found that out the next thing I did was say I need to call a Special Meeting of this Commission to try and get to the bottom of it and determine what next steps are because our constituents deserve to have clarity, transparency, honesty, integrity and they need to know what is going to be the disposition of this. I've got some things that I'm hearing that I'll go over shortly, but hopefully, that answers your question. I believe

that the Administrator, and I don't want to speak for him again, but what was relayed to me his comments during that budget presentation was information he had gathered from his research and from the advice he had gotten from, I believe, staff and others that led him to the comments that he made on August 1st concerning the budget and particularly the PILOT. So, hopefully, that answers your question.

Commissioner Kane said I wasn't sure I would bring this up, but on September 13th Mr. Johnson sent a letter to your office. In the second paragraph, last sentence says we cannot accomplish this without thorough vetting of all options available. To accomplish removing the PILOT from the bill another rate hearing would have to be required to embed the PILOT into rates. Otherwise, a separate line item on the bill is the only way for us to collect this passthrough fees and remain financially solvent. You know that's one thing and I don't know how that got slipped through the cracks, but, Mary and Rose, were you guys ever contacted about any of these meetings like today's meeting? Did the Unified Government reach out to any of the board members to talk about any of the stuff that we were talking about other than Bill Johnson had one day to get there along with Groneman, but have you guys as a whole, have you received a letter from us saying we're going to discuss the BPU issues? **Ms. Mulvany Henry** said no. **Commissioner Kane** said and then there's the problem.

Ms. Mulvany Henry said if I may, Commissioner Kane, throughout this process and, Mayor, I appreciate that you're the visible figurehead of our government and full acknowledgment of that. We had a room full of folks at our board meeting last night asking us this very question and you know folks up here have talked about a collaborative process and if everybody remembers back to May 2nd, there was a Unified Government meeting and as a result of that meeting we talked about this issue then, we were in the middle of bill separation discussions, I believe, and Commissioner Bynum, Commissioner Hill, myself, Board Member Wakes were requested to be at a meeting to revive a task force to discuss these issues and I thought that's what the tenor of the commissioners were the end of that night and I thought we were going to do that. We were invited to a meeting in May, the middle of May, and two days later the meeting invite was rescinded and said it would be rescheduled and that's never happened. I know that because I was supposed to be on that task force and to continue the work that we had started earlier on reducing the PILOT for the elderly and the disabled in our community, which you referenced earlier.

Without the collaborative discussion—I came here tonight because there’s a topic on a Special Session Meeting affecting the BPU and its operations and I felt as an elected board member I should be here tonight. I wasn’t invited, but I’m basically a member of the public here tonight. I appreciate the questions, but without a collaborative solution I don’t know how we’re going to get there and to date there has not been conversations between the elected bodies despite multiple and repeated requests by Mr. Johnson to the administration here at the UG including a letter from our board president in April, April 18th via email to Mayor Pro Tem at the time, Mayor Garner asking for us to renew our quarterly meetings at a minimum so we can talk about things like these in a very transparent manner in front of our public. To the best of my knowledge, that letter, no one ever responded to it and we’ve yet, obviously, to have a quarterly meeting. We’re thankful that you all invited General Manager Johnson and President Groneman to the one meeting, but that’s been it this year. It’s disheartening for us because we have to answer to the same constituents you all do and we’re really not in the know and so without collaborative solutions, you’ve all talked about it tonight or many of you talked about it tonight, I don’t know how we’re going to get there. I hope that this meeting tonight is the beginning of some continued or—well, I guess, the beginning of collaborative discussions to try to get to the solutions that folks are looking for and to get to whatever it is this Commission wants us to do with this and do it in an orderly fashion.

Commissioner Kane said that’s my point, Mayor. They didn’t know about the meetings. We’re talking about the people that they represent and us as well and I don’t think we should move forward unless we’re all working together in the same motion. It’s important because if we were on that side, we wouldn’t like it and I know they’re here and they don’t like it and we need to come—I agree we need to come up with a resolution, whatever that resolution is, to solve the issue. We need to sit down as a joint body and then we do have the subcommittee, so I would rely on them at best and then report out about what’s going on. I don’t think we should have any meetings without both sides being involved and together you get more done versus when you’re pointing fingers at the folks and then the constituents, we can’t answer questions and they’re upset because we can’t answer questions. So, we want to be able for all of us to give the same answer at the same time.

Mayor Garner said I totally agree with that and I know you probably haven’t watched because some of our meetings here can be quite long and, Commissioner Kane, if you recall when the

Board Chair and the General Manager came in and they did their presentation, that was one of the commitments we made was to have these collaborative meetings. I can tell you that Chief of Staff Caudillo has been working along with administration here at the Unified Government to do just that to try and get as many people together in the room to have that meeting. So that work is in progress. That hasn't gone on deaf ears. If you go back, the majority of the meetings that took place that were collaborative between BPU and this body were scheduled in part by my office because I was the one saying that we need to come together as a body and have these conversations because we hadn't had them and we needed to have these types of collaborations continue.

I don't know, I don't want to have my Chief of Staff get up, she's on a cane, but I can tell you as a matter of fact that she is working to actively get that meeting set up. That is not something that is sitting in a queue waiting for something to happen. She's been working on that as well as a number of other collaborative type of meetings that are a necessity for the Unified Government, but thank you for your response.

Commissioner Bynum said I appreciate all the discussion including the input of the BPU Board Members and to circle back around to the matter of the payment in lieu of taxes and the way that it's collected and the way that it's paid, what we heard was there's two schools of thought, if you will, two possible ways for that to happen. Mayor, you kind of addressed this as well, the way we read the ordinance, which is the way I also was reading the ordinance, it's a percentage of gross operating revenues and then we find that the BPU reads that ordinance and believes that it's a rider directly collected from the consumer and then transferred to the BPU, so two different ways of handling the payment. We've heard that the BPU's General Manager has said if we were to collect it off of gross revenues, we don't have that cash. We don't have that ability right this minute to do that, so this is why the Administrator is saying we have two schools of thought on payment in lieu of taxes in the first place, both of which appear to be acceptable practices among entities that have looked at this and the Administrator is saying that is why an end up assessment is needed. So, I am saying I support the request for the in-depth assessment, but I will say as Commissioner Kane said, not without the BPU Board Members and the Unified Government Commissioners participating actively in the assessment.

Then, again, I don't think I heard the answer to my first question of how long would that take. If we have a notion of how long that would take, that would be very helpful but, Mayor, I

would support the recommendation for the assessment as long as it's short and doesn't take a year and that it does include active participation from both elected bodies. **Mayor Garner** said I'll let the Administrator answer that to give an estimate. There's no absolutes until he can get that done, but I can say as just—October 30th I believe and I believe Mr. Johnson knows about it, there is a meeting scheduled between—a joint meeting, Clerk, am I correct? **Ms. Sparks** said yes Mayor. **Mayor Garner** said can you announce that?

Ms. Sparks said yes. On October 30th, and I believe it's at 5:00, there is a Special Meeting, joint meeting, of the BPU Board and the Board of Commissioners. **Mayor Garner** said so progress is progress.

Mr. Johnston said I guess to answer the question on the table from Commissioner Bynum on timing, thank goodness it wasn't two months ago because that would take a longer time while we're dealing with revenue neutral and all that. I think we're in a quieter time and I think a lot of information has surfaced in the last three weeks from the various camps that I don't see where we shouldn't be able to have meaningful dialogue over the next two months and talk about these approaches and have something agreed to by the end of the year, being realistic about the month of December, that tends to be a black hole, at least the last half with holidays.

Commissioner Ramirez said two things. My first question is going to be to Legal. When it pertains to the charter ordinance and I'm sure I could look it up, does it require us to meet with the BPU Board or is it more of just an idea? **Angela Lawson, Interim Chief Counsel**, said the requirement to meet with the BPU Board is only when the PILOT is—when the Unified Government is considering raising the PILOT and then there is the requirement to meet. **Commissioner Ramirez** said okay, which as the Administrator said, for years we've kept it constant, but the idea coming from Board Member Mulvany Henry about if we're putting something on the schedule, then we need to keep it. I think another discussion we may have as a Commission, you know, we have our own Boards and Commissions that we create, maybe we need to create a Joint Commission on Utilities. That it is required that we meet quarterly, have bylaws set out of how this Joint Commission on Utilities is supposed to set out and if we have a meeting on the books, a majority vote of both boards need to be happened before a meeting is cancelled as a one stipulation. That is something I would love to recommend to staff and Legal to

look into of creating and bringing forward a resolution or ordinance of creating a Joint Commission on Utilities so that gives us the opportunity for both boards to sit down required by our laws quarterly to meet on these issues moving forward.

My second question is to get more clarity and if any of the board members are allowed—or can speak to it. Provide clarity for me what exactly what is a rider and how is that different and how is that calculated with the BPU. Again, this goes back to the education piece or Legal can provide a definition of what a rider is. **Ms. Lawson** said a rate is made up of several components in the utility world. There's the base rate and then the riders or other fees, for example, the BPU has the base rate. An energy rider because energy fluctuates and you couldn't have a rate hearing every time, you know, coal prices go up. Then an environmental rider because the chemicals and some of the measures needed to meet the environmental regulations, those prices fluctuate a lot so those go on—those make up the rate along with the PILOT because the only place to collect the PILOT is from the customers because the BPU is a cost of service utility, so there's no profit evolving. They do a rate study before the rate hearings to see what is needed to run the utility and do the capital improvements necessary. So, all of those components then make up the rate that the ratepayers pay. Does that answer your question? **Commissioner Ramirez** said yes it does. So there's the base rate and then you can try to put in as best laymen terms without butchering it, is kind of the riders are kind of like adjustments. You have the base rate, but then adjustments based on whatever those riders are for. **Ms. Lawson** said yes and their formulas, for example, the energy is based on what the BPU's paying the same with the environmental, so those are adjusted and there's even some rebate if it's overestimated or over collected, then it can get rebated and then the PILOT because that is a fluctuating rate although it hasn't in several years, it's going to next year, all of those items go into the rate. **Commissioner Ramirez** said I really appreciate that and especially for the community to know just what that—we've been saying the word rider, rider, rider all night, so it's to make sure the community understands what that means.

I do wish and hope that the Commission does consider my idea, my proposal of creating that Joint Commission on Utilities and having a required quarterly meeting so that we continue to have that collaborative open communication between both elected bodies and that we can stop pointing the finger at each other.

Commissioner Lopez said I just want to get some clarification. I was looking at a couple things. Is it safe to say, you know, BPU is a non-for-profit organization. Am I correct? **Ms. Lawson** said that's correct. **Commissioner Lopez** said okay. I was just of going over a couple things in my head that like the budget. According to the budget, last month I think it is, there's like 60% left over. When that 60% or whatever it was, does that roll over into the next budget or does it allocate into—or does that go into like bonus per se for high level. I'm just—I don't know. I'm just trying to figure this out. **Ms. Lawson** said those are—I'm not the budget person obviously, it is cost of service, so those amounts are held for future projects, planning and design and then construction of the—they don't go to—**Commissioner Lopez** said there's no high level staff bonuses like on, you know, big corporations. **Ms. Lawson** said no and there's no corporate shareholders to get payouts. It all stays within the utility. **Commissioner Lopez** said I'm just trying to—I'm just dissecting this, trying to figure this out. **Ms. Lawson** said it is a cost of service. **Commissioner Lopez** said I was just pulling up exactly a non-for-profit meaning, you know, the surplus funds where—basically there's 60%. If there's 60% left over, instead of the surplus of funds, you know, it doesn't go to its members or owners, it just instead, according to Google, all revenue generated by the organization put back into the organization to keep it running. **Ms. Lawson** said correct.

Commissioner Lopez said okay, so where's the 60% that was left over from the last budget? **Ms. Lawson** said I think there's a—there's not that much at the end of the year left over. There are some that the bills are paid and it's budgeted into projects, so it continues to go into those projects. If there are leftover, it does go into reserves. Just as the Unified Government has reserves, those reserves are necessary to meet bonding requirements to keep the good rating credit. **Commissioner Lopez** said I know. I'm just adding two plus two and one plus one. I'm just trying to kind of dissect the numbers here. I mean it seems like there were numbers there, now they're not there or—that's all. I'm just dissecting it here in my head.

Commissioner Davis said I want to ask a question. Originally when the idea of basically removing the PILOT came up, it was at least my first thought was that would have had to come for a vote. There would be some resolution or something that would direct staff to do that and then it was kind of at least attempted to be done by the Administrator or done administratively. So, what is the relationship. I know we own the utility and I get that part. What is the relationship between the 11 of us and the decision that we make legislatively and then the board and the

manager and the staff? **Ms. Lawson** said I think I understand your question. If I may go back to the previous question, that was the August financials, so there was still would be quite, even though it was delayed, just released, so there's not as much of a surplus as it may appear.

So, yes, the charter ordinance governs the BPU, so changes in the structure that the Unified Government wants to see, most of that requires a change to the Charter. **Commissioner Davis** said gotcha. **Ms. Lawson** said because the Charter does give the day-to-day operation to the board. **Commissioner Davis** said gotcha. **Ms. Lawson** said the exceptions to that are the BPU may purchase property on its own, real property, but may not sell it without the consent of the Unified Government and may not encumber indebtedness without the consent of the Unified Government. **Commissioner Davis** said so then the administrative action of just telling the manager, hey, I need you to remove this and no longer do the rider that's currently in place, and I understand what the Charter says which speaks to a rider, but where does that fall in the board managing its day-to-day operations? **Ms. Lawson** said I would suggest if the Commission wishes to change or to clarify that it be done through the charter ordinance. **Commissioner Davis** said okay. I was just trying to get an idea of legally where the authority lies and where it begins and where it ends for either of the boards.

I'll say this, we've been asking and asking for there to be joint meetings and for there to be opportunities for us to really dive deep into this and it seems like the majority of my colleagues are on that and I agree. I will agree with Commissioner Ramirez's idea to have some sort of a Joint Utility Committee of some sort. I think that is a unique idea because if we just say we're going to meet, well, we've been saying we're going to meet for a while, so now it's time to put some teeth into that and say it's not we plan to meet, it is you are going to legally bind yourself to meeting so that there is something that's in place. Were you going to add to that Counsel? **Ms. Lawson** said, yes, so if that's part of your question, then there are two ways to do that. One, the BPU Board could obligate themselves through a resolution to the meetings. If the UG Board of Commissioners want to obligate the board on those requirements, then that should be added to the charter ordinance. **Commissioner Davis** said I would because we don't just want this current cohort of elected officials. We want the elected officials here and future elected officials to all have that mandate so that we can by ordinance through our Charter so that we don't end up in this particular situation.

The last thing I'll say is I think we have to move this conversation beyond the Mayor's Office, beyond the County Administrator, and beyond the Manager. We've done that, we've seen that and this is no shade, but it's just not working. When you get the ten of us and the six of you all involved, I'm sure, though it's more people, that we can find a little bit more speed in finding some answers and delivering for the public. I do think that we want to be careful about giving too much power to two unelected bureaucrats that are accountable to us, but not necessarily given guidance. So, as much as we can make our actions going forward a vote and their continued communication going forward, that would be very, very helpful.

Commissioner Lopez said back to my question earlier, I was asking it wrong I think, but I'm just asking—I'm not asking—I just ask, is there any kind of a bonus program set up for BPU that you know of? I mean if we have more meetings with them, I guess I could ask that once that's in play. **Ms. Lawson** said I'm not sure if there's a safety bonus. Perhaps that type of—if you're talking about for the union, there might be, I don't know. **Commissioner Lopez** said that would be a really good question to be answered. **Ms. Lawson** said there's certainly not one tied to revenue. **Commissioner Lopez** said everything's tied to revenue regardless. There's numbers—there's money—I mean all money's are revenue. **Ms. Lawson** said for profit—**Commissioner Lopez** said regardless, I mean you can word it however you want to word it, but at the end of the day money is tied to revenue.

Commissioner Bynum said to the request of Commissioner Ramirez, I appreciate that and I'm willing to be a part of codifying that, but for perspective we've had years of quarterly joint meetings with the BPU and from the UG side it was always the Mayor, the two At-Large commissioners, the Administrator and our Clerk for sure and usually the Mayor's Chief of Staff. Those meetings went on for years. At the BPU side the General Manager, the Board President, and at least one more board member and then their Director of Water and their Director of Electric and so those meetings were regular and constant. They carried through into COVID and I do believe probably—I know Commissioner Burroughs was attending those. They probably did taper off during the pandemic, but we were in active and regular quarterly meetings with the BPU and so if we need to codify that to bring it back, I'm all for it.

Mayor, my only other question for tonight, is there an ability to make a motion to pursue the assessment or how would you like to handle that? **Mayor Garner** said I think that's just an administrative directive to our Administrator. He's aware. **Commissioner Bynum** said based on like consensus here? **Mayor Garner** said yes. **Commissioner Bynum** said alright, thank you.

Mayor Garner said what we've heard tonight is basically and I'm going to let our Administrator comment on some things, but just from the information gleaned it sounds like the BPU PILOT, just for clarity, and I know that several of our commissioners, especially Commissioner Burns wanted that clarity, remains. I don't think that there's anything that says any different to that, so that's a question to our Administrator for clarity. There was also, I believe a request by commissioner, a valid request and a good idea that came from Commissioner Ramirez and Davis and Bynum, to bring forth mandatory meetings between the entire BPU Board and the Unified Government Commissioners and codify that in our Charter, which would take an action of eight votes of this Commission, which I support. I think that's long overdue and I think it would help answer a lot of questions that we get because people know that we own BPU. We get the same questions that some of you've heard from along the lines of Commissioner Lopez on raises, spendings, the debt, benefits, customer service or the lack thereof, you know, things of that nature. We get a lot of complaints from our residents that I just don't have answers for, but as the body that really has created through our charter ordinance a managing entity which is the Board for BPU, I believe that these meetings could help and maybe provide some clearer direction from this governing body to the BPU Board on just how we can collaboratively work to address some of these issues including questions about the debt.

I believe when Bill Johnson came in I mean almost a billion dollars' worth of debt you're looking at for just BPU and it's only, if my memory serves me correct, it's only worth about \$1.1B. How did we get there. I mean there's a question I brought up earlier on what is gross revenue. I think that really needs to be determined. What I don't want and my concern is I don't want—as the Mayor I want to be able to sleep good at night knowing that we are not violating our charter ordinance and this rider or whatever it is of how things are budgeted that if BPU is supposed to be paying its gross operating revenues, then BPU needs to be paying its gross operating revenues until this Commission decides to change in the charter ordinance otherwise. But to have our residents

pay that, and I don't know, so that's a question. If our residents are paying that as a rider, the question is are we in violation of our charter ordinance. That's a question.

I think we need to determine that as part of the study that Commissioner Bynum and Commissioner Hill had talked about that they would like to see move forward. We really need to do a deep dive into these things and this is more of a question for Legal. Statements have been made that we may be in violation of our charter ordinance and so if a resolution needs to be had in short order by this Commission to address that, to accommodate us not being out of compliance with our charter ordinance, that's something that needs to be explored to make sure that whatever we're doing is above bar and it's legal.

I believe that the motives and intentions of this Commission, of our Administrator, of our staff, of BPU, everybody's motive intentions—I believe that the motive intention is how do we bring about the relief. If we're talking about a PILOT and fees to the residents that have said that's what they want. You know the hardworking residents have said they're underwater. These fees, these utility payments, whatever the case may be that's attached to BPU, what can we do as a collective body to put a pressure point on that and bring some relief because it is becoming burdensome for our residents. Again, these are challenges that everybody here has inherited, but I believe that together, collaboratively there are solutions to problems. There's always solutions to problems. It may not be immediate, but kind of what our Administrator talked about, even when you talk about reducing the 11.9% of the PILOT down to 10.9%, there can be gradual changes that can be made that can bring the type of relief that our residents have come to—that they want and they've demanded and in my opinion they deserve. So, I believe that collaboration can and it will work.

We do have a meeting. I know that came up over and over again. I know that Commissioner Kane brought that item up as well as some of our board members and I'd like to thank the three board members that are here that took their time out of their evening to be here because you did care enough to want to be a part of this conversation. There will be a meeting October 30th and so we're looking forward to that meeting as well. That date has been solidified and your General Manager is aware of that.

Commissioner Burroughs said I didn't mean to interrupt. My question was more reference to Legal that if we're going to have a joint meeting, it will have to be under the Open Meetings Act

and I assume that we'd have to have a facility large enough to accommodate both Commission and Board and staff that has been requested to be there. I would just hope that we are able to identify that so that we have an opportunity to do what's right and transparent before we commit ourselves to doing something and not be able to accommodate that, so I just wanted to ensure that Legal is aware that some of us are concerned about the transparency and the Open Meetings Act. **Ms. Lawson** said yes and the Clerk is as well who helps select those locations.

Mayor Garner said hopefully there's a little bit more clarity from this meeting that I've called to our public as a result of this ongoing discussion as to where we're at in regards to the payment in lieu of taxes. Again, I offer sincere public apology for the lack of transparency and the failure of communication on the part of the Unified Government in getting that information appropriately to our residents. You all deserve better, to do better, we know better, and you have my commitment to work harder to do what is necessary to make sure that this doesn't happen again. So, I sincerely apologize.

Again, it caught me off guard just like a lot of other people because I was under the assumption kind of like what Commissioner Bynum alluded to that we are abiding by our ordinance and irrespective of the discomfort that some in BPU may have had with it, we were obligated to abide by our ordinance. So, even though discussions and letters may have been sent saying how unreasonable it may have been, actions still needed to be taken on October 1st. When I got information from the Administrator that wasn't the case, that led to this meeting tonight and I wanted to make sure that I had this meeting to try and just shine a light of transparency that I know a lot of our residents deserve from this body.

Mr. Johnston said as I discussed with General Manager, Bill Johnson, there is that reality that how the BPU is structured they don't have rate capacity, they don't have reserve capacity to meet the obligations set forth by ordinances on BPU PILOT collection. There's very little option then to continue the PILOT as a rider until this body and BPU body comes to a new agreement.

Mayor Garner asked, are there any further questions from this body? This concludes this portion of our meeting. At this time the Commission will go in Executive Session regarding matters of non-elected personnel. This meeting will be conducted in the fifth floor conference room. At the

conclusion of the Executive Session we will reconvene in this Chamber to adjourn the meeting. I need a motion.

Commissioner Bynum made a motion, seconded by Commissioner Ramirez, to go reconvene into Executive Session in the 5th floor conference room until 7:40 p.m. to allow the Commission to further discuss an employee matter, which is a private personnel matter related to a specific non-elected employee, as permitted by the Kansas Open Meetings Act; and that the following staff David Johnston, County Administrator; Angela Lawson, Acting Chief Counsel; be present and that we return to open session at 7:40 p.m.

Commissioner Bynum said I will revise the motion that we will have staff available as needed to be called into the meeting for Counsel.

Commissioner Stites said before there's a second, may I ask a question? If we need additional time, we have to come back down here and go through all this again, right? So, is that enough time? Okay. **Commissioner Bynum** said 7:40 p.m. **Mayor Garner** said there's a motion. **Commissioner Ramirez** seconded the motion. Roll call was taken and there were nine "Ayes," Burroughs, Burns, Ramirez, Hill, Kane, Lopez, Stites, Davis, Bynum.

Present for the Executive Session: Bynum, Commissioner At-Large First District; Burroughs, Commissioner At-Large Second District; Burns, Commissioner Second District; Ramirez, Commissioner Third District; Hill, Commissioner Fourth District; Kane, Commissioner Fifth District; Lopez, Commissioner Sixth District; Stites, Commissioner Seventh District; Davis, Commissioner Eight District; and Garner, Mayor/CEO; presiding. Commissioner Townsend arrived during the Executive Session.

Mayor Garner reconvened back into Special Meeting at 7:40 p.m.

Mayor Garner said do we have a motion to extend the Executive Session?

Commissioner Bynum made a motion, seconded by Commissioner Burns, to reconvene into Executive Session in the 5th floor conference room until 8:15 p.m. to further discuss employee

matters which is a private personnel matter related to non-elected employees as permitted by the Kansas Open Meetings Act and the following staff be available if needed: David Johnston, County Administrator; and Angela Lawson, Acting Chief Counsel. Roll call was taken and there were ten “Ayes,” Burroughs, Townsend, Burns, Ramirez, Hill, Kane, Lopez, Stites, Davis, Bynum.

Mayor Garner reconvened back into Special Meeting at 8:15 p.m.

Action: **Commissioner Burroughs made a motion, seconded by Commissioner Burns, to adjourn.** Roll call was taken and there were ten “Ayes,” Burroughs, Townsend, Burns, Ramirez, Hill, Kane, Lopez, Stites, Davis, Bynum.

**MAYOR GARNER AJOURNED
THE MEETING AT 8:17 p.m.**

Monica L. Sparks
Unified Government Clerk

dt

STATE OF KANSAS)
WYANDOTTE COUNTY)) SS
CITY OF KANSAS CITY, KS)

SPECIAL MEETING, WEDNESDAY, OCTOBER 23, 2024

The Unified Government Commission of Wyandotte County/Kansas City, Kansas, met in Special Meeting, Wednesday, October 23, 2024, with nine members present: Bynum, Commissioner At-Large First District; Burroughs, Commissioner At-Large Second District; Townsend, Commissioner First District; Ramirez, Commissioner Third District; Hill, Commissioner Fourth District; Kane, Commissioner Fifth District; Lopez, Commissioner Sixth District; Stites, Commissioner Seventh District; and Garner, Mayor/CEO; presiding. Burns, Commissioner Second District; and Davis, Commissioner Eighth District; were absent. The following officials were also in attendance: David Johnston, County Administrator (arrived at 5:20 p.m.); Bridgette Cobbins and Alan Howze, Assistant County Administrators; Wendy Green, Deputy Chief Counsel; Shelley Kneuvean, Chief Financial Officer; Reginald Lindsey, Budget Director; Pamela Kahao, Accounting Manager; Andrea Vinyard, Treasurer; and Monica L. Sparks, Unified Government Clerk.

Mayor Garner said before I call the meeting to order I want to announce that some commissioners, staff, and the public are attending remotely via Zoom, by phone, or on-site. All participants joining by phone, please mute their phones at this time when not speaking to avoid background noise. During the meeting, please make sure you announce yourself by name and title every time you speak so the public that is observing knows exactly who is speaking and please be sure to speak directly into the microphone so the public can hear your comments and an accurate record can be made of this meeting. This is critical given the number of remote participants and is also current guidance from the Kansas Attorney General's Office.

Mayor Garner called the meeting to order.

NOTICE OF SPECIAL MEETING of the Unified Government of Wyandotte County/Kansas City, Kansas, to be conducted in a hybrid format on Wednesday, October 23, 2024, at 5:00 p.m. in the fifth floor conference room of the Municipal Office Building for a discussion regarding the

introduction of monthly budget meetings. Roll call was taken and there were nine “Ayes,” Burroughs, Townsend, Ramirez, Hill, Kane, Lopez, Stites, Bynum, Garner.

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

Mayor Garner said I would just like to give recognition and acknowledgement where it's due. These meetings, we're going to get started earlier this year, and actually this idea was the request of Commissioner Bynum last year, and was kind of hit and miss, and our At-Large Commissioner Tom Burroughs reinforced the necessity for us to really get started early on these monthly budget meetings with staff to allow the Commission to be better prepared to make informed decisions when we actually get into those critical moments of where the Commission is going to have to make some hard choices and decisions on priorities as it pertains to our budget. So, thank you to Commissioner Bynum for initiating the recommendation and the support of Commissioner Burroughs as well and all of our commissioners for these meetings. We'll be having these meetings monthly as we move forward in the months ahead.

At this time I'm going to turn it over to our Chief Financial Officer, Dr. Kneuvean and she will take the meeting from here.



Financial Information and Budget Workshops

Proposed Schedule

Wednesday, October 23, 2024 @ 5:00 p.m.	Goal of Monthly Discussions Overview of Q3 FY2024 Financial Overview and Budget to Actuals Report – July to September 2024
Wednesday, November 13, 2024 @ 5:00 p.m.	Presentation of the FY2023 Annual Comprehensive Financial Report (ACFR) ~ Presentation by Jacob Hollman, ForvisMazars LLC
Wednesday, December 4, 2024 @ 5:00 p.m.	Priority Based Budgeting Overview and Update
Tuesday, December 10, 2024	Mayor State of the Government Address
Saturday, January 11, 2025 9:00 a.m. – 2:00 p.m.	Mayor, Commission, & Administrator's Office Strategic Retreat
February 2025	Present Q4 FY2025 FY2024 Financial Overview and Budget to Actuals Report – October to December FY2024 Overview of Budget, Fund Structure, & Background • Public Input Process • Public Hearing Schedule • Inflation compared to budget growth • Assessed value as compared to mill rate Discussion of Debt Strategy #1
March 2025	Overview of Capital Improvements Plan FY2026 Update of Previously Approved Projects Discussion of Debt Strategy & Cash Projects #2

April 2025	Present Q1 FY2025 Financial Overview and Budget to Actuals Report – January to March 2025 Update of 5 Year Budget Forecast
May 2025	Revenue Projections for FY2026
June 2025 Approximately 3 Budget Workshops throughout month (dates-TBD)	Budget Workshop: Revenue to Expenditure Plan for FY2026 Budget Workshop: Review the Updated Assessed Values for 2025 distributed June 15 Budget Workshop: Fund Balance Update for Major Funds
July 2025: Approximately 3 Budget Workshops throughout month (dates-TBD)	Discuss Revenue Neutral Options for Property Tax - Last day to certify NOT GOING REVENUE NEUTRAL is July 20 (although the tax levy is not yet set until budget adoption, this just preserves the option) - Schedule Hearing to Consider RNR (schedule between August 20 and September 20) - County Clerk will send notices to taxpayers of the intent to exceed RNR if certified by the Governing Body and date of public hearing Present Q2 FY2025 Financial Overview and Budget to Actuals Report – April to June 2025
August 15, 2025 Approximately 2 Budget Workshops after COE presents budget (dates-TBD)	County Administrator Present's Budget (TBD) IF GOING REVENUE NEUTRAL Hold RNR Hearing Prior to Budget Hearing Hold FY2025 Budget Hearing
August 15 – 25, 2025 Approximately 2 Budget Workshops after COE presents budget (dates-TBD)	IF GOING REVENUE NEUTRAL - Governing Body Adopts the FY2026 Budget prior to August 25, 2025

	- Governing Body Submits Budget to County Clerk no later than August 25, 2025
August 20 – September 20, 2025 Approximately 4 Budget Workshops (dates-TBD) August (2 Budget Workshops) September (2 Budget Workshops)	IF NOT GOING REVENUE NEUTRAL - Hold RNR Hearing Prior to Budget Hearing prior to September 20, 2025 - Hold Budget Hearing prior to September 20, 2025
August 20 – October 1 Approximately 4 Budget Workshops (dates-TBD) August (2 Budget Workshops) September (2 Budget Workshops)	IF NOT GOING REVENUE NEUTRAL - Governing Body must pass resolution to exceed RNR and set estimated tax levy no later than October 1, 2025 - Governing Body Adopts the FY2026 Budget no later than October 1, 2025 - Governing Body certifies Budget to County Clerk no later than October 1, 2025
October 2025	Present Q4 FY2025 Financial Overview and Budget to Actuals Report – July to September 2025
February 2026	Present Q4 FY2025 Financial Overview and Budget to Actuals Report – October to December 2025
June 2026	Completion of the FY2024 Annual Comprehensive Financial Report (ACFR)
August 2026	Presentation of FY2024 Annual Comprehensive Financial Report (ACFR) – ForvisMazars
September 2026	Completion and Presentation of FY2024 Single Audit Report (Federal Grants)

Shelley Kneuvean, Chief Financial Officer, said we're going to talk real quickly about this document, the proposed schedule. As the Mayor introduced, we took a look at the months and the dates and we've got some of those dates kind of blocked out working with the Mayor's Office and then we'll have to work on the dates through 2025. What we put together based on the budget workshops that were done this last year as well as just kind of reformatting, rethinking a little bit and working in some of the topics that we really need to spend time on with the Commission such as debt strategy. So, those are things that I've built into the schedule and so you'll see here what we're proposing in terms of what topics we would discuss each time. This is just a draft, just a proposal. If you have other things you want, you want to go in a different order, we can certainly do that, but I thought it would be a good starting place for us to think through from now until the

time that we actually have a budget that you all ultimately adopt that we have the schedule in front of us.

You'll see that tonight I'm going to walk you through our first Financial Report that we've had in a while and it's newly formatted, so we'll go through that in very detail here in a minute. Then, the next meeting is November 13th. You will receive the written document in advance for the '23 Fiscal Year Annual Comprehensive Financial Report, which is the ACFR. You will have that in advance so that you can look through it and digest it. We should get that actual copy next week. We have a few—we have our exit interviews that are scheduled actually tomorrow and then we have the management comments that they'll give us that we respond to. Once those are all done that gets incorporated, we'll print the document and we'll distribute it.

We've blocked November 13th for a presentation. We originally had planned to bring it to the November 4th ED&F, but when the idea of these meetings was put together, we thought it might be better because that particular agenda for the committee is getting really full. To be able to have a meeting just focused on the ACFR because there's been a lot of questions, a lot of desire to get that document done and so we would have the Auditors here. They'd be presenting the information, answering questions because it's a technical document really in terms of some of the charts and exhibits that are in the document and it's done to different accounting standards, but it's incredibly helpful and good information. It's at your pleasure. If you'd rather have it at the ED&F and then the full commission or go that following week and use a Special Session to have that.

Then, December 4th we plan to bring back an update on how the priority based budgeting effort is going and that would be a discussion about the progress that we've made, getting some input from you all on what are the priorities for these different departments and having some discussion. The Mayor's State of the Government would be on December 10th and then at this time, I believe, we've tentatively scheduled a retreat with the Mayor's Office and the Commission for January 11th. That would be on a Saturday and that's an important part of our discussion because what we've talked about is as you all frame out the strategic priorities, that is something that we will use as the guiding document for our budget preparation that we want to align with those priorities and be able to articulate what we are doing in the budget to achieve those goals that you all set forth as strategic priorities.

Then, in February we would have an overview of the budget, the fund structure, and some background data. The Budget Office, under Reggie's leadership, does a great job talking about

the public input process that would be being used, the public hearing schedule as well as like background data in terms of inflation compared to budget growth looking at budget growth by department, assessed value as compared to the mill rate and seeing how those are adjusting and so there would be a good amount of data being shared at meeting, as well in our first discussion in February about our debt strategy. Again, in that first discussion there would be a lot of information that we're presenting. Actually tonight with the Financial Report I'm going to present some initial information for you to start thinking around our debt and then this would be that next step of that process to start talking about strategically how do we balance controlling our debt with achieving our priorities and our goals and addressing our needs. There's going to be some difficult decisions because those don't necessarily go hand in hand.

In March we would have the Overview of the Capital Improvements Plan as is always the case as part of the process. In particular though, we would really want to refocus this discussion to be less about departments highlighting here are some of the things we proposed and getting more feedback from you all on are these the things that you want to see done, giving you an update on previously approved projects. One of the things that the Mayor, Commissioner Burroughs and Commissioner Bynum, different ones of us have talked about is the need to understand the status of things from previous projects and where are we financially on those projects, where are we just on getting the project done, so that will be part of that presentation to dive into great detail in terms of the projects. Then, continuing the debt strategy discussion because you've got your Capital Improvements Plan, which has all your needs and then you have to financially constrain it. So, you have to prioritize then what is it that we're going to do with debt and cash based on what's available. That will be part of this discussion. It'll continue evolving as we go through the budget process, but that will be a more in-depth discussion, robust discussion, about Capital Improvements.

In April you would be getting the Quarter 1 FY '25. You'll see I put on here so you can have as a set expectation that you will be getting Budget to Actuals Financial Reports on a quarterly basis. We'll likely be preparing those honestly on a monthly basis so if it was something you wanted to see monthly, we would be able to provide it, but at least on a quarterly basis taking time in a public meeting to go through those. Then, we would—the Budget Office does that excellent job with the budget forecast, the Five-Year Forecast, and kind of setting the stage for if these are the assumptions that we use, what does the next five years look like in terms of revenue growth as

well as expenditure growth. We would also want to spend time talking about the assessed values. We get those from the Assessor's Office final June 15th, so that would be happening—oh, I'm sorry, I skipped a month.

In May we would be talking about Revenue Projections, so we would spend a session on how it is that we estimate revenues and how well have we done and where have we done well, where have we been off, and why do we think we were off. I will tell you, particularly post-COVID, it was very challenging in terms of Sales and Use Tax to be able to forecast that. We've got some information to show you, but we can look at the historical trends and also just share information of how is it that we come to those estimates and what we project for the '26 Budget.

Then, in June we would have several different workshops. It would be the Revenue to Expenditure Proposed Plan, just discussions about here are some of the expenditures we'd be looking at and getting feedback and input on that process. We would have an update of the assessed values that would be coming. That comes in June, so when we do revenue projections we do off of our estimated, but we'll be able to lock in for property tax what the assessed value is by June. So, then it's just a matter of policy discussions about what our mill levy does because then the assessed value set and then you make your decisions about the mill levy. We would also be spending time then to talk about the fund balances in each of our funds, how does that relate to our policies, how are we doing, so we would be sharing updates on that.

The next few boxes here get a little complicated and I apologize for that, but there's two different paths as you all know. If you decide to go revenue neutral, there's a path with deadlines set by state statute. If you decide to exceed revenue neutral or at least preserve the option, there's a different timeline that's involved. You have both of those here because it would depend on what you all decide to do.

So, in July you would need to make the decision of at least if you're going to preserve the option to not go revenue neutral, so you have time, but that would be happening in July and then there's a public hearing and then if we decided that we didn't plan to go revenue neutral, there's a notice that goes out to taxpayers, as you all know, that states that, it tells when our public hearing is so that people are aware of that. That would be sent out.

You'll see again you're getting another quarterly financial report because that's on the schedule. We're going to be doing that consistently. It is a commitment that we have now that

we have the first one and I look forward to hearing your feedback if it's getting to what you want, but it'll be a work in progress and it'll evolve based on the discussions that we have.

In August the County Administrator would present the proposed budget and if we're going revenue neutral, you have your hearing before the budget hearing and that has to occur, I believe, by August 15th, the hearings do. So, then, and again it's like these two parallel tracks, I probably should have put them in like different little boxes, then if you're to go revenue neutral, you have to adopt your budget by August 25th and that was that expedited process we just had.

On the next page you'll see if you decide not to go revenue neutral, then you have until September 20th to adopt the budget. It's almost contrary kind of to logic because going revenue neutral, as you all know, that's a very challenging budget to put together, but you're given a shorter amount of time to do it versus the opposite, which is you decide not to go revenue neutral and you have a longer time to put the budget together and discuss and adopt. It's something we should look at talking with our state legislators about either making them the same timeline or something along those lines to give you all adequate time to make informed decisions.

If we're not going revenue neutral, then you have—setting the tax levy has to occur by October 1st so you have to adopt the budget so you have this extra time, so revenue neutral by August, not revenue neutral September.

Then, I've just charted out the rest of the year just again to emphasize the commitment to the quarterly reports that you're going to be getting. We will be back on track with getting our ACFR, our Annual Comprehensive Financial Report done on time. On time in the accounting world for municipalities and local governments is by June. Our fiscal year technically ends in December, but you have things that you're still paying in January and February for expenses you incurred in the prior year, so you don't really close out your books until about February, but by February through June is when you're doing your audit and we would have an audit to present to you by the end of June with presentation in August.

Then, following that is the single audit, which is the audit of our federal grants and getting that back on track. We will have that—I should have put that on here, we'll have the '23 single audit done by the end of November, but again, we really need to be by the end of September be on track with what the best practices are. So, just kind of laying that out there. You look at it and if you've got different ideas about the topics or other things you want to make sure we schedule time to discuss, we can certainly work with the Mayor's Office and the Commission on dates that would

work for you because we do want to make sure you are getting the information you need and we're spending the time together in order for you to make an informed decision.

That is the summary of kind of the work plan for all of us for the coming months and if there's no questions about that right now, and again, this can be a work in progress, but if you've got any questions, I'll just pause.

Now we're going to switch to the other document, so two things that I was asked for, well there's lots of things I've been asked for, but two things in particular that I was asked for is that we need to start getting Budget to Actuals Reports and we need our ACFR for '23 done and those have been top priorities for me and the staff in order to get those things done and to be able to bring them forward and present information to you.

Tonight is the first time you're seeing this. It's going to be a lot of information I'm going to talk you through, so if you later have questions, comments, and thoughts, want different information, this is missing, it will probably prompt—if you spend time looking at it, it'll probably prompt some questions for you. It does for me and so if it does for me, it probably will for you and I'm still learning and so when I see this kind of a report it does spur questions like why does this happen and why does that happen. So, I may not have all the answers tonight, but as you look at it and you have questions, please feel free to talk to David, to send me a note, to call me, stop by, whatever works so that we can make sure that we're getting the details that you need.

Real quick I want to introduce a few folks that have been instrumental in putting this together. First, of course, you guys know Reggie, Reginald Lindsey as our Budget Office Director. This is a Budget to Actuals Report, so it's kind of funny like they're like my bookends here, so Budget is right here and then the Actuals is the Accounting Department, so we have Pam Kahao who is our Accounting Manager, and she's the Actuals part, so they're tracking the expenditures and she's been instrumental in helping to pull this information together from our system. Then, we have Andrea Vinyard, our Treasurer, and in this report there are three components. We're going to talk Budget to Actuals, we're going to talk about our investments, and then we're going to talk about our debt. So, we've got three topics we're going to hit in-depth on Budgets to Actuals and a little bit in terms of investment and debt, but really we wanted to give you a full financial report. There's other things that in time I'll add into here, but this is the baseline, if you will, of getting started. I don't know that he's here, but Michael Peterson I also just want to give a shoutout

to. He's the Assistant Budget Director and he is so knowledgeable and instrumental as well, so everybody's been a part of this and helping with this.

EXHIBIT A, SHEET 1 STATEMENT OF REVENUES AND EXPENSES CITY GENERAL FUND YTD SEPTEMBER 30, 2024											
	ADOPTED BUDGET FY 2023	YEAR-END ESTIMATED FY 2023*	YEAR-END AUDITED FY 2023	ADOPTED BUDGET FY 2024	AMENDED FISCAL YEAR FY 2024	YTD ACTUAL 9/30/2024	YTD ENCUMBERED 9/30/2024	YTD ACTUAL & ENC 9/30/2024	AMOUNT REMAINING	PERCENT USED ACTUAL TO AMENDED	
Operating Revenues:											
Property Taxes:											
Real Property	\$ 32,960,380	\$ 32,462,709	\$ 32,462,709	\$ 37,225,741	\$ 37,192,835	\$ 36,349,233	-	\$ 36,349,233	843,602	98%	
Motor Vehicle	2,536,155	3,164,162	3,164,162	3,143,605	3,207,097	1,686,829	-	1,686,829	1,520,268	53%	
Sales & Use Taxes	54,451,535	56,782,598	53,927,653	57,078,624	58,621,084	41,473,959	-	41,473,959	17,147,125	71%	
Other Taxes											
BPU Pilot	34,787,580	38,419,429	38,419,429	38,150,000	37,200,000	27,336,228	-	27,336,228	9,853,772	73%	
Franchise Taxes	9,692,425	12,030,351	12,030,351	10,872,000	9,886,190	6,194,713	-	6,194,713	3,937,477	63%	
Miscellaneous Taxes	14,639,745	6,049,212	6,049,212	16,229,748	15,957,968	3,479,487	-	3,479,487	12,478,481	22%	
Licenses, Permits and Fees	1,368,950	1,140,395	1,141,096	1,264,229	1,239,778	1,064,962	-	1,064,962	174,816	86%	
Ingoovernmental	625,000	851,890	851,890	840,800	835,000	752,807	-	752,807	82,193	90%	
Charges for Services	3,724,482	3,946,497	3,847,539	3,623,630	4,974,600	3,917,696	-	3,917,696	1,056,904	79%	
Fines, Forfeitures and Penalties	2,684,250	2,567,830	2,567,998	1,958,200	2,611,900	1,551,252	-	1,551,252	1,060,648	59%	
Interest Income	800,000	2,908,191	2,504,682	800,000	2,900,000	1,552,292	-	1,552,292	447,708	76%	
Transfers In			5,626,028	3,280,000	3,280,000	1,795,032	-	1,795,032	1,484,968	55%	
Miscellaneous	1,608,491	6,616,483	3,852,443	3,929,053	4,232,562	1,622,147	-	1,622,147	2,610,415	38%	
Reimbursements	1,817,070	-	-	-	-	35	-	35	(35)	0%	
Other Financing Sources	3,136,000	-	-	-	-	-	-	-	-	-	
Total Operating Revenues	165,062,967	167,539,755	167,135,172	179,195,628	181,239,014	128,776,672	-	128,776,672	\$ 52,462,342	71%	
Operating Expenses:											
Salaries & Benefits	\$ 124,431,653	\$ 127,967,357	\$ 127,564,013	\$ 133,020,000	\$ 135,300,000	\$ 108,937,522	-	\$ 108,937,522	\$ 26,362,478	81%	
Contractual Services	19,459,620	17,269,013	18,949,762	19,924,745	20,323,355	15,901,360	1,960,486	17,861,845.25	2,467,510	88%	
Commodities	3,689,572	4,997,495	5,077,584	3,430,051	3,952,096	2,833,146	33,236	2,866,382.00	1,085,704	73%	
Capital Outlay	5,341,932	3,304,747	3,920,555	3,287,950	3,828,532	1,842,884	76,913	1,919,797.00	1,908,735	90%	
Grants and Claims	5,762,336	437,770	6,946,615	6,984,836	7,534,836	4,238,272	-	4,238,272.00	3,296,564	56%	
Debt Service	10,479,804	9,841,598	638,227	10,723,433	10,723,433	-	-	-	10,723,433	0%	
Transfers Out	-	-	250,000	2,492,050	2,146,050	41,026	-	41,026.00	2,105,024	2%	
Miscellaneous / Other	514,480	-	-	2,495	2,495	594	-	594.00	1,901	24%	
Contingency	350,000	-	-	611,985	611,985	-	-	-	611,985	0%	
Total Operating Expenses	170,229,417	163,817,980	163,296,756	180,678,147	184,422,772	133,794,804	2,070,634	135,965,438	48,557,334	74%	
Increase/(Decrease) in Net Revenue	\$ (5,166,450)	\$ 3,721,775	\$ 3,838,416	\$ (1,482,519)	\$ (3,183,758)						
ACFR FUND BALANCE		\$ 48,122,963	\$ 51,153,345	\$ 49,670,826	\$ 46,487,068						
DIFFERENCE			\$ 3,030,362								
* Note: 2023 Year-End Estimated Revenues and Expenses from 2025 Budget Book											10/22/2024

So, how this report, like I said, is laid out and because I also am a believer that people communicate different ways and so there's narrative that's in here that describes the State of Affairs financially, but then there's also detailed charts. Some people like to look at the charts, some people like to just read the summary, so you have both and you can follow along, whichever way is easier for you. For purposes of this discussion I'm going to move to, and we'll come back to some of these, but I'm going to talk through these and you have them here because I know it's hard to see up on the screen. I hope for Commissioner Townsend or others that might be online that they can see that okay, but you have the paper in front of you. It's these longer sheets that are like this, the 8x14.

In this report what we've done is we have taken our major funds, which is the City General Fund, the County General Fund, the Parks Consolidated Fund, and then we also added in the Dedicated Sales Tax because it funds a big part of our operation. As you all know in our budget book we have many other funds, so these kinds of reports tend to focus on the primary funds. The funds that are funding our operations and we can certainly look at adding other funds that might be of interest to you into the report, but for tonight that's what you have. These are the ones that fund the majority of our operation.

The organization of this is that you have your Adopted Budget and it starts with FY '23. This is a Budget to Actuals for the third quarter of '24, fiscal year '24. You have your Adopted Budget, you have your Year-end Estimate, which if you pulled out your budget book from the budget you just adopted for '25, you're going to see these numbers that are the year-end estimated. That's kind of what we knew when we were presenting the budget and that all rolls forward from '23 to '24 to '25. Then, we have our year-end, I say audited, in that it's essentially audited, it's technically draft until you all accept the audit from the Auditor, but these are the final numbers based on accounting adjustments, based on final numbers, based on accrued revenues, lots of stuff goes into this and we're going to talk through some of these details here in a moment, but I'm just talking you through the format.

Then, you've got the Adopted Budget for '24 and then the Amended Budget. When you adopted the '25 Budget, you also adopted an Amended Budget for '24, so that's represented here for you. If you were to pull out your budget book for '25, you're going to see the year-end estimate for '23, you're going to see the Adopted Budget for '24, and Amended Budget for '24. Those all tie to documents that you've seen before and then we have the Year-to-Date Actuals.

What we've done is we've broken out the revenues a little differently than what we do in the budget and I feel like that's very important and probably something I hope we'll be able to carry forward through the budgeting process. In the budget books what you will see is a category for Revenue of Taxes. It doesn't break down the taxes between real estate, property tax, motor vehicle, which is really motor vehicles, boats, trailers, all kinds of stuff. The Sales & Use Tax is included in that number, Other Taxes, which we've broken out so that you can see how much is the BPU PILOT, how much are other Franchise Taxes and then Miscellaneous Taxes, which I'm going to talk about here in a moment. So, you'll see those breakouts a little differently, more detailed. The numbers total up to the same, but this is the breakdown of the information in

particular because with revenue neutral the property taxes becomes important for real estate. That's what the mill levies is used for is for real estate.

For Motor Vehicles we simply get a number from the State Department of Revenue. They send us the number because it's based on vehicles, it's based on age, it's based on values, they send us the estimated numbers and that's what we use. Sales & Use Tax, like I said, is something that we do, some pretty good trend information to set those budgets and then the BPU PILOT we work closely with the CFO over at BPU to make sure we have good numbers for that. Franchise Taxes, we're looking at trends and we'll talk a little more about that and some differences that you see. Then, the Miscellaneous Taxes.

The Other Categories that are there, the transfers in, for example, you'll see some numbers that show up in the Adopted '24 that are different in the '23. Some different in terms of categories and sometimes the Budget Office has just recategorized things or grouped things together a little differently, so I went ahead and used what was in the printed document, so you compare it if you want to just see what was it before. It's not really different, it's just grouped differently, but I again wanted to use the numbers that you've seen before that are printed.

A couple things that I want to talk through on revenues before we talk about expenditures. On page 1, City General Fund, one thing that you'll see is that from the Adopted Budget to the year-end estimate to the year-end audited, you'll see those numbers are all over kind of the place. You'll see 54.4, you'll see 56.7 and 53.9. What that is, and I could add footnotes if you guys want or whatever is going to be helpful to you, but the details on that is that when we did the year-end estimated we had not included, or excluded actually, \$2.8M that has to be taken from the Sales Tax and put towards development agreements that relate to a whole host of projects that the—in those Sales Tax dollars go over into these other accounts. We picked it up at the year-end audit and it was just a timing thing because they had not posted a journal entry basically as a transfer. We knew about it when the budget was adopted. When it was estimated, so what you saw in the document did not have that already moved. By the time it's audited, then it's moved like it should have been, so you'll see that those numbers are a little bit kind of up and down, but it has to do with a known amount of money that I can provide and I can provide the development agreements, a list of those, all of that, the amount per development agreement, but that's what it is in terms of the accounting of it. Any questions about that?

Okay, so then nothing else—I was going to mention about the Sales Tax. That’s something as I look at this data, these are things that jump out to me, probably things that will jump out to you.

Then, you look at the BPU PILOT and that particular one we had budgeted low based on what information we had at the time. It was revised as we’re seeing the receipts and were talking more. I believe what we hadn’t included is that in ‘23 BPU did a rate adjustment on both water as well as electric and we hadn’t built that into our forecast so we picked that up on the estimated and it’s the same as the audited budget.

The next one, the Franchise Taxes, has been a little unpredictable and you can see that here. It really is more around \$10M a year and what that is the sewer—for our wastewater we pay like a PILOT, we pay a franchise tax, payable companies pay a franchise tax. These are the things that they pay and that’s where these are captured and if you look at ‘24, the budgeted amounts went down because natural gas went down in prices and so then the natural calculation is that then the dollars to us go down based on a percentage. It’s done very much in the same way, different percentages, but the same way that it’s done for BPU with the exception of wastewater in that at some point there was a previous decision by the Commission to freeze their amount at \$5.8M and I think that in large part had to do with the consent decree and trying to use as much of the rates that people pay to address the projects that are required for the consent decree as opposed to just normal operations. But that’s a policy discussion that you may want to revisit at some point, but that’s just how the numbers are built.

So, Miscellaneous Taxes, this is one in the narrative there’s a detailed description of this because it’s a bit confusing. I understand why we’re required to do it, but it really skews the picture but it is required. In that adopted budget for ‘23 of 14.6M there’s \$10M there that relates to the Speedway bonds that we issued that get retired in ‘27 and we issued them with a general appropriation backing. So, it’s a different kind of structure. When they wrote us the bond they said you’ll guarantee at least \$10M if there’s not enough money in there to do this. Why we book a revenue, so we have to book also an expense, so down below under Debt Service you’ll see an expense of 10.4 of which 10 of that is related to what I’m talking about, so it offsets 10M revenue, 10M expenses, zero to the bottom line, but you have to put it in here because of those bond covenants. Now, why we book it as a revenue when it’s not technically a revenue, is because if we didn’t, then we would have to set-aside our own money in order to cover that expense we are

required to say yep if we have to, we'll cover it. We don't have to because in the State Fund, which is 100% state sales tax, there is adequate money to make the debt principal and interest payments for '23, '24, all the way through retirement, through '27. That's when it retires and that's when it'll go away off of here.

I feel like it's important though that you know that is put into the documents because it's a \$10M a net zero, but here in a couple of years we are going to be paying that debt off with this fund. That's another fund, it's actually held by the state, the state sends the money to the trustees who pay the bonds and then we get to take it off our books, but we have to have it on our books because of how the bond documents were written. We probably wouldn't want to do it that way again, but these are bonds that were done 20 years ago. It was our very first STAR Bonds and a TIF Bond, so I wanted to spend a minute talking about that. Any questions about that because it is complicated? Okay, you just chew on it and read the narrative. If you have other questions, let us know.

Down on the Expenses, and I'm spending a lot of time on the City General Fund because it does pay for a bulk of our operations, so I'm spending a little more time here and then I'll speed it up.

For the Parks Transfer that we move money out of this General Fund over to the Parks Fund, that's under Grants and Claims, so you'll see 5.7. Again, I wanted to use things that were printed you saw before, but it was an error in the estimated expenses of 437, that was an error corrected and in the audited number it's picked back up. So, the transfer really happened—some of this is literally working through how things are tagged. They're called work tags in our system, new system and whether or not it gets picked up or not. That's why an audit becomes particularly important also, so corrected, but it was a low number, but not because it should have been.

So, then, big picture is that when the budget was adopted for '23, you had 165M expected in revenue, 170M in expenses, so you had an out of balance budget, which meant you were using 5M in fund balance to pay for the expected planned expenses. By the time things got estimated, you thought it was going to be a lot better picture, you had more revenue than anticipated and less expenses, always a good thing when you're a CFO, more revenue, less expenses, so the picture improved and that held out through the audit, the audited numbers. That's a good thing. We did have between estimate to audit, a slightly less number for the revenue, but it's literally one quarter of 1% if you do the math, so it's pretty darn good, the estimate to the actuals. Then, on the

expenses, it was 521,000 less, which is .32 of a percent. So, again, out of the whole budget of 160 some million dollars, that's pretty close and goes the direction that as a CFO I like.

Adopted Budget, again, when the budget was adopted we were still in a deficit position, 179M that we expected in revenue, 180M in terms of expenses. We used a 1.4M fund balance. Quick reminder, for '25 Budget, which is not on here because this is for budget actuals for '24, but we didn't do that, so we kind of started down that path of getting more sustainable, but we were still in a position to have—using our fund balance to pay for our planned expenses. When things were amended in the Amended Budget that was adopted by you all, when you adopted the '25 Budget, we expected revenues to go up and that was based on actual receipts, so we adjusted our estimates.

The categories you can see the estimates that were adjusted were in the charges for services. That went up and it was just based on actuals. The fines, forfeitures and penalties also were coming in higher than expected and then our interest income we had continued to budget conservatively because the market and when rates are going to reset and the Federal Reserve and when are they going to change the rates have been in flux for a long time, so we did not want to be overly optimistic in a budget. Here in a few minutes I'll get through the investment summary and report out on what we've actually seen, but those rates and returns are starting to come down. But when we budget, and I'd recommend we continue to do that, be conservative on your investment income because it's so unpredictable with what the Feds are going to do. We believe though that based on actuals it's going to come in higher, 2M, but you'll see that's still less than the prior year audited. That's why I just caution that. We're going to see that go down and that's a nature of the market. That's nothing that we can control.

On the expense side, we did have the expenses that went up as well in the adjusted budget and the area of primary area to talk about is on salaries and benefits and we've talked a lot about the personnel trend and how we don't budget 100% of salaries for positions that are approved and authorized. We do track what the expenses are and we're exceeding those in this case by a couple of million from adopted to amended. As you guys might recall, in the upcoming '25 Budget, we reduced overtime a lot in order to balance the budget and we are going to have to manage within this trend and the Budget Office does a good job of looking at every single payroll period to see are we going up, are we going down because we're going to have to be more aggressive in managing that number particularly with the revenue neutral. We won't be able to afford a \$2M

overage in '25. We're going to have to try to live within our means as best as possible because there's some areas that it's not—there's not a lot you can do and we've talked a lot about the Sheriff's Office, which is in a different fund, but with the jail for example.

Other things that you'll see in terms of increases, Capital Outlay went up. That had to do with a City Hall waterline break, some equipment for IT, a project that should have been rolled forward for some jail management software that should have been rolled forward and then some radio money also. So, some of this relates to in the new system making sure our projects are tagged. I'll use that word a lot, but it's like they're connected to a specific project and in some cases those weren't tagged so they're not getting picked up. They've got to be tagged so that we pick those up and so those get caught and corrected. It won't be an issue as we work those things out in our budget—or in our system.

In terms of the Grants & Claims, you'll see that also went up from 6.9 up to 7.5. Some of that relates to actual claims that have come in and based on settlements, so that's why that was adjusted on expenses and then the rest of it's pretty straightforward. Unfortunately, Adopted Budget to Amended Budget's a worse picture. We thought we were using 1.4M of our fund balance based on the amended. If it happens like it says it will, then it'll be 3.1, almost 3.2M. So, that's why we're already putting in place monitoring controls on the salaries and benefits. I'll give you a quick example. We saw a spike with the Fire Department and so we reached out and talked to them and the spike made sense. It had to do with new training cadets coming onboard that have to do kind of on-the-job clinicals, but they can't be by themselves, so you do have to double up, but that's like for a month or two. They were like that will not continue, don't build that into your trend and so we did see in the following payrolls it came right back down. Just having that discussion and monitoring it really closely and having the partnership of our departments to really control their cost is critical and will be even so much more important going into '25. It's always important, but particularly important.

Then you have your year-to-date actuals, which are—the actuals column are things that we've paid or we've received. So, revenue we receive it and on expenses you have the actuals are what we've spent. The encumbered are what we plan to spend, so we've got a contract or we've got a purchase order that has encumbered, set those funds aside to be planned to be spent, so then you have your total of your year-to-date actuals plus incumbrances. That just gives you a picture of how we're doing, big picture, high level, we're at 71% of our revenues. Our expenses overall,

even though personnel is high, overall we're at 74% and remember this is a nine-month report, so you should be roughly 75%. It doesn't work that way really because you have peaks and valleys on expenses, but that's a good indicator in terms of the overall expenses.

A couple other things I just want to highlight because it'll carry forward on to the other reports. The things that are highlighted in blue are numbers that do not agree with what was in your written...

Mayor Garner said Commissioner Bynum has a question.

Commissioner Bynum said if you finish the page, and then I've got a couple questions on this page.

Ms. Kneuvean said the blue boxes are numbers that we're working with the Budget team on reconciling these numbers, so in the printed budget book, and this in large part has to do with our ACFR being behind, truthfully, so this is more of an issue of that, so those numbers don't necessarily agree with what you have in printed previous documents, but they're the correct numbers. Our ACFR shows for Year-end Audited 51M, okay, and then you have 51M, the math is very straightforward, so that's like as of June 30, then July 1, the next day, we have a budget that goes into effect and we're using 1.4M of that, so your 49M is 51.1 minus 1.4. I mean it's really straightforward math. There's other numbers that we have to work on understanding what was backed into it.

Now, I am going to share that our budget team looks at encumbrances, which is why I have included them on here. So, there's information we know when they build a budget because it's encumbered but it might not actually be paid yet that they build into their assumptions when they're putting together a budget proposal for you to consider. More information about that will be coming forward. We will be doing reconciliations of what those numbers meant, but when you look at your budget books, you're going to see a Cash End Year and you're going to see an ACFR fund balance. One of them does not include—essentially one of them doesn't include encumbered funds because they're planned to be used for something else. An ACFR fund balance is what's really available, not paid, because if you have an emergency, technically in most cases, you could cancel your encumbrance. So, we're going through a process because again remember we implemented

a new system and we're making sure that all those prior year encumbrances are closed out if they should have been or if not, when are they going to be done and so we're doing that reconciliation process now. So, next time when you see one of these budget reports, there's going to be more information about that in terms of the cash balance and how that affected the future budget proposals that were brought before you or didn't affect it. Just sharing that information because there's more to do on the report, more information to add. So, with that, Commissioner Bynum.

Commissioner Bynum said I'll start with the very last thing you said, the blue highlighted numbers you made reference to the calendar turning to July 1 and you lost me because we're on a calendar year, so I didn't know what the July 1 referenced. **Ms. Kneuvean** said I'm sorry. That's just legacy, brain cells. A lot of budgets are on July, places I've worked previously, so I apologize. I should have said December 31 it was 51.1M, then January 1st minus 1.4M, so now it's 49.

Commissioner Bynum said okay. So, just to back up, when we look at fiscal '23, and these are the certified audit report numbers in the third column, correct? **Ms. Kneuvean** said yes. **Commissioner Bynum** said we see that we thought we were going to use 5.1M to balance; however, after the audit was conducted we actually realized 3.8—making sure I'm reading this correctly. **Ms. Kneuvean** said yes. **Commissioner Bynum** said so we came out considerably better than we planned for or thought for fiscal '23. Is that correct? **Ms. Kneuvean** said that's right. The thing I will point out though is that number is very close to the year-end estimate, so when you all were putting together a '25 Budget, we already knew that negative number wasn't right and I've not—honestly, I just decided to work forward. I've not tried to unravel where that number came from and just work forward. But what the budget was based on for '24, '25, we knew based on the estimate and then the audited number came in really close. It's not like for the '25 Budget we've realized a bunch more money. We already knew that was not going to—that wasn't accurate. That wasn't how it was going to play out.

Commissioner Bynum said then if you move to the '24 Year-to-Date Actuals, the only question I have here is the first orange column is Year-to-Date Actuals through September 30, Year-to-Date Actual and Encumbered on the third column, but there's no budget column and it would be helpful for me—**Ms. Kneuvean** said it's two to the left. So, Adopted Budget is not in orange, it's white and—**Commissioner Bynum** said on the left, I got you. So, I have to read backwards, okay. So, for example, Year-end-to-Date Actuals and encumbered at 128M against

Adopted 179 and that is showing me that three-quarters of the way through the year we're at 71% of anticipated revenues, so we're close to being on target. **Ms. Kneuvean** said we're on track. Revenues, you know, they don't really happen month-to-month the same. Even property taxes are distributed five times a year, so you get big infusions and then other months you don't have anything and that's why a monthly report might not be as useful as a quarterly report. Sales Tax you get every month and so it just varies for all the different revenue sources.

Commissioner Bynum said regarding the Sales Tax, is there a lag between when the state receives it and when they send it back? **Ms. Kneuvean** said there is and it varies. What the lag is, it's a month to two months, which is why—and you'll actually—if you notice on the schedule, so when we do the year-end, which we haven't because we were in a new system we haven't done like a real hard close, we will do a hard close this year. You kind of close the soft close, the books, December 31st. You do a hard close in February, not in January whereas every other month you should do a hard close within 10 days of the prior month because you can do that. Now, the year-end you've got stuff that was expensed, the work was really done, but we don't have the final invoice, so you get some of that and that's a process we go through every year having departments look at open purchase orders, make sure you get your invoices, having the Accounting Department be able to have enough time, so it's really in February that you do a close for year-end. But you're only capturing the expenses that's related to the prior year, so they're able to distinguish those, but it gives a little bit of time because you're doing year-end close. **Commissioner Bynum** said okay, thanks.

Commissioner Ramirez said can you again explain the difference between the cash balance and the ACFR balance. What's the difference, because I've always wondered that looking at the different reports and I have a follow-up question. **Ms. Kneuvean** said yeah. I can tell you the numbers and what they should represent. Cash balance should be basically your ACFR balance minus encumbrances, so kind of think of it as unrestricted revenue. It's truly our savings account. That's what it is and it's a lower number than your ACFR. Your ACFR is what you actually use to calculate your fund balance because in the case of an emergency, which a fund balance is supposed to be if there's something catastrophic, you hypothetically could pull everything you have with cash that's not obligated in some way, cancel encumbrances and make that money available for an emergency. So that's the essence of the difference. There's some also accrued

revenues. I had this conversation earlier, which has to do with year-end and making sure that you account for some things like sales tax that will come in delayed, but it really was from the prior year. They do some adjustments like that for the ACFR.

Now, cash in essence is—basically think of it as the unrestricted which is very important in terms of budgeting, but not necessarily what you use for fund balance, but they are different and we haven't—I don't get the sense that we've spent a lot of time as a group discussing that. That's why there will be more discussions coming on cash balances and we'll be looking at how did we come up with those numbers, what did those represent, were they right, were they wrong and part of that—why we can't do that quite yet is because we're going through a process of looking at purchase orders in the system that are open, but not paid and that is an encumbrance. That money is set-aside, but when we move from an old system to a new system we are certain that some of those old legacy PO's came over that should have been closed, so we're reconciling that. We had one, if you can believe it, from 1997, which is crazy. Most of them were not like that, but we are going through that process and we'll close out the ones that should be closed. That will give us a better number, but that's honestly probably going to change from what was printed because the data wasn't completely clean in the new system because of the migration of the data. But it's not going to change the picture very much at all. Unfortunately, in some of these other funds it might change it to be a little less favorable, but it's not really going to change the picture for '25. **Commissioner Ramirez** said thank you, I appreciate that.

For my follow-up question, I think within your explanation of the first one you started to answer it and my next question was what instances do we use either and what decision-making do we use the cash balance or look at the cash balance to have a better idea to make a decision and when do we look at the ACFR balance to make a better decision? I don't know if we need to look at both at the same time or if one is there's a situation that you need to look at for just one. I think I would for future workshops if we have that information as well just so that we know we're looking at this situation the cash balance is going to give you a better picture rather than the ACFR balance. **Ms. Kneuvean** said absolutely. It's a very important part of the conversation and in particular how does that play into the five-year forecast that Budget puts together and which number do they use, and how do we tie those numbers out. So, the ACFR numbers, we've tied out because we're done with the ACFR now and then it's pretty straightforward math in terms of what happens for adopted amended.

For cash we've got to tie those out and make sure that we've got good information as to how that needed to be and then make sure our system says that. So, our budgeting is done and Reggie could certainly talk to this, but we do budgeting in a system called Questica and so there's a lot of data that's in that system and we have to make sure that no matter what we use for a financial management system that it comes across correctly. When you go to a new financial management system, you know, I do think that there were some things there like that sales tax 2.8M. Budget was totally on top of it, they knew, but the system hadn't caught up, but they knew in terms of what was needed to be built in for budgeting purposes. They knew that 2.8M in sales tax wasn't going to be available, so we will spend more time talking about that. We need to and then to share how does the cash balance factor into future predictions basically, but it becomes important and then why do we care about the ACFR because that truly is your fund balance. I mean it's your emergency fund. If everything blows up and we need to do something, then that's the money that we have not already paid somebody and that's an important number for our government to know as is the cash, which the cash is basically the money that we haven't already—it's not spoken for. It's not obligated, it's unrestricted, but yeah, we'll be talking a lot more about that.

Ms. Kneuvean said I promise the next ones won't be so long because the first one first of all is the biggest, but it's also now that you've got kind of an idea of the format, it goes a little easier. So, the County General Fund is the next sheet that's on the list, so what you'll see there it's laid out the exact same way.

EXHIBIT A, SHEET 2 STATEMENT OF REVENUES AND EXPENSES COUNTY GENERAL FUND YTD SEPTEMBER 30, 2024											
	ADOPTED BUDGET FY 2023	YEAR-END ESTIMATED FY 2023*	YEAR-END AUDITED FY 2023	ADOPTED BUDGET FY 2024	AMENDED FISCAL YEAR FY 2024	YTD ACTUAL 9/30/2024	YTD ENCUMBERED 9/30/2024	YTD ACTUAL & ENC 9/30/2024	AMOUNT REMAINING	PERCENT USED/ACTUAL TO AMENDED	
Operating Revenues:											
Property Taxes:											
Real Property Taxes	\$ 49,258,353	\$ 48,913,366	\$ 48,913,366	\$ 55,479,087	\$ 54,248,880	\$ 52,304,726	\$ -	\$ 52,304,726	\$ 1,944,134	96%	
Motor Vehicle	4,925,635	5,138,419	5,138,419	4,557,327	4,903,565	2,534,883	-	2,534,883	2,368,682	52%	
Sales & Use Taxes	9,961,864	9,020,138	8,417,742	9,217,864	9,170,568	6,422,469	-	6,422,469	2,748,099	70%	
Other Taxes	2,478,000	2,384,148	2,384,148	2,528,000	2,456,631	2,241,104	-	2,241,104	215,527	91%	
Licenses, Permits and Fees	1,190,500	978,304	978,304	1,190,500	1,006,000	764,727	-	764,727	241,273	76%	
Intergovernmental	60,000	61,339	61,339	60,000	62,190	106,633	-	106,633	(43,893)	170%	
Charge for Services	1,734,400	2,392,298	2,392,298	1,835,500	2,386,153	788,131	-	788,131	1,578,022	33%	
Fines, Forfeitures and Penalties	3,544,400	2,749,726	2,749,656	2,327,586	2,985,150	1,394,003	-	1,394,003	1,591,147	47%	
Interest Income	4,300,000	3,501,960	3,334,113	3,600,000	2,490,000	2,945,653	-	2,945,653	(54,553)	123%	
Transfers In	-	84,000	401,920	-	-	-	-	-	-	-	
Miscellaneous	159,500	1,029,217	1,029,646	1,178,515	1,348,450	862,783	-	862,783	485,667	64%	
Reimbursements	1,112,280	-	-	-	-	-	-	-	-	-	
Other Financing Sources	85,200	-	-	-	-	-	-	-	-	-	
Total Operating Revenues	77,911,782	76,253,906	75,801,342	81,975,029	80,947,527	70,364,312	-	70,364,312	\$ 10,583,215	87%	
Operating Expenses:											
Salaries & Benefits	\$ 53,250,000	\$ 55,516,118	\$ 55,516,118	\$ 56,500,000	\$ 58,600,000	\$ 43,012,744	\$ -	\$ 43,012,744	\$ 15,587,256	73%	
Contractual Services	18,769,252	17,582,040	18,091,499	19,527,612	20,757,393	16,148,257	2,456,676	18,604,933	2,152,460	90%	
Commodities	2,485,751	1,932,168	2,080,687	2,481,166	2,792,006	1,361,966	22,006	1,383,972	1,408,034	50%	
Capital Outlay	2,612,540	1,283,767	1,287,912	2,095,000	2,659,500	1,110,834	165,314	1,276,248	1,383,252	49%	
Grants and Claims	1,162,827	1,145,371	1,171,924	1,185,785	1,243,185	898,743	-	898,743	344,442	72%	
Transfers Out	-	1,601,715	1,601,715	1,853,000	1,853,000	750,000	-	750,000	1,103,000	40%	
Miscellaneous Other	1,708,018	-	(22)	1,218	1,218	(10)	-	(10)	1,228	-1%	
Contingency	275,051	-	-	365,051	365,051	-	-	-	365,051	0%	
Total Operating Expenses	\$ 80,263,439	79,061,157	79,749,833	84,008,832	88,241,353	63,282,628	2,643,996	65,926,624	\$ 22,314,729	75%	
Increase/(Decrease) Net Revenue	\$ (2,351,657)	\$ (2,807,251)	\$ (3,948,491)	\$ (2,033,803)	\$ (7,293,826)						
ACFR FUND BALANCE		\$ 15,990,026	\$ 14,325,356	\$ 12,291,553	\$ 7,031,530						
DIFFERENCE			\$ (1,264,670)								
* Note: 2023 Year-End Revenues and Expenses not updated; used figures from 2025 Budget Book											10/22/2024

You'll see Adopted Budget. We thought we'd have 77.9M, Year-end Estimate was lower 76.2, final audited number 75.8, it was lower, but again, keep it in context. Yes, it's lower, but that's .59%, that's not even a 1% variance. In the grander scheme of things, that to you and I sounds like a lot of money, but you know overall it's not in the context of the fund.

On the expense side for '23 we budgeted, planned again, we planned to use the fund balance, so we had less revenue expected than what was authorized to spend by 2.3M and then the Year-end Estimate, because our revenue went down, our expenses went down, but our revenue went down more, so that picture was 2.8M. Now that we've got the '23 ACFR, now we know that the revenue 75.8 it's down lower and then our expenses ended up coming in a little bit higher. So, the bottom line was it used more of the fund balance as a way to think of that.

This is a little more straightforward. A couple things, again, I'm fairly certain I left it as it was printed, but because I think it's important, if you pull out a document you've received before,

I want it to look like the document that you're seeing today for that column. The 1.7 that's listed under Miscellaneous on expenses, that is the debt that is transferred to pay for the Juvenile Detention Center and then the very estimated where it really should have been was under Transfers Out, so it was fixed in the system, stayed at the 1.6 and then Adopted Budget, so it's just a line that's moving, just putting it in the right place. The numbers aren't changing substantially.

For the Adopted Budget, this is an area that Budget and I are spending some time talking about, so for FY 24 our estimated revenue is 81.9 and we believe that's going to be about a million dollars less and most of that has to do with property taxes. I don't have all the answers for you today, but these are the things that will jump out at you. More answers will come. Why is that down, did we have more delinquent taxes, did people not pay. You know what's really happening to make us adjust by that amount, did more people appeal. You know just the timing of all those things, but that's the biggest change between '24 Adopted and Amended on revenue.

On expenses also concerning is that the Adopted Budget was 84M in expenses and the Amended, which was approved by you all, was 88M and so, obviously, that's a big jump. The areas where that's happening again is salaries and benefits. That has to do with that employee trend, which I explained on the last one that we're managing much more closely now than we have before. I will say on that one, the Year-to-Date Actuals are really trending where you would expect them to and so that's an area that Michael and I were going to dive into like really with our amended number, did we just overestimate and if so, we'll bring that back. That's one of the biggest differences.

Commissioner Ramirez said with the '24 Adopted and '24 Amended, you mentioned about the increase in the salaries and the benefits. Does that—did that also—because I remember we did the pay parity with the Sheriff Deputies, is that part of it? **Ms. Kneuvean** said yes it is.

Ms. Kneuvean said the next line down, this is something that we've highlighted and the Sheriff highlighted the contractual services, so you'll see that the current budget adopted 19.5 went up to 20.7. The great majority of that difference, that jump is the actual expenses we're incurring with jail off-site housing, jail medical, jail food and that's all driven by population, how many people are you holding. So that's why that was adjusted and to the Sheriff's credit, he's been raising his hand saying these numbers keep going up, but honestly, to the whole Unified Government's credit,

there's only so much you can afford when it comes to jailing because hypothetically you could spend as much as you want to on jailing.

Mayor Garner said that's a good analogy. The question is, have we had a conversation with the Sheriff at all about what's—I get costs keep going up. We farmout. I know that at least the past three Sheriff's that I'm aware of, I mean they had the same exact issue. Nothing against our current Sheriff. I just haven't heard what is a recommendation to fix this problem. Is it more staffing, is it—I mean it's really trying to get a handle on it because costs are going to continue to go up and at some point farming out and the cost of commodities and all those things are going to outpace our ability to pay. That's not sustainable, so I don't know if we're having a conversation about what are some options to find real solutions to mitigate or at least keep those costs at a level that's manageable. **Ms. Kneuvean** said absolutely Mayor. Yes, those conversations have started and there used to be a committee that met and it included the courts, it included the Sheriff, but the answer to the question is you manage population. How do you do that? Well, there's alternative detention, so homebased detentions is an alternative, you're not paying medical, you're not paying food, when it's appropriate or disposing of cases quicker. That's where the court, the District Attorney, the Public Defender, those are key players and this is an issue every single county deals with in terms of jailing cost. If your population continues to go up and we've got only so much capacity here and so we have bought some space, other places, but our resources aren't endless, so you have to manage how long are you holding people and how can you do that. Well, you dispose of cases quicker, you get timely trials, you look at who is in jail, is there a way to not have them in jail. But, you know, it is an art. It is definitely an art, it's not a science, but those need to be active ongoing conversations.

We did this in Jackson County across the river and it was incredibly successful because every decision maker was at the table and they were committed to look. Every dollar that goes to this purpose is a dollar to other things that are funded from this fund are the courts, the District Attorney, the Sheriff, the Jail; those are all the other things that are funded from here. So every dollar that gets pulled over to do jailing is dollars that aren't available to do the other things and so it's really trying to manage population. That's the key. Now, over time, depending on crime, I mean there's some stuff that you can't necessarily control. It depends on how much crime there is, how many cases get filed, are they felony charges, are they municipal charges, the whole host

of things, but it needs to be an active conversation and it takes a huge commitment and it gets down to not just at a high 10,000 foot level, but a case-by-case level discussion. It's that level of attention and discussion. I think there's 254 people, I could be saying that wrong, but I'm pretty—that was a number I seem to recall in our jail. Okay, how long have they been there, how long have we had that—did we look at that, how long have they been there, why have they been there that long. I will tell you that—I mean the court system is no different than anywhere else and our court system may not have these issues, but I can speak to past experience and there were cases that just fell between the cracks. They were a public defender, they were low priority and so people were sitting there that needed their case disposed of, which is a timely trial issue, but it's also a financial one because you're paying for each person every single day.

So, yes, I hope that we'll be able to engage around that. I've also talked with the Sheriff about doing—some of our contracts are coming up, they're expiring this next year and doing a bid. Sometimes you don't want to compromise on quality and we have some great providers, but sometimes a little competition does get the bidders and vendors to sharpen their pencils. We need to do that process and get those rebid. Again, not to compromise on quality because we do have some really good vendors and you don't want to just hire the cheapest person if they're not going to provide a quality service. Say, for example, for medical and then you end up with lawsuits and you've done nothing to help yourself. We're having the conversation absolutely, but it's not a quick fix either.

Ms. Kneuvean said so big picture on all of this was that Amended FY 24 looks worse than the Adopted. How that factors into the '25 Budget, I haven't made it that far in the analysis and the cash, this comes down to the cash, not the ACFR and figuring that picture out. As we close out some of these old purchase orders that will give us kind of a reset of what our cash position really is and so that's something that Budget will be instrumental with trying to get those numbers updated, but here's where it is and where we stand.

EXHIBIT A, SHEET 3											
STATEMENT OF REVENUES AND EXPENSES											
CONSOLIDATED PARKS FUND											
YTD SEPTEMBER 30, 2024											
	ADOPTED FISCAL YEAR FY 2023	YEAR END ESTIMATED FY 2023 *	YEAR END AUDITED FY 2023	ADOPTED FISCAL YEAR FY 2024	AMENDED FISCAL YEAR FY 2024	YTD ACTUAL 9/30/2024	YTD ENCUMBERED 9/30/2024	YTD ACTUAL & ENC 9/30/2024	AMOUNT REMAINING	PERCENT USED ACTUAL TO BUDGET	
Operating Revenues:											
Property Taxes:											
Retail Property Taxes	\$ 2,720,033	\$ 2,764,811	\$ 2,764,811	\$ 3,181,744	\$ 3,173,347	\$ 3,066,867		\$ 3,066,867	\$ 108,480	97%	
Motor Vehicle	258,004	225,191	225,191	266,787	266,968	143,355		143,355	143,613	50%	
Sales & Use Taxes		(310)									
Transfer from City General Fund (Parks Fund)	4,460,000	4,460,000	4,460,000	4,900,000	4,900,000	2,450,000	-	2,450,000	2,450,000	50%	
Charges for Services	858,200	924,693	894,508	872,400	850,100	749,548	-	749,548	100,552	86%	
Miscellaneous	112,000	120,505	150,000	113,350	123,500	111,338	-	111,338	12,212	90%	
Reimbursements	1,350	(80)	(80)			-	-	-	-		
Project Fund						-	-	-	-		
Total Operating Revenues	8,449,587	8,498,810	8,498,810	9,334,281	9,333,965	6,521,108	-	6,521,108	2,812,857	70%	
Operating Expenses:											
Salaries & Benefits	\$ 4,750,000	\$ 4,584,285	\$ 4,584,285	\$ 5,980,102	\$ 5,323,503	\$ 3,811,482	-	3,811,482	\$ 1,512,021	72%	
Contractual Services	1,568,456	1,828,156	1,953,051	2,179,823	2,223,681	1,192,654	173,840	1,366,494	857,187	61%	
Commodities	682,150	658,630	701,198	732,250	780,387	540,034	5,458	545,530	245,437	58%	
Capital Outlay	306,388	823,112	190,000	1,172,000	1,172,000	-	-	-	1,172,000	0%	
Grants and Claims	10,005	6,585	6,585	10,005	10,005	3,445	-	3,445	6,560	34%	
Transfer Out	15,000	15,000	15,000	295,000	185,000	7,590	-	7,590	187,500	4%	
Miscellaneous / Other	18,110	-	-	1,110	1,110	-	-	-	1,110	0%	
Contingency	150,000	-	-	150,000	150,000	-	-	-	150,000	0%	
Total Operating Expenses	8,716,222	7,468,034	8,093,881	9,518,290	9,866,296	5,555,155	179,296	5,734,451	4,131,816	58%	
Increase/Decrease in Net Revenue	\$ (266,635)	\$ 1,030,776	\$ 404,949	\$ (184,009)	\$ (532,331)						
ACFR FUND BALANCE		\$ 3,821,927	\$ 3,199,855	\$ 3,016,846	\$ 2,667,554						
DIFFERENCE			\$ (822,072)								
* Note: 2023 Year End Revenues and Expenses not updated; used figures from 2025 Budget Book										10/22/2024	

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The next two exhibits are pretty straightforward. They're smaller funds, but they're considered major funds by the accountants in the world. The Consolidated Park Fund is one of our major funds. It funds the majority of our parks operations and you can see just quickly FY 23 Adopted Revenues were 8.4, expenses 8.7, so we were still in our bad habit of using our fund balance when a budget was adopted. Then, you move forward, you look at our Year-end Estimate was a tiny bit better on our revenues, but our expenses were down significantly and so that ended up giving us a positive number. Again, that would have been information Budget would have had when they were doing these other budgets and then the Year-end Audited, it went down a little bit more, 685 was the difference between the two numbers. The biggest part of that, and again, this is truly a transition from old system to new system, some of the prior year projects were not rolled forward like they needed to be, so hypothetically, they're like temporarily in the fund balance, but they really were like dedicated for a project and in this case it's the rock wall at Wyandotte County.

October 23, 2024

That was a commitment, it had some funding with it, but it didn't get rolled forward quite in the right way when we transitioned to the new system so it's catching up on all of that.

On the Park side, our salaries were actually able—it's not great for Parks because they have a lot of vacancies, but they're actually going below the trend, so we were able to adjust that based on their actuals and feel confident particularly based on the prior year salaries and benefit numbers. That's not great for an operation. That means that they don't—they have a lot of vacancies, but on the flip side we do not budget 100% of salaries for all authorized positions. We budget 93% or you know mathematically we need to calculate the updated percent, but we don't do 100% budgeting, so when that gets off of the budget and it goes up like it has on the other two big funds, that's when you get into a problem. Here, financially, it's a good thing, not operationally, but financially.

Commissioner Kane said so when we don't fund some of these positions so the people that are—who's picking up the load for the empty jobs? **Ms. Kneuvean** said in some cases—I mean there's going to be a thousand answers to that. It depends on the job, it depends on how long it's been vacant, and it depends on some things are just not getting done, some things are getting done less frequently. Let's say you're somebody in Parks that does recreation, and that's an area they have a hard time hiring people and keeping people and so they've had to adjust their hours of operation down because they don't have staff to actually cover it, so nobody's picking it up. It's that we're providing less service in that case. That's a thousand answers, so sometimes people are—**Commissioner Kane** said and some of the answers are the people that are there have to carry the load. **Ms. Kneuvean** said that's very true. **Commissioner Kane** said I guess that's my frustration with not filling some of these jobs. If you're the guy there, there's a guy between me and Reggie and he's no longer there, then you get some of his job and I get some of his job and that leads for piss poor attitudes at work. So, those are things that we need to think about that we're having our employees pick up the slack in certain areas or we're providing less services.

Ms. Kneuvean said one of the things that we're doing to start addressing this, how we budget personnel, is David as the County Administrator, looked at all positions that have been vacant three years or more. If you haven't needed it in three years, it needs to go away, come off the list and if you do need it, then you reapply for it, so that was done a couple years ago. This last year we did a similar thing. We looked at everything that was two years or more vacant

positions and we cut over 100 of those across funds. Again, it was they haven't been filled, so we're either not providing the service, and you're 100% right. You know I can say—I mean, gosh, Pam could account for a great example of paperwork. When you have so many bills to pay and you have vacancies in Accounting, you don't get to say I'm not going to pay the bills. You just have to get them paid. You have to get the work done, so you are 100% right.

One of the discussions we've been having is how do we dig out of this. Let's look at the list of here's all the positions that we have authorized and let's look at the ones that we really can eliminate so that we can get closer to 100%. We need to budget because we don't have the money, we don't have extra resources, we have a lot of needs, competing needs, so we've got to right size our authorized strength. Right size from a revenue perspective. That doesn't necessarily mean that's right size from operational and that's where these detailed discussions are happening with the County Administrator's Office on literally—and HR budget position by position. Trying to get to it is a goal, but it will take time. It'll take years, several years, to what I say dig out of to get closer to 100%. We need to have less authorized, more filled, and we need to have the budget appropriate and so those compete with everything else we're doing.

I've said this before and, you know, we don't have to get to 100%, but the positive thing of budgeting 100% of your budgeted authorized positions is that we do know that there is turnover. We know that happens and so you know you will have soft savings every year, but you're never going to overspend. You're not going to have this problem because you've already budgeted for in case you got to 100%, but then at the end of the year you have soft savings. Soft savings you track it, you account for it, it goes to fund balance. That money is then available for one-time expenses. It can either be if we aren't to where we need to be for our fund balance or once you get there, and we're there in a lot of places, not in some, but that's money you can use for a capital project. You can use it for CIFI, you can use it for whatever a need is because you have soft savings. You know you're going to have soft savings, you just don't know how much and so how we're budgeting is kind of betting on the cup. We've already given it away before it happened and then it didn't happen and we're overspending, so it's compounding our budget problems. If we can dig out of that over a few years and just go through the hard process of vacant positions, not talking about any filled positions, of figuring out what we can live without and try to get closer to 100%, that's going to provide so much more—well, first of all, it's better financial stewards and

we will be so much more sustainable, but it's so much more opportunity for the Commission. It's just a matter of it takes time to get there.

EXHIBIT A, SHEET 4											
STATEMENT OF REVENUES AND EXPENSES											
DEDICATED SALES TAX											
YTD SEPTEMBER 30, 2024											
	ADOPTED FISCAL YEAR FY 2023	YEAR END ESTIMATED FY 2023*	YEAR END AUDITED FY 2023	ADOPTED FISCAL YEAR FY 2024	AMENDED FISCAL YEAR FY 2024	YTD ACTUAL 9/30/2024	YTD ENCUMBERED 9/30/2024	YTD ACTUAL & ENC 9/30/2024	AMOUNT REMAINING	PERCENT USED ACTUAL TO BUDGET	
Operating Revenues:											
Taxes											
Sales & Use taxes	\$ 12,596,918	\$ 13,361,900	\$ 13,361,990	\$ 13,787,000	\$ 14,366,000	\$ 9,937,797	-	\$ 9,937,797	4,428,203	69%	
Intergovernmental											
Fines Forfeitures and Penalties											
Miscellaneous	10,500	2,508	2,508	10,500	10,500	179,748	-	179,748	(168,248)		
Total Operating Revenues	12,607,418	13,364,408	13,364,498	13,797,500	14,376,500	10,117,545	-	10,117,545	4,258,955	70%	
Operating Expenses:											
Salaries & Benefits	\$ 5,438,278	\$ 5,352,042	\$ 5,352,042	\$ 5,984,813	\$ 5,954,510	3,956,508	-	3,956,508	\$ 1,998,002	66%	
Contractual Services	1,282,028	982,483	1,116,817	1,304,383	1,308,653	865,826	78,653	944,479	364,174	72%	
Commodities	356,329	533,665	463,702	1,162,974	1,158,704	765,521	92,227	857,748	300,956	74%	
Capital Outlay	6,280,900	2,448,025	2,552,894	7,541,900	7,571,900	5,401,441	448,052	5,849,493	1,722,407	77%	
Transfers Out		-	-	1,014,000	1,014,000	-	-	-	1,014,000	0%	
Total Operating Expenses	13,338,536	9,316,215	9,485,455	17,008,070	17,007,767	10,989,296	618,932	11,608,228	5,399,539	68%	
Increase/(Decrease) in Net Revenue	\$ (731,118)	\$ 4,048,283	\$ 3,879,043	\$ (3,210,570)	\$ (2,631,267)						
ACFR FUND BALANCE		\$ 17,105,656	\$ 14,325,356	\$ 11,114,786	\$ 11,694,089						
DIFFERENCE			\$ (2,780,300)								

I know we've gone over an hour and I still have two other quick sections of this report, so the last one is a Dedicated Sales Tax. We chose to highlight this one. It's technically not considered a major fund, but because it funds big parts of our operations this is used for Public Safety and also Infrastructure. It was a Dedicated Sales Tax. There's narrative that describes that and how those monies are shared between those areas, but just big picture on this '23 you had—again, I have not tried to try to figure out the '23, before '23. But when the budget was adopted we thought we were dipping into our fund balance. When we estimated and in updates we saw we were getting a little tiny bit more on revenue, but we were going to spend a whole bunch less and it's capital and that's

a big part of what comes out of here is infrastructure for Public Works. So, we were going to spend less and then Year-end Audited was close to what we thought, so again, that is what we would have been building future budgets on.

Then, for the Adopted, we were—now, we had too big of a fund balance because we didn't do those capital projects, so now we had this big fund balance and so you'll see in '24 then we're trying to catch up. We're going to do some capital projects and you'll see that the Capital Outlay goes from 2.5M in '23 Year-end up to 7.5. That's because we're like turning on the gas. We're putting our foot on the pedal to get some stuff done and essentially that hasn't changed except for the revenues coming in better, which is a good thing. This is sales tax and so that's coming in better and so that changes the bottom line to the positive, but again, we were funding stuff from you know using some of our fund balance appropriately because we didn't need a fund balance there as big as we had.

Commissioner Bynum said on this one, Dr. Kneuvean, can you tell us this is the Dedicated Sales Tax for Police, Fire and Infrastructure. Is that right? **Ms. Kneuvean** said yes. **Commissioner Bynum** said is it basically a third, a third, a third, I can't remember. **Reginald Lindsey, Budget Director**, said that is correct. **Commissioner Bynum** said what's the percentage of the sales tax. **Mr. Lindsey** said three-eighths cents. **Commissioner Bynum** said it's a three-eighths cent comes to the city side of the budget. **Mr. Lindsey** said it's a city fund. **Commissioner Bynum** said and we've got a fund balance of \$14M in it. **Ms. Kneuvean** said not now. Look at '24 because now we start using some of that fund balance. It was too much and so then in '24 we have a big jump in Capital Outlay Infrastructure, so we're—there were some projects that were planned that weren't done and so now they're picking that up and it's how the projects are tracking forward. **Commissioner Bynum** said so I guess I'm just trying to understand the philosophy of having very much fund balance at all in a fund like this. Am I reading it correctly in looking at '24 that we're looking at 11M? **Ms. Kneuvean** said yes and for the Infrastructure part, that's capital, but I will say for the Public Safety part a lot of that is people if I'm correct. I'm 99% sure I'm right. **Commissioner Bynum** said okay. **Ms. Kneuvean** said and so with that it's kind of this hybrid fund. It's kind of—because over in the City and the County General Funds, that funds a bunch of personnel, two-thirds of this is funding personnel. Again, it's no different in terms of managing that personnel cost, so it's a good discussion to have and we should have it as part of the budget

process, what should that fund balance be because it doesn't necessarily need to be the same as the County, City General Funds.

Commissioner Ramirez said that was going to be my question, what's the percentage of the fund balance because I know we in our reports we have what's the percentage, what is the Dedicated Sales Tax at? **Ms. Kneuvean** said oh goodness, you know that's a hard question because of how we've spiked up on the expenses for '24. **Commissioner Ramirez** said if you don't have that information right now, that is fine. **Ms. Kneuvean** said it's really high. **Commissioner Ramirez** said I would like to know just for my brain what's that percentage of the fund balance. **Ms. Kneuvean** said right, yep and some of this also—I mean it really does relate to how we've tracked projects and how we roll forward funds and we don't have a really clean process for that quite yet through the two different systems. We have an accounting of everything, but whether or not we're picking it all up in the budget document like we should, we just got to tighten that up, especially Infrastructure. Infrastructure is not going to ever be one and done in a year. It takes a couple years. You got to design it, you got to build it and so how we roll forward those funds because they're previously approved for that project and we need to come up with a good clean consistent methodology for projects and that was really challenging because I will tell you in the new system we're still cleaning up and tagging projects so that it's in the new system we can compare it. We've got a list that keeps track of all of it in the budget, Questica, that other system, but getting the Workday system clean, if you will, so it gets picked up in this stuff is part of our task that's underway, but there's still work to do.

Mayor Garner said just in line with Commissioner Ramirez and Commissioner Bynum, I apologize, we have a fund balance in that police infrastructure, correct? **Ms. Kneuvean** said yes. **Mayor Garner** said how much is that going looking forward. **Ms. Kneuvean** said for Amended Budget we're showing 11.7M for '24. **Mayor Garner** said the only clarity I need, has that money been dedicated or targeted? No, so it's a fund balance, but it's coming from a sales tax that's supposed to be used for those three specific purposes and as we budget I guess clarity for me, hopefully for the Commission, is why not especially when we have shortfalls in other areas of our budget. When you talk about those needs from Public Safety and our Infrastructure, you would think that would be a net neutral balance because we would spend it all because it would already

be allocated to projects or personnel or whatever the case may be so it would be balanced as opposed to not a net balance of a budget. Does that make sense? **Ms. Kneuvean** said yes. **Mayor Garner** said I guess I'm looking for—the question is, what do we need to do as—or what does the Commission need to do to help you better allocate these dollars to areas to where they can be better utilized to shore up our budget in a way that doesn't cost or cause as much of the red that we've seen or the challenges that we're seeing in our budgets moving forward, if that makes sense. **Ms. Kneuvean** said what you're not seeing here is '25 Budget because this is a financial report for '24, so part of what we need to do and we will do, this is this whole cash versus ACFR reconciliation. I honestly didn't pull it because we were trying to triple check these numbers, but we need to see did we use some of it for '25 in the fund balance. That's starting point number one. Starting point number two is what's encumbered from prior years versus—remember my CAFR, my ACFR number is not including encumbrances. So, that's why I'm saying the whole project reconciliation is so critical and we have to do that regardless. I mean people need to know and so that will tell you how much really is unrestricted, but this is telling you this is what's not yet spent and we need to say okay, well—and have dialogue. There's some projects that nothing's happened on. Do you still want that project to happen. I mean that's part of the—we need to give you more information so you can make an informed decision, but more to come on that. It is excellent discussion, thank you.

Mayor Garner said I hope—and then Commissioner Kane and Commissioner Ramirez and I think maybe Burroughs have a question in that order, but hopefully in these conversations moving forward, that will come out because I really would like for this Commission to be able to have all the information to make an informed decision. If there's opportunities with that, be it with what we're talking about now with projects that maybe aren't necessary or CMIP projects that we could scrap and maybe use those funds somewhere else or better prioritize with remaining funds that can be used to shore up other areas. I think those options would really need to be brought forward in these meetings with a little more clarity so the Commission can have the information and make an informed decision.

Commissioner Kane said on that sales tax, that can only be used for the three things, right? **Ms. Kneuvean** said correct. **Commissioner Kane** said so we can't take any of that money and move it anywhere else but right there. I want to make sure everyone understood that. Just because like

they're flesh right now, they're really not and that's something else because on paper it looks like we're doing good and in reality we're struggling. I just want to remind everybody we cannot take that money for anything else other than what it's designated for. **Ms. Kneuvean** said correct. You can't use it for anything other than it's designated for.

Another point, particularly for this fund, look at the revenues. So from a go forward perspective, we need to clean up our fund balance, so everything that you just said is right on point, but for the ongoing cost, what's our annual plan. It's a third, a third, a third. It's a third for Fire, a third for Police, and it's a third for Infrastructure, so that part is set. We have to do a bit of untangling of the fund balance of where was the underspending, in which one of those categories, not to over complicate it because by and large it's going to be capital, but we have to be able to—we have to tie it out. We've got to tie it out to projects and real numbers for projects that nothing's been done. That does not just apply to this fund.

When I was talking about the schedule and approaching the CMIP discussion differently, part of that is for the whole, looking at all of the projects, all of the funding that's been previously approved and reassessing is that the direction that we still want to go, how far into it are we. You know, just getting that discussion and having that dialogue and so that's a different kind of conversation though than we've had—than we were able to have this last year, which is all I can speak to. I was here, but frankly, because the way the statute reads, we got into this really compressed timeframe and we were very focused on balancing the budget for '25 because of revenue neutral, which is perfectly fine. It just is a compressed timeframe, so some of these other more fruitful, not fruitful, but more robust discussions, we didn't have time, so we need to have those discussions.

Mayor Garner said well, I say that, and I agree with Mike, just what he's saying, but when our Fire Department comes and says they have all these needs, it'd be good to know how much residual may or may not be there so we can shore up some of their fire stations. When our Police Chief tells us that he needs equipment, resources, and stations for our police officers to better function and keep our community safe, it'd be great, the same thing. We've got a plethora of infrastructure projects that really coincide with the CMIP projects. It would be good to know if we have some residual income there. This Commission could then start doing exactly what you said, start

highlighting and identifying and prioritizing what those projects can look like or what new projects we could work on with any residual funds that may be there.

Commissioner Burroughs said, Shelley, I'm looking at the budget that you put together for this and it's coming in, roughly I'm going to say you've got it projected 14.1M this year, three-eighths cent sales tax. You divide that by three, basically it's about 4.5M. So, you have 9M goes to Public Safety because there's Police and Fire, 4.5M goes to Infrastructure, 4.5M a year identified specifically for infrastructure, could pay cash for infrastructure that we don't have to bond some of the projects that are out there. And as you stated, commit those funds for projects that may have already been committed, but we need to know that so that 4.5—if we have idle funds setting, we're not providing service, we're taking on additional debt—I know when the Administrator was hired, one of the concerns I had was we put our Public Safety on notice that if this three-eighths cent sales tax goes down, we're going to have to layoff personnel because that three-eighths cent sales tax covers some of the wages and salaries and benefits of the Public Safety. Those should be in the General Fund so that we can then earmark those three-eighth cent sales tax dollars. That \$9M that is out there, that we can do just what the Mayor stated, build the police stations, build the fire stations, purchase the equipment that they need to provide the services for the community that they have dedicated themselves to doing.

I think this has really gotten quite complicated, but it's very simple. You divide it three ways. This is the money you have for Infrastructure, identify what you want to spend that 4.5M on and I'm kind of conservative in this approach, but I'm looking at—it was 13.3, then 13.7, and then 14.3, so it's roughly about a half million dollar increase that we've seen every year. So, if we just back that down to 13.5 or 13.750 and give us an opportunity to look at those projects that we could pay cash for on infrastructure and how we can start moving that personnel costs over into the General Fund and those three-eighth cent sales tax dollars could go to pay for the things that we've just discussed. I appreciate the update, but I think it's a simplified math is what it is, but I appreciate your patience with me.

Commissioner Ramirez said kind of going off what Commissioner Burroughs said and a side conversation with Commissioner Stites, this sales tax should have just been used for capital purposes. That may have been the original intent, but I think as we go through these the next

couple years and trying to rectify a lot of this, I'm sure we can get to the point where the sales tax can just be for capital purposes, for Fire, Police and Infrastructure.

In the narrative it says the sales tax is up in 2030. There's only a few more years left till we have this or unless we put it back to the ballot for the electorate to continue the sales tax or not. I would rather behoove us to figure it out and get it fixed before that deadline comes so that we can show that it is being used for good purposes and what it should—its original intent.

Commissioner Burroughs said and that's the concern I have is that sales tax is not guaranteed. That three-eight cent, if the public chooses not to support it, it would be respectful for us to ensure that we have the money in the General Fund for those salaries. By putting that money in the General Fund for salaries, we start pulling that—it's just a money shift even though it is—we put it in one fund and back it out of another. We don't pull money out of our Capital Fund to fund a fire station because now we have the 4.5M that is supposed to go to Public Safety out and use that money. I know that you, CFO, and the Administrator, this was one of the things that concerned me greatly when the previous administration wanted to put that back on the ballot that if it went down, then we were really cheating ourselves. It should be funded as much as we possibly can through General Fund, plus it stabilizes the workforce.

Mayor Garner said with the sales tax initiative, I know it was for those three areas, was there anything in the particulars of that that the voters passed that was specific that those funds could only be used for within the guidelines of each, you know, Fire, Police, Infrastructure. I mean was there something that boxes us in? I'm not really sure. **Mr. Lindsey** said some of the things that the voters were told is that it would pay for 25 police and 25 firemen that would be paid for from and then infrastructure for like Public Works. Also, when it was passed, the Machinery Tax was being phased out, so we were losing that revenue and then also we were coming out of the great recession.

Ms. Kneuvean said the one thing I would add to the conversation is we've got the goal on the personnel trend to start kind of making progress there. Another goal could be looking at and looking back at the ballot language and communicating clearly with people if this was to transition to be more of all capital or police or fire and for infrastructure, that could be a goal for us to then

look at how long would it take us to do that. We don't have the room in the General Fund to just do that. We don't spend enough of capital out of the General Fund, honestly, cash capital to just do a swap. You can see it on the other page. We bond everything, so that's part of we have to have the conversation about our debt strategy because we've used that. It all starts interrelating. We've used that to address our capital instead of cash and meanwhile our cash isn't growing in the way that it needs to keep up with the capital and so it's just all these kind of competing goals, but it's a great conversation to have and figuring out, okay, the voters were told 25 police, 25 fire, and the rest of it would be infrastructure or whatever the equivalency of 25 and 25 amount would be. We absolutely have to spend it on Public Safety, I think is how the ballot reads, and Infrastructure.

You have then what other narrative went to the voters and how do we then manage that and it might be part of a strategy frankly as we move forward it's, again, not a quick conversation and I'm not even suggesting this is the right direction. But if we want to take it forward sooner than 2030, that might be an opportunity to look at—we've talked about Fire Department needs, capital needs, \$100M more is what they presented to you. We don't have a funding mechanism for that and so that might be part of a bigger strategy. Should it be three-eighth cent sales tax, what would it be if we bumped it to a half cent sales tax and we reconstituted it that it would be for all infrastructure and we went back to the voters.

I mean these are the kinds of discussions—they're not quick. We can't just do it on the budget, but it is part of what the kind of discussions we need to be having and so I greatly appreciate it. It could be a goal if there ends up being consensus that we really would like to figure out what would it take to turn this fund into being all capital, which might be part of going back to the voters. It might be part of how do we and we're going to be—our capital needs exceed available revenue and we have a competing goal. We want to have less debt. If you have too many needs and you want to reduce your debt, and you have not enough cash, you have to find a new funding source. A way to do that is to tell the voters—almost borrow the Missouri model, every time they issue a bond on the Missouri side, it goes to the public for a vote.

All the General Obligation Bonds we do here through the Commission, that is all public vote, so you can use that model to say, hey, we're going to bump it to a half cent sales tax and here's what you will get for it and you commit to here's what this money goes for and that's what it really goes for, not people. It goes for infrastructure, it goes for this master plan, it goes for the

police, the extra patrol. You know all of those things that have been talked about, so it's just trying to strategically align competing goals.

Commissioner Burroughs said I might ask, Mayor and Administrator, that we have Legal look at the language that ballot initiative had in it to ensure—I think you understood my synopsis that if it's Police and Fire designated, does it have to pay salaries and wages or can it be associated. I mean it gives us some leeway in which to then craft it if we choose to advance it a different way. It may be that we're allowed to do that now, it depends on the ballot. It's been on the ballot twice, so I would ask that the original ballot language be reviewed. The second initiative that went on the ballot, did they just carry it over or was there a change in any kind of verbiage that put it back on the ballot for reupping or reapproving the ballot initiative.

Wendy Green, Deputy Chief Financial Officer, said I'm ahead of you. I already wrote it down, so I will look at it and I will let you all know.

Alan Howze, Assistant County Administrator, said the language was the same from carryover to carryover and part of it says shall be used for the purposes of financing Public Safety operations, Neighborhood Infrastructure Improvements including the construction, repair and maintenance of roads, curbs and sidewalks. That's the sentence. **Commissioner Burroughs** said so it doesn't say like 25 police or 25 fire will be paid out of that. It just says Public Safety. **Mr. Howze** said correct. How it was communicated to the public had 25 and 25 in terms of the people and it's 35% for Police, 35% for Fire, and 30% for Public Works. The language is sort of vague in terms of the ballot. It says Public Safety Operations and Neighborhood Infrastructure Improvements. That's the language, but then in terms of how it was communicated to the voters during that renewal was more specific to the combination of people, Capital and Neighborhood Improvements.

Commissioner Burroughs said so that was just public discussion. That wasn't written within statute. **Mr. Howze** said correct. **Commissioner Burroughs** said got it, thank you.

Commissioner Hill said thank you Shelley for the report and on the first Exhibit A, sheet one, under BPU PILOT, the very last set of taxes says Miscellaneous Taxes. If you go all the way over to the Year-to-Date Actual, well, 9/30/24 was like 3.5, almost 3.5M and then the Actual and Encumbered pretty much the same, but then it has amount remaining almost 12.5M. Could you

explain to me what does the remaining mean, where does that go, is it not paid yet? **Ms. Kneuvean** said right, yes. That column for all the revenues are what we haven't collected yet. The odd thing about the Miscellaneous Taxes, and in the narrative I tried to explain this, I hope I did a good job, but this \$10M, that's really required for us to budget and we offset it with an expense, so you're not going to ever see it show up in Actuals, but we have to do a Budget-to-Actuals. Now, if our state fund that pays those two bonds for the Speedway was in a different financial condition, it would be real and we wouldn't be able to put the \$10M as a revenue. The only reason we do that, to count it as a revenue, is because it's not really because we offset it as an expense so it's net zero, is that the bond documents, how they were written, is we have to show that we have an appropriation for up to \$10M. So, what we've done is then looked at the real fund that pays those bonds, okay, there's actually a '99 and 2024 Speedway Bond and then there's a TIF Bond for the Speedway. So, there's these bonds and we've looked at how much money is in there.

It's state sales tax. It's not even our local sales tax. It's 100% state and we have enough money coming in to pay those bonds, so it's not going to happen—it's not going to be triggered because we have adequate revenue, but we have to illustrate it and why we do it this way is because otherwise if we didn't put an offsetting revenue and we just showed the expense, then we'd be like really funding it when we don't need to if that makes sense. You'd have an expenditure with no offsetting revenue. In a way think about it like the offsetting revenue is off in the fund, it's off in this other fund. It's not at all how I'd like for it to be done, but it was what was required by the bond documents and, fortunately, it's very well performing, so it's not going to come into play. But it makes for kind of a strange Budget-to-Actuals because of that \$10M variable. You're not going to see it ever in actual revenue or offsetting an actual expense. We're never going to pay that out because we already have enough money sitting in the fund to pay for the rest of the bonds through the end of the term, which is 2027.

In some ways think about it like it's an accounting treatment. It's not—like everything else here is like real revenues, real expenses. This is the one thing that's different and the reason why I felt like it was important to kind of call it out is because it's going to go away and to me I feel like we should be making sure that's in there and what it is because then it all of a sudden is going to go away and you're going to see, well, why's our revenues go down \$10M. Well, so did our expenses because it's this thing, it's not really down \$10M. We didn't have like a big fall off a cliff on sales tax or something. It's just how we're required to document it, and again, I know

it's confusing. It's the only thing, by the way, out of all the STAR Bond districts, all the bonds that we have, it's the only one that was done this way, so it'll go away here soon.

Commissioner Kane said, Commissioner Burroughs, you were at the Capital when all this stuff went down. When we put that out there we weren't really thinking about manpower, we were thinking about equipment and stuff like that and fixing the roads. The problem is when we lost all that money, which is a significant amount of money, right away—I mean it just—when it got cutoff, here we are, so the adjustment had to be made to account for some of those expenses. Right, wrong or indifferent Kathleen Sebelius stuck it to us and it's the gift that keeps on giving and that's why it's frustrating because we tried to block it and we couldn't and General Motors George Turner is the one that led the charge to do that, but that's why that happened. That wasn't the original goal. All this stuff happened, we had to make some adjustments. In fact, Mayor Reardon and I had to go talk to the Police Department union and ask them not to get a raise for a year so we could keep the people that were in the cadet training.

Mayor Garner said real quick along with that, I hate to get off too quick off the sales tax and I don't mean this in any kind of way, so don't take it that way, but I know my first year as Mayor I brought up a sales tax initiative. The Police, Fire, Public Works, Parks, they brought up these ideas to use sales tax at the time and at the time the Commission just didn't have the energy for it, which is okay, but now here we are and I believe that at least this Commission is open to the conversation with the reality of our financials. I guess for clarity, and maybe this goes to our Budget Director, when we talk sales tax is there a cap or limit by state law how much we can—where are we at in that scale when you talk about our limitations on—I know you said okay, we can take it up to a half cent sales tax, but where are we at on that scale. I mean are we near as far as maxing out our ability to take a sales tax initiative to the public and then if they were to pass it, how much of that capacity for sales tax initiatives do we have left. That's just the question I have.

Ms. Kneuvean said an excellent question. I don't know the answer. Do you know, Reggie, off hand? **Mr. Lindsey** said I don't know the specifics. I know there is a threshold. I don't know how much—what the gap is that we have where we could get to. **Ms. Kneuvean** said what I was going to say is that we're taking down some notes and rather than try to answer questions on the fly, to bring this topic back sooner than later including the 11M that's sitting in the ACFR fund

balance because remember some of that's encumbered and we need to look at that and I've got to look at what we end up doing in '25. So at our next conversation that we have depending on how much time we have when we do the next meeting, the ACFR presentation for '23, we could probably by then, it's November 13th, have some of these answers put together in a complete answer. Here's the final, here was the ballot language and Alan's read it, Legal has looked at it and they feel confident, what's the maximum the state allows.

I will say, at least on the property tax side, there's specific language for the Unified Government and how the caps are calculated, so we'll want to just make sure that we take our time and get a good solid answer. This 11.6, how much of it is really unrestricted and what is it restricted for, for the portion that is restricted and is that what we want to do with it or what flexibility do we have. So, we can bring back a whole sales tax discussion, which will be I think timely because right now you've had a piece of our infrastructure needs with the Fire Master Plan, so we have this huge need. You've had other presentations for the needs that we have for the Police Department.

Then, we've got roads and putting our arms around what are our road needs and really thinking about those capital projects from a broad perspective and what are all of our funding options and is there opportunity to reallocate or not. Another goal is how do we move more of our Capital Maintenance Projects to cash, not bonding and that's something that's just not built into the budget very much, so it takes time. So, our revenue is our revenue and then we've got a few things we got to untangle. We've got to dig out of our personnel trend to get closer to 100%, that's an expense, a big one. It's the biggest expense we have. We want to have more capital projects that are funded with cash and we want to look at how do we fund all of these capital needs, so a lot of things and, by the way, how do we reduce debt. It's a challenge and it's going to take time.

Commissioner Bynum said I have looked up Kansas Revenue and it says a city sales tax may be imposed not to exceed 2% for general purposes and not to exceed 1% for special purposes and then a county sales tax may be imposed not to exceed 1% and I thought we might want to look further because I think the real question is what's left of the amount. Like what is our city sales tax and what is our county tax and what's left within the lid. **Mr. Lindsey** said a few people around the room have been saying 10%. **Ms. Kneuvean** said we'll bring back the background, I mean the breakdown.

David Johnston, County Administrator, said I'm going to add another level of discussion. We also use sales tax as an economic development incentive. Now, it probably is divorced from our limitations, but there is an ancillary thing, if you keep using sales tax upon sales tax, could we be having a higher priced environment than our neighbors and, therefore, it's another reason why we have to have these intense discussions because we can't make decisions in a vacuum based on solely one issue. I think that's one of the rich things I'm hearing coming from this discussion is having before you these issues and the complexities and the overlaps and interrelatedness. As Dr. Kneuvean said, this is complicated and on top of that we are public servants and the discussion about what did the ballot say, how did we market the ballot, what's more important to the public, what was on the ballot, what you said you were going to use it for. We have to be very careful about messaging and we have to bring all that in whenever we discuss things like this. I know we love to have flexibility, but we got to be honest and truthful to our public first and foremost.

Commissioner Lopez said I was looking at your—I've been doing my homework here. I was looking at our portfolio, Argentine Federal, Argentine Federal, Security Bank, Federal, Agency, UMB, such like that. Are these Money Market investments, what are we investing in here? **Ms. Kneuvean** said if we're done with the Budget to Actuals, let's go right to the Cash and Investment section.

EXHIBIT B							
UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS							
BANK BALANCES & INVESTMENTS PER GENERAL LEDGER							
YTD SEPTEMBER 30, 2024							
FINANCIAL INSTITUTION	FUND NO.	FUND	Date Purchased	Date Maturity	CHECKING	INVESTMENTS	Interest Rate
UMB Operating Cash	2561	Cash	n/a	n/a	\$ 122,676,830	\$ -	3.520%
UMB Operating Employee Health Ins	9193	Cash	n/a	n/a	\$ 17,138,653	\$ -	3.520%
Commerce Bank	n/a	Investment Certificate of Deposit	9/17/2018	12/3/2024		\$ 5,000,000	0.935%
Commerce Bank	n/a	Investment Certificate of Deposit	9/17/2018	12/3/2024		\$ 5,000,000	0.935%
Commerce Bank	n/a	Investment Certificate of Deposit	9/17/2018	12/3/2024		\$ 5,000,000	0.935%
UMB Bank	n/a	Investment Certificate of Deposit	3/22/2023	3/22/2025		\$ 5,000,000	4.110%
UMB Bank	n/a	Investment Certificate of Deposit	3/22/2023	3/22/2025		\$ 5,000,000	4.110%
Argentine Federal Savings	n/a	Investment Certificate of Deposit	8/9/2024	8/9/2025		\$ 235,000	5.110%
Argentine Federal Savings	n/a	Investment Certificate of Deposit	9/11/2024	9/11/2025		\$ 5,000,000	4.875%
Security Bank of Kansas City	n/a	Investment Certificate of Deposit	9/11/2024	9/11/2025		\$ 10,000,000	4.200%
Commerce Bank	n/a	Investment Certificate of Deposit	12/3/2021	12/3/2025		\$ 5,000,000	1.120%
Commerce Bank	n/a	Investment Certificate of Deposit	12/3/2021	12/3/2025		\$ 5,000,000	1.120%
Commerce Bank	n/a	Investment Certificate of Deposit	12/3/2021	12/3/2025		\$ 5,000,000	1.120%
Commerce Bank	n/a	Investment Certificate of Deposit	12/3/2021	12/3/2025		\$ 5,000,000	1.120%
Capital Federal Savings	n/a	Investment Certificate of Deposit	12/3/2021	3/26/2026		\$ 10,000,000	4.400%
Agency	n/a	Investment	9/11/2024	6/17/2025		\$ 9,728,005	4.300%
Agency	n/a	Investment	7/6/2022	6/20/2025		\$ 4,999,297	2.820%
US Treasury	n/a	Investment	7/6/2022	6/30/2025		\$ 9,272,663	2.810%
US Treasury	n/a	Investment	10/5/2023	9/15/2025		\$ 4,856,215	5.070%
US Treasury	n/a	Investment	7/6/2022	6/30/2026		\$ 18,546,778	2.820%
US Treasury	n/a	Investment	7/6/2022	2/26/2027		\$ 4,991,450	4.500%
US Treasury	n/a	Investment	7/6/2022	3/20/2028		\$ 4,981,850	4.350%
TOTAL					\$ 139,815,482	\$ 127,611,258	
						\$ 267,426,740	

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Here is a list. This is a document that you haven't seen before. When we've been giving you the quarterly updates we've been giving you what changed in the quarter, okay, what was the change. This is our full portfolio. This shows you how much cash we have in the bank as of 9/30 because it changes every single day and how much we have invested in Certificates of Deposit and how much we have invested in Agency or US Treasuries. We are only allowed by state statute—in the narrative there's some more explanation that limits the kinds of things that we can invest in by state statute, true for every municipality. There's one other tool that we could use, which is basically a municipal pool that the state manages that we could invest in and we have not done that. We've been able to get better returns doing what we've been doing.

This is a full picture though of our portfolio, so as of 9/30 we had \$267M of which \$127M at the bottom of that paper is invested, of that 70.2M is in Certificates and Deposits with those various banking entities. We stagger it on purpose and there's some attachments in the document that show you how it's staggered and we're also limited by state law on how far out we can go,

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but we try to stagger it so that we get the best advantage of the market. You don't get too much for too long and then the market turns good and you're stuck over in something that's not as good, but conversely if you get something good, you want to keep it. There's a balance there and there's a committee and we have an investment policy that the Commission adopts and it'll be coming back before you, you readopt the policy every year and so we have that policy that governs this, we have state statutes that govern this. So, when we have something expire and why the three are in yellow is during this next quarter, so during this quarter—I didn't highlight them in blue like I should have, but there were three that we got purchased and that was because we had others that expired, so we did a competitive bid. We sent out our bid to every single banking entity that has a physical presence in our community because that's what the state law calls out and we also put it out for CDs as well as Agency and Treasuries to see which was better and we also had on there different terms to see which was going to be the best combination of those factors.

So, we had three that expired. We then renewed them. In all cases we renewed them for essentially a year and then we've got three more that are coming up that are going to expire basically, 15M total, during the next quarter, so we'll do another competitive bid process. So, that's the composite of our portfolio. Does that give you the answers—**Commissioner Lopez** said yeah because I was just asking—I mean I didn't know what all we can invest in because I have some money in some money markets and they're okay, but the more lucrative on my returns are from like virtual reality stocks like Metaverse and just other things. Those returns are just Medad and I didn't know if we could—I mean there would be way more lucrative investments.

Ms. Kneuvean said in the narrative I referenced the state laws, so you can take a look at them if you want. **Commissioner Lopez** said I believe you. I mean I know you're not going to get us all thrown in jail. I understand that. **Ms. Kneuvean** said I understand your point too. I think the reason why municipalities and local governments are restricted is to limit the risk because we're stewards of other people's money. This is not our money. This is other people's tax dollars and so these are the most conservative tools really. They're guaranteed. Once you enter into an agreement for a CD, you're going to get that return.

In the private university arena that I worked in for an endowment, we invested a third of our portfolio in private equity. It was incredibly lucrative, but it's also very risky and we had three sophisticated advisers that were advising us on very specific funds and there's a price to pay for that, but you're right, it can be very lucrative. The reason why public entities are limited is that

it's intended to be conservative, it's intended to be risk adverse and so we are limited and it's essentially called out in state law. **Commissioner Lopez** said I get it. I understand that and me personally—I mean I'm not going to put money in a dead horse either because I bought in when this was penny stocks and now they're I think 1,100 a share or something and it's crazy, but I get it.

Ms. Kneuvean said another thing we're forbidden to do is mortgage back securities, which I think is interesting, but the reason for that I'm sure has to do with Fanny Mae and Freddie Mac and what they were doing back in the 2008 kind of time period and they were putting people in loans they really couldn't afford. There was a huge foreclosure, Reggie mentioned it earlier in terms of the financial crisis, the housing crisis. So, even though that's a quasi-governmental agency that's highly regulated, because of what happened we are specifically not able to do more mortgage backed securities which are typically government insured, but because it's all based on whether or not the lender—you take it down to the details because they package them all up into billions. But the lender giving a loan to a person that could afford the loan and was the amount of the loan how much is really collateralized with that house. It just anecdotally—I actually was working at Fanny Mae right before that happened for three years, not doing mortgages, I was doing community development, but it's very interesting to me knowing some about how they operated their operation. It's very different than a local government.

Mr. Johnston said, Shelley, it's been recommended—we've been at it for over two hours. There's a lot of meat. If we could take this chapter that you're about ready to start and attach it to our ACFR presentation, I think that would be a good way to tie this up. Also, what Dr. Kneuvean was talking about, there's an excellent movie that talks about it and I'll find out what it is, but it really showed how risky it was. And the second thing is, the reason why states have limited where local governments can put their money is you had things like Enron, you had things like mortgage backed securities where you had flexibility to do that and then they failed and who lost, the citizens of that jurisdiction. So, states came together and said we've got to put a floor and that's what they did.

EXHIBIT C

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS
DEBT SUMMARY
YTD SEPTEMBER 30, 2024

Debt Issuance	Original Principal Issued	Balance P/I 12/31/2023	Payments FY24 P/I Amount	Balance P/I 12/31/2024	Payments FY25 P/I Amount *
Capital Lease Obligations	\$27,125,856	\$18,956,342	\$3,493,096	\$15,463,246	3,772,384
City Regular GO Bonds	¹ \$338,873,968	\$323,216,706	\$29,513,739	\$293,702,967	30,598,022
City Sanitary Sewer Bonds	\$159,751,176	\$182,326,247	\$10,859,515	\$171,466,732	12,229,879
City State Revolving Fund	\$19,890,000	\$13,814,347	\$1,201,248	\$12,613,099	1,201,248
City Stormwater Bonds	\$27,676,865	\$25,956,892	\$1,966,728	\$23,990,164	2,048,794
City Levee Bonds	\$2,060,000	\$510,240	\$253,240	\$257,000	257,000
City Public Building Commission	\$1,134,600	\$383,021	\$127,664	\$255,357	127,760
County Regular GO Bonds	² \$19,754,995	\$14,962,073	\$1,229,866	\$13,732,207	2,018,717
County Public Building Commission	³ \$54,566,012	\$51,980,385	\$3,972,305	\$48,008,080	3,977,394
	\$650,833,472	\$632,106,253	\$52,617,401	\$579,488,852	\$56,231,198
					\$3,613,797

¹ excludes City GO debt issued for TIF districts paid by the increment generated from the project and debt service payments on joint projects by the UG and BPU paid by electric utility revenue

² includes new issuance in 2024 for the emergency radio project and vehicles; excludes debt service payments covered by electric utility revenue

³ excludes debt service payments covered by electric utility revenue

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Ms. Kneuvean said I do appreciate, we have gone a long time. I'll just point out for you to look at later because it's the start of the debt discussion we will be having soon. It just gives you a picture of all of outstanding debt by type. We have 650M. Our annual payments are 52.6, okay, without issuing any new debt because we issued debt, but there's like a year delay and when they start paying principal and interest, our payments had to go up in '25, so they went up by 3.6M and you might remember we were talking about that. Without issuing debt, our payments are going up.

I only say take a look at that because that gives you the foundation for when we start having the debt strategy.

Mayor Garner said I think that's a good segue into the next meeting. Thank you staff, thank you Administrator, you all have done such a great job. This is going to be an ongoing conversation

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moving forward until we get to the August 2025 date for our Commission. I'm seeing that. I would just have a recommendation, Chief Financial Officer, as we look at our debt I think some of the things that I would like brought forward as well is what does that debt picture look like, who do we owe, when does that drop off, how are we budgeting moving forward as things drop off and that includes CMIP projects as well. I think that would be really of value to the Commission as well, as well as the development agreements, when those drop off as well and how that plays into future revenues that might be available for the Commission to make a decision on how best you utilize, but thank you all again. Commission, thank you for your time. If you'd like to have more of these—(Commissioner Kane was inaudible). **Mayor Garner** said I hear you Mr. Kane. If you need more, let me know, let my office know or the Administrator and we can. I know we said once a month, we might need to get to a point to maybe we're doing at least two a month and I think that'd be of value to get through everything because you could have these budget conversations for hours and really not get down to the meat and potatoes, but thank you all again.

The Administrator did make a point. He said our debt is less than BPU, so we're doing something right. It got quiet.

Action: Commissioner Kane made a motion, seconded by Commissioner Stites, to adjourn.

Roll call was taken and there were seven "Ayes," Burroughs, Ramirez, Hill, Kane, Lopez, Stites, Bynum.

MAYOR GARNER AJOURNED

THE MEETING AT 7:05 p.m.

Monica L. Sparks
Unified Government Clerk

dt

October 23, 2024

STATE OF KANSAS)
WYANDOTTE COUNTY)) SS
CITY OF KANSAS CITY, KS)

REGULAR SESSION
August 17, 2023

The Unified Government Commission of Wyandotte County/Kansas City, Kansas, met in Regular Session Thursday, August 17, 2023, with ten members present via Zoom and on site: Bynum, Commissioner At-Large First District; Burroughs, Commissioner At-Large Second District; Townsend, Commissioner First District; McKiernan, Commissioner Second District; Johnson, Commissioner Fourth District; Kane, Commissioner Fifth District; Markley, Commissioner Sixth District; Stites, Commissioner Seventh District; Davis, Commissioner Eighth District; and Garner, Mayor/CEO, presiding. Ramirez, Commissioner Third District, was absent. The following officials were also in attendance: David Johnston, County Administrator; Wendy Green, Senior Counsel; Irene Caudillo, Chief of Staff in Mayor's Office; Major William Wallace, KCKPD; Angela Joyce, Master Sergeant, KCKPD; Dennis Rubin, Fire Chief; Jessica Kraus, Community Paramedicine, KCKFD; Jeff Miles, Water Pollution Control Director; Brett Deichler, UG Clerk; and Brittnie MacDonald, UG Clerk's Office.

Mayor Garner said before I call the meeting to order, I want to announce that some commissioners, staff, and the public are attending remotely via Zoom, by phone, or on site. All participants joining by phone should please 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 observing knows exactly who is speaking. Please be sure to speak directly into the microphone so the public can hear your comments and that an accurate record of the meeting is made to our Clerk. Also, make sure you speak at a tone that is audible so everyone can hear you and hear you clearly. This is critical given the number of remote participants, and is current guidance from the Kansas Attorney General's Office.

Mayor Garner called the meeting to order.

Roll call: Markley, Stites, Davis, Bynum, Burroughs, Townsend, McKiernan, Johnson, Kane, Garner. **Mr. Deichler** said Commissioner Ramirez has an absence notice.

Mayor Garner said the invocation tonight is going to be given by Commissioner Johnson, Pastor of Faith Deliverance Church of God in Christ, followed immediately by the Pledge of Allegiance.

Mayor Garner asked, Clerk, are there any revisions to tonight's agenda? **Mr. Deichler** said there was one change that needs to be announced. The blue sheet outlining a revision to Item No. 1 on tonight's Standing Committee Agenda was issued surrounding a real estate purchase agreement with Kansas City, Kansas Community College.

MAYOR'S AGENDA

Item No. 1 – 211539...COMMUNITY INPUT AND RECOMMENDATIONS

Synopsis: Public forum to allow citizens to express concerns and present solutions relating specifically and solely to the Unified Government's span of interest and control. Participants will be limited to three minutes in duration. Citizens appearing in the Municipal Office Building will be given priority, followed by a limited number of participants who have registered online through the Unified Government Clerk's Office. Those who have registered online may not be given an immediate opportunity to participate due to time constraints to be determined by the Mayor/CEO. If time allows, persons listening online who wish to make comments will be recognized. All interested participants should know that Mayor/CEO Garner has also placed a maximum time limit of 45 minutes to host & conclude these discussions. In the interest of time, there should be no expectation for the requested participant's guaranteed inclusion to be recognized for comment and participation.

Mayor Garner asked, Clerk, would you like to read the notes on that.

Mr. Deichler said when we call your name, please come to the microphone and state your name and residency for the record. You will have three minutes to speak. After two minutes, I will give you a one minute warning. We will also announce who is second on the list here. We've got four listed tonight, so you could be prepared to come right behind.

Ryan McCarron, Cleaner Now, said I've met some of you before. We've interacted. As you know, Cleaner Now, we are a community organization. We're out of the city here. We work with the community and for the community, and we're advocating always for environmental justice.

Why I'm here today is we have been going to a lot of the BPU meetings of the BPU Board of Commission, Board members. We attended—a lot of my colleagues were at the BPU/UG meeting that occurred a few weeks ago. We are here just to follow up on that, to talk about what our community members are relaying to you, to the Unified Government, to you the commissioners, mainly about the high cost of their BPU bills that keep rising and rising and the fact that they are connected together with the PILOT tax which cannot be separated from their utility bill unfortunately.

A lot of community members continue until today to face this dilemma of do I pay my utility bill or not because it's so high because of all that higher fees that are associated with it rather than having it separated. I know discussions were had to consider maybe try to figure something out about this. I'm hoping that this is a priority for this government. That something is on the agenda as soon as possible to address it.

We were surprised, shocked to learn how high the PILOT tax is. We know how high it is, but once the BPU showed us the comparison numbers of other cities that have a similar structure in terms of public utilities where their number is 5% or 4% or 6% on the PILOT tax while we are paying 11.9% tax every time we pay a utility bill.

I'm guessing, just to summarize, let us address these issues. Let's try to lower the PILOT tax as soon as we can. Let's separate the bills on the BPU. Give our citizens, our community members, the option. Like today, I'd rather have some power and I can deal with my taxes tomorrow because they don't have that choice today. As always, we continue hoping that asking that you are looking into every avenue. **Mr. Deichler** said you have one minute remaining.

Mr. McCarron said when we were discussing about all these federal funds that are coming in to help in the investment of our infrastructure and our energy for Wyandotte County so that we can try to bridge this gap, try to reduce the costs on the community members rather than continuing to, I don't want to use the word fleecing, but raising taxes on our community members to pay for something that could be coming in from somewhere else.

I guess my main ask is please prioritize this. If you have any updates about this topic for us, I would appreciate hearing about it.

Fannie Hill said I want to thank Commissioner Bynum and Mr. Stites for the meeting we had. I thought it was a powerful meeting. I don't know how they felt about it because we, as a community, are really struggling with the tax situation in this county.

I want to apologize to all of you for dropping it on you as a community. We weren't involved. We weren't there. We should have been there. Now we're asking for a seat at the table. When you're doing the budget, we don't just want to sit there, we want a voice there. We want to be a part of it because we are part of this community.

Everybody in this community is going to have to bear some of the responsibility to get us from where we are to where we're trying to go. We're trying to balance the budget. Much money is needed. We're over taxed. The BPU bills keep going up. Everybody needs to make a sacrifice. If you don't feel it, then it's not a sacrifice. That means you're going to feel it but it won't kill you. It won't kill any of us. I suggested to them that we give up the pizza parties that the commissioners have when they do their meetings. We don't need to give \$10,000 to everybody who's having a meeting out of the budget. That money is needed.

The casino money that's coming in, we discussed giving that up. They said it was for the 501(3)(c)s. The 501(3)(c)s are going to have to bite the bullet and make the sacrifice and get grants from other places: government, private grants. There's money out there. Grants are everywhere. I'm surprised at how much money is out there. They're going to have to be willing to make the sacrifice for the next two years.

I said the casino is a part of this community. Sit down with them. Explain to them where we are and ask for their help to reroute that money to where it's needed. Every department should be willing to take a 5 or 10% budget cut. **Mr. Deichler** said you have one minute remaining.

Ms. Hill said we're working together. Together we can survive. Divided, going on the way we are, we go down. A house divided will not stand because simply God said it wouldn't. You can't make Him out of a lie and you can't make it stand. It's going down. We're going to have to come together, be willing to work together, bite the bullet or go down. We have a choice to make and we intend to make it as a community. We hope that you hear what we're saying. There's a difference in hearing and listening. When you hear, you respond to what you heard. We expect some positive response in our favor. We need the commissioners to hear.

I have a meeting with the Mayor. I have a meeting with Reggie. I'm trying to get a meeting with the Administrator. We have the cuts that we feel that needs to be made. We're willing to

sacrifice and we expect the same for everybody who say I love this community and I'm a part of this community. You can't love without giving. **Mr. Deichler** said your time has expired.

Ms. Hill said there is no love with sacrifice.

Cece Manck, Wyandotte County, said I'm coming to the Board today because I was made or I already knew about one of the lawsuits, but there have been two lawsuits to the Unified Government from the United States about polluted water. One of them was raw sewage being pumped into our water or dumped into our water. The other one is more recent as of 2022, October, or as of 2020. There were all kinds of pollutants, lithium, sulfate, all these things, valium, arsenic in our water. Some of those levels are higher than the EPA and the establishments or whoever it is that governs those things. It's higher than that at this point.

How can you all raise our bill why you poison? You're going to charge us to poison us? That's what it is all the different poison. I have all my receipts and I'll share them to Facebook, if y'all want to see them.

Y'all raise the water bill by 6% why you're poisoning us. The current report was as of October 17, 2022. You knew currently that you were poisoning us and yet you still wanted to raise our bills. When I say our bills, I'm not just talking about BPU. I'm talking about the Unified Government because taxation without representation is illegal, period. Y'all not doing y'all jobs if you're poisoning us.

Edgar Galicia, Central Avenue Betterment Association, said the point I want to bring to your attention is the Central Avenue Bridge that is in disrepair. I want to bring to your attention the fact that connectivity, direct connection, and direct transportation to the market, to the city, to the whole metro is important for all of our businesses and the wealth creating or generating, bringing/coming from our community. There is lack of communication, transportation, and (inaudible) to prosper. We want to bring that back. We want to make sure these topics are on your agenda because the self-investing community that you are leading, it's being secluded. That is a challenge that we need to face rather quickly in the benefit of those who are paying taxes still and who have invested for the longest time through thick and thin in this community, in this economy. Please think about the Central Avenue Bridge that connects us to the biggest market that we have next to us, two minutes from us.

The downtown KCMO will pretty soon be topped out, will be maxed out. These people will look for places to go, where to take some time off, where to walk, where to build new families. If we're not connected to that market...**Mr. Deichler** said one minute remaining.

Mr. Galicia said we will suffer and we will continue, you know, stagnated in our economy.

Some members of the community are talking about taxes. I'm asking you that if you need taxes to operate, give us the chance to make the money to pay the taxes.

Louise Lynch said I have quite a bit to say, so I'm going to try and speak as clearly and quickly as I can. I want to talk about the taxes and revenue neutral. We all talk about we can't afford these taxes, but we can't afford them to go up. All of you commissioners who voted almost unanimously, without Tom Burroughs—Tom Burroughs was the only one who did not vote for going against revenue neutral—voted to increase our taxes. That is not acceptable when you guys increase your salaries every year.

We're about to have a budget go through. I want to make sure, and I want to ask each one of our commissioners, especially my commissioner who's MIA at an important meeting where his constituents get to ask questions, he's not here. Not surprisingly, Christian Ramirez.

All of you are given money, via the casino money, that you distribute to non-profits. We would like to have an accounting as to how that money was distributed and how much, ultimately, went to the cause. Not how much you just gave to the non-profits, but how much that non-profit took for administrative costs. What did the people really get out of that money? I'm in agreement with Fannie Hill. We need to cut that out and give the money directly to the people.

We're about to have a huge tax sale coming up, and many people are at risk of losing their homes that they've paid outright but they can't afford the taxes. One thing I want to ask each one of you commissioners, and I would like to have an answer even if you don't do it today. You can post it tomorrow. You can put it online because many of you know how to go online and do that really quickly or you can call. I can call tomorrow and leave you a number to call back. Out of the slush fund that was put up last year that Andrew Davis's motion and got voted on, and you all got out of the Mayor's discretionary fund over \$10 grand, how much of that is left in your districts? I want to know if you are willing to commit tonight to give whatever is left...**Mr. Deichler** said you have one minute remaining.

Ms. Lynch said to the tax sale to those people to save them from becoming homeless. I don't care if it's one within your district or not, you support all of the county. You need to save 40 plus families from being homeless and helping to pay their tax bill because it cannot be cut off this tax sale now. You need to put the community first. Those of you who have not used it or not used it all, I want your commitment to the people that you're willing to support them and give that money back. Give that back because it should have been used right the first time. It should have not been done the way it was. We want an accounting. No more freebies.

If we want to reduce money, please give back your raises. I know you don't get paid a lot, but there are people that don't even get paid that and don't get raises. Use this money from the Hollywood Casino to be put for relief for utilities...**Mr. Deichler** said your time has expired.

Mr. Lynch said and for taxes. We need to move on this for the people.

Mayor Garner asked, is there anyone else in the audience who would like to speak? (No response.)

Mayor Garner said I'd like to apologize. We've got Mayor Harrington here from Bonner Springs. He wanted to make a brief presentation.

Jeff Harrington, Mayor of Bonner Springs, said greetings from Bonner Springs. I'm the Mayor of Bonner Springs for a little while longer. I chose not to rerun. At the end of the year, I'll be finishing my third term. I've been very blessed to have served with a great group. I also feel very well supported now with our county commissioners, Commissioners Stites and Burroughs, who directly represent us and all of the commissioners here. Mayor Garner, thank you so much for your support.

Our town festival is coming up, Tiblo Days. It's named in honor of one of our founding fathers that operated a ferry across the river in Bonner Springs. Tiblo Days is a family fun, friendly event. We'll have a parade and carnival, entertainment, food vendors, all types of fun activities for children. I invite all of you. You've all been invited to the parade. If you'd like to come out, you're more than welcome. Meet at the high school for dignitaries at 8:30, I think. We'd love to have you in the parade. Otherwise, please bring your families out and enjoy Tiblo Days in Bonner Springs.

I did want to just briefly make mention that we were not able to meet the revenue neutral limit and had to have a hearing to exceed our revenue neutral limit; however, we will be reducing our mill rate by, I believe, two mills this next budget period. I'm very proud of that. We've continued to be blessed with development in Bonner Springs. That's helping to bring that forward, and we're doing our very best to spend our citizens' portion of the mill tax levy, property taxes, as best we can.

Also, Bonner continues to stand ready with space in our newly remodeled City Hall, 100-year-old city hall that's been newly remodeled, to help you provide county services to county residents. We have some office space for some of the activities that you've already been helping with residents out in the western portion of the city like flu shots with the Health Department, housing resource needs, Area Agency on Aging, other community resources, and transportation needs.

This last year, I believe, we had a Health Department intern for a period of time, and from what I've gathered, worked very well.

We stand ready to commit that assistance to the Unified Government to help better serve the residents of Wyandotte County in the western portion, as well as continue to make sure we're as cooperative as possible with all of our other infrastructure needs, emergency services, and all those aspects of the Police and Fire departments.

Mayor Garner said question for you, Mayor. When you say ready to assist the Unified Government, what does that look like to you and your Council?

Mayor Harrington said I think having office space or space that is utilized by the County Health Department or a county service resource area; an individual where we can save some of our residents in the western portion of the county a trip 25 minutes long into the City Hall if it wasn't necessary. Those types of community resources in a very economical office space. I don't know that we provide your laptops or computers, but we can sure connect them to what we've got going. I don't think it would be a large expense for anybody.

Mayor Garner asked, again, were there anybody who would like to speak that hasn't spoke for the public comments? All right. I will now close the public comments.

Action: **The public forum was held.**

Item No. 2 – 212635...UPDATE: FINANCIAL AUDIT

Synopsis: An update of the Unified Government Financial audit process conducted by FORVIS LLP, submitted by Tyrone A. Garner, Mayor/CEO.

David Johnston, County Administrator, said every year most units of local government have to undergo an annual financial audit, and the results of those audits are used to inform the public on our accountability, the use of the public funds. It's used in the financial markets by organizations that are responsible for setting the community's bond rating and many other uses.

This year, we have a new team serving the Unified Government and would like for them to introduce themselves and give a brief update of where they're at in our process.



Jacob Holman, Partner, FORVIS, said we truly appreciate this opportunity to present today. Like the Administrator said, this is our first year working with the Unified Government. We're very excited for this opportunity. I know it's been a long time since the Unified Government has switched auditors. So, we really wanted to take the opportunity to just really introduce ourselves, introduce our team, introduce our firm, and really just give an update. There's several different types of audits that are out there. Really, just give an update of what we're engaged to do and what other types of audits are out there.

Introductions



Jacob Holman, CPA
Partner & Lead Audit
Engagement Executive



Allison Swaters, CPA
Managing Director &
Uniform Guidance Executive



Shane Nickle, CPA
Audit Senior Manager

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From the introduction, my name is Jacob Holman. I am a partner with FORVIS here locally in Kansas City. I've been with the firm for about 16 years. I lead our public sector practice here in Kansas City. I work with cities, counties, state, political organizations, as well as large utilities throughout the Midwest, really.

With me here I have Allison Swaters. Allison is a Managing Director and she's going to lead the compliance audit. We'll talk a little bit about what that audit is as well. Allison leads a lot of our large public sector practice compliance audits really throughout the Midwest. Those include cities, counties, as well as support your universities.

Also, over here we have Shane Nickle. Shane is a Senior Manager and works really side-by-side with Allison and I really as our project manager on both the financial statement audit and the compliance audit.

Definitely truly appreciate the opportunity to be here. You'll see a lot of us really working over the next couple of months throughout City Hall. I'm really asking a lot of questions. I know we've met the Mayor. We've met some commissioners throughout this, as well as met several different members of management throughout the audit process.

Kind of high-level, kind of where we're at, we're right in the middle of our audit process. We've completed our planning and risk assessment really working on what we call our field work procedures. This is our first year. It takes a little bit longer being a first year, but we're really excited for this opportunity and really excited to present the audit results here later once we have this audit wrapped up.

I brought a couple of slides, but really I just want to go through some introductions and talk a little bit about kind of who we are.

Firm Background – Who is FORVIS?

FORVIS is driven by the commitment to use our forward vision to deliver Unmatched Client Experiences™. FORVIS was created by the merger of equals between BKD and DHG. We aim to carry on our respective legacies of high-touch personal service delivered with remarkable integrity, care, and innovation—all now backed by the resources of a top 10 U.S. public accounting firm. With more than 5,700 dedicated professionals located in 72 markets across 28 states, the UK, and Cayman Islands, FORVIS serves clients in all 50 states and across the globe. We offer a wide range of assurance, tax, advisory, and wealth management services.



8th

Largest US Firm



530+

Partners & Principals



5,700+

Professionals



28

States + U.K. & Cayman Islands*

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Who is FORVIS? I don't know if everyone here is familiar with our firm and familiar with our firm size. As you can see, we have a little over 500 partners and principals throughout the country. With that, it's about 5,700 employees, so definitely a large firm. The eighth largest firm in the country. With that, what that brings, that really allows us to specialize. My team really has a specialty in the public sector. This is what we do on a day-to-day basis. This is what I do the majority of the year. Over 50% of the year, really working on cities, counties, and utility audits.

In addition to that, something that we're really proud of, not only does our local team have that industry expertise, but our national office has a professional standards group that really has that expertise as well that really specializes when we have those tough issues, those consultation type issues that specializes in the public sector. So, we're really proud of that.

The other thing I just want to mention real briefly is when our clients do have needs that they can't fill and there's gaps out there, especially as it relates to financial reporting, we have an innovation lab. That innovation lab is something we're really proud of that really tries to help fill those gaps. We'll talk about some of those gaps that they've helped try to fill through the public sector.

Local Presence

FORVIS

KANSAS CITY BUSINESS JOURNAL FEBRUARY 12, 2023

KANSAS CITY BUSINESS JOURNAL

THE LIST

KANSAS CITY'S ACCOUNTING FIRMS (RANKED BY CPAS)

RANKED BY LOCAL CPAS

Rank	Firm Name	CPAs	Employees	Services	Key Client
1	FORVIS	5,700+	5,700+	Assurance, Tax, Advisory, Wealth Management	Various
2	BKD	1,500+	1,500+	Assurance, Tax, Advisory, Wealth Management	Various
3	DHG	1,200+	1,200+	Assurance, Tax, Advisory, Wealth Management	Various
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You can kind of see—one thing I just want to talk a little bit—high levels about our local presence. We're not new to Kansas City. We've been in Kansas City for a hundred years. You can see the *Business Journal*. We're the largest firm as ranked by the *Business Journal* by a number of CPAs. Locally here in Kansas City, we have about 200 certified public accountants here locally and a total of about 300 employees. We really have a deep bench strength here locally, not just nationally.

Experience and Qualifications

- 500+ Public Sector clients Nationwide
- 950+ Single Audits performed on an annual basis

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You can kind of see the next couple of slides really just talk about specific public sectors so you can kind of have an idea of how many public sector organizations we work with. About 500 public sector organizations. About 950 compliance audits or single audits, really looking at the grant funding.

Public Sector Expertise

- Understand the complexities of governmental accounting, federal funding requirements, and the nuances of financial reporting
- Can share industry best practices
- Require less time from your staff
- Help to assess risk and provide recommendations
- Access to public sector specific software applications (TRIS and LeaseVision)
- Has access to other advisory & value-added services and resources

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I'm just going to go through real quick public sector expertise and kind of what does that mean for the Unified Government. Really, that means you're going to get a fresh look. You're going to have a fresh perspective. We're going to be able to bring best practices that we have learned from working with other public sector organizations and organizations of your size. We're going to do

a fresh perspective and look at what we call risk assessment and really bring some solutions, we believe, when we look at those controls around financial reporting. I think that's something that everyone really should be excited about of having that fresh perspective.

The other thing I talked about was that innovation lab. We've really created some— because of that innovation lab and some needs of our current clients, we currently have two software out there that really helps public sectors and we're really excited about it.

One of the new accounting standards that has to be adopted this year, and as well as one next year, is leases in software really have to be present valued and brought onto the balance sheet, if you will, for public sectors. We really saw that hole. A lot of our client base didn't really have a software solution to do that, so we went out and created a software solution so our clients can actually have an Excel based tool that they can utilize and track their leases and really have that accounting really right at hand.

The other one out there is a software that we actually purchased called The Reporting Solution. It really helps organizations actually prepare their ACFR. The ACFR is the set of financials that we're going to audit. The Unified Government actually has a software license to The Reporting Solution, so we're really excited about that as well.

The last thing out there from a public sector is really our advisory. If there are one-off issues around financial reporting, financial needs, tax issues, those are things that we can help. We have a public sector advisory group. The lead of that is actually housed in Kansas City for our entire country. So, if there are those one-off issues, unfortunately if cybersecurity stuff happens, if there's fraud that happens, those types of issues, you don't have to go and look elsewhere. We have those expertise inhouse and can really bring those when those are needed.

Commitment to the Public Sector

- GFOA Special Review Committee- 10 individuals across the firm serve as well as participation on the Executive Committee
- GASB – Participation in Practice Fellow Program
- GFOA and KSGFOA – significant involvement, including presenting during annual conferences
- AICPA Government Audit Quality Center – National Financial Reporting Partner serves on Executive Committee

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The commitment to the public sector. I think this is a good slide that really talks about when you work with a firm our size that we really want to be not just your auditor, not just looking at compliance, but we really want to be at the standard setting table.

The GFOA Special Review Committee. We have over ten individuals that serve on that, myself included. Participation in Practice Fellow. GASB's our standard setting body for accounting standards. We actually loaned one of our employees for a two-year rotation to our standard setting, GASB. It really helps set the new accounting standards. Right now we actually have one Practice fellow and we've had two in the past. Something we're really excited about having the opportunity to loan those employees and really be at the forefront when they set those standards to really understand what is the dialogue when the professional standards are getting set. What was is the dialogue in the room? Why are they making these decisions and how does this impact? Really bringing that practical advice to GASB as well through that. So, we're really excited about that.

The GFOA is an accounting-based organization that really is for finance officers, the public sector. Definitely being involved in that here locally, the Kansas Chapter. I've been going to that for several years. I had the opportunity to present several years. Last year I talked about the new county standard on leases. We have a partner that sits on the Executive Committee of AICPA Government Audit Quality. So, definitely very involved in the profession.



Continuing Professional Education and Training Opportunities

KC Annual Non-Profit / Public Sector Seminar: Presented During May 2023 at KU Edwards Campus	Recent and Upcoming External Webinars	Recent and Upcoming Articles
• General Session: Diversity & Inclusion • General Session: Investment Market Update • General Session: Technology Solutions for 3 Common NPFO Roadblocks • Federal Grants Management • Driving Efficiency with Operational Assessment • GASB Update • Employee Retention Credits & Tax Law Changes • General Session: United Way Innovation • General Session: 2022 Cybersecurity Threats and Predictions • Closing Session: Best Practices in Good Board Governance	• Inflation Reduction Act Tax Credit Opportunities • Implementation Guidance for GASB 96 (SSB 14a) • Using Data Analytics to Detect Potential Fraud • What Makes an Accounting System "Adequate" from DCA's Perspective? • Exploring Ethics in the Public Sector • ESG Assurance: Fundamentals to Increase the Credibility of ESG Reporting • The Future of the Public Sector Finance Department	• Top 10 FAQs about Grant Management/Compliance • Dynamic Public Finance Workforce Solutions • Pitfalls of ARPA Funding • Succession Planning/Hiring Levels for the Public Sector

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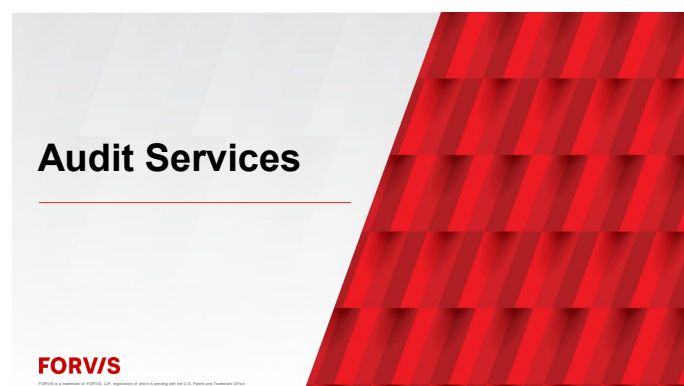
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In addition, we have CP and training opportunities so if the commissioners ever want to learn a little bit more about the financial statements or about areas that could be improved, definitely we have a day-long seminar here locally that's specific. It has a track just for public sectors. It's every year. It's here locally.

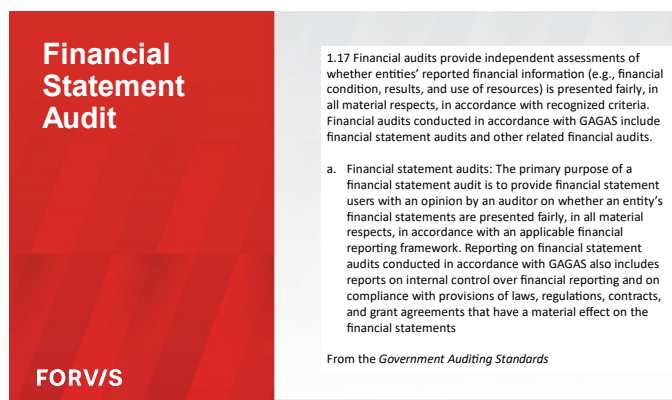
Last year it was at the KU Edwards Campus, so not too far a drive from here. Definitely some interesting topics. I put the agenda of the last year up on the screen on that far left box. I was the presenter. I talked about the upcoming accounting standards. Allison presented some compliance updates as well. Some really good dialogue. A lot of your counterparts from other municipalities definitely attend that. We have about a hundred participants, if you will, every year that go to that conference. You'll see some thoughtware that I think is really good. If the commissioners are interested, there's really good dialogue around public sectors.

Right now there's a lot of change going on in the public sector of finance department. So, we have a couple of webinars coming out about the public sector finance department and what the future of that looks like. Some ethics out there. Really, it's some interesting topics.

Another one, Inflation Reduction Act. It's actually a tax credit that public sectors can apply for, for capital improvements projects. Not a lot of tax credits out there really for the public sector. This is one that is out there that could be accessible for capital projects. Some good thoughtware. If you guys haven't subscribed, definitely something we recommend.

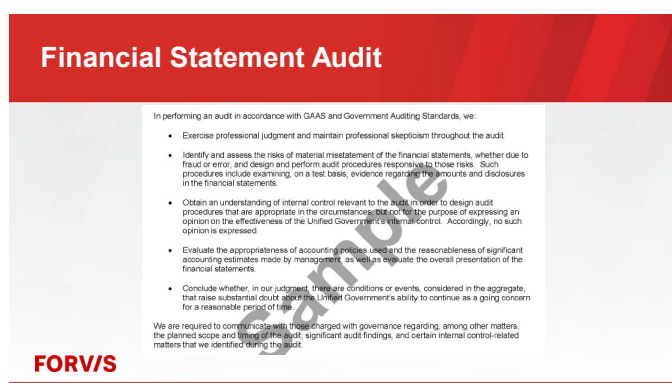


The next couple of slides is not necessarily about our firm, but really just talks about the different types of audits out there.



There's really three sets of audits out there that you can do under what's called Government Auditing Standards or sometimes it's referred to as Yellow Book. The first one is really a financial statement audit. The main thing that we're out here and we're engaged to do for the Unified Government is this is the prior year ACFR or set of financial statements. You can kind of see how thick it is. It's about 225 pages. The main thing and the purpose of our audit is really to make sure that this set of financials are materially accurate and conforms to our professional standards. There's a framework our professional standards put out there. Our job, as auditors, is to ensure that these financials are in accordance with those professional standards and they're materially accurate.

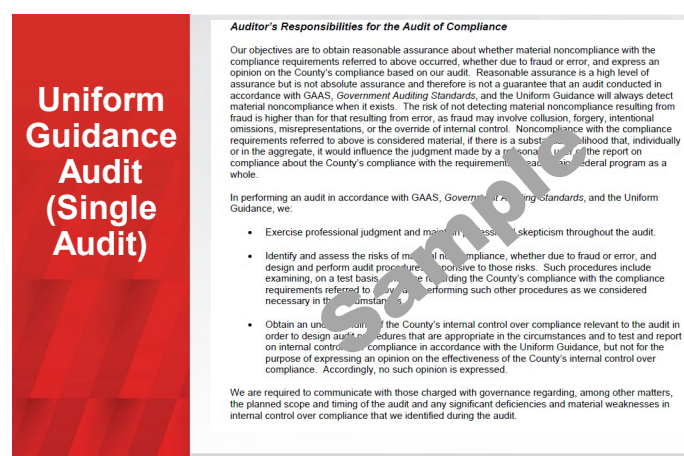
I think the County Administrator did a great job of kind of talking about who the users of the financials are, why the audit exists. This is an annual requirement. This is not a new requirement. We are just new to this organization for performing this audit function.



This is a slide and I think it's good to point out. This is just a sample of what our audit opinion will look like at the conclusion of the audit. So, just a sample. If you look at that, there's really five bullet points. I kind of want to just go through a couple of those because I think it's important

to point out. Not only are we looking to ensure the financials are materially accurate, one thing that I think is good to point out is really that it talks about the internal control environment. One thing as it relates to financial reporting that we will focus on is really the internal controls as it relates to financial reporting. That's really the biggest part of the audit that we've been working on, and is close to completion, really understanding the internal control environment. If there's anything that comes out of that at the conclusion of the audit, we would provide those best practices in those commentary back to the commissioners and the Mayor. Definitely wanted to point out that internal control environment is a big portion of our audit.

The other things out there is to look at your estimates. We want to evaluate your estimates, make sure they're reasonable. There's not a management bias in those estimates and really, the final thing is really just looking at your going concern and ensuring you guys are going to be around 12 months from when we issue your audit, and make sure that management has analyzed that really as part of their preparation of the act first. A lot of things go into it besides just looking at the financial statements itself, it that makes sense.

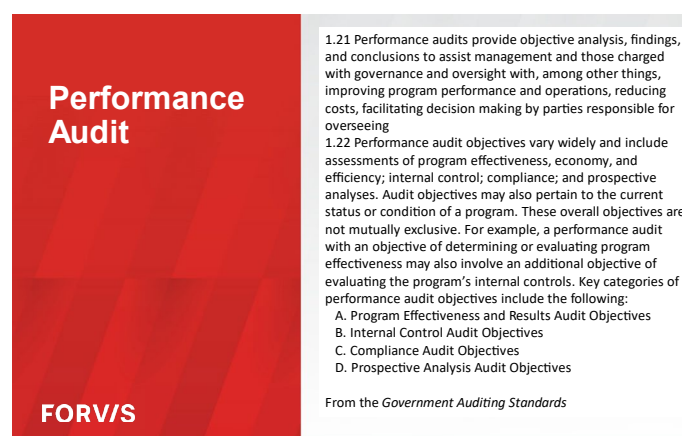


Allison Swaters, Managing Director, FORVIS, said I'll be overseeing the single audit. So, just a little bit about the single audit. The single audit is a compliance audit of grants received from federal agencies. All non-profit and governmental entities that receive more than \$750,000 in their fiscal year are required to have a single audit performed. This is different from the financial statement audit because our focus is on compliance with the grant terms, not necessarily on financial presentation. The single audit is performed under Uniform Guidance guidelines as well and Government Auditing Standards.

For those of you who may not be familiar with Uniform Guidance, those rules are set by the Office of Management and Budget. They're a government-wide framework for federal awards. Just kind of a couple of examples of procedures that we could perform underneath the Uniform Guidance audit would be reviewing expenditures for compliance with the grant terms, making sure that the funding has been used for the proper purpose. We could also look at items such as your procurement policy. If you're engaging in contracting with large vendors that you know the purchasing and the procurement policies have been followed, as well as looking at some of the policies and procedures and controls around how those funds are drawn down from the government.

Again, those are just a couple of examples. I just wanted to give you an idea of some of the procedures that we perform with the compliance audit and how it's different than the financial statement audit.

The Unified Government does receive a significant amount of federal funding every year. We have not reviewed the final schedule yet for fiscal year '23, but we do expect, again, some of the stimulus funds like the Coronavirus Relief or Recovery Funds to be in scope again this year. Typically we perform our piece of the audit at the tail end of the financial statement audit as well.



Mr. Holman said the last type of audit that really can be performed within Government Auditing Standards is what we call Yellow Book. This slide right here really actually just came from the Government Auditing Standard. A lot of these definitions and purpose really just came straight from those professional standards.

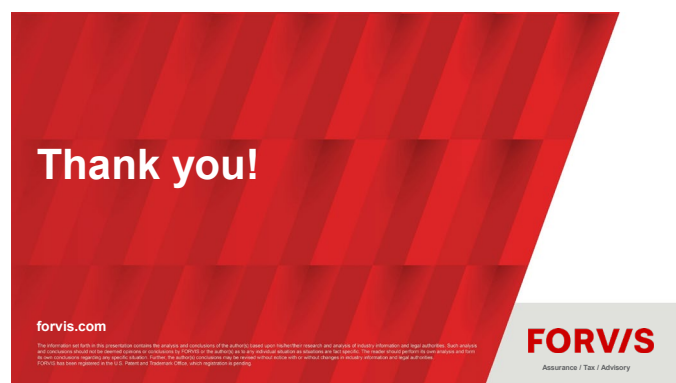
The last type of audit, a performance audit, really has a lot more leeway. There's a lot more opportunity to do different types of audits. Really, the objectives, you can kind of see there's

four different big, big types of objectives in a performance audit, but there's a lot of leeway there. A program effectiveness and results audit objectives, your internal controls. The legislative auditors, for example, do a lot of internal audits. Those internal audits are actually performed as a performance audit within Government Auditing Standards.

As part of our audit, when we gain understanding well, I should review those to make sure that we understand. If there's any findings in there that have an implication on financial reporting, we want to gain an understanding of that and incorporate that into our audit too. I definitely wanted to point that out.

There's a lot of opportunities out there. If you're looking more than historical financials, internal control around financial reporting, compliance on your grants, this is really the bucket, the performance audit bucket, where you really could do a lot of neat things in there around process improvement, operation improvement. This is that third bucket, that performance audit.

We are currently not engaged to do a performance audit, but I just wanted to make sure that the commissioners and Mr. Mayor that you obviously were aware this third bucket is out there. Like I said, the legislative audit does perform audits currently under this performance audit. I think over the last year, we had about 30 that we reviewed so far as part of our financial statement audit.



Really that's all. I just wanted to make sure that we had the opportunity to introduce ourselves. We're new. We're excited to be here. If there's any questions, any concerns that you want to talk through as part of the financial statement audit, that you knew we were here through that process.

Mayor Garner said thank you.

Action: **For information only.**

August 17, 2023

Item No. 3 – 212634...PRESENTATION: WILLA GILL CENTER

Synopsis: Presentation by the Kansas City, Kansas Police Department; Kansas City, Kansas Fire Department; and the Neighbors In Need Unhoused Task Force, submitted by Tyrone A. Garner, Mayor/CEO.

Mayor Garner said this is really an update and kind of just an overview of the unhoused, homeless, and impoverished situation in Wyandotte County from a variety of lenses, as well as a presentation from the task force that's dealing with those items.

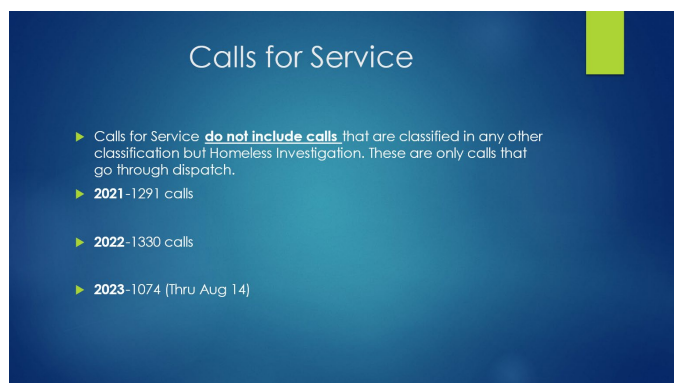
Irene Caudillo, Chief of Staff in Mayor's Office, said this issue, when you talk about unhoused population, it's probably one of the single, most discussed not just in our community, but across this country, and is a very difficult and sometimes uncomfortable conversation. It really transcends many other topics because of the varied reasons of why we have an unhoused population. It's connected to economic challenges, domestic violence, health, substance abuse, mental health, lack of affordable housing. Many of us have a support system that keep us out of this system, but what about those support systems that fail for our neighbors?

Today is really informational, and what we want to do is to give you an idea of what's happening in our community. For information, you'll hear from first responders, as well as the law enforcement, statistics and data and the impact of those systems. You will also hear the community talk about an increase in unhoused populations and why and really some concerning issues around some of our neighborhood groups and NBRs.

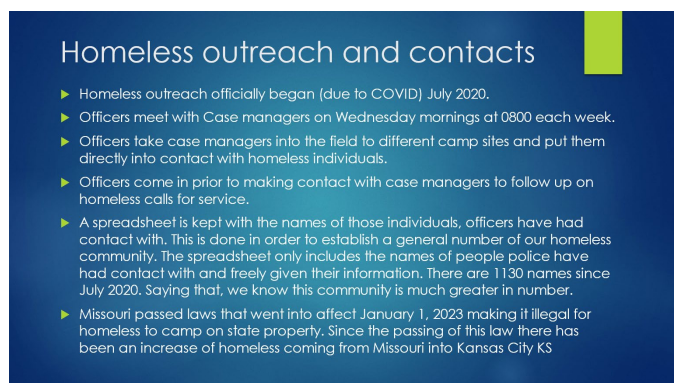
The really most important is that our system of providers that we currently have in the community work every day on developing some sustainable solutions, but there are some immediate needs for Wyandotte County and our community and we need your support. More importantly, you will have, coming soon, some decisions that will impact our population.

Tonight, we're going to start out with some data statistics from our Police Department, Fire Department, and one of our NBRs talking about some of the needs that we're having, and then we'll hear more from the support system and the programs that exist.

William Wallace, Major, KCKPD, said I am the Division Commander for Community Support. That is community policing, our SOU, and our Traffic Division. I'm here to talk about the interaction that we're having with our unhoused individuals in our community.



Calls for service for 2021, we had 1,291 calls. In '22, we had 1,330; and in '23 up to August 14th, we've already had 1,074. If you see, I skipped that first paragraph. These calls do not include calls that didn't mention homeless investigation. If it was a disturbance, if it was a theft, if it was coded as anything else, it didn't get added into that number. We know that those numbers are way low.



Homeless outreach officially began pretty much due to COVID in July 2020. Officers meet with case managers on every Wednesday morning at 0800. Many of those case workers are here today. Officers take case managers into the field with the different campsites and put them in direct contact with homeless individuals. Our officers come in prior to making contact with the case managers to follow up on homeless calls for service. We keep a spreadsheet with the names of those individuals that officers have had contact with. This is done in order to establish a general number of our homeless community. The spreadsheet only includes the names of the people police

have had contact with and freely given their information. Right now, there are 1,130 names since July 2020. We know this community has a much greater number.

Missouri passed a law that went into effect July 2023 making it illegal for homeless to camp on state property. Since the passing of that law, there has been an increase in homeless coming across from Missouri into Kansas City, KS.

Complaints private property VS city property

- ▶ **Private property complaints** - Owner signs a trespass arrest form and the homeless are told to leave the property. Delays associated with this process is being able to make contact with the owner of the property.
- ▶ **City Property complaints** - last direction from legal is that we have to provide them with notice and give a vacate date.
- ▶ The problem with both processes is, this homeless community is simply being moved around the city. Once they are moved the trash generated must be cleaned up. This clean up process is financially costly for the property owners and/or the city. At this time, we have no real solution to address this problem.

We have two different types of complaints that come in. That's private property complaints. The owners sign a trespass arrest form and the homeless are told to leave the property. Delays associated with the process is being able to make contact with the owner. If we come across someone that is trespassing, we have to have the owner's permission to make that arrest.

When it comes to city property complaints, one of the issues that we have is that we have to give them notice to vacate before we can make them leave. The problem with both processes is the homeless community is just simply being moved around in the city. They go from one place to another.

Bus Stop Complaints

- ▶ Bus stops draw many homeless because it provides a partial shelter and benches. Due to no other facilities, they will urinate and defecate in these areas regardless of the time of day.
- ▶ The buses (metro) are currently free, so many will ride the buses to different parts of the city and panhandle.
- ▶ The bus transit has signed trespass arrests for many of those bus stops where there are problems. There is also discussions of possibly removing benches.
- ▶ The major location generating calls for service is 7th Minnesota AVE. The location at Walmart in the Legends is also an issue. There are talks underway right now to move that stop out to Parallel PKWY.

Our bus stops are having many complaints. They draw many homeless because it provides a partial shelter and benches. Due to no other facilities, they are urinating and defecating in these areas

regardless of the time of day. I think we've all had the experience of walking past some of our bus stops and smelling the aroma of the urine.

The bus stops are currently free so many ride the buses to different parts of the city and panhandle. Bus transit has signed trespass arrests for many of those bus stops where we have the majority of our problems. There is also discussion right now on moving some of the benches. The bus stop out in the Legends at the Walmart is one of our big issues right now. We are trying to get that moved to Parallel, but I don't know if we're going to make that happen so now we're looking at other issues.



The major locations generate calls for service: 7th & Minnesota and then we talked about the Legends. This is 7th & Minnesota. We've all seen that. On an average day, there is at any given time, around 50 people just milling around. The bus stop there in front of the Police Department, we generally get calls for service there because people are fighting right in front of the Police Department or they're urinating in front of the Police Department. One of the smartest things we've done was put up the fencing there where the indentions are, where the windows are, so that they can't get in there because that's where they were doing a lot of their business.



August 17, 2023

This is the bus stop at the Legends in front of the Walmart. Folks will pull in like they're going to Walmart or leaving Walmart and they are bombarded by panhandlers, or either folks are fighting at the bus stop.

Camps

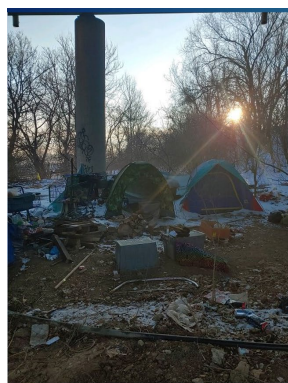
- ▶ The number of camps is unknown. Officers are having to move the homeless community from different locations on a weekly basis. This makes it difficult to keep track of camp locations, number of camps, and where specific homeless individuals are located.
- ▶ Since the beginning of the homeless outreach we are seeing more camps developing west, where previously the majority were in the south and east divisions.
- ▶ Cost of clean-ups: 555 River Park DR. cost the city \$4500.55 (manpower and cost of 15 dump truck loads) 01/21/2021. That's just one location.

The number of camps we have is unknown. Officers have to move the homeless community from different locations on a weekly basis. This makes it difficult to keep track of the camp locations, the number of the camps, and where specific homeless individuals are located.

Right now, we cleaned up an area at 59th & Leavenworth Road. We found an individual that was living at that camp that had a warrant for a sexual assault. We arrested him. We're working on that right now, but the problem is because we cleaned up that camp, now he's at a different camp. We believe we know where he's at so we're leaving that camp alone right now so that we may know how to find him.

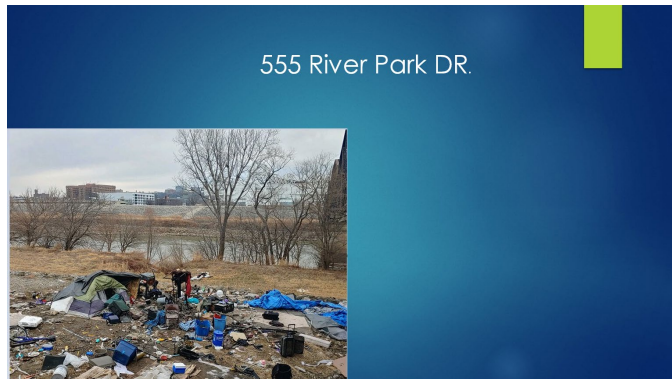
Since the beginning of the homeless outreach, we are seeing more camps developing west where previously the majority of the camps were in the South and East Divisions.

The cost of cleanups. At 555 River Park Drive cost the city \$4,500.55 for manpower costs and 15 dump truck loads. That was on January 21, 2021. That's just one location.

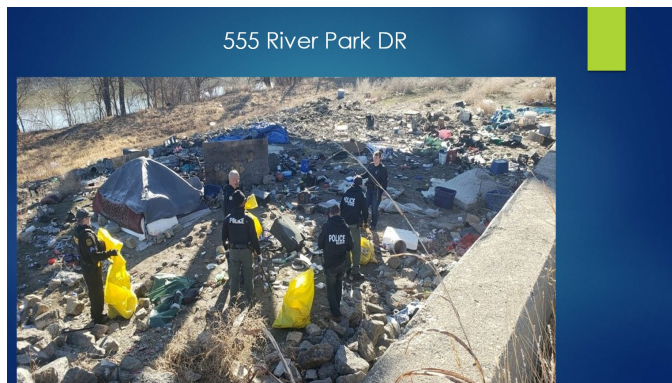


18th Metropolitan AVE.

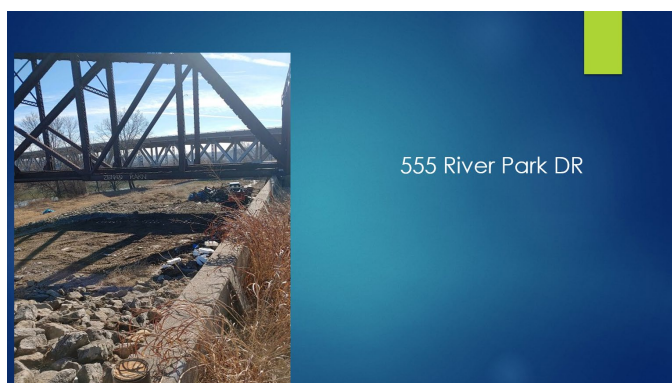
This is a site at 18th & Metropolitan.



This is at 555 River Park Drive.



Same park. As you can see, our community police officers are there with trash bags and gloves picking up a lot of that trash trying to minimize the cost to the city.



That is a bad picture, but the front loader has pushed the majority of that trash up into a pile and they're getting ready to take it away.

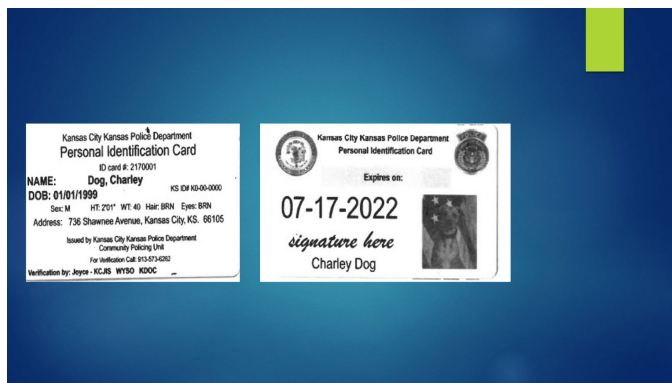
August 17, 2023

City ID

- ▶ City ID program was developed to assist with homeless in replacing necessary documents to get the necessary government assistance.
- ▶ We partnered with the State of Kansas in assisting participants in obtaining a temporary State ID.
- ▶ Since it began in Aug 2020 the program has expanded and assists anyone that is a US citizen and lives in KCK.
- ▶ Parolees were another group that needed assistance upon leaving incarceration.
- ▶ To date the program has completed 560 city id's with a 93 % verification rate (56 denials).

The one positive we have is our city ID. The City ID Program was developed to assist the homeless in replacing necessary documents to get the necessary government assistance. We partnered with the State of Kansas in assisting participants in obtaining a temporary state ID. Since it began in August 2020, the program has expanded and assisted anyone that is a US citizen and lives in Kansas City, KS.

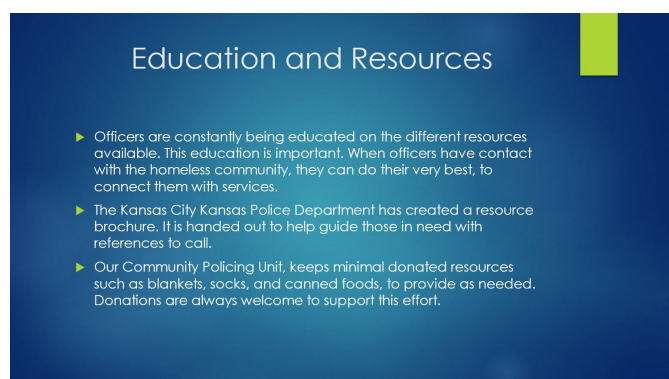
Parolees were another group that needed assistance upon leaving incarceration. To date, the program has completed 560 city ID's with a 93% verification rate. Fifty-six individuals were denied.



This is what our city IDs look like.



We also have the VISTA Program. Our UG VISTA person is working with the homeless outreach team primarily with our City ID Program. UG VISTA is hosted by AmeriCorps VISTA, and its members support organizations to make sustainable change in areas that affect poverty including education, public health, access to benefits, and more. She does assist with creating a follow up list for officers on Wednesdays. She primarily handles scheduling appointments for the city ID, completing applications, assisting with phone calls, and answering questions. City ID is handled by Master Sergeant Joyce, who is here with me today, Officer Thompson, and Bridgete Decker, our VISTA person. I believe we just renewed her contract.



Education and resources. Officers are constantly being educated on the different resources available. This education is important. When officers have contact with the homeless community, they can do their very best to connect them with services. The Kansas City, KS Police Department has created a resource brochure. It is handed out to help guide those in need with references to call. Our Community Policing Unit keeps minimal donated resources such as blankets, socks, and canned foods to provide as needed. Donations are always welcome to support this effort.

That is our presentation.

Commissioner Townsend said one question. What might be some of the reasons someone is denied a city ID?

Major Wallace said if we can't verify who they are. As a matter of fact, Master Sergeant Joyce, she's the one that does that on a regular basis.

Angela Joyce, Master Sergeant, KCKPD, said if we're unable to verify, and we go through multiple sources to verify them because most of these people are presenting where they have absolutely no documentation whatsoever. They can give us any information they want, but we have to go through the different sources, different databases and verify the information they gave us. So, if I can't do it through multiple sources, we don't just go with one because someone can be booked in the county jail with whatever name they want, so if I can't do multiple verifications through different sources, then I deny it. We've seemed to have the hardest problems with females who have changed their last names because they'll come in with a variety of last names. I might be able to find it in one source, but never anywhere else. I won't verify it. I won't give them an ID for that.

Commissioner Townsend said that made me think of another question. What types of databases would you normally go through?

MSGT Joyce said we use a lot of the police databases. We also have our Intel Unit that's assisting us with verification, so any kind of police database, KC's, REJIS, the Wyandotte County Booking, ID Core, whatever we have as law enforcement that we have access to those databases.

Commissioner Townsend asked, would those databases include someone who doesn't have a police record? **MSGT Joyce** said yes. Like your driver's license, when you've had a driver's license previously.

Mayor Garner said I had a question. I was at a community meeting and one of your officers indicated, and it was alarming to me, that you're seeing camps in places where you've never seen them before such as deep into Piper. I mean, really far west. Camps behind Walmart there. On top of the camps that we already know about, but there's camps popping up everywhere.

I know you mentioned it briefly about some of what we believe to be the problem with Kansas City, MO, or the state of Missouri basically criminalizing being homeless on the street. From what the community police can offer and some of the residents were saying is that they're

seeing a huge influx of not just those that were known here in Wyandotte County, but new impoverished and unhoused individuals migrating in huge numbers, large numbers, unprecedented numbers to Kansas City, KS. Can you talk about that more?

MSGT Joyce said it's not just from the Missouri side. We've also seen an increase from Lawrence, Basehor, Leavenworth. We saw a large population after COVID that were newly homeless. A lot of those aren't still out there because we connected them with services as some of the people in here were able to help them navigate the system; but a lot of your chronic homeless people, we've seen a huge increase. The numbers he presented as far as what we have on our spreadsheet by name, those we know are very low as far as what our numbers actually are. As a voluntary contact, I can't force people to give me their information. So, I don't put them on our spreadsheet unless I can identify them. We are seeing it up in Piper. We're seeing it in South Bend, any place within the city we are seeing it.

Major Wallace said one of the other reasons it's difficult to track is, again, the Metro is free. Today, they'll be in the east end. Tomorrow, they'll be in the south end. The day after that, they'll be in the west end. We're having some of the same issues with some of the same people, just in different parts.

MSGT Joyce said we're also moving them a lot, too, because we still have people, and rightfully so, are upset when people make a home in their backyard and they just want them moved. So, hey, you've got to move. So, they will move from this location to the next location; keep moving as long as we keep moving them.

Mayor Garner said when I was on the Police Department and dealing, even when I was the Public Safety Director with the Housing Authority of Kansas City, MO, we would try and triage these individuals. One of the things that I noticed was a lot of them had mental illness. They had criminal backgrounds. They were addicted, some of them, to harmful drugs or alcohol. Some of them had severe disabilities. There was a small percentage that just wanted to live off the grid. They did not want to have access to housing, jobs, or anything of that nature. That's the first question. Has that dynamic changed?

When you look at these individuals and you try and find resources, what does that dynamic look like when you talk about that distinct population that I just described? As officers, and I know its taxing your resources doing things that are untraditional for law enforcement, where do you

bridge these individuals to get them from being in poverty to, hopefully, some form of self-sustainability?

MSGT Joyce said the answer to your first one, as far as the description of what your population looks like within mental illness, addiction, that is still the same. A lot of your people who are in that homeless population have some form of mental illness or addiction. Then, yes, you have that percentage who just want to live off the grid. They don't want to pay bills. They want to just be left alone where they're at. That is not as high as a number as you would think, but there are a few.

As far as reaching them and getting them to start engaging with case management, that's what the homeless outreach team does with people like Rob Santel. We go out, we take them out to the field, and we take them to where they live in the field, out there in the camps, and they start developing a rapport with them. Get them to trust them. We're connecting with them and showing a positive side of law enforcement. We're not running them for warrants when we're in contact with them. We're like hey, we're here to help you. We put them in contact with case managers. Case managers now try to develop a rapport. Sometimes it takes them a while to get that rapport because there's a lot of distrust in their mental illness or past history maybe as far as their contact previously, but they have to work really hard to breach those barriers that are in their own mentality to get them to start engaging. Some of them are real successful eventually and allow them to help them get services and get out of the field. Some of them they'll stop engaging just out of the blue. It's a hit and miss whether they can get them to take housing. Once they get them into housing, that's a whole other problem to deal with because they could get them all the way to housing, but how do you get them to stay there.

Commissioner Stites said I appreciate the presentations so far. I guess my question would be, why KCK?

MSGT Joyce asked, why KCK? Why are they coming here?

Commissioner Stites said yeah. You gave several examples of Basehor. You named all these other cities around that are coming to KCK. There has to be a draw. What would that draw be? What are other cities doing that either addresses it or discourages it from happening in their cities?

MSGT Joyce said I don't have a true answer on that. I can give you some of the comments we've gotten from some people. Some of it is like when we started seeing a lot out at the Legends, and this is before they passed their laws where people started leaving their areas, we would talk to them out there and they would be like yeah, we ride the bus over here because the citizens of KCK are nicer to us and they give them money. Some of them were coming here just to panhandle and get back on the bus and go back to Missouri or go back to whatever community.

I don't know what the draw is to coming here. I do know that some of it is the negative law enforcement sometimes. Missouri, they've got a lot of comments about how police go about things there. I don't have that answer.

Commissioner Stites asked, has there been any—I know that you said that Kansas City, MO, enacted, I'm assuming, a city ordinance that prohibits them from camping on state property, or is it state statute? **MSGT Joyce** said state. **Commissioner Stites** asked, is there any stats after? Do we have anything to say what their calls for service or what that looks like now that has happened? **MSGT Joyce** said no.

Commissioner Stites asked, is there a push or a movement to have that same type of city ordinance or statute enacted in the state of Kansas?

MSGT Joyce said I think there's been a push for that which basically what you're doing is you're criminalizing homelessness by moving. It's a social issue. That's more of a government and society issue with homelessness and now you've moved it straight into law enforcement and say, you are now mandated. You will arrest this person and that's exactly what that law says.

Commissioner Stites said I'm not saying that the Police Department—obviously you know I was there for many, many years—that this is a Police Department issue. I'm not saying that. I was just wondering if there were others...

MSGT Joyce said it's actually something that's going across the nation that they're trying to cross different states.

Commissioner Stites said, Major, you said that you were having some difficulties in moving the bus stop out at the Legends. I guess you're meeting resistance. It sounded like you were saying that you're not able to get that accomplished. What can we do to help you if that's an issue?

Major Wallace said at this point, that is one of their major hubs. Moving that out to Parallel, which is where we'd like to see it, I guess there's not a lot of space for that to happen. In my opinion, they can leave that little area there for their buses to stop and get off and go into Walmart, but the actual bus stop, if they could put that out on Parallel, if that makes sense. That is the issue that we're facing. That is one of their major hubs that they use.

Commissioner Stites said there's clearly an issue. I mean, everyone's saying it. It's not fair to either side. **Major Wallace** said correct. **Commissioner Stites** said we definitely need to take action. **Major Wallace** said the other issue that came up with that is they spent a lot of money putting that there. **Commissioner Stites** asked, you're talking about the Legends? **Major Wallace** said yes.

Commissioner Stites said I agree. It's not fair to—we talk about our economic development. We're going through budget process right now and the impact that it has, I will tell you, and I mentioned this in a meeting here a month or so ago, there are people now that are not coming to the Legends because of a, b, c, homelessness, theft, fights. They don't feel safe. We cannot let this turn into another Indian Springs. I'm not just saying the Legends. We can't let this continue downtown. We can't let this happen in the south. No portion of our county is any more important than the others. I'm not saying that. We have to figure out something. I don't know what that is. That's what you are here for.

Major Wallace said that's what we're working with.

Commissioner Johnson said I just want to thank you all for the work that you all are doing. I'm at a point now where I'm feeling like I'm forced in my other hat being a local pastor, feeling like I'm forced to put a fence around my property because on numerous occasions, they've tried to establish a camp there and thereabouts. I made a point to my Board. Sleeping on a lot all night. Wanting to bring shopping carts full of their personal items with them and leave them. Leaving trash, that's the part. I don't mind you staying here, just don't leave a mess when you leave. Going through our trash receptacles, large trash receptacles, and taking the trash out leaving it there and leaving the receptacle lids. Tried to put a lock on it. They figured out how to unhinge it from the top so that they could get in there.

I'm held in tension because you want to help persons that are in those kind of situations because we are all human. We all bleed red blood. Then, the challenge is trying to make sure that

you don't allow your facility to be overrun by this. We've had the urination, defecation. We've had all of that.

What I've done thus far is, and I'm looking for maybe some help here, and I see Dr. Turner, I see the Sims that are here also that have churches here on major streets such as mine. I generally just call the non-emergency line, but I'm wondering if there's something else that we can do. We've had conversations internally about how do we minister to them, but as I try to let them know, this is a multi-layered issue. It's not just about giving them a meal and then sending them on their way. To what? So, we find ourselves, as a church community, in tension.

I'm looking for some feedback as to the best way to engage with them one-to-one. Some of them have confessed they're hooked on, they tell me, crack cocaine. Some of them, I just don't know what it is. But as a community that wants to help the community, now you have to make sure you try to protect that which you're saddled with trying to steward over as well.

MSGT Joyce said that's exactly where we're at with the Police Department. We're trying to help everybody within our community, but at the same time, you've got two sides. You've got the unhoused and then you've got the citizens. The citizens saying we need help with this and the unhoused saying we need help. At what point, what's the answer? We haven't found the answer because it's going to be a larger picture. It's going to take more than the Police Department, the Fire Department, the medical field. It's got to take the whole community. The services do what they can with what they have, but part of the problem we have is there's not affordable housing so where do they house them at. It's a continued vicious cycle.

Us, in law enforcement, we're walking a tight line. Help them; arrest them. Either way it's costing taxpayers dollars which side of it we go. We put them in jail and we spend all that money in the jail for them to kick them back out into homelessness and we're in a vicious cycle. If others have answers for the best way to go about this, I'm all on board.

Major Wallace said one of the other issues is even if we arrest them, that does nothing for the mental portion of their issue. It is multi-faceted. You are in good company with that. I was just talking to Dr. Turner about a possible camp that they have out by his church and some of the individuals that are coming onto his property. I'm a minister at First Baptist Quindaro and we have individuals that have started a camp down behind our church. It is reaching throughout the whole city. We're working on it the best that we can, in the best manner that we can with the resources that we have.

Commissioner Johnson said I'll just say this, this problem is not going to go away. As a minister, we can't even pray the problem away. You can't pray people into homes, into viable jobs, into vehicles, into whatever the case may be, more money. It's going to take a collective holistic effort. Again, I thank you all for what you're doing as you find other ways and other means. I'd love to be part of that conversation.

Ms. Caudillo said, Mayor, Commission, I'll remind you that we do have at least an example in our task force, potential solutions or at least a gathering of all kinds of people at the table.

We have our Fire Chief Dennis Rubin as well as on deck CABA Edgar Galicia from a perspective of the NBRs.

Dennis Rubin, Fire Chief, said it's an honor to appear before you today and to give you some information about the impacts with the Fire Department. In essence, I have to start off by saying when you take a look at the national picture for fire departments, there is no category to allow us to track information directly related to homelessness. We use the National Fire Incident Reporting System. It's a requirement and that is done in such a way that we continue to receive grants, which is quite a lot of money for your fire department. So, the information I'm going to share, I want to point out is woefully underreported. In fact, we feel like it's probably at least a factor of five as to what I'm going to describe.

The Kansas City Kansas Fire Department (KCKFD) responds to 35,000 requests for assistance each year. This level of response equals an average of 100 responses each day. The estimate of responses to unhoused population is 0.56 each day. On most of these requests for assistance, one advanced life support medic unit and one pumper is dispatched to provide evidence-based emergency medical care or fire control services. The typical responding crew is two paramedics and three to four emergency medical technician/firefighters.

We typically answer 35,000 calls in one year, which represents about 100 emergency responses on a daily basis. We went through and did a hand search for the past two years and we came up with about 0.56 calls to assist homeless. That's how we had to find the information, per day, every day.

Based on these **estimates**, the cost of this service is as follows:

Calculation		
200	200	Estimated annual responses to unhoused population
30 minutes	30 minutes	Average life cycle of alarm
\$41.00	\$20.50	FEMA (2021 hourly rate) deployment cost for ambulance
\$142.00	\$71	FEMA (2021 hourly rate) deployment cost for pumper
\$75.00	\$37.50	Ambulance staffing costs per hour
\$130.00	\$65	Pumper staffing costs per hour
	\$194	Total cost per alarm
	x 200	Number of alarms
	\$38,800	Subtotal estimated cost
	\$72,000	Lost ambulance transportation fees (Medicaid rate)
	\$110,800	Estimated grand total cost

During emergency responses the exposure to vehicle accidents and personal injuries increases along with the wear and tear on the KCKFD apparatus fleet.

If you amortize that out, it looks like about 200 calls per year. What that equates to is an aggregate cost of essentially \$110,000 per year that's spent responding to and caring for the folks that are homeless. Again, I would point out we're pretty certain that it's probably a factor of five, if you will, when we talk about the number of calls that we respond to.

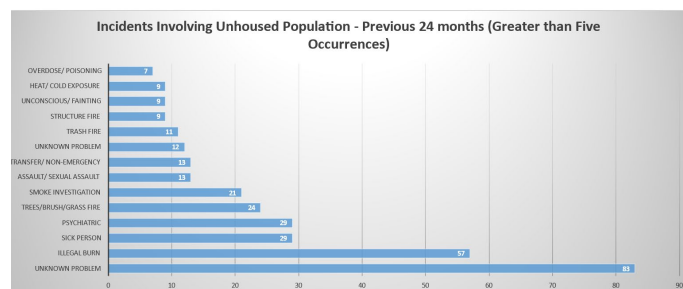
Unhoused Population Impact Summary

Methodology

Emergency incidents in the Kansas City Kansas Fire Department (KCKFD) computer-aided dispatch (CAD) system were queried for the previous 24 months, filtering only those incidents which contained the word "homeless" in the narrative information. Incidents were then sorted by type and counted for the number of occurrences for each. Many incident types had five or fewer occurrences during this period, making them statistically insignificant and not included in this report. These incidents included a wide range of medical call types of varying degrees of severity. Incident types with more than five occurrences are included in this summary.

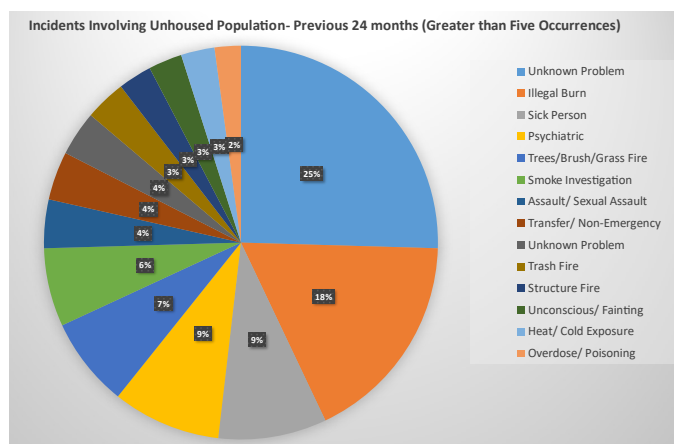
Again, that was the methodology that we used.

Data Charts



Here's what a graph might look like. The information that we did have at our fingertips speaks directly to the fact that we're responding to overdose and poisonings, heat and cold exposures, unconscious and fainting, structural fires, trash fires, unknown problems, transfer and non-

emergency—that might be from one hospital facility or clinic to another—assaults and sexual assaults, smoke investigations, trees/brush/grass fires, psychiatric issues, sick persons, illegal burns, and unknown related problems.



The next one takes that same bar graph and begins to break it down in percentages.

Summary

- The incident type with the highest number of occurrences are **Unknown Problems**, with 95 total calls. This incident type includes reports of unconscious persons and persons “down” in public. Most of these incidents involved reports of unknown parties in an undetermined state of consciousness in public, which were then determined by fire and EMS personnel to be persons sleeping or resting in areas visible by passersby.
- The next highest incident type is **Illegal Burn**, with 57 occurrences. These incidents include reports of unauthorized burning, typically involving cooking or warming fires.
- The third category, **Sick Person**, includes medical call types not captured by any other, more specific, category. There were 29 occurrences of this incident type.
- **Psychiatric** occurred 29 times during this period. This call type involves the lowest severity psychiatric incidents.
- **Trees/Brush/Grass Fire** and **Smoke Investigation** are the next two incident types, with a total of 45 calls between the two.

We know that we often go to calls where the homeless are actually resting. It was kind of fortuitous, just before attending the meeting this evening, we had a call for a young lady down. The Fire Department responded only to find that person was asleep. The homeless folks typically live outdoors. Let’s face it. With that said, it’s very difficult sometimes for a bystander to realize that that person is simply resting because that’s the only place that they do have to rest.

After looking at the data, several trends stand out. In terms of serving the unhoused population, KCKFD runs a high number of incidents involving passersby reporting persons down or unconscious. The fact that the unhoused conduct nearly the entirety of their daily lives in the public eye makes them visible even when they are resting or sleeping. Normal or mundane activities such as these are misunderstood by the greater public and reported as emergency medical incidents.

It is abundantly clear that the unhoused population contributes to our fire incident numbers. Illegal burns, natural cover fires, smoke investigations, trash fires, and structure fires involving the unhoused totaled 122 incidents over the previous 24 months.

Incidents which typically affect a lower socioeconomic status at a higher rate include psychiatric calls, assaults, substance addictions, and overdoses. Over the period studied, KCKFD ran 49 of these types of incidents.

With that, again, we feel pretty strongly that, without a doubt, our numbers are woefully below what is the actual situation.

Before I get off the podium and take questions, I'd like to mention a program that we have. It's a small program, but it's a pretty powerful one. We call that Community Paramedicine. The Community Paramedicine process is sweeping our nation; however, in our community, we have one person working out of one vehicle. They go out and meet the clients. They find out what their needs are. They try to assist in any way that they can whether it's to obtain necessary drugs, make hospital appointments and visits to get them doctors care when it's necessary.

I'm accompanied today, and she said she's a little shy, but a true hero on our system is Jessica Kraus. She runs that program. It's approximately two years old. It continues to gain momentum and force. I think that's going to be the Fire Department's way of the future to be able to provide that care long before you see those numbers. As to what a paramedic engine might cost or a transport ambulance, and that we can do it in the daytime instead of the middle of the night. I point that out only because the propensity for fires goes up at night, I think, as everyone might know, as well as responding apparatus through the streets. By doing it non-emergency and pretty much where the unhoused people live, it's a much better and more effective way of doing business.

With that, Mr. Mayor, I'll take any questions that the Council may have.

Commissioner Stites asked, what are we doing in connection with our Health Department? I mean, we've had the Police Department, Fire Department, NBRs, and all, but what about our Health Department? Are they involved in this? It sure seems like a health department area.

Jessica Kraus, Community Paramedicine, KCKFD, said that's a great question. I came up here to say I don't have an answer for you.

Commissioner Stites said I think that's pretty unfortunate that we—I would think—**Chief Rubin** said in Washington, DC, what we learned was the health department is centered and anchored in a building that has a lot of resources, and boy they do an incredible job. The Fire Department, however, we deliver items in the street. We really don't have a central, please come and visit. We can give you a flu shot. We don't have that service, but what we do have is a lot of folks that's mobile. For her to transition from a paramedic/nurse working in a fire station with a fire company, they're going out every day in a vehicle, was a very smooth and easy transition. So, I doubt that—a great comment—but I doubt that it's been broached that idea of partnering with them and we would certainly do it.

If you look at the fine lines and, again, I think our excellent police presentation would also support it, here is a lot of abuse and dependencies that tends to end up in some type of a mental situation that's uncomfortable for everybody. In other words, that brings out the worst in the population. So, by intervening early, by providing those services as soon as we can by doing this type of service, this will be the gateway in the future for the Fire Department. I'm pretty sure.

Ms. Kraus said I can say I do know that there are conversations happening, conversations have been happening. I just don't know what I'm allowed to speak to because I'm not from the Health Department. I've heard of different ideas and avenues and grants and things they're pursuing. I just don't know what I can speak to because I'm not with them and I don't know what's current. We're working on it.

Commissioner Bynum said I do know that the Fire Department EMS Division and the Health Department are working jointly, but I don't think it's specifically around the unhoused, but you have a joint program that you are doing together.

Ms. Kraus said I was going to say, we haven't addressed that in a partnership yet. We've had conversations about different ways we can do that. Funding is a big thing.

Edgar Galicia, Central Avenue Betterment Association, said an NBR. I come here feeling that I am speaking or preaching to the choir. Everybody has traveled through the city and has traveled through Central Avenue and knows of the challenge that we have with all of the commercial corridor. As an NBR that works with all of these businesses, we feel that we need to protect their

interest. Not only the businesses on the Avenue, also the neighborhoods around it; the safety situation that this challenge presents. It's growing as everybody has heard before.

I would like to tell a couple of facts, some stories, just to give a little bit of the background of how we deal with this challenge daily. In 2013, the School of Architecture sent students to the city to help and investigate what our situation was. They had a survey that they passed around the Central area. One of their questions was, what was the favorite places that you have in the community? Another one of the questions was, what was the worst place that you don't want to go to? Their favorite places were home, churches, and all of these. The worst places were parks where nobody wanted to go to. Bethany Park was the lead of that list. Nobody wanted to step there. Around that year, Bethany Park was totally trashed, cold, prostitution, homelessness, camping, drug dealing, you name it. It had a problem.

As a challenge to Central Avenue Betterment Association, we started taking on the cleaning of the park. We couldn't live with that reality and so we started working. That's how our program La Placita came to be because one of the actions that we decided to take was to start creating positive activity. The philosophy behind that is that good and bad are never together. So, if good moves out, bad moves in so good has to constantly be working, pushing, moving forward so that bad moves out of the place. That is synergy. That's how this works.

We decided to create positive activity, constructive activity in the park so that all of these negative activities would seize or go down and be reduced. So, we started cleaning. I remember some of the commissioners who helped us remove all picnic tables, benches that were broken and that people would use to sleep on. We cleaned that and we started having an event every month, sort of a celebration with music, food, and all of these once a month in the park. That actually helped move all of these negative activities out of the park.

We continued building on that and then we started the market. The market started operating once every other weekend. That was held for a couple of years or actually six years. Now we are in 2013, almost ten years after La Placita started.

In the last two years, as everybody said, we have seen an increase in homelessness and the challenges that come with that. Yes, this is a layered problem that is everywhere. Central Avenue has suffered from that because of the lack of programming, the lack of resources, and the fact that in the area there are two towers that are low-income housing and that invites a lot of homelessness,

a lot of individuals who are not doing anything through the day and they just hang around parks, Bethany Park to be specific.

There are a couple of situations and I was asked to bring pictures but, honestly, everybody has driven through Central Avenue. There are a couple of situations that we have lived, experienced on a constant basis such as homeless walking into businesses and demanding services, demanding something. The owners have come to us and said you know what, she just comes or he just comes in, grabs and walks out. We don't say anything because we rather just get rid of the situation. Let him walk out and just disappear. We have to deal with that the next time this person comes back. That has happened several times to several of the businesses.

There was an occasion where someone who seemed to be homeless just walked in and went to the cashier and just grabbed money out of the box and walked out. The business owner called the police. The police were busy and took time to go and check and do a report and whatever, but he didn't act immediately even when there was video of the person committing this crime. There were no results. I'm not speaking ill of the Police Department. I know how busy they are. I see their work, but we don't have funds. They are operating under a challenged situation with personnel, with officers, so that is a challenge. The fact that we don't have funding to create programs, to finance programs and to help our departments. This is happening on Central every day.

Another challenge happened that a homeless, who seemed to be drugged, was trying to light a cigarette. He was carrying a box and the whole box lit on the street in front of a building. We had to rush out and put water on it to put the fire out because it was right there in front of the business. That, again, happens constantly.

Recently, Harmony Heights building was emptied and rebuilt. During that process, the residents that were there were moved to different places. They were relocated to different apartment buildings and complexes and such. There was a layer of residents living in that building that were not registered, and they moved and camped in the park. All of a sudden, we're coming on Saturday operating our market, helping the people, and there is a specific group who are camping there. They seemed different. They don't seem homeless. They don't seem handicapped, per se, but they were there camping. We learned that that they were actually waiting to move into Bethanny Towers to relocate themselves. They were armed. They were active. They were doing

stuff, communicating. They were just waiting, so they were going from one tower to the other and trying to move in.

Later, somebody told us that these people are actually gang members that are sequestering the residents in these buildings, moving into their apartments and holding them hostage so that they can operate whatever business they carry on. We called the Police Department several times. We called the Sheriff's Department several times. They come and these groups, when the officers come back, they disperse everywhere. They were arrested a couple of times. Drug dealing, crime, homelessness is coming back to the area. It truly hasn't left. It truly has not gone anywhere. It just moves around.

I can go on and on with all of these samples and situations that have happened. Every Saturday we're there and we see somebody acting crazy, somebody in drugs, somebody fighting. One time this person was carrying about four or five of those push carts with all of his belongings. We asked him to—he was camping in the park and he had to carry everything—we asked him to move from that side because we were going to do the market. The gentleman got upset and all he did was to park his carts full of whatever belongings he had in front of the tents of the businesses and left. He left all of it there and he just walked away. He said I don't have anywhere to go. I don't have a place to sleep that allows me to bring all of my stuff.

Those situations are part of the challenges we have because at the end of things, the city does not have funding to help with holistic programming for all of these people. Are we truly even helping our residents? Are we truly even helping our businesses? Are we truly even helping our stable residents? If we cannot help all of these people who are making ends meet, how are we going to help those unstable? I think we need to rework the business plan, the action plan, the whatever plan you want to call it today because throughout my time, there have been several plans, but none of them have been funded.

We need to understand the real problem. The real problem is the city doesn't have any funding to help itself. We need density. We're not planning for bigger, better projects, but housing. We talk about housing. It's needed, but we're not planning on building new housing and making sure our people, our residents, our current residents are protected. We need to enact new rules, regulations, laws that protect the people here, that promote investment, but protect the people at the same time. We need to make sure that every project that is offered that comes to be built here has a community benefits agreement by default so that all people can grow with it, so that all

residents can get better and stronger and move forward, then we will have the funding to help all of these programs and all of the departments and move forward with this problem, otherwise we will not see the end of it.

Ms. Caudillo said as you're aware, one of ten of your task force included unhoused with the idea that resources and those really wanting to come up with solutions and recommendations sit around the table. We actually have the chairs, Dr. Evelyn Hill and Tom Lally.

Tom Lally, Hillcrest Transitional Housing and Co-Chair for the Neighbors in Need and the Unhoused Residents Task Force, said before I make my presentation, I want to congratulate you all and thank you all for having this conversation. This is difficult conversation that we're having and without this type of public discourse, the solutions will not be ascertained. So, we all need to come together, and I'm so proud of this community for having this conversation. We have Dr. Evelyn Hill with us.

I would be remiss to say that early on in the process when we started the task force, we had four co-chairs. Reverend Steve Neal and Andrea Tapia, with the Housing Authority, also served as co-chairs and served admirably. Because of work commitments, they had to step away.

I want to go over just a little bit of the history about the task force, and then Dr. Hill will talk about some of the accomplishments and the future of the task force. Starting about 18 months ago, we had over 90 individuals sign up for consideration for this task force. There was a lot of community input, a lot of community interest in this topic. We had conducted five listening sessions over a period of about six weeks just making sure that all the individuals who had signed up were aware of what that task force might look like and some of the work that might take place.

From the start, it was important to me, and I think also the other co-chairs, that we took both terms and both parts of that title in the equation very, very seriously. We have the neighbors in need. It struck me as I was doing some research for some of the first listening sessions, according to the United States Census, there's about 17% of the Wyandotte County population that lives below poverty. That's about a commission district.

So, those neighbors in need, although we are focusing a lot of our attention and conversation this evening on the unhoused and those that are homeless, we have a significant

population that is a paycheck away, just a crisis away from spiraling into that crisis. I think it's a good way to prevent some of these homeless and unhoused situations when we're providing those services to our residents who are already living here, who are already trying, but they're just struggling. So, the neighbors in need is certainly an important distinction and then, certainly, we're talking a lot about the unhoused residents.

Early on, we made the commitment, the co-chairs and I, to focus on three specific areas. Those areas were: developing community resources, identifying and benchmarking what community resources are already available, determining what are the gaps in those community resources, and identifying steps to fulfill those gaps.

The second was housing resources. Very, very similar. Determining what housing stock we have, what the gaps are, and how we go about fulfilling those gaps.

The third one, which was a lofty goal, was systemic change. Determining what those long-term barriers were that were keeping people in poverty, keeping people that are unhoused. What are those government policies: local, state, federal. What are the business practices, and what are those generational, geographic separations.

During this process for the last 18 months, Dr. Hill and I have had the privilege of representing the task force on a lot of the community issues. I would like to say that this task force has afforded a lot of the great social service agencies that are working today. You'll hear a lot from my colleagues over here. There is tremendous work being done each and every day for the populations that we're talking about today. A lot of times, those that work is being done in a vacuum. Because of this task force and the creation of this task force, we have had the opportunity, like no other time, to be able to come together and remove some of those barriers that might have been put in front of us or between us, artificially or otherwise by ourselves, to be able to really come together and talk as peers and have some great conversations and some solutions. For that, I am very, very proud of our work with the task force.

Dr. Evelyn Hill, Co-Chair for the Neighbors in Need and the Unhoused Residents Task Force, said thank you for this opportunity to speak this evening. As being the co-chair, I agree with Tom wholeheartedly that this has really drawn the social service community together. We talk regularly, sometimes with Kleenex, but at least we're talking. I'm very excited about that.

Tom mentioned one of the things that we worked on was resources. We came up with a couple of ideas. We found out, number one, that there are many organizations that have resource lists available including the Police Department, UG with the 3-1-1, even United Way. There's a list, but where is somewhere where we can really find a comprehensive list that can be updated because many times the lists are already outdated before they come online. We're still working on that but we came up with some ideas: have a QR code along with possibly an app that would be directly for resources here in our community.

Another thing that we worked on was possibly going to a couple of cities close by, maybe like Wichita, visiting HumanKind, and also going to Topeka. They have some resources available where they are doing a good job with unhoused neighbors in need. So, we thought we would pull that tour together. We have not yet accomplished that yet, but that is something that has been in conversation. We've contacted HumanKind we've contacted Topeka. They're having staff over turn just like some of our agencies are having staff over turn, so we are still in the process of making those plans and very excited to just see: what are their resources, where are they getting their funding from, what is the area, how are they accomplishing success. So, that is something we're getting ready to do.

Another thing that we've even talked about was looking at other cities that we thought might have had a successful rate when it came to the unhoused population not in the state of Kansas. We did that initially and very quickly. Those ideas were kind of shot down because at the end, they weren't as successful as we had originally thought.

We continue to work on this. Our goal is to continue to work together to get this done. We appreciate your confidence in us, and we appreciate the community being patient as they work with us. It's like Tom said earlier, and I've heard many others say, this has been a problem nationwide and it's not an easy solution, but we are here to make a difference.

Ms. Caudillo said at the heart of the work are those boots on the ground. We can't say enough about some of the unsung heroes doing this work and making a difference, trying to make even better quality of life for folks.

I'm going to go ahead and just tell you that Cross-Lines is here, Robert Santel, will be coming up to talk about homeless outreach and the warming center. Then I'll ask Frank Wilson Housing, Rachel Erpelding, and then Pam Smart and Andrea Penn from Willa Gill.

Robert Santel, Cross-Lines, said it's good to be with you again to talk with you about a topic that I've spent my professional career investing, researching, and trying to dig and learn as much as I can about.

I want to share a little bit with you about some data points and help us kind of reframe this conversation around homelessness. I want to share with you a little bit about the point in time number. Annually, we are required by HUD to do an annual census of persons experiencing homelessness in our community. Before COVID, our numbers in Wyandotte County were about 68. This is an underreported number just because of the way that those numbers had to be reported, but 68 persons experiencing unsheltered homelessness was kind of the number that we were kind of hovering around prior to COVID. In 2020 when COVID hit and then 2021, we've seen a steep increase in the number of people experiencing homelessness in our community. Those numbers have nearly doubled whereas in 2023 this year, we had about 121 persons that were counted in this last point in time count.

Another key indicator that is important for us to realize when we're coming to this conversation is our shelter number. We do not have an emergency low barrier shelter here in Wyandotte County. When you look at the region, the Kansas City region, in 2022, the Kansas City region made the top of the list of the community with the highest percentage of unsheltered persons experiencing homelessness. So, I'll say that again. The Kansas City region had the highest percentage of persons experiencing unsheltered homelessness in the nation, not just comparing us to other communities our size, but we beat out communities like LA, New York City, and other places like that. We've had a significant decrease in the number of shelter beds in our region and that has led to this significant increase in persons experiencing homelessness on the streets.

You talk about this like transientness. You see people on the streets more and more, yes. That's because we have about 500 less shelter beds than we did in 2020. That has led us to these street outreach efforts that KCKPD has shared about. I can sing nothing but praises for KCKPD and their community policing, especially MSGT Joyce and the team that she has assembled. There are many great things that have come out of our street outreach efforts over the last three years.

The city ID is a great program that has really escalated us to be able to have quick access to identification and document assistance for folks. I will say that when you look at other communities that have a homeless outreach team, our homeless outreach team is severely underfunded. We have dedicated officers that are supporting that program. Other communities

that have a homeless outreach team have dedicated officers full-time to that effort. But, they have been nothing but great to work with when it comes to solving the problem of homelessness in our community

We also have the Health Department. I know that question got asked. The Health Department has a peer support worker that works specifically with folks experiencing substance use, and that peer support worker has now started going out with us and really targeting folks that have that substance use piece. It's really important for us to provide that wraparound support piece, that whole person care. We've also started increasing our efforts to have that health and benefits navigation, making sure that people are getting connected to not only the mental and behavioral health component, which is so needed, but also that substance use treatment and also physical health components as well.

The reality is we have very few resources in our community. We talk about all these resources, but we have very limited resources for the people that we are serving. It becomes a very difficult thing to work with someone that has high barriers for housing needs, and we try to have these housing based problem-solving conversations with them and break those things down.

Just this week we have someone that we met through our street outreach efforts that is now in permanent housing because of those efforts, so that's a great win for our community.

We also have other communities that are coming to us here in KCK to look at our street outreach efforts, and they want to replicate that in other communities. So, it's a replicable project that other communities are looking at, and they say when they're—actually when Sedgwick County came to us, they looked at us and said, how are you doing what you're doing with the limited resources that you have? How are you doing this stuff without shelter infrastructure and those pieces? So, it's a great success that we're able to do what we're doing. We're only able to do that because of our collaborative efforts both amongst the social service agencies but also with our partnerships with the Unified Government, with KCKPD, and with the Health Department and those great pieces as well.

Some of that street outreach efforts really led us to that cold weather shelter. I've shared with you some of the statistics of the last two winters and what we've done with that. Again, I'll remind you just quickly. We had about 240 people we served last winter over about 28 nights. That project operates on the coldest of nights.

We have been in conversation with providers in KCMO to make sure that we are coming to this next winter with a much more prepared regional effort when it comes to cold weather planning, and making sure—especially KCMO has a significantly more prepared response to cold weather, but working with them in terms of trying to make sure that cold weather is really—we have a better preparation for that.

Remember, people are not the problem. The problem is affordable housing.

Rachel Erpelding, Kim Wilson Housing, said Randy Callstrom would have liked to be here. He wanted you to know he is out of town. Very quickly just how Frank Williams fits with Kim Wilson Housing and Kim Wilson Housing fits with Wyandot Behavioral Health Network. Kim Wilson Housing is an entity underneath Wyandot Behavioral Health Network. Frank Williams Outreach Center is a program underneath Kim Wilson Housing. We are all part of the Community Mental Health Center. Every person under Kim Wilson Housing is trained to recognize mental health symptoms and it's our focus.

Frank Williams is a program that falls under a continuum of programs from houseless to house. Under Frank Williams is a large number of services. It's more than just a drop-in center. It's actually access to services and access to housing. There are several teams that are just housed at Frank Williams.

We also then have housing subsidy programs such as rapid rehousing, rental assistance, permanent supported housing, and we have two of those programs. We have an interim housing program. Here in the next few weeks, we should be opening a step down program that is specific to people discharging from our state psychiatric facility into homelessness. Nobody should ever go straight from a psychiatric facility straight into homelessness. That has been happening. We then lose people and those are the people who are wandering from Missouri to Kansas.

Just out of respect for everyone's time, I'm just going to describe some of the programs that are out of our drop-in center. The drop-in center specifically is open from 8:30 – 12:30. We have laundry, showers, mail, people can store their clothes so they don't have to carry all of their bags around. Usually from winter to spring to summer, people come and switch clothes out. People can get on computers, but it's also access to their services.

We have a homeless outreach team and those are the people who go out with Cross-Lines, who go out with the KCKPD every Wednesday. They also answer calls from the community. They answer calls from KDADS. KDADS will call and say hey, we got a call from the community. Please go and check on this person. So, they do that more than just Wednesday. They do that throughout the week.

They also work with people who aren't even clients of Wyandot Center. They're not clients of the Mental Health Program. They will still do what they can to try and either engage them in services or keep them housed so they don't go into that system. That team also has an intake coordinator. That person will try and engage them and get people admitted into mental health and substance use services. Wyandot Center does have substance abuse services now, so we have a large range of services for people who are experiencing mental health symptoms and substance use.

Also, we provide a homeless outreach case management. That focus is specific to finding housing and meeting those basic needs while managing mental health symptoms in the community. They work with people in the community. Sometimes it takes months and months to engage a person, to build trust to allow them to complete paperwork. When somebody's experiencing paranoia, it's really difficult to allow somebody to help you with paperwork. If somebody's experiencing unmedicated symptoms of mental health, then they often don't remember that they have an appointment for their medication in three weeks. They're not thinking about that. They're thinking about how do I feed myself today and they just can't process three weeks from now.

Also out of Frank Williams, we have a coordinated entry navigator. Those people who enter the system and need housing, they go on a by name list. That's a prioritization list by vulnerability. We have a coordinated entry navigator that works between Frank Williams and Cross-Lines and finds those people who are on that list and tries to navigate them toward the appropriate housing for them. Often people get stuck on that list because that bottleneck stops when we can't find any more units for them and that's the housing problem. That's part of what's causing people to come into the system. Rents are going up. People cannot afford it. Salaries are not keeping pace.

We also have our supportive housing case management for once people do get housed. I think it was MSGT Joyce that talked about once people get housed, how do you get them to stay. So, we work with people who are experiencing severe and persistent mental illness to try and keep

them in their homes. We often have people—we are taking them from those encampments where they have a community. They have protection. It's not always the healthiest community. It's not always the healthiest protection, but it's their community. We put them in a home and we say, okay, good luck, and people experience loneliness. They experience isolation. They are afraid. They are not able to manage their mental health symptoms. We have people actually walk away from units and will just be back on the street. They might have an apartment, but they're back on the street so, we have a team that works with people to try and keep them in their housing. As soon as they're housed, we try to keep somebody in their house and meeting with them daily for a little bit to try and keep them housed.

We also have our Interim Program through Frank Williams. In our Interim Program, we have four units. Some of those are funded through the state of Kansas and the others we just pay that out-of-pocket. Those are units that we find people who are the most vulnerable on the street. In accordance with housing first, we don't ask for their paperwork. We put them in apartment. We must re-lease those apartments. We put them there. We say you're safe. Let's get your documents. Let's find a way to get you housing. It usually takes about six to nine months if they don't have any barriers to housing. If the Housing Authority list is open and they meet criteria—which is often hard to do for the people we work with to meet that criteria or if they can get an income-based housing apartment because they don't have a legal history, a criminal history, or they don't have evictions—then six to nine months, sometimes longer, but we have four units that we put people into to try and get those most vulnerable off the streets.

Also through Kim Wilson Housing and our permanent supported housing, we have housing stabilization. Those are HUD funded programs. We have a lot of services that are coming out of Kim Wilson Housing, a lot of those wraparound services, and that's really necessary when you are putting someone who experiences chronic homelessness. Chronic homelessness is really 12 months of continuous homelessness on the street. The longer somebody is homeless and on the street, the harder it is to get them housing, the harder it is to engage people, the harder it is for them to keep housing. They need somebody in there every day at first to try and help them keep that housing.

Just some quick numbers. Right now our current average number of people seen per day at Frank Williams Outreach Center is 108. Our last fiscal year it was 89. I know yesterday we had 117

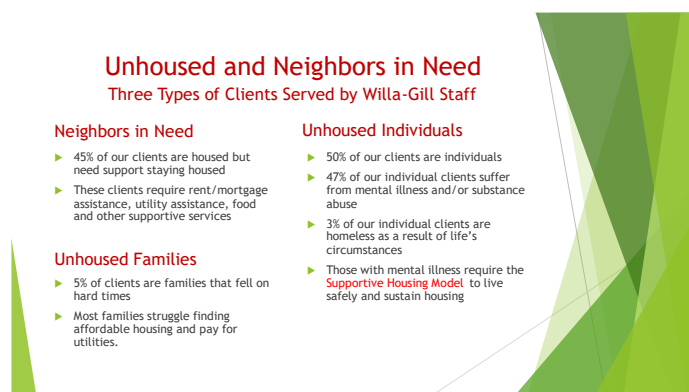
people through there. We are seeing the numbers increase quite a bit, and that does create a lot of other safety issues for both our staff and for the other people who are there. Our staff do a great job of de-escalation and trying to keep people safe and calm the entire day, but with people experiencing mental health symptoms, sometimes those symptoms get escalated. Sometimes people are just stressed. It is stressful and traumatic being on the streets and they're just looking for respite.

The average number of people that we assisted with basic needs and hygiene supplies per month in fiscal year 2023, 722 people. The number of people who were outreached by our homeless outreach team—and their job is specifically to identify people who are struggling with mental health and substance use symptoms and bring them into services—they brought 222 people into services last year. The number of people served per month on the homeless outreach team is 92. That means that each month, they had pretty much a rotating caseload of 92 people constantly. They did house 93 people last year. There were 9 people served in our interim housing and our housing subsidy programs—the permanent supported housing, which is an evidence-based practice and part of once you have housing, solves housing. Then our Rapid Rehousing Program and our tenant-based rental assistance was 113 people throughout the year.

Commissioner Johnson said I appreciate everyone that's up here and certainly MCRC is coming behind there, but we have a whole agenda behind this and it's 9:20. I want to make sure that we all have a chance because I really want a whole session to work through some of the challenges that we're facing as a community. I don't know that this is the right session for us to be able to do that, but I respect what everyone has said up to this point. You all have brought very valid and reasonable presentations, and I want to thank you for the work that you're doing. I'm just not sure that the Commission is put in a position to be able to take advantage of all these great programs and things that are being presented to us tonight.

Ondra Penn said Mt. Carmel Redevelopment Corporation has served as the managing agent since November 1, 2002, under the beloved leadership of the founder of Mt. Carmel Redevelopment Corporation who was Bishop Ervin Sims, Jr., and also with our Executive Director to my right, Mrs. Pamela Smart.

I serve as the facility manager at the Willa Gill Center. With us tonight is our pastor from Mt. Carmel, Superintendent Jason Sims.



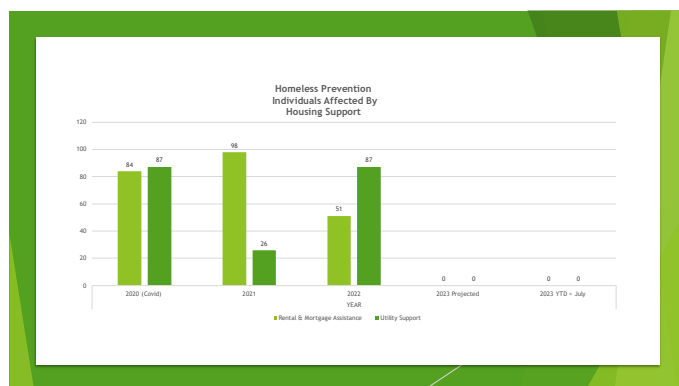
The Willa Gill Center, regarding unhoused and neighbors in need, has provided assistance to three types of clients served at the Willa Gill Center. First, the neighbors in need, which represents 45% of our clients that are housed but need support to stay in their homes whether they're homeowners or renters. These particular families and clients require rent and mortgage assistance and utility assistance, food, and other supportive services to help them continue to live. Most are cost burdened because 30% of their income is going to their housing expense.

The second are the unhoused individuals and those are 50% of our clients. Those are individual people. Forty-seven percent of our individual clients suffer from mental illness and/or substance abuse and most experience chronic homelessness.

The third are the unhoused families which represents 5% of our clients. Those are families that have fallen on hard times; had some unusual crisis that has affected them. Most of the families struggle with finding affordable housing and have to pay for utilities. Most experience temporary and/or sporadic homelessness.

With regard to the unhoused individuals, I mentioned 50% of those are clients that are individuals, they suffer from, and I mentioned, the mental illness and substance abuse. Three percent of those clients are homeless as a result of their life circumstances. Those with the mental illness require the support of housing model. That is a solution to a homeless issue that we're experiencing in this community. Supportive housing model means that it's going to be expensive, but it's a safe way to live and to get people to be sustained, to keep them sustained in their apartments or homes. It requires security on-site. It requires case managers on-site to work with

those individuals that are in the supportive housing apartments. Management has to be in agreement that's on-site of those units.



Our neighbors in need, Mt. Carmel Redevelopment Corporation, through the Willa Gill Center, has provided homeless prevention to individuals affected by the rising costs of rent and mortgages and the utilities. The year 2020, during the COVID time, we were able to assist 84 families with rent and/or mortgage. We were able to provide 87 with utilities.

In the year 2021, we provided 98 with rent and mortgage, and 87 with utilities. In 2022, we helped 51 with rent and mortgage, and, again, 87 with the utilities. This current year, 2023, we have not had any funds to provide rent, mortgage, nor utilities. That's due to reduction of funds; however, year-to-date, we have paid for six families, paid their rent and their mortgage for them.



We are an agency that believes in collaborating and partnering in the community with all agencies so that we can reduce as much of the cost as possible, and to provide the wraparound services that we are required to provide.

As I recall, the Unified Government wanted to make sure when the Willa Gill Center was constructed and finished in November 1996, you wanted to make sure that the people received

more than just a meal because the Hot Lunch Service, Inc., food kitchen is located in that building, but they wanted them to get more than just a meal. That's why we make sure that we have case management on staff that provides short-term and long-term so when clients come to the receptionist window, we open at 9:00, they're able to come in without appointments and be seen and interviewed. Our first step is to have them fill out our client application form. It's an intake. That gives them an opportunity to share with us what their immediate need is as they have defined it. Then we have a face-to-face personal sit down, sitting down with them, interview to identify additional needs that they have. That's the short-term process.

Secondly, option 1 is to identify resources to assist them either obtain temporary shelter or housing and/or a motel or hotel. Then option 2, as it relates to those who are experiencing mental challenges, we would refer several folks to Wyandot Behavioral Health Program for assessment which often includes admission into Rainbow services, their hospital on-site.

The long-term basis, option 1, is to see if people qualify for transitional housing that Mt. Carmel administers or our Hillcrest Ministries or our Veterans Administration for homeless veterans.

Option 2 is to try to help them obtain permanent housing. We work through landlords, the Housing Authority, and also non-public subsidy housing which may be affordable for the folks that have need. So, we are actually collaborating. We have agencies that continue to come on-site.



There was a question about the Health Department being involved. They are partnering with us through their Substance Abuse Department at the Health Department here in our city. This is a recent engagement, but they've made it known that they would like to work with us. We're excited about working with them to, hopefully, help those that are struggling with those abuse issues.

The housing support that we have provided, the year 2020, again during the COVID time, and then in 2021, 2022, and 2023 is projected, but there's been 88 folks that were supplied with temporary housing. Thirty of those that were seen out at the Wyandot Behavioral Health through their Rainbow Service Integrated Program, RSI, 24 were placed in transitional housing and 122 recently obtained permanent housing. We're receiving lots of referrals from the Kansas City, KS Housing Authority and other housing authorities throughout the metropolitan area.

MCRC WILLA GILL VALUE ADDED COMMUNITY SERVICES				
SERVICE	2023	2022	2021	
Numerous Community Partnerships	✓	✓	✓	
Clinical Therapist ~ Mental Health Services	✓	✓	✓	
Food Pantry	✓	✓	✓	
Grab N Go Homeless Food Bags	✓	✓	✓	
Grant Writing for Program Funding	✓	✓	✓	
Homeless Hygiene Kits	✓	✓	✓	
Community Support ~ Thanksgiving & Christmas	✓	✓	✓	
Contract Support Staff		✓		
Employee Training & New Technology	✓	✓		
Medical Supplies, Facial Thermometer, Air Purifier		✓	✓	
Community Rent/Mortgage & Utility Assistance		✓	✓	
New Refrigeration		✓	-	
LPN Nursing Services		✓		

What has MCRC brought to the table? In addition to the Unified Government Community Development Department funds and General funds, MCRC has added a number of community services over the years so we're not just using UG dollars. For example, the year 2023, I'll start with this current year, we have eight specific programs that we have in place. Through our numerous community partnerships, we've hired and provided funding to pay for a clinical therapist to provide on-site mental health services which includes client intervention, just checking to see what the pulse is in the building to diffuse any chaos that might occur because someone's not on the medicine, hasn't been evaluated or/and if there is a drug issue. That particular therapist hosts group therapy sessions three times a week and individual counseling and walkthroughs to be of support to myself and the security officer to keep down confusion as much as possible.

We've added a full-fledged food pantry. We have two types. One is for those that have apartments or homes where they can prepare food so they get fresh meat, produce, and other necessary staple items. They can come monthly. The other is the grab-and-go homeless food bags. Those are gallon size bags that have been filled with about 13 items that are ready-to-eat items that people who are on the street, unhoused can still have the protein that they need and other things that are nutritionally safe for them.

Of course, we've added grant writing to help us obtain additional funds. We provide also the homeless hygiene kits for both those that are homeless and those that are stably housed.

Community support is provided for Thanksgiving and Christmas. We do that. We have like 200 families that we provide Thanksgiving baskets for every year. With Christmas, we have a large number of families. Then we encourage people in the community that would like to partner with us through what we call Adopt a Family. That means we identify or have the families identify their needs, their dreams, their wish list within reason, and then we do that either anonymously or if the family is comfortable then they can know who they are.

Contract support staff. We've had to bring on some staff to help us in 2022 with some special projects. Of course, our employee training and new technology. We have new phone systems. We have new computers that are up-to-date. We have the telephone voicemail system in the lobby that's available for people who don't have phones, don't have landlines nor cell phones. That's a free service. They can have their email set up through our office.

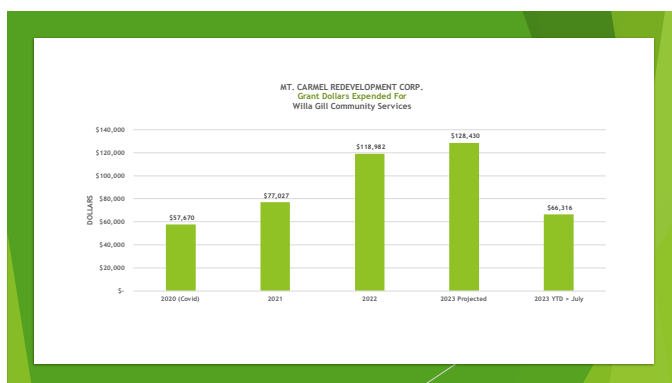
Medical supplies, we provide those and we have those on-site. We have a facial thermometer which we still use even though COVID has decreased to some extent. We still have people come in and get their temperatures taken so that if there's a problem, we can ensure greater safety for everybody else and address it. An air purifier that we keep in the lobby to try to help.

Community rent, mortgage, and utility assistance, I mentioned that earlier. We bought a new freezer and a new refrigerator so that we could store the food adequately and according to temperature.

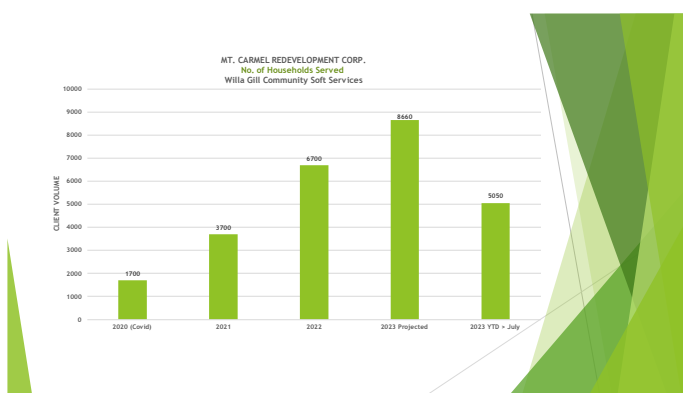
Then we had a licensed practical nurse who provided nurse services which helped reduce the number of calls that would be made to the paramedic, to the ambulance, or 9-1-1 for people. So, that's helped to protect some folks from having strokes, etc., the dollars.

Pam Smart, Executive Director for Mt. Carmel, said my part of the presentation is to talk about the things that Ondra just talked about here that Mt. Carmel has brought to the community in addition to what our contract with the UG requires us to do.

For those things, we have to raise money every year to make those things happen. From 2020 to 2023 year-to-date, we have raised \$319,995 that we've pumped back into the community to help our homeless and neighbors in need with these services that Ondra just went over with you.



When we look at the number of households that we've supported within that same timeframe, there are—and you got you all have the numbers in your packet. I'm not going to go year by year to save time, but if we add those households up from 2020 to date, we've served 17,150 families trying to support them and staying housed; support them with soft services.



Recently, the Midwest Center for Non-Profit Leadership did a study of the Metropolitan Kansas City area of 214 organizations; 214 organizations, 323 programs. That study found that 62% of those programs were ran by non-profit organizations, 30% by the government, 1% by for-profit, 1% collaboratives, and the last 6% is unknown. I stress that because I know for Mt. Carmel, we do good work. We're a small staff of 10 people. When you look at the stats and the numbers of the work that we're producing to try to end homelessness and try to help with homelessness, we're in that 62% along with our colleagues.



Our current challenges are the same things that you all have been hearing all night. We all are saying the same thing. The homeless rate, according to the *Wall Street Journal*, has jumped 11% this year from a year ago. It's the largest single jump since 2007. We have rising housing costs and people are—more families are falling off into homelessness because they can't afford to pay for their housing.

The end of the pandemic era is a problem because when the moratoriums are lifted, then a lot of people fell into housing yet again; the lack of permanent supportive housing, as Ondra stated, and the lack of affordable housing.

If you heard the numbers upfront, 45% of the people that we serve are neighbors in need. They have housing. They just need programs. Forty-seven percent suffer from some form of mental illness or drug abuse or something like that. They require wraparound services. Therein lies the problem for our homeless. If we could provide supportive housing with wraparound services, we could end homelessness. It's that simple. We need the wraparound services that will keep these people housed. That's what our numbers are showing.

Finally, as we talked about earlier, the growing influx of homeless population that are coming in from surrounding areas. It's like water. It's liquid. We can't get a hold of it. It's difficult for us because a lot of our clients don't have ID so we don't really know where they come from. We do know that it's a different temperament of the people. The homeless that know us that are from this area, they're easier to work with. Some of the homeless that come from other areas may have more of a sense of entitlement. They may be a little bit more aggressive and we're seeing more of that. Thank God we have a therapist because she is able and trained to de-escalate which is causing us to call the authorities less which is taking pressure off of our government, but we're seeing an influx that is hard to be able to contain.

Other barriers are the mental hospitals. They will see the patients, but they drop them off at the Willa Gill Center with whatever, their belongings or if they're in a gown, it just doesn't matter. They will just drop them off and we have to figure out how we help these people and get them off the street or get them somewhere for the night.

The mental illness and the substance abuse is rising. We're seeing more people that are in their addiction. We have limited resources. We have limited case managers. With all the work that we're talking about that Mt. Carmel does, we have one case manager. One case manager, and Ondra serves as the facility manager. She works with that case manager to try to see all of the clients that come there for services.

There's a lack of insurance and access to recovery and training programs. We don't have recovery programs and training programs. The ones that do exist, the people don't have insurance to be able to take advantage of.

We have a lack of temporary shelters. We don't have shelters. We don't have anywhere to send people. We have those clients who have pending benefits. They're waiting for their social security or they're waiting for their voucher. In the meantime, they don't have anywhere to go. Those are barriers and challenges that Mt. Carmel sees. It is very hard. I agree with everybody here. It is very hard to see the homeless but I promise you, it is much harder to be homeless. That's what we're dealing with every day. Yesterday, you heard Ondra say we don't have funds. We don't have anything in the bucket for hotels or to put somebody up for tonight. We don't have it.

We had a lady come. She has a seven-year-old daughter. They slept out on the concrete, on the sidewalk the night before. Our bucket was empty but staff put together nearly \$500 and put those two in a hotel for the next five days until we can figure out something else. So, it is extremely hard to see the homeless, but it's very, very hard to be homeless, especially when you have a seven-year-old kid and you're a mom and she's a girl. Two women on the street sleeping on the sidewalk. It's real. This is real time.

So, why are we here today and how can you all help? We all know that we got the issue of the Willa Gill Center having to move and Frank Williams. We understand that. What we need is a comprehensive community plan. We feel like it's moving quickly and we don't have a real plan. We don't know who's going where. We've been told that we will go with Frank Williams. We've

met with Frank Williams. We've talked about what would be needed for us to make that move, but we're asking you all for a comprehensive plan and a planner. A person to help carry that plan out so that we're not just doing something temporarily, but something that is permanent. Something that will work. Something that will serve the people, which is what I think we all want. That's what we're here for.

We would like a collaborative effort among all the agencies working together toward a common goal, not just the service providers, but all the agencies. It's going to take all of us. Our homeless situation is so far out of hand that it's going to take everybody to be on the same page. That's where a comprehensive plan will help us.

We need financial support and resources. As I said, our bucket to help people temporarily, it's empty. We didn't get any money this year for that so it's coming out of our pockets to help those, especially with children.

We need you all to consider the new space recommendations. We've talked with, again, Frank Williams. We know what we need. They've told us what they need. We need to find a space that's suitable for both organizations. We need help with the utility bills because for our clients, some of them can't get housing because they left their utility bill that was so high. Now it's against the law to rent to them until that bill is paid. So, there needs to be some real attention around what's happening with our utility bills in this county. We need more housing. That's the bottom line. We've got to figure out collectively how to get more housing.

A couple of things that we're concerned about, we're concerned about proposed housing and overnight shelter maybe being a part of wherever we move. They need to be two separate things. Then we're concerned about centralized property, just putting everything in one space and having all that property together.

For new space recommendations, right now at 645 Nebraska, we have four offices. We could use five. We have the food pantry and refrigeration, as Ondra said. We have storage space; very minimal. We have an office for private therapy. The therapist does private there. She does prevention. She does private therapy and then she does group therapy as well. We have the dining room that we share with the kitchen. When the kitchen is not in service, we have access to the dining room. You don't have a mailroom, but we have a mail area where we have mailboxes so that our clients can pick up their mail there. Those that are homeless can have their mail sent to

the Willa Gill Center. They have a phone bank where they can get their phone messages that they're looking for housing or job or what have you. Of course, there's the commercial kitchen that is serviced by currently by the Hot Lunch Service, Inc. Our building currently is 10,449 square feet and we're cramped in a suite so we do need a little bit more space.

In talking, with working with Frank Williams, we need additional office space. We need showers. That's what they have already in their space. They have showers. They have laundry service. They have the daytime drop-in space. They have computer workstations. They have storage space for their clients and store space for their agency. That's the space, that if we would come together, that we would need in order to be able to function and run the programs that we currently run.

Long-term goal, of course, I think we all are after the same goal and that is shelter space for about 30 to 40 with some added expansion room for cold weather shelter.

I'd just like to say it one more time. Mt. Carmel, we do good work. We're proud of the work that we do in this community. We thank you all for the support that you have given us over the years and the opportunity to serve. We want to keep up the good work, but we want to do it all together collectively.

Commissioner Townsend said I'm going to start off where you kind of ended. I didn't get that number. You mentioned 10,000 something square feet. What was that again?

Ms. Smart said 10,449 square feet. That's the size of the Willa Gill Center that we're in currently.

Commissioner Townsend said so your other here, long-term goal, in addition to the 10,449, you want to add how much more to accomplish the shelter space?

Ms. Smart said that would be a conversation that we would have to have with Rob. He handles the cold weather shelter space. There was a time when we offered for them to use the dining hall for the cold weather shelter but unfortunately, it didn't work out because of some things in the contract.

Commissioner Townsend said I ask the question because as you mentioned, are looking, it would be interesting to know how much more square footage in terms of that you'd be looking at to accomplish a long-term goal. I agree with you. The Willa Gill does good work as do so many of all of the agencies that spoke tonight. I can name at least four that I've supported over the years

through the Casino Grant funds. When we consider whether we can even change what the contract says about Casino Grant, I don't know that we're not locked into that. The suggestion to do away with it, when you hear what you've heard tonight, keep in mind that you are limiting the limited ability that we have, as commissioners, to aid these agencies to accomplish the good work that all of them do daily. Thank you to everybody who spoke tonight.

Ms. Smart said I would like to add that this presentation is strictly about what's done out of the Willa Gill Center. We have a main office where we do the same work. Those numbers are not included in this work because tonight, we just focused on the Willa Gill Center.

Commissioner Townsend said that was my understanding.

Mayor Garner said thank you so much. This presentation tonight was important. I know it was a long presentation. I believe that it's a needed conversation; a conversation I have not heard before this Commission in depth. One that we've got to face. The reason we've got to face it, and I think what came out, is the state of Missouri has passed laws and we're seeing an influx of that population of unhoused and impoverished people. They're flooding our city.

One thing that Ms. Penn and Ms. Smart didn't note is that a lot of times they get buses or Ubers of individuals that just drop them off at their location wanting services; one way. When you talk about camps all the way out in Piper now, all four corners of Kansas City, KS, this is becoming a huge problem for us. I know it's a national problem. Part of the conversation is, how do we get ahead of it?

There is a task force there that is doing that work, but what I picked up on is the lack of resources, the lack of money, the lack of housing, but there is no lack of will to try and help these individuals. Feeding them and giving them a place to stay when it's cold isn't a solution. The solution is how do we move these individuals from being dependent to independent and being self-sufficient and contributors in our community.

I've talked to other mayors on both sides of the water. My biggest concern is because of the influx from Missouri, they have a marijuana tax that helps with a lot of these issues. The state has criminalized being homeless in a variety of ways. I know the city of Kansas City, MO, has passed, at least their Council has added additional funding to deal with the issue so it's not as big

as a problem with you talk about what Wyandotte County's facing where we have economic challenges. We don't have a lot of resources. We don't have an actual shelter.

The message that I've sent to some of my neighboring mayors and other communities is that we are challenged just taking care of our own neighbors in need. It bothers me when I hear that other communities are sending their individuals to our city. I made it clear, as mayor, for as long as I'm mayor, I told them Wyandotte County will not be considered the home base for homelessness or the portal for poverty for the entire Kansas City metropolitan area. Unless there is some concentrated effort, and I mentioned a bi-state sales tax to help us deal with this issue in that regard. We've got to find solutions.

Earlier, this Commission, it was pointed out in the budget presentation of \$3M there was for a resource center. I'm not saying that's the answer, but as you heard tonight, the need is there for expanded space to enhance services, not to mentor services. That would also, hopefully, move the Willa Gill Center and the Frank Williams Center from a location where we know we're trying to enhance economic development with our college, and do so responsibly on a bus route in close proximity to those individuals that have become accustomed to those services in or near downtown.

What has occurred is, I know that a group of individuals, community members, along with Commissioners Burroughs and Bynum, have looked at some facilities. One facility that has stood out is the facility right there at 9th & State Avenue, just south of the Election Office, in between State and Minnesota. Part of the issue isn't so much of finding the funding. We believe the building could be purchased at a reasonable cost, but what comes with this is to retrofit it to the specs that you've heard tonight to provide those enhanced services that can provide the wraparound services, cold extreme weather station that we could partner with one of our stakeholders here tonight with the food, the services of Frank Williams Center, housing, jobs, transitional housing in one location, if that's something that we feel would be a best practice.

What this Commission really has to think about with our budget consideration is how do we sustain an operation like that over the long run. That's where the real dollars come in because there's just not a lot of dollars flowing through our coffers to be able to handle that. Then, you just can't throw money at the situation. Again, everything has to be transitional with the goal of moving these people from poverty to some level of self-sustainability. So, that's something for this Commission to think about.

I would love for any of you to meet with me, talk with me or my staff or to the task force, Mr. Lally, about some of these issues and help bring forth some good recommendations that, hopefully, if it's the will of this Commission, can, hopefully, get a handle on this problem because it's not going to go away. It's growing. It's getting worse and more people are in dire straits and we have to act now.

You heard about the cost to public safety, to our Fire Department. The Sheriff wasn't here, but there is a cost there with incarcerating people. There's a cost no matter how you look at it. But where do you want to spend the money? Do you want to spend the money helping people or do you want to spend the money pushing these people from one part, from one camp in our community to another without really investing in the resources that we know are there that can make a positive difference.

So, thank you all for your presentations. I thought it was really good.

Action: For information only.

Item No. 4 – 212636...PRESENTATION: SUMMER EDUCATION PROGRAM

Synopsis: A presentation conducted by Oak Ridge Development School, Heartland 180 Inc, and Central Area Betterment Association (CABA), submitted by Tyrone A. Garner, Mayor/CEO.

Mayor Garner said we know that school has started and education is really huge. It's really important when you talk about this ties into our young people and some of those community programs that are out there that help to improve the educational prospects for our young people just in our community. A lot of these private entities also receive funds from the Unified Government, so I thought it'd be a good time for them to give a brief, quick update in the interest of time.

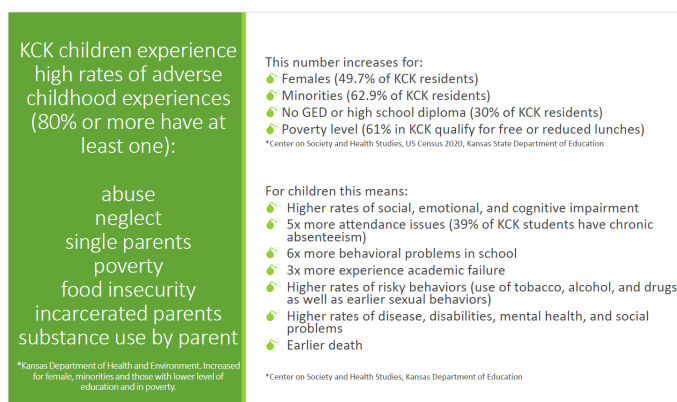
Ricky Turner said I'm the Senior Pastor of the Oak Ridge Missionary Baptist Church for 25 years, by the grace of God, this year. It's a privilege to be here tonight. This is Charlie Jennings, our new Executive Director of our Oak Ridge Youth Development School. Our school has been in existence for almost 17 years and we pushed about 2,800 kids through our school.

As you all know, and I think this is a good segue, if you will, based on what we've just heard, if we take care of our kids when they're at a young age educationally, we may not have to worry about a lot of the things that we've just heard. I wanted to just let you know what we do at Oak Ridge Youth Development School. I'm going to give Charlie opportunity to present a presentation, abbreviated, because time is of the essence.

Let me say, I thank many of you, Commissioner Kane, Mayor, Mr. Burroughs, Ms. Townsend, Bynum, Davis. Thank you all so much for coming and reading to our kids. They look up to you. They are our future, not of tomorrow, but today. They are our precious gems; priceless, and we need to make an investment in them at an early age, not when they get to high school. We've lost them by then.

Our school starts from pre-K through 8th grade.

Charlie Jennings, Executive Director, Oak Ridge Youth Development School, said thank you for having us here tonight. I will try to abbreviate this. So, I'm going to skip a lot of information because I think you can get a copy of this.



We all know the problem with education in our community. About 80% of our children are experiencing adverse childhood events when they're young: abuse, neglect, single parents, poverty, food insecurity, homelessness, some of the things that have been brought up tonight. We see those groups being females, being minorities, having no GED or high school diploma. The poverty level for those increase the issues for the children as far as higher rates of social, emotional, and cognitive impairments, attendance issues, behavior problems, academic failure, more risky behaviors, higher rates of disease, disability, mental health, social problems, and earlier death.

The CDC recognizes correlations between poor education and ...

➤ Employment Issues

- Less secondary education (only 31% of graduates pursue this in KCK)
- The unemployment rate for those without high school diplomas is 50% higher than high school graduates and 100% higher than those with college degrees.
- Working in jobs that do not provide a living wage
- Less advancement
- Short term employment

➤ Health Issues

- Higher use of tobacco products
- Increased obesity rates
- Higher rates of mental health issues
- No health care coverage
- Limited ability to pay for medical, dental or vision
- No mental health treatment
- Higher rates of infectious disease
- Higher rates of chronic noninfectious disease
- Higher rates of disability
- Higher levels of morbidity/mortality

➤ Community Issues

- Need for free and subsidized resources due to poverty rates. The poverty rate for adults ages 25 and older without a high school diploma is double the rate of high school graduates (28% vs. 14%) in the US. With only 5% of college graduates falling to poverty level.
- Taxing our current systems so that more get less or less get more
- Less revenue, taxes, businesses and other monetary resources for our community
- Increased crime rates and rates of incarceration.
- Individuals are less likely to report fulfilling, rewarding lives and lower rates of a sense of control over their lives and their health.
- Individuals report lower rates of feeling supported by their family, friends and community, leading them to feel apart from their community

We see this cycle repeat, with the disparity between the educated and the less educated continuing to widen with each generation!

*Center for Disease Control, Kansas State Department of Education

We see that the CDC recognizes that there is a correlation between poor education, employment, health issues, community issues. We see the cycle repeat over and over again where the disparity grows between those that are uneducated and those that are educated.

ORYDS SUMMER ENRICHMENT PROGRAM



DID YOU KNOW:

Moderate to high income families spend 7x more on enrichment activities for their children, creating an opportunity gap for children in low-income families.

BUT:

Graduation rates match that of affluent students (85%) when low-income students have access to programming with academic focuses throughout their childhood.



**Wallace Foundation Study, 2023

So, just some quick information. Moderate to high-income families spend seven times more on activities for their children than those who are lower income; however, programs like Oak Ridge Development School can actually bring that up if they're participating in those types of programs so that they match the same graduation rate as more affluent families.

Before and After School Care

- Provides developmental opportunities,
- Teaches self-management and self-regulation through interactions,
- Provides a safe place for children and improving safety in our communities through supervision.



Some information about what we do. We have before and after school care programs, you can see these beautiful little smiles, which provide children a safe place to be while their parents are

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working, looking for work, or doing other activities. It also provides safety for the community because the children are being supervised.

HARAMBEE!
Starting the day with celebration!



- ✓ TEAMWORK and COMMUNITY
- ✓ GRATITUDE
- ✓ SELF-ESTEEM
- ✓ IMPROVED FOCUS
- ✓ BETTER PERFORMANCE
- ✓ INCREASED MOTIVATION
- ✓ POSITIVE RELATIONSHIPS WITH PEERS

Swahili for "all pull together" and a Kenyan tradition to celebrate our cultural heritage and values. Often called out when someone needs help from others. Others call it out as they join in, asking the community as a whole to help.

We have Harambee in the morning that we start with. So, we start our day off with the celebration. This is a Kenyan tradition; bringing the community together. These are some of the values that we teach with those activities. Those of you who have done the Read Aloud have been a part of this process.

Read Aloud
by community leaders and authors

- Builds vocabulary
- Improves comprehension and active listening skills
- Strengthens fluency
- Improves working memory
- Reduce stress

As we stimulate their imagination and expand their understanding of the world, we teach them important life lessons and build their character.



With our Read Aloud, we're building vocabulary. We're doing all those things that are involved in reading to children, and we're really kind of expanding what children understand about their community and the world that they live in.

MENTORING is integral in helping students reach their goals and character development.



MENTORS:

- Challenge any negative internalized feelings that underserved youth may have about their own race, culture or beliefs.
- Provide a renewed sense of value that positively impacts their personality and actions; allowing them to expand their mindset and see that they can achieve anything they want in life.
- Are culturally responsive, reinforce positive racial identity, have critical consciousness (experience that is relatable), and help address opportunity gaps.

Mentoring is a huge part. You might be able to recognize the back side of this individual, Mayor. Mentoring is an integral part. Ninety-eight percent of the students that attend our school are African-American. So, being able to see individuals who are like them, who are able to share their story, who are relatable, is very important for our children. It helps them identify and understand their culture, their race, and their beliefs.

In KCK, only 15% of our students are proficient in **READING** at their grade level (KSDE).

Lexia Core Reading is a industry leading program used in more than 22,000 schools nationwide. Our students use Lexia daily as well as participating in independent reading and integrated writing.

Over **6 weeks**, students gained an average of 7 new skills by completing 122 units each.

We started with only 31% of the students at grade level and ended with 47% at grade level and an additional 3% reading above grade level.



The most important things that we can bring up is our esteem education. In KCK, only 15% of our students read at third grade level, whatever grade level that is. When we bring students in, we're using not only certified teachers who provide education, but also some software as well. Just over six weeks, our students were able to gain 7 new skills and complete 122 units of those skill levels in order to promote their reading. We went from 31% of our students reading at grade level at the beginning of the six weeks to 47% reading at grade level, and 3% of those reading at above grade level. Even those who didn't get to their grade level still made quite a bit of progress in that time.

Only 8% of KCK students are proficient in **MATH** at their grade level (KSDE).



- MangaHigh is used in over 7,500 schools and provides lessons in math as a game where students practice and progress as they learn.
- In **6 weeks**, 91% of students mastered one or more skills with the average being 7 skills mastered per student. The remaining 9% progressed in their initial skills assignments.
- 2,413 medals were awarded to students for mastering not only the general skills but being able to complete questions that were considered "hard" or "extreme" in those subject areas.

With math, only 8% of Kansas City, KS, students are at the grade level they should be performing at. Again, in those six weeks, we were able to have 91% of our students mastering one or more skillsets with an average being seven skills. So, this is quite a few steps up as they're getting to their grade level performance. You can see we were able to award quite a few certificates for the progress that they made during that time. Just imagine six weeks versus a longer period of time what we would be able to do.

HEALTHY eating habits are more likely to stay with you if learned as a child!

We all know the benefits:

- Prevention of chronic diseases
- More active lifestyles
- Less missed days from work or school
- Fewer medical expenses throughout life.

WE SERVED:

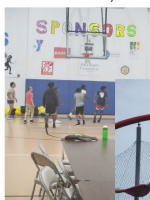
- **4,860 healthy breakfasts and lunches.**
- **2,970 healthy snacks.**

(Thanks to our dietician and amazing volunteers in the kitchen!)



We do have a health curriculum. We were able to provide about 8,000 healthy breakfasts, lunches, and snacks to the children. Ninety-two percent the children that attend our school are on free and reduced lunches during the year, so this is another way for us to make sure over the summer that they're receiving the nutrition that they need.

Our students dance during Harambee, have time outside after lunch, and have **PHYSICAL FITNESS** activities every day!



- ⚡ Improves cardiorespiratory fitness,
- ⚡ Builds strong bones and muscles,
- ⚡ Controls weight,
- ⚡ Reduces symptoms of anxiety and depression,
- ⚡ Reduces the risk of developing chronic health conditions.

We also have daily physical fitness activities. You can see some of the fun things we do. We know all of the benefits when we have our children engaged in that.

Swimming Lessons at the Providence YMCA



SKILL	PRE-TEST	POST TEST
Submerge	42%	91%
Swim-float-swim	18%	63%
Jump-push-turn-grab	33%	97%
Self Rescue with Clothing	56%	100%
Compression only CPR	0%	100%
Pass Swim Test (2 laps without stopping or help)	0%	87%

We also partner with the Providence YMCA. Here you can see some of the numbers. I just want to point out that we had 0% of our students do anything about CPR and weren't able to pass the swim test. By the end of that six weeks, 100% of them could do self-rescue so if they fell in the water with clothes on, they could get themselves out. They also got to learn CPR during that time. We see quite a bit of high numbers there as far as what they accomplished.

Kids in the Kitchen



Kids who learn how to cook:

- Are more likely to eat healthy.
- Contribute to the family.
- Learn about planning and making choices.
- Develop a life skill.
- Expand their understanding of math.
- Boost their self-esteem.
- Explore their creativity.



We have kids in the kitchen. You can see all the different benefits of that and mostly that we're teaching them a life skill that will last them throughout their life.

CHARACTER BUILDING

All of ORYDS programming is centered around good character and the 6 qualities we mentor and teach to our students.

These provide the ground rules for our interactions while stressing the importance of practicing these behaviors that reflect our values.

These help children and youth become:

- ☺ Conscious of the right thing to do.
- ☺ Committed to doing the right thing.
- ☺ Competent in doing the right thing.

Trustworthiness

Respect

Responsibility

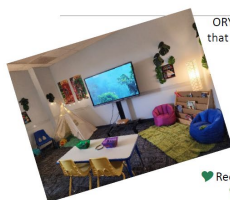
Fairness

Caring

Citizenship

We have character building. These are the character items that we look at. The main thing that we like to do is incorporate that in everything that we're providing the students. We're really trying to teach them the right thing to do. We're committing them to that. We're making them competent in those areas.

Social Emotional Activities & the Zen Den



ORYDS has a licensed professional counselor that provides weekly activities for all classes in social and emotional learning (SEL).

- Problem Solving
- Self Regulation
- Impulse Control
- Empathy

- ♥ Improves academics
- ♥ Reduces negative social behaviors like bullying
- ♥ Creates positive classroom climates
- ♥ Helps children successfully manage everyday life

Our LPC also addresses the special needs of any child enrolled in our programs.



We also address social emotional activities. We've heard a lot of issues about mental health regarding homelessness and really we see that in all aspects of life. We do have a licensed professional counselor who's able to use some of these things that we see a lot of benefit, whether that's improving academics, reducing some of the negative behaviors that we see, and just helping children manage their everyday life.

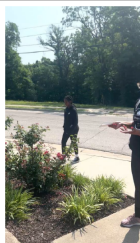
The **EMPOWERMENT** program for 6th-8th graders helps them:

- 🚩 Improve academics to decrease drop out rates when entering high school.
- 🚩 Discover their interests and goals.
- 🚩 Empower them to reach independence.



We also have an empowerment program for our 6th to 8th graders. One thing that we've noticed is when students move from middle school to high school, if they're not satisfied in their 9th grade year or their 10th grade year, our dropout rates increase during that time. They leave school and they don't come back. So, we're trying to engage them before they even get to that point by increasing their academics so that they enjoy school, that they like what they're doing. They're discovering their own interesting goals, and they are being taught about independence and what that might look like.

It is important to study **Black History** year round.



- 📖 It provides context for how we got to where we are today and a deeper understanding of the issues we still face in this country. It shows our strength and ability to overcome adversity in any setting.
- 📖 Black literature is instrumental in dismantling the barriers of inequality, discrimination, and stereotype. Their work provides a first-hand account of the oppression, trauma, and violence associated with our history. *Center for Black Literature
- 📖 Students should be able to see examples of trailblazers and achievers who look like them and motivate them to succeed.

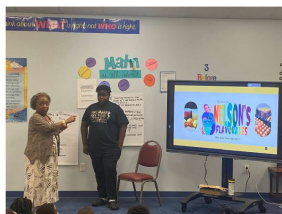
We also stress Black history. Again, 98% of our students are African-American so it's really important for them to know where they come from, who are some role models for them, and really understanding the process of their culture.

Successful **ENTREPRENEURSHIP** is a combination of knowledge, strategy, discipline, and experience.

ORYDS students:

- Problem solve
- Gain new insights
- Have a lifestyle of learning
- Recognize opportunity
- Think analytically
- Leverage their creativity.

Students are encouraged to follow their dreams and live a life they will love.



We also do entrepreneurship. This is one of my favorites. We're teaching a lot of different skills. We're having them use all the skills that they're learning over the summer to talk about what they could do as they grow up, so they can become business leaders, so that they can use their education in a positive way.

Research shows students with access to **FINANCIAL EDUCATION** have better financial outcomes as adults that result in less debt and a higher quality of life.



ORYDS uses financial literacy classes to provide a strong foundation that students can build on to avoid lifelong money issues. Research shows that students with access to financial education have better financial outcomes as adults that result in less debt and a higher quality of life.

WE TEACH:

- \$Decision Making
- \$Making Money
- \$Budgeting
- \$Living on Your Own
- \$Banking Services
- \$Credit
- \$Credit Cards
- \$Cars and Loans
- \$Influence of Advertising
- \$Saving and Investing
- \$Buying a Home
- \$Money Trouble

We also do financial education. Again, hearing all the information about homelessness, this is really important. We talk about navigating some of the difficult things that they're going to be doing whether that's credit cards, whether that's going on to a trade school or college or going out to be an entrepreneur, all the different tracks that they may come across. This is something that we really focus on as one of the benefits.

Chess and Critical Thinking

- ♣Increases your IQ,
- ♣Improves memory function and concentration,
- ♣Develops higher levels of creativity,
- ♣Teaches critical thinking and problem solving,
- ♣Teaches core math skills,
- ♣Increases emotional intelligence and social skills,
- ♣Teaches staying calm under pressure,
- ♣Increases independence and confidence.



Then, of course, we have chess which teaches critical thinking. You can see all the benefits of that as well. That's one of our activities.



We have field trips throughout our program. These are some of the places that we've attended.

What's coming next...

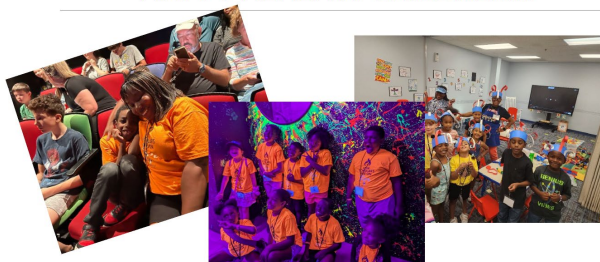
ORYDS will be providing tutoring to K-8 students in the Kansas City Kansas School District through referrals from faculty as well as individual requests beginning the **SPRING 2024 SEMESTER**.



- ✓ One-on-one tutoring will be provided Tuesdays and Thursdays after school for up to 12 students each week throughout the school year. A Read Aloud group of 10 students will also meet each day.
- ✓ Students will be provided with a healthy meal prior to their session and a social emotional game to prepare them for study.
- ✓ Students will work on assignments provided by their teacher as well as using Lexia and MangaHigh software.
- ✓ Students will have access to this software at tutoring, at school, and at home so that their practice is not limited by access to technology.
- ✓ We plan to expand as our finances allow us to meet more needs for this community.

Then to let you know what's coming next. We are starting a program of year-round tutoring for students in Kansas City, KS. This will be tutoring that's provided one-on-one on Tuesday and Thursday evenings. This is what we're starting with. Students can be referred from the Kansas City, KS School District as well as individual referrals for that. We are going to provide them with a healthy meal. They'll have a social emotional activity so we're treating the whole person. They will have access not only to that tutor's help with their homework, but also to the software programs that we have. We pay for those licenses so they're able to use that not only while they're tutoring and in school, but at home. We'll help any family that needs help getting set up with free internet services, telephones, those kind of things as well. We're hoping to expand this as we have the financial ability and the staff ability to do that.

**Our results speak for themselves...
HAPPY HEALTHY CHILDREN!!**



We see, as kind of a happy note for tonight, we see a lot of happy, healthy children from the program that we have. We do want to thank you for the funding that you guys have provided through the Casino Grant and for all of your support in what we do. **Pastor Turner** said but, we need more. Really, we do.

Pastor Turner said I want to leave you on this note. Many of you know Ms. Marian Edelman Wright, National Founder of Freedom Schools. She came to Oak Ridge School from DC and counted Oak Ridge as one of the number one schools in the nation. That's in Wyandotte County.

Commissioner Kane said I went out there and I was reading to the kids. I think the kids could do a better job reading to me. I think the best part about it was the ricochet effect. You walk through the building. All the kids are saying hi. They're all very, very polite. Then an embarrassing moment. We went outside and they decided to dance. I wasn't dancing and they made the fat guy dance. That was an outstanding program. I know I'm scheduled to come again. I appreciate what you did. What was really neat is one of the kids that went there, who started there, is now back there as a mentor. **Pastor Turner** said teaching.

Commissioner Kane said it's the ricochet effect. That young girl wanted. She received what she needed and she wanted to turn back and give back to the community what she learned. I appreciate you guys.

Max Mendoza, Executive Director/CEO/Co-Founder of Heartland 180, said we're going to hear some common themes tonight, especially around the concept of social emotional learning. One of my favorite phrases that I use when I talk about working with youth, especially when youth are in the education system, we expect our youth to be able to come into the school and just be

able to focus on the classroom. My favorite quote is, you can't read a book while running from a lion. These children are dealing with all kinds of issues and they're running from lions every day living in a state of fight or flight. So, learning how to regulate, having that social emotional education, that emotional intelligence to be able to regulate and to be able to focus and be successful and have those skills that they will start using today and going forward for the rest of their lives.



Heartland 180. We are a youth service organization that provides both in-school and after-school programming. We work with middle school and high school students providing a curriculum that is based on social emotional learning and CBT-based practices. We also, in the beginning of implementing this program, realized that working with the youth wasn't enough. That a lot of these issues are generational and that we have to include providing programming for the parents as well. So, working with both the youth and the family as a whole.



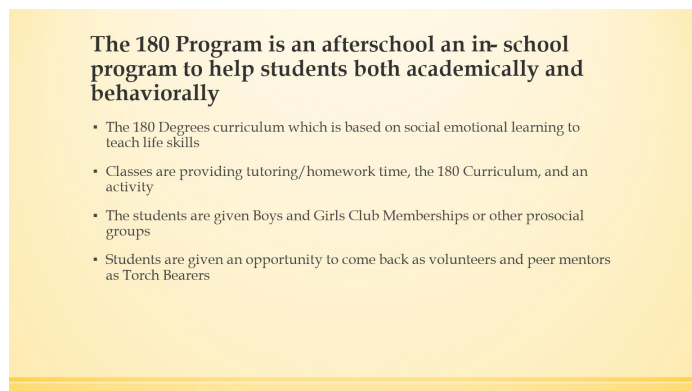
We have two branches within our organization. We have our youth service programming and then our parent and family support services. Up there you can see some of the logos of the different curriculums that we provide. We focus on providing evidence-based programming.

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The 180 Degree Program is a partnership. We know that we cannot do this work alone and that we have to partner with the agencies and the individuals that are working with these youth. Whether it's the juvenile courts, the child in need of care courts, the school district, community organizations, parents, families, their support networks, and making sure that everybody is working together and keeping the student central focus.

In some scenarios, a lot of times the left hand doesn't know what the right hand is doing. That's where we try to step in to help make sure that everybody is communicating and making sure that we're staying student focused.



The 180 Program we provide, like I said, both in-school and after-school programming focusing on providing those soft skills, character, education, and development training. Providing tutoring, homework time, and then plugging them into other pro-social groups. The idea is if we come in and work with them then once we're done, what next? So finding those other supports in the community to continue that support going on so that the rug isn't pulled out from underneath them. We want them to be successful. We want to work on their strengths and plug them with the community partners because not one agency can do it alone.

The other great thing with our program is that we also have the ability to have youth come back as torch bearers. Peer mentor model is a great asset. When you have individuals who have shared life experience, they become more receptive to resources provided when they see individuals that look like them and that also have shared/lived experience.

The 180 Degrees Curriculum

The 180° Program is broken down into three sections that allow participants the structure and time to develop their skills in the five key program elements of

- Core Values
- Character Education
- Life Skills
- 21st Century Skills
- Community Outreach

Our curriculum is designed to focus on core values, character education, life skills, 21st Century skills, and community outreach. We do this on focusing on three areas.

1st Degree: Self-Awareness

Reflection and Evaluation Skills

- Personal Values
- Character Qualities
- Empathy
- Integrity
- Responsibility
- Respect
- Setting Your Personal Compass
- Evaluating Personal Values

The first area is the 1st degree: self-awareness. They have to understand who they are, working on basically reflection, finding out what are their values, understanding who they are as an individual before they can move on to the next step which would be self-development.

2nd Degree: Self-Development

Life Skills

- Setting & Achieving Goals
- Identifying & dealing with Pressure
- Being Courageous
- Regulating Emotions
- Resolving Conflict
- Developing Fortitude & Determination
- Thinking Critically

You have to understand who you are to be able to focus on who you want to become.

3rd Degree : Social Responsibility

21st Century Skills & Social Awareness/Responsibility

- Understanding Your Environment
- Collaboration
- Teamwork
- Technical Fluency
- Perspective Analysis & Evaluation
- Creative & Critical Thinking
- Negotiations & Compromise
- Adaptability & Leadership
- Citizenship
- Community Responsibility
- Applying Your Compass in Various Situations (home, school, technology, community, and work.)

Then we move into the 3rd Degree of change of social responsibility. Helping them understand that they are part of multiple different communities whether that's school, home, work, and what are your responsibilities and obligations within those environments, and given the skills to be able to navigate and operate.

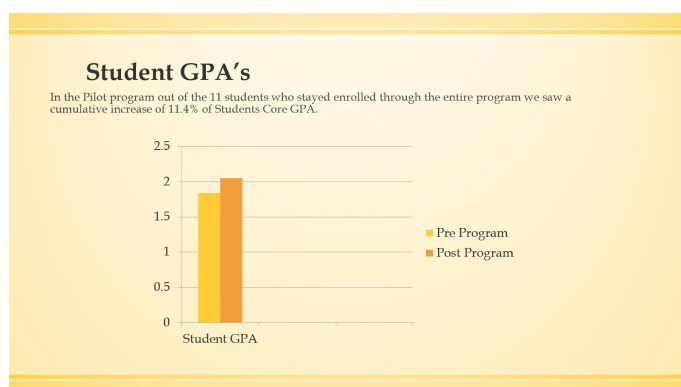
What We Hope To Accomplish

- At least a 10% Increase in GPA's
- At least a 10% Reduction in Unexcused Absences
- At least a 10% Reduction in Disciplinary Incidents
- At least a 10% Increase in Personal Development surveys

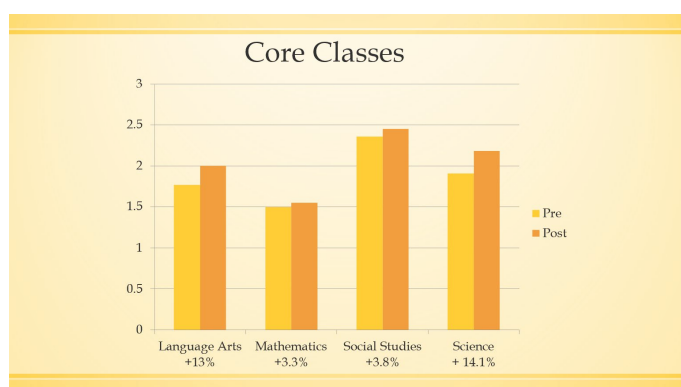
Like I said, we are an evidence-based program so we focus on the academic career. Traditional academics is important, but without those soft skills with the social emotional intelligence to be

able to self-regulate, to be able to make good decisions, to be able to understand why emotions correlate with behavior, it goes hand-in-hand. We try to look at both GPAs, unexcused absences, disciplinary incidents, and then some anecdotal evidence around personal development surveys.

Our goal is to see at least a 10% reduction in the unexcused absences, documented disciplinary incidences, and see increases in GPA, and then with the anecdotal where they see themselves from pre-program to post-program in 10 character areas that they've made improvements in.



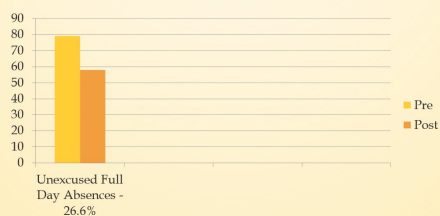
I'm going to kind of move through this quickly for sake of time. In our pilot program, we saw that we had about an 11.4% increase in the pilot group of youth in their GPAs, which I think is great. When we start looking at the behavioral side of it once they have those soft skills, that's where the real story comes in.



We kind of move through this.

Student Attendance

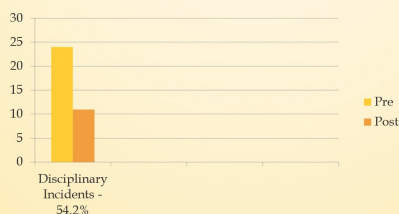
Full day absences for 11 students that remained in the program were 79 for the semester prior to the training compared to 58 during the 2nd Semester, representing a 26.6% decrease.



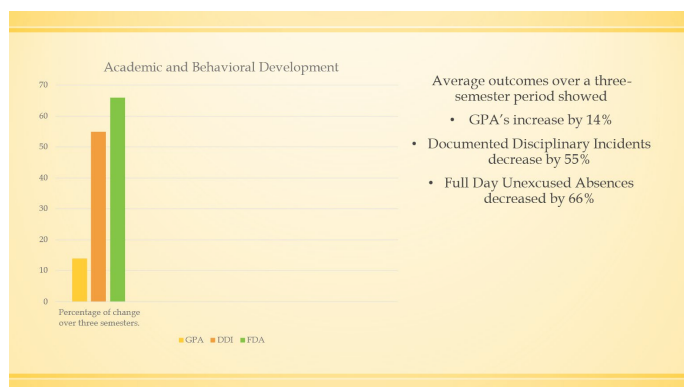
For the 11 youth that came into the pilot program, they had a commutative 79 days that they had missed of school pre per our program. When they finished the 180 Degree Program and was able to acquire the soft skills necessary, we saw a decrease of 26%. That brought it down to 58 days. If we can get the youth in the schools and give them the skills to self-regulate, then we see improvements in GPAs in the long run.

Documented Disciplinary Incidents

Combined disciplinary incidents records for 11 students in the program revealed a total of 24 the semester before the training compared to 11 during the 2nd Semester, representing a 54.2% decrease.



This was one of the greatest—to me, one of the big points was those documented disciplinary incidences. Once they learn how to navigate this, their ability to be able to make better decisions, to self-regulate, to learn how to use conflict resolution, we saw a decrease of 54% of documented disciplinary incidences within the schools. When the students came in, they had a total of 24 incidents. That dropped down to 11.



If they're in school more and they're able to stay in the classroom, that's the first step is getting them through the doors and getting them to stay in the classroom. Giving them the tools to be successful. Then those tools are going to follow over when they find themselves in the workforce.

Over a three semester period, we saw a combined improvement of 14% in GPAs, a 55% reduction in documented disciplinary incidences, and a 66% reduction in full day unexcused absences.

Personal Development Surveys

- Personal Development Surveys rating the students' progress (1 -poor to 5 superior) are to be completed by the students, facilitator, Teachers and parents, rating the students in ten different areas. This survey is done both pre and post the program to evaluate the student's progression.

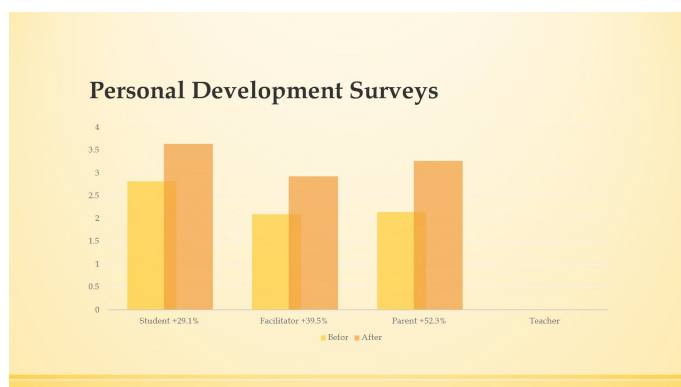
The personal development surveys really focus on 10 character areas...

10 Areas Surveyed

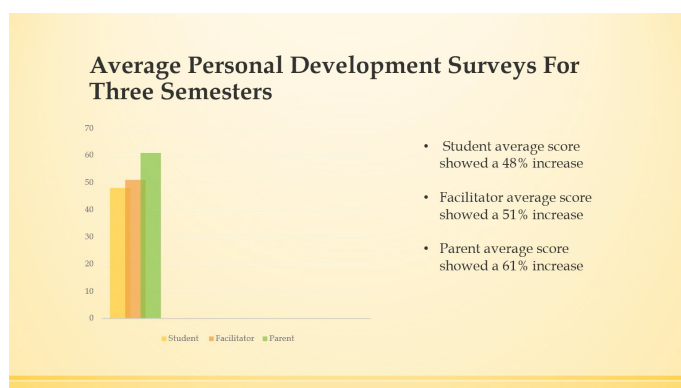
The following areas from before to after the training:

- (1) Attitude
- (2) Motivation
- (3) Achieving Goals
- (4) Organizational Skills
- (5) Self Control
- (6) Decision Making
- (7) Communication Skills
- (8) Team Work
- (9) Leadership Skills
- (10) Citizenship

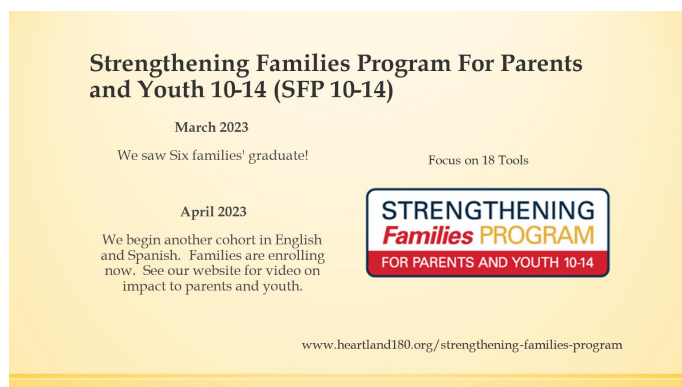
between attitude, motivation, achieving goals, organizational skills, self-control, decision-making, communication skills, team work, leadership skills, and citizenship. They grade themselves before they come into the program and at the end of the program, by the student, the facilitator, and by the parents because as we know, the parents are the real experts of these youths.



The one thing I wanted to focus on this one, the students graded themselves as 29% increase in those 10 areas. Facilitators saw 39, but the parents—the parents are the experts. Like I said, they spend more time with these youth than—really teachers and parents are the ones that spend the most time with these youth. We had a 52% increase response from the parents of the youth that went through our programming. I think it just speaks to the importance of social emotional learning.



Over a three semester period, we saw a 48% increase average score from students, 51% from the facilitator, and 61% from parents.



Like I said, it's important that we engage the parents. One of the programs that we use to do this is Strengthening Families. The Strengthening Families Program focuses on youth between 10 - 14. This is more of a prevention-based program giving those parents soft skills, but really focusing on developing the communication skills within the home. As we know that when youth reach that age of becoming a teen or that pre-teen, they start to pull away from their parents. So, how do we give them the skills to be able to communicate to deal with those rough issues and to keep the family together. This program has been one of my favorite programs that I've seen actually across the country.

One of the biggest things that sets off with this program is that when they come in, they share a meal together as a family. The common response I hear is that we never do this unless there's a funeral or if there's some special occasion. That's important for family dynamics. The families these days don't have that ability to be able to sit down and share simple meals together. When they do, there's a social awkwardness to where they don't even know how to communicate with one another.

So, when they come into the program, they actually sit down and have a family style meal. We actually have conversation cards that helps with table talk, but they learn those skills and they learn how to build those communications in the home. It sets the tone for the entire evening.

After the dinner, the family is divided up where youth are working with the facilitator, parents are working with a facilitator, and then they're brought back at the end of the session as a family unit to work on those topics together.

Parent Project Sr.- Changing Adolescent Destructive Behavior (CADB)

- ✓ **Effective:** Using a behavioral model, CADB addresses the critical issues parents face today and offers concrete, step-by-step solutions, not theory.
- ✓ **Need-based:** CADB is the only curriculum created by parent questions. Over 500,000 parents of high-risk youth helped to develop this unique program.
- ✓ **Easy to Teach:** The Teacher's Guide is the most comprehensive in the industry. Icon driven, the guide walks teachers through visuals, lectures, and group activities that help to provide parents with a smooth process for change.
- ✓ **The Best Teaching Strategies:** CADB is an activity-based curriculum built on cooperative learning norms. Parents work in groups to brainstorm, practice applying new ideas, and build support. The "magic" happens at the tables.
- ✓ **Parent Support:** CADB uses the UCLA self-help support group model to create on-going, parent-led community support groups.



Our next program that we provide specifically for parents is called the Parent Project. There are two versions of the Parent Project: Parent Project Junior and Parent Project Senior. Parent Project Senior focuses on adolescence so those are going to be your teens. It is really focused on giving parents the skills to address destructive behavior. One of the great positives with this program is that after 10 weeks of the program, the parents become a support group and they can continue to meet indefinitely. One of the unfortunate realities is that a lot of these parents may not have a natural support system, family members to call on, that aunt, uncle, grandparents. So, these parents end up developing that amongst themselves, and we try to support them by providing logistics to be able to keep those support groups to meet.

Parent Project Sr.- Changing Adolescent Destructive Behavior (CADB)

March 2023

We just graduated 7 adults (six families) from The Parent Project English.

We will graduate another five families in two weeks from our Spanish speaking cohort.

This is a 10-week course requiring 8 weeks of attendance to graduate.

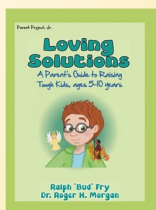


www.heartland180.org/parent-project-program

This past March, we actually had seven adults complete the Parent Project. All of our parent and family support programs are done bilingually. We do English and Spanish at the same time every night with those families.

Parent Project JR.- Loving Solutions A Parents Guide to Raising Tough Kids ages 5-10

- Loving Solutions is a parent training program designed specifically for parents raising difficult younger children, ages 5-10 years. Also known as "Parent Project®, Jr.," this program utilizes the same principles found successful in Parent Project® Sr. but adapted to the needs of younger children.
- Would like to begin offering Fall 2023.



The next program is the Loving Solutions which focuses on those younger children 5 - 10. The same practices as the Parent Project Senior but really focusing on those younger youth.

Q&A

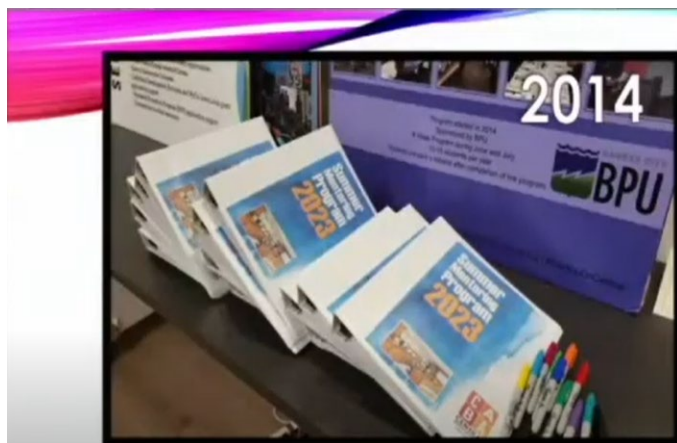
At this time we will be happy to answer any questions you may have.

I know I kind of rushed through this for the sake of time, but I'm more than happy to answer any questions.

I will say the summer program, we really did focus on the cultural competency. We have a version of our 180 Degree Program called Growing into Manhood, which is a culturally competent version of the program for African-American boys. Once again, like I said, we partner with our community so we do that program with the Jegna Klub who is already working with youth.

So, being able to provide an evidence-based program to other organizations is providing pro-social activity, strengthens, and also builds the bonds between us, as service providers, because as we see, so many agencies are in competition for funds, for dollars, and for resources. Only when we can come together and work in a collaborative effort can we make real impact in our communities.

Edgar Galicia, Central Avenue Betterment Association, said it seems like I've been here before. I kind of feel sorry for being the last one to present here because they do such a wonderful job with their programs that I don't know if I feel as proud as when I came into this room this evening, but we do our part. We do have a presentation.



Central Avenue Betterment Association works under a project that is based on five principles. The first one is the creation and promotion of community pride. The second one is the creation and promotion of leadership. Then we work on entrepreneurship. We work in a business excellence, and then we also work in healthy living. For any of these areas, we have programming, we have events, and we have several activities.

For leadership, we concentrate on our Summer Mentoring Program where we partner with Wyandotte High School, Sumner Academy, J.C. Harmon High School, and Bishop Ward High School. We work in the early months of the year because our program is between June and July only. That's the active program.

Before that, we go through a process selection where we apply a simple principle. We believe that leadership is everywhere. Everybody contains that leadership, but sometimes this leadership is mismanaged or misguided. We want to rescue those leaders in the community, in these schools, that are very smart or very able to make their decisions but they have the wrong information and are making the wrong decisions for that reason, or are at risk of falling through the cracks in the system. We visit with these students in high school, and we work with them April to June so that they actually participate in our program.

Then we have a series of events that we go through. We visit with them three days out of the week through, like I said, June and July. We host several activities that allow them to learn from community and learn from how we operate and then learn from themselves.

I heard that in the two prior programs that one of the biggest principles is their self-knowledge. It is one of our better and stronger principles because if you don't know who you are, if you do not know what your skills are, what your base for life is, then you don't know what you're doing. So, we engage with these students a great deal just to make sure they understand their core values and who they are for real.

We have a series of events, like I said. These are very personable events where we learn about discovering our personal abilities. We learn about defining our core values. We actually have these students go back to their families and understand their family's core values. Question their parents about their core values and how they operate so that they learn from their parents and they understand their own interests, their own core values.

We have classes such as La Placita, volunteering all over the community so they understand how literally everything works and everything functions, but they also learn how to be part of these programs and these activities. They go around the community volunteering and sharing their abilities, learning at the same time.

We take them to different places such as the Police Department, Fire Department, and the City Hall to see how they operate. We visit all of the buildings' different departments so that they understand how their community and their leadership operates. Then they go to all of our programs and volunteer. In this case, they are volunteering at La Placita helping all of these vendors set up and understand what and how their small businesses operate so that they also know that there is opportunity there for them.

We take a great deal of our time making sure they understand their own possibilities so life, finances. Then we do an analysis with family finances and business finances so they understand where the money for those sneakers that they want or the clothing that they want or the toy or TV screen that they want comes from so they're making those decisions wisely.



We do also have dress codes and base it with finance institutions. They learn from finance mentors and they learn how they can invest their money, how they're making their money, how they can find ways to save more. We understand how they are building equity. We make sure they all participate constantly in these events.

Understanding the processes of life. It's also very important for us so we spend time understanding the learning process. We understand the creative process. We understand that in our community, in our society, there are systems that operate over us and we need to understand those systems so that we can play or we can function within the rules, but make sure we utilize the advantages of our system.

We also invest a great deal learning about financial slavery where they understand how credit operates and how to use credit to build equity rather than just pay for every day's life. They learn about banking. They learn about credit and scores and all these. They also learn that saving money is very important, not just using credit. That's part of it.



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We spend a great deal of time doing entrepreneurship and visiting with entities in the city, not only Wyandotte County. We go all over the place. We visit with a program called One Million Caps that shows how entrepreneurs present their projects, plan their projects, and find investors. They learn from people who are really doing real projects, real business plans so that they can understand how these opportunities come about and how they can make or be part of these opportunities.

Again, we invest a lot of time in how community operates, how society operates. There is a part of this program that invites the current candidates for different positions in the government. The students participate in an investigative session where they learn about all of these candidates. They search the internet for information on these candidates. Then they, as a group, they built a series of questions so that we can invite these candidates to the table and go ahead and ask all of these questions, understand their positions, and then they render a report to the Board of Directors on who they would vote for; why would they vote for them. We do this in different levels.

We work with political candidates for public office. We also do that with our Board members for our organization so that the people who are actually willing to volunteer their time as directors working on our Board are also part of this process. They get to be questioned by these students after they do an investigation. They also render a report to say who they would be willing to accept into our Board. Obviously, there is more to this process, but they are learning how to vet people. They're learning how to investigate and build and size character so that they can choose who they meet with, who they relate with, who they build relationships with, and eventually who they will vote for. We're teaching them that also that their decision counts when it comes down to electing our officials.

We work with, obviously, understanding local government. It's been seven years that we've visited with the current Mayor and then we toured the facility so that we learn how all of you operate and what your job is like.

We visit with the Police Department and constantly build with this knowledge of the system and break these barriers of understanding. They understand that though they learn that the police officers are people just like us and just like them. They communicate with them. They learn how they operate. They visit their different facilities and talk to different officers. That teaches them that this is part of the community, and their purpose is greater than just giving tickets or generating problems or having a negative impression of the police officers.



We incorporated this year a new part of our program where we took these students to another organization that teaches them how to fly airplanes. This is a program that is a year-long. We went through the introduction. This is a not-for-profit organization that is called Red Tail. They go through it with simulators. Red Tail actually pays for their course. If they really want to commit to the program, we are funding these entry level. If these students actually want to go through the program, they're able to go and take these. This takes them to a private pilot license level and then they can continue going with this.

This is not necessarily to encourage them, obviously, we want to encourage them, but the purpose is not just to have them become pilots. The purpose is to show them that there is a lot of opportunities to go and work with other organizations and search and find their dreams and make them a reality with no boundaries. So, they can really break that ceiling.

We appreciate these partnerships throughout the community and truly like the results. Yes, they start understanding themselves, but they also understand the opportunities out there. We do a lot of networking so they lose that fear of getting to know other people. We teach them how to investigate other people and how to relate at all moments. We talk about dress codes and all of these abilities that they should have. We teach them so they can operate and break these boundaries that we set ourselves in community.

Definitely, the results of these programs have shown because these high school students are actually moving forward with their decision-making, caring or going forward with their plans, and learning that there are a lot of resources that they can work with, that they can get, and move forward and be successful in their lives.

We visit everybody in the whole community from the City Hall to the Court House and everybody participates. Everybody really enjoys this. These moments, they really represent a lot

to their heart because they see themselves in all of these places. They see themselves in all of these positions. It really worked for us.

When it comes down to their learning, but also their dream building because they see themselves growing because it becomes available to them. It's part of their ability. It's part of themselves and they can get there. If anything, we do a lot of goal-making, but also goal-building and resource-building. That's what we do. That's what our program does for our kids. We don't do half of what they do, but we're here to help.

Mayor Garner said thank you to all the presenters. These organizations are either funded or supported by the Unified Government in some way, and they're all summer programs or after-school. It's good to have that update not just for the Unified Government to see how our tax dollars are being spent, but just to see the good work that you're doing.

When we talk about homelessness and poverty, really starting at that young age, I think it was brought out, investing in our youth is the best way to positively impact and grow leaders in our community. I would say the first step to hope, second step to opportunity, the third step to an improved destiny starts with an education. So, thank you all for that presentation.

Action: For information only.

CONSENT AGENDA

Mayor Garner asked, do any members of the Commission or County Administrator wish to set aside any item on the Regular Consent Agenda? If any item is not set aside, all items on the Regular Consent Agenda will be voted on by one vote.

Action: Commissioner McKiernan made a motion, seconded by Commissioner Markley, to approve all items as submitted. Roll call was taken and there were nine "Ayes" Markley, Stites, Davis, Bynum, Burroughs, Townsend, McKiernan, Johnson, Kane.

Item No. 1 – 212590...ORDINANCE/RESOLUTION: SALES TAX & UTILITY REBATE PROGRAM

Synopsis: Approval of an ordinance modifying the Utility Rebate and Sales Tax Rebate Programs, submitted by Commissioner Bynum. On July 24, 2023, the Administration and Human Services Standing Committee, chaired by Commissioner Bynum, voted unanimously to approve and forward to the full Commission.

Action: **ORDINANCE NO. O-88-23/RESOLUTION NO. R-50-23**, “An ordinance/resolution amending Sections 2-296 and 34-21 of the Code of the Unified Government of Wyandotte County/Kansas City, Kansas to modify provisions refunding a portion of the city sales tax and a portion of some fees and charges to senior citizens and persons with disabilities.” **Commissioner McKiernan made a motion, seconded by Commissioner Markley, to approve the ordinance/adopt the resolution.** Roll call was taken and there were nine “Ayes” Markley, Stites, Davis, Bynum, Burroughs, Townsend, McKiernan, Johnson, Kane.

Item No. 2 – 212425...NOMINATIONS: BOARDS AND COMMISSIONS

Synopsis: Nominations for Boards and Commissions:

Melanie Schwartzkopf to the WYCO Library Board from 8/17/2023 to 12/31/2025, submitted by Commissioner Davis.

Sarah Lynch to the UG Park Board from 8/17/2023 to 12/15/2025, submitted by Commissioner Burroughs.

Loren Taylor to the Landmarks Commission from 8/17/2023 to 12/15/2025, submitted by Commissioner Burroughs.

Action: **Commissioner McKiernan made a motion, seconded by Commissioner Markley, to approve.** Roll call was taken and there were nine “Ayes” Markley, Stites, Davis, Bynum, Burroughs, Townsend, McKiernan, Johnson, Kane.

Item No. 3 – MINUTES

Synopsis: Minutes from the Special Session meeting on July 13, 2023.

Action: Commissioner McKiernan made a motion, seconded by Commissioner Markley, to approve. Roll call was taken and there were nine “Ayes” Markley, Stites, Davis, Bynum, Burroughs, Townsend, McKiernan, Johnson, Kane.

Item No. 4 – WEEKLY BUSINESS MATERIAL

Synopsis: Weekly business material dated July 6, 13, and 20, 2023.

Action: Commissioner McKiernan made a motion, seconded by Commissioner Markley, to receive and file. Roll call was taken and there were nine “Ayes” Markley, Stites, Davis, Bynum, Burroughs, Townsend, McKiernan, Johnson, Kane.

PUBLIC HEARING AGENDA

No items

STANDING COMMITTEES’ AGENDA

Item No. 1 – 212627...RESOLUTION: REAL ESTATE PURCHASE AGREEMENT WITH KANSAS CITY, KANSAS COMMUNITY COLLEGE

Synopsis: Approval of a resolution approving a purchase agreement with Kansas City, Kansas Community College for real property located at 600 and 645 Nebraska Avenue, submitted by Jeff Conway, Assistant Counsel. On August 14, 2023, the Economic Development and Finance Standing Committee, chaired by Commissioner Burroughs, voted unanimously to approve and fast-track to the August 17, 2023, full Commission meeting.

Commissioner Burroughs said there was much discussion in reference to the transfer of property. I believe, as chair, it was my diligence to ensure that we guided the committee to come to a resolve on the property for the community college development that is being proposed. You’ll hear the development this evening. There was a proposal to bring forward an amended piece of language to the contract, and I believe that’s what we’ll be discussing this evening.

Wendy Green, Senior Counsel, said I was going to offer that we do have Dr. Mosier who does have a presentation that he would like to provide to the Commission if we could go ahead and see that.

Greg Mosier, President, Kansas City, KS Community College, said I appreciate your time this evening and your attention to this project. I have to say it was very impressive what was presented tonight, the discussions that were had. It's a very important part of how we move forward as a community. I truly believe that this project is a big solution to part of that homelessness because it's getting people an education where they can get jobs, where they can afford a home, and afford a very good quality of life. I appreciate the work being done by everyone who presented tonight.

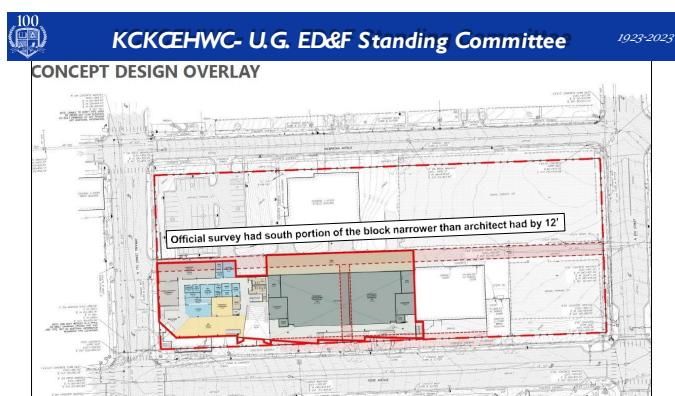
I have a little presentation put together. I'll kind of walk through that with you.



As you know, we have the Kansas City, Kansas Community Education, Health & Wellness Center project moving forward. After tonight's presentation, I thought it is important to remind everyone what the mission of this project is. It's to provide hope in generational poverty, improve the quality of life, and increase the socioeconomic mobility of our residents living in and around downtown Kansas City, KS.

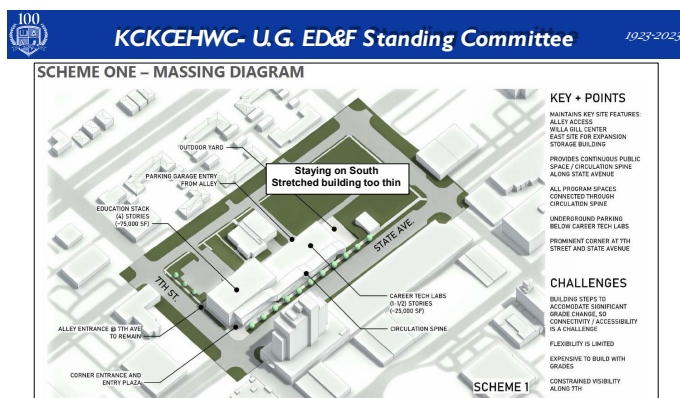


This topic came before you about two months ago. What occurred after that is we received information, and this was the original request, which was approved.



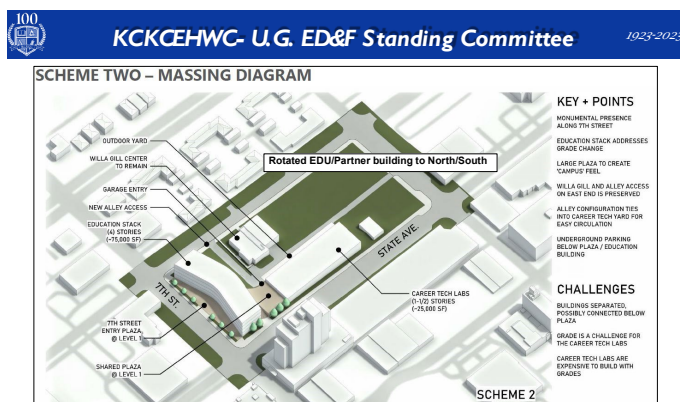
About three days after that, we received word from the architect working on the project that the official survey came back and the southern portion of the block where the facility is designed to be built, is 12 feet shorter than the information that they had previously.

The dotted line in the middle with the pink is the alleyway and the dark red line is the footprint of the building. You can see that it overlapped the alleyway.



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So, we looked at several different designs to see how we could rectify this issue. One of them was to stretch out the building to stay along the southern half of the block, but it stretched the building so narrow that it really lost a lot of its functionality, especially in the large technical labs.

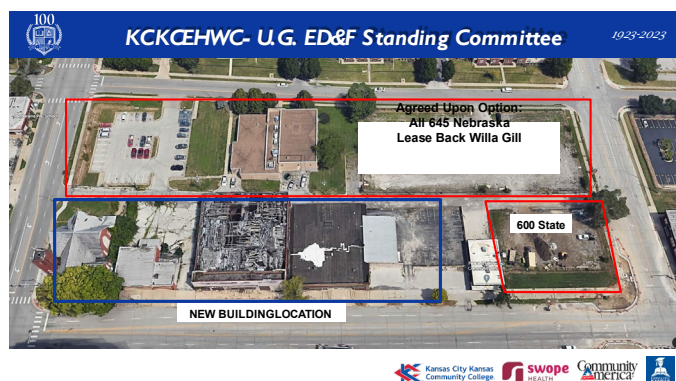


Working with the architect, we came up with a different model and that was to go ahead and change the orientation of the educational and the partner building to go along 7th Street, which goes on to the parking lot currently being used by the Willa Gill Center. We did not have the transfer of land for that piece of property.



We looked at different options. We sat down in a meeting with the Mayor and the City Administrator, County Legal, City Planning, and other individuals to look at options. One was to obtain the parking lot and then leave the center block where the Willa Gill Center currently resides alone.

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But the long-term vision for the block has been for many years, as we've been discussing this, is to transition it to the community college and the project so that we could have future expansion of additional educational opportunities or otherwise at that location.

This is the identified space that we agreed upon when we left that meeting. The two red blocks are now what is the request before the full Commission.



This is a rendering of what the new facility would look like in this new orientation. Again, just as a reminder of the importance of the project, it is a \$65M economic investment in downtown Kansas City, KS. Speaking with several individuals, to anyone's recollection, it's the largest economic investment in eastern Wyandotte County in more than 30 years. It will have 33 new jobs on site for \$1.4M additional revenue and new income downtown per year. Over \$4M in total salaries. We have programs that graduates, after a semester or two semesters, will make between \$50 - \$60K a year. With overtime, they'll make more than \$100K a year.

With our two-year program, they'll make \$70 - \$75K a year and upwards of \$120K a year with overtime. That brings a lot of money right into downtown Kansas City, KS.

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Panasonic needs 600 of these programs that I mentioned. They need 600 of these individuals. So, if you take that at \$100K a year, that's \$60M a year in earnings that these people who have these skillsets will earn.

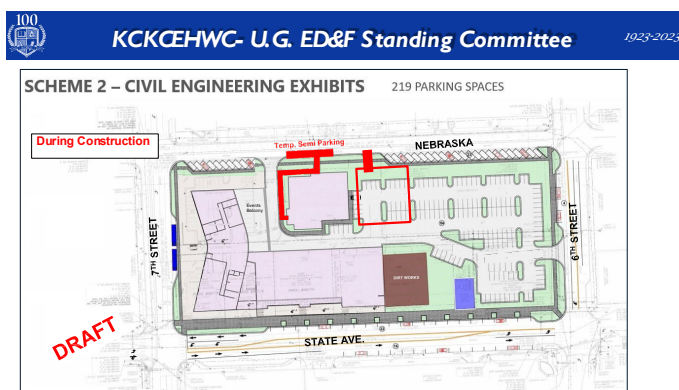


This is a view of the east side of the building. Some of the partner services that I didn't mention, we're partnering with Swope Health who will provide health care, dental, and vision to the people in downtown KCK. They are a federally qualified health care provider, so it can provide health care services to low-income and no income individuals. Community America Credit Union is going to work with us with financial literacy. We take individuals who may not have a job, have any income, or they may be on some sort of social assistance and transition them into a life where they're making \$60, \$70, \$80, \$100K a year. They're going to need some help with financial literacy so that they don't become unhoused and spend it all immediately.

Over 10 years, just with the income and the investment in the project alone and the graduates that we determine 57% of our graduates are from Wyandotte County, and we take a retention rate of that to graduation rate, this project will invest more than \$130M in downtown KCK in the next 10 years.

It will serve in the first three years, on average, over 10,000 people per year. When it's fully staffed and operated with all three partners, it will serve over 20,000 people per year.

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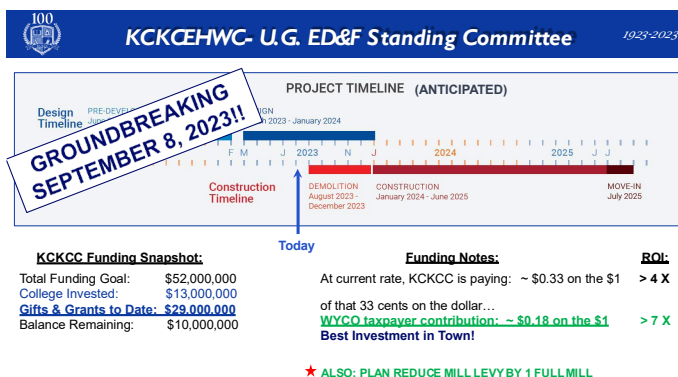


We've said from the very beginning that we don't have any—we have no desire to hurry Willa Gill out of that site or to get in the way of their individuals that they provide these important services to. We don't want to hinder that in any way.

With this new layout, since it does take the parking lot where they're currently located, which happens to be about 18 feet higher than the level where the Willa Gill sits, we will make a cordoned off area, that you see in red, with concrete barriers for reserve parking for Willa Gill employees and patrons. Then that whole area will turn into parking.

Deliveries will be able to come in off of Nebraska. For the smaller trucks, they take all deliveries on the west side of the building, not the loading dock on the back because it's too high above ground level. Then we would do temporary, maybe even permanent, cut-in, semi-parking on Nebraska, which would need to go through City Planning.

This is what the site would look like in the long run.



We are on track to have groundbreaking on September 8th.

A current note on funding, I think, which is really important for everyone to understand. The KCKCC portion of this project is \$52M. The college has invested \$13M and we've already

raised \$29M in grants and through philanthropy. About \$10M to go. If you just take the rate that the college is paying toward the project that's not coming out of KCKCC's coffers or local coffers because it's through donations, the college is paying \$0.33 on the dollar for this beautiful downtown facility. They'll provide tremendous services.

The amount of tax revenue that we receive through the mill levy is about \$0.55 on the dollar. When you take that out of the equation, for our Wyandotte County taxpayers, if we continue at this current fundraising level and equation, our Wyandotte County taxpayers are paying \$0.18 on the dollar. That's \$9.3M to get a \$52M facility. So, it's a fabulous investment for the community that gives back in tremendous ways in the long run.



With that, I'll end my presentation and take questions. I believe, as the Unified Government Legal mentioned, there's a blue sheet with this. I'm not sure what that language says at this time. I would ask maybe to turn it back over to Wendy, if that's all right.

Ms. Green said the blue sheet in the packet did add the language that the commissioners at the standing committee were concerned about. One was an indefinite term of the lease. The purchase agreement is separate from the lease agreement. We will also have a lease agreement after this purchase agreement is entered into. But, to alleviate the commissioners' concerns about what that lease agreement might contain, we did add language to Section 2 of the resolution as well as Section 4 of the purchase agreement. What was added was the sentence that the term—this is in Section 2 of the resolution—the term of the lease agreement will be for an indefinite amount of time to provide the Unified Government the time needed to find a new location in which to provide the services currently being provided in the Willa Gill Center and to transfer those services to the new location.

The other thing that was added is the last sentence and this says, the lease agreement will further provide the KCKCC will assume the future maintenance expenses of the Unified Government as identified in the current lease agreement with Mt. Carmel Redevelopment Corporation, Inc., and the license agreement with Hot Lunch Service, Inc., while operating substantially the same services as offered in the Willa Gill Center during the term of the lease.

That language is also added in Section 4 of the purchase agreement.

Commissioner Townsend said thanks to Attorney Green and our other Legal staff for making those inclusions to the resolution and the sale agreement, based on the conversation we had Monday, I guess, this week. Is this a change, though? It seems like we went back and forth on this. This is a great change if it is, that the maintenance will be taken over basically by the college.

Ms. Green said yes, that is correct. That was the last change that was added actually this morning with my conversation with Mr. Goheen, the attorney for the community college.

Mayor Garner asked, could you read that language again on the maintenance?

Ms. Green said, again, it's the same language in Section 2 of the resolution as in Section 4 of the purchase agreement. It's the lease agreement will further provide the KCKCC will assume the future maintenance expenses of the Unified Government as identified in the current lease agreement with Mt. Carmel Redevelopment Corporation, Inc., and the license agreement with Hot Lunch Service, Inc., while operating substantially the same services as offered in the Willa Gill Center during the term of the lease.

I do have both of those agreements with me, and I've looked over the maintenance sections. The maintenance of the Willa Gill Center was provided both by Mt. Carmel and by the Unified Government. So, what this contemplates is that the community college will now take over what the Unified Government had agreed to do for Mt. Carmel as well as the Hot Lunch Service.

Commissioner Johnson said it sounds good. I just want to make sure, and I know this may not be in order, but we have representatives here from Mt. Carmel. I don't know if it's appropriate or if there's a way to allow for them to be able to speak because I want both. I'm being greedy right now. I want to see the community college expand downtown, but I want to make sure that Mt. Carmel is taken care of and not just kicked to the curb or put in some terms that they're not

comfortable with. So, I just want to know, is there a way to be able to ascertain their comfort level with what is being proposed?

Mayor Garner said I will allow that.

Mayor Garner said I can say, just for the sake of the conversation, we have involved Mt. Carmel. I made it a point to have Mt. Carmel at the table every step of the way. They met with Dr. Mosier and really outlined their needs, their asks as it relates to them being in the building. One of those were some of the things that the Commission talked about at the standing committee as well. They did note and they have been involved in looking at some of the prospective sites that may be part of a relocation. I know Commissioner Bynum was there. I don't know if you want to talk about that first before I allow Ms. Pam Smart and Ms. Penn to come forward.

Commissioner Johnson said they can just give me a thumbs up or a nod, I'm good.

Mayor Garner said, well, let me finish. Commissioner Burroughs, did you want to add anything about the site that you looked at?

Commissioner Burroughs said if I remember correctly, it was just a preliminary opportunity to view the facility firsthand with the partners in the process. I believe there was much discussion, but I don't think there were any decisions made moving forward. It was just an opportunity to view the facility.

Mayor Garner said yes. That's just to reiterate that we have made it a point to have them. Ms. Smart, you could come forward and just share with the Commission your thoughts and your needs.

Ms. Smart said as I stated before, we understand that we have to move and we're comfortable with that. We just don't want to be pushed out in a hurry. That's all. We're comfortable with everything else. We're comfortable with the fact that there's language in there that give us, the Unified Government, and us time to find a place that's suitable that will work best for us and our clients. That's all we ask.

Commissioner Stites said my problem that I have is that on Monday night, the 14th, at our standing committee meeting, we had this discussion of selling this property for \$10. Then I find out that on Tuesday, there's already a site walk at other places to look to get you out. My concern is that

you are going to be forced out quickly, and that's what I don't want to see happen. I just don't want to see that happen to you guys.

Dr. Mosier said it's been the college's long-term statement and full belief that we have no intention to push Willa Gill, Mt. Carmel, or Hot Lunch, or the services that are currently in the Willa Gill Center out because we understand how important they are to the community and we saw that tonight. That's why we have an indefinite timeframe on the resolution.

Commissioner Stites said I can appreciate that, but then tonight in our budget work session, we're given a line item out of our county budget that shows that we are to fund \$3M in this next year's budget issuing county debt for a location. You guys all know the situation. We've talked about it. Tax relief is everybody's top priority, yet we are being asked now, because of a sale of real property that basically moves you out of a facility that you're currently operating in, and we don't have, just as everybody has sat here and talked about, we don't have \$3M right now to put toward a new facility, but yet Tuesday, 8:15, we were out touring sites and trying to find a location. Then tonight at our 5:00 budget workshop, we're asked to fund that. That seems like it's moving pretty darn quick to me.

Mayor Garner said I can answer that. This conversation has been going on since I got news that the college was there. This isn't nothing new. When you look, and the Police Department mentioned it, when you're trying to mix the operation that Willa Gill and Frank Williams both provide at that location, which are valued, and Hot Lunch, Inc., and trying to mix that with an educational institution, it's not a good business model when you talk about all the issues that were brought up with that population.

So, the conversation came about in talking with Mt. Carmel and the college, through various conversations on, okay. If we're going to move to make that site sustainable and successful when you talk about a downtown redevelopment for our community college and other things that we want to see downtown, it was shared—and we got all the input we could from Mt. Carmel, that they did agree reluctantly, and I'll say reluctantly that they were wanting to move.

We tried to meet their expectations that it had to be on a bus route, they did not want to move very far away from their current location, and they didn't want their services diminished; they wanted it enhanced, and they want it done at a timetable that was reasonable and responsible to make sure that it's not done quickly. We wanted to make sure it was done right and not right away. So, these discussions have been ongoing.

One thing that frustrates me with this Commission and some of you, if you would meet with me like I've asked you to do, you would know a lot of these things. Now there are some commissioners that meet with me. Some of you have gotten this mindset that the mayor doesn't matter, that I'm not important. We've asked you time and time again to meet. This community expects us to work together. We are supposed to be a unified government.

I'm going to say it again. It's shameful that I hear this talk about I didn't know. Nobody told me. I'm not a part of. I have not rejected this Commission. I have, since I've been mayor, extended an olive branch time and time and time again and said we have got to work together. This breakdown in communication, not caused by me because I have not rejected any of these commissioners when it comes to conversations that need to be had on behalf of the people to get the work done. Some of you have refused to do that. It's very unprofessional. It does a disservice and an injustice to the people of this community that voted for all of us to get along and work together.

We don't have to agree on everything. I don't expect us to, but we are adults and we are professionals. Some of the attitudes I've seen have been shameful, and the community has seen it over this past 18 months and they're embarrassed.

Now, if you want to know what's going on, get involved and work with the mayor, the duly elected mayor of this town, and you'll know. Some of you've had meetings with me and guess what you've done. You've cancelled them. Why? I don't know. No reason that I can think of.

I encourage you again. If you want to be engaged and involved, work with me, work with the other commissioners, work with our community, work with our stakeholders to find real solutions to problems and be a part of the process. I can tell you Commissioner Bynum and Commissioner Burroughs have been real good about that. Commissioner Markley meets with me. Commissioner McKiernan meets with me. I've asked time and time again, meet with me so we can communicate. That is the basis of any good relationship is communication. There are too many issues for us to sit up here as elected officials and not communicate in an effective way.

I'm a collaborator. Anybody that has known me throughout my professional career knows that I'm a collaborator. It doesn't mean I have all the answers, that I'm right, that I want to be the things that I've heard out there, king of the hill or whatever you think. I don't have the authority or power to do anything. I don't even get to vote. But I am a visionary. That is part of what the

ordinance says. I bring things forward to you all, but to get the right things for it, we have to work together. It's frustrating when I hear those things.

I've worked very hard. My team has worked very hard. This staff at the Unified Government has worked very hard to try and get you things in front of you all so you can make an informed decision. I don't like the politics of this job, but I guess that just comes with it. I just want to get the job done for the people because they deserve us to get something done for them. It hurts me that we can't seem to be able to get past political nonsense that I've seen for the last year and a half.

We've worked with the college. We've worked with Mt. Carmel. Mt. Carmel is not going to be pushed out. When I first met with Mt. Carmel, that was one of the things that I was adamant about in talking to the college and Dr. Mosier is that Mt. Carmel and the services that they provide and Hot Lunch provides will not be diminished and will not be pushed out. That is why you see this long-term lease. That is why we put all these things in place to protect not just Mt. Carmel and Hot Lunch, Inc., and the services they provide, but to protect the very people that depend on those services.

If we do move, the big if we move them, if this Commission thinks that—and I have to say this Commission thinks that is something that you want to do because, ultimately, it will be up to you. Yeah, we could move it. We could do some administrative things, but you still have to sustain any type of development for Mt. Carmel, for Frank Williams, for the Hot Lunch, Inc., services moving forward. I can't do that. We've all got to be a part of this. That is why I made it a point that until—and we may never find a place—but until we get there, Mt. Carmel, Hot Lunch, Inc., and the people that depend on those services will be safe, secured until this Commission or the next Commission and the next mayor decides for a better option for them.

Commissioner Johnson said you have a really unique situation here because as the commissioner for District 4, I can tell you, Dr. Mosier, I want to make the motion; but I have also the unique situation where Mt. Carmel is present and I want to make sure that we take full advantage of this moment before I make that. So, if Mt. Carmel is pleased, Mayor, I don't discount anything that you've done. I'm with you. I want to make sure that this project works. Then, I'm ready to make that motion.

Ms. Smart said I just need, Mr. Mayor and Commission, clarity. I need to understand that the language that Ms. Green is speaking of ensures that we will not be pushed out because once this—I just need clarity. I need to be clear that the language that Ms. Green is talking about that’s been put in the agreement, assures that Mt. Carmel will not be pushed out because once the building is sold or given away, however it works, from the Unified Government and the college owns it, then at any time they want to call the building, they can. So, I want to make sure that the language is there that will keep us in place. It’s not that we want to move, it’s that we understand that we have to move. We just want the time to be able to find a place that’s suitable. That’s it.

Dr. Mosier said if I may, on behalf of the college, we are making that commitment and we’ve made that commitment for the last three years. It is in writing. We’ve stated it and stated again and again over the last three years. We are fully committed to that.

Commissioner Johnson said, Ms. Green, if you’re satisfied that you’ve answered that, and Mt. Carmel is satisfied in your answer, then I make the move that we approve this as submitted.

Action: **RESOLUTION NO. R-51-23**, “A resolution authorizing the Unified Government to enter into a real estate purchase agreement with the Kansas City, Kansas Community College for its downtown campus.” **Commissioner Johnson made a motion, seconded by Commissioner Davis, to adopt the resolution.**

Commissioner Kane said you say you want to meet with us. I’ve went into your office multiple times. You’ve had people in your office that I don’t like, and you know that. One day I’m in there for 15 minutes and you walked out. My time is valuable as well. When you have people in there that I don’t like, you know I don’t like them, they know I don’t like them, and then they’re talking to me like I’m some sort of dog, I don’t take that kind of crap.

You can get mad at us. We are all elected to each one of our districts. Each one of us has to do the best we can to represent our districts. No, we’re not always going to get along, but just because we don’t get along doesn’t mean we need a browbeating once a month about not getting along with you because it’s a two-way street, Mayor. It’s not a one-way street. It’s frustrating for

me to get browbeat then get on Facebook and then get on the radio and say we're going to be like Detroit in two weeks. That's not the case.

Yeah, I'll meet with you. You just don't have anybody in that room. It's just me and you and we'll talk man to man.

Commissioner Townsend said I was just going to suggest that as soon as possible, we get in the hands of Ms. Smart a copy of it. I think that would add a lot of clarity so she can actually read it because at Monday night's meeting, the lawyer that I am, that's why I asked for something that addressed the term, which it does. You are the service provider and I would rely on your expertise to determine what may be proposed would be acceptable so that you can continue the services that you currently provide at the same level or better. The sooner we get this in your hands, I think that will help.

Commissioner Stites said I'm frustrated and I'll tell you why. I don't think asking questions that have major impact to our budget—I represent District 7, but I'm also a county. My title is County Commissioner; not District 7 only Commissioner.

I don't know and I don't understand why it is. I don't yell. I don't get upset and try to belittle or berate people because they don't agree with me. I think it's very unprofessional. I don't like it, and I'm actually kind of sick of it. Because you don't agree with me, Mayor, I'm sorry. We are going to have differences of opinion. If you don't like the fact that I won an election, just like you, and that my constituents ask me to represent them and we are presented with a budget that has us debt financing \$3M when we have been constantly talked about, from you, about how much we are in trouble and we've got to do more. I don't think that it's right for you to get upset and put somebody down for asking questions. That's all I did to get more informed.

As far as meeting with you, I was never asked to meet with you. If you can provide an email or show me where that's happened, I would be glad to read it and come back and I'll apologize if I'm wrong; but I've never received an email that says hey, Commissioner Stites, will you meet with me.

Mayor Garner said well, be prepared to apologize. Anyway, to answer your question...**Commissioner Stites** said I will. **Mayor Garner** said I can tell you I'm not upset. **Commissioner Stites** said oh, really. **Mayor Garner** said I'm not angry. I'm passionate and

that's that stereotypical Black male thing you're trying to throw on Black people. I'm not having it. I'm passionate because I care about people. Because I'm passionate, don't throw that I'm angry. That doesn't work with me and it doesn't work with a lot of people in this community.

You can meet with me if you want. Mr. Kane, I don't know who you don't like in my office. I had to step away to take a phone call one time. We were meeting just fine. That was one time out of many. **Commissioner Kane** said you sent somebody else in there to replace. **Mayor Garner** said while I took a phone call. We've met. We've had great conversations. There's no reason why we can't continue that. If you have a problem, let me know. We're both men. **Commissioner Kane** said I'll tell you all three of the people I don't like. **Mayor Garner** said okay, off the record. You come talk to me because we need to meet. We've got to get the business of this community done. I don't like sitting up here arguing going back and forth about this. We need—**Commissioner Kane** said two of those guys I've never liked. **Mayor Garner** said I don't know that. You've got to let me know. **Commissioner Kane** said I'll share.

Commissioner Davis said I would just say for community folks, it's super important and this has happened where I've said something or someone up here has said something that something's going to happen. We've had presentations and people come in thinking that because one of us said something that that means that's it. What I would encourage folks to do is to hear from multiple elected officials just to get a real good temperature. Just because one of us says it's going to happen, especially when we're talking about spending money or talking about property, does not necessarily mean that that is going to be the case.

So, just like anything, trust, verify, hear from multiple sources. I'm so sorry to Mt. Carmel if this has been their experience, to the college, but I really hope that as a commissioner, we can learn from this experience. Do trust and verify.

I'll call for the question to get on with this.

Roll call was taken on the motion and there were nine "Ayes," Markley, Stites, Davis, Bynum, Burroughs, Townsend, McKiernan, Johnson, Kane.

Item No. 2 – 212639...RESOLUTION: AMERICAN ROYAL ASSOCIATION INDUSTRIAL REVENUE BONDS

Synopsis: Resolution approving the intent of the UG to issue industrial revenue bonds in the aggregate amount not to exceed \$250,000,000 for the benefit of the American Royal Association, submitted by Jeff Conway, Assistant Counsel. On August 14, 2023, the Economic Development and Finance Standing Committee, chaired by Commissioner Burroughs, voted unanimously to approve and fast-track to the August 17, 2023, full Commission meeting.

Commissioner Burroughs said we have Todd LaSala here tonight and Jackie McClaskey, with the American Royal. I believe they'll be going over the information as to why they're asking for \$250M in IRBs.

Todd LaSala, Stinson Leonard Street Law Firm, said the resolution before you is \$250M of industrial revenue bonds. This one is purely for the purpose of abating the sales tax on construction materials in the project. We had a very robust conversation at committee. Commissioner Burroughs asked a lot of very good probing questions, but they were really around are these the kind of bonds that go out to market publicly where the UG might have bond risk or risk of any kind. The answer is absolutely not. These are really just to get the American Royal the sales tax exemption certificate for purposes of abating sales tax on construction materials. That's what's before you tonight.

The Royal is here to give you a presentation about what's going on and why they're here and kicking back off.

Jackie McClaskey, CEO of the American Royal, said, Mayor, Commissioners, Administrator Johnston, I just want to thank you all for your service and I appreciate what you all do. We're excited to be planning our new home in the Unified Government of Wyandotte County in Kansas City, KS. To be perfectly honest, one of the things that some of the very things that we've heard tonight are some of the reasons we're excited to be there.

We're building a one million square foot food and agricultural complex. So, when you think about summer programs for kids, we talk about things that we're going to host like ag STEM

camps and nutrition programs, and we're interested in food demonstrations that help people understand how to be more food secure.

There's a lot of things we're going to do in addition to the traditional American Royal profile that you all have heard and know about us. My intent is not to pull up our slides and to go through all of those slides for you. I know you all have copies. Well, I've been asked to. I think we may have a problem because I think we provided them as a PDF so we're going to let you all look through them.

We are very, very excited to be a part of this area and to make the move. When we asked for this sales tax exemption and when we knew originally that we would be asking for IRBs I think in 2017 is the first time we talked about it, we were obviously planning to do this project earlier but we were delayed due to COVID. We have started. If you haven't driven by the property, we started dirt work on March 17th and are still doing dirt work because right now we're clearing 127 acres and preparing that. We will start to see foundation related work probably tomorrow. Our goal is to go vertical as early as, we think, the week after Thanksgiving.

With all that in mind, we have a lot of construction expenses coming forward and moving a little bit more rapidly than we planned, so we appreciate you seeing this on an expedited schedule and urge you and ask for your support in allowing us to have this sales tax exemption.

I'm happy to answer questions about who we are, what we're doing, and what we're planning, but we know we'll have the opportunity to be in front of you again. I'm certainly happy to meet with any of you one-on-one to discuss the project.

Commissioner McKiernan said I just want to encourage any of my colleagues who are not on Economic Development and Finance Standing Committee to look through the slide deck. What you are proposing is absolutely spectacular. We're all thrilled that there is dirt moving. I, personally, am very happy that we have the opportunity to support this project. I would move for approval as submitted.

Action: **RESOLUTION NO. R-52-23**, "A resolution determining the intent of the Unified Government of Wyandotte County/Kansas City, Kansas to issue its industrial revenue bonds in the amount not to exceed \$250,000,000 to finance the costs of acquiring, constructing and equipping commercial and recreational facilities for the

benefit of the American Royal Association and its successors and assigns (sales tax exemption only).” **Commissioner McKiernan made a motion, seconded by Commissioner Davis, to adopt the resolution.**

Commissioner Stites said that went quickly, but it’s 11:20 at night and I had this whole big, long thing I was going to say about how we were so excited to see the American Royal and all the dirt moving, but there’s been a motion and a second. We are glad to see you guys coming, and we look forward to what you guys bring.

Roll call was taken on the motion and there were nine “Ayes,” Markley, Stites, Davis, Bynum, Burroughs, Townsend, McKiernan, Johnson, Kane.

ADMINISTRATOR’S AGENDA

Item No. 1 – 212638...RESOLUTION: HOMEFIELD CID PUBLIC HEARING

Synopsis: Adoption of a resolution to set the public hearing on creating the Community Improvement District (CID) to be known as the Homefield Community. The public hearing is set for September 14, 2023, submitted by Jeff Conway, Assistant Counsel.

Wendy Green, Senior Counsel, said what the Legal Department is going to do is turn this over to Todd LaSala to make remarks.

Todd LaSala, Stinson Leonard Street Law Firm, said this is very simply, follow-through on a meeting we had last month where we approved an amendment to the Homefield development agreement contemplating a community improvement district and ultimately selling bonds. There’s a lot of detail in that meeting about this. This is really the hearing to set that public hearing and consider that CID petition on September 14th.

Action: **RESOLUTION NO. R-53-23,** “A resolution calling and providing for the giving of notice of a public hearing to be held on September 14, 2023, at 7:00 p.m., on the advisability of creating a community improvement district in the Unified Government of Wyandotte County/Kansas City, Kansas to be known as the

Homefield Community Improvement District and regarding the Unified Government's intent to levy community improvement district special assessments and sales tax within such district and issue special obligation bonds.”

Commissioner Stites made a motion, seconded by Commissioner Markley, to adopt the resolution. Roll call was taken and there were nine “Ayes,” Markley, Stites, Davis, Bynum, Burroughs, Townsend, McKiernan, Johnson, Kane.

Item No. 2 – 212637...RECOGNITION: WATER POLLUTION CONTROL DIVISION

Synopsis: Recognition for Water Pollution Control, which was awarded with 4 awards. Kaw Point & Plant 14, Platinum Awards for 5+ years of compliance, and Plant 3 & Wolcott for Gold Awards for 1 year of compliance, submitted by Jeff Fisher, Public Works Director.

Administrator Johnston said when you work in a field, there's no more satisfaction when your peers recognize the great work that you do. In our Public Works Department, we have such an honor and their Manager Jeff Miles has asked, and fully supported, recognizing the individuals that do the hard work that earned this distinction.

Jeff Miles, Water Pollution Control Director, said when I became Director of Water Pollution Control, one of the first things I said is we're going to celebrate our wins. Even if it's 11:30 at night, we're going to celebrate our wins.

I also want to thank David Johnston, Bridgette Cobbins, and Jeff Fisher for this opportunity for putting us in front of you guys. As you know, there's three vital utilities that's delivered to our homes and businesses throughout our community: good clean water, good electricity, and a sanitary sewer system. The group that you see behind me does that day in and day out, 365 days a year, 24 hours a day, supplying an efficient and clean sanitary sewer system that not only protects our environment, but our community and the visitors that come to our community.

Water Pollution Control is responsible for 707 miles of sanitary sewers, that's all underground, out of sight, out of mind; 320 miles of storm sewers, 46,000 manholes, 70 wastewater pump stations, 9 flood pump stations, 5 treatment plants. Those 5 treatment plants clean 21 million gallons of flow a day. I did some quick math while I was sitting there. That's about 4 million gallons during this Commission meeting. A lot.

Once flow is delivered to our plants, there's some really strict compliance rules that is done by the state as well as the federal government, EPA, that we have to stay in compliance. That water that's being delivered back to that river is typically cleaner than what's in the river itself, so we really have five filtration plants is what we have.

It takes a team of a hundred plus team members from sewer maintenance, construction, electricians, mechanics, laboratory staff, plant operators, and administration to accomplish that.

The National Association of Clean Water Agencies, NACWA, represents the interest of publicly owned wastewater treatment facilities, collection systems, and stormwater management agencies before the United States Congress, several federal agencies, and in the courts.

Each year NACWA recognizes the commitment, innovation, and achievements of individuals in public agencies in the clean water community through annual award programs. I'm here tonight to talk about four awards that the Unified Government Water Pollution Control won. A Gold Award is given for one year of compliance, 365 days in compliance. A Platinum Award is given after five consecutive years of Gold Awards.

I'm happy to share our team was awarded with four awards for 2022. Wolcott Treatment Plant, as you guys know, is our newest treatment plant. It was put on line early last year with the latest in technology. It spoke volumes to me by it winning it's first Gold Award. As Director, that told me all the engineering that took place, all the legal that was involved, all the site visits, everything, all the hard work that was done beforehand in its very first year, won a Gold Award. That's something to be extremely proud of.

Plant No. 3, located up to the north, as well won a Gold Award. Plant No. 14, located off of Inland Drive, was awarded a Platinum Award for five years of Gold. Lastly, Kaw Point Treatment Plant, the mothership that we call it, takes 70% of our flow from our city is the oldest and our largest plant, they were awarded not only for the five Golds, not six but seven now, seventh year of being in compliance. Seven years in a row. That's a Platinum Award. Team effort, of course, from all hundred employees, we are 30 people down at this point.

The staff that's behind me had the opportunity to go to Kentucky to receive these awards and instead, they chose to stay here and do their job because we're understaffed.

Before I end, and I was hoping this crowd would be a lot bigger to give a big round of applause, I did want to recognize a couple of people. Again, it was a team effort from every person within our organization, but a couple I'm going to call out first is Rick Bird. He's our Plant

Manager at our Plant 20 location and over our satellite plants as well that won those awards. He's a 35-year employee of this organization. Started at the bottom and worked his way to the top. Gary Everhart as well, another 35-year employee of our organization and is responsible, with the team, for winning those awards. With that said, I just want to give them a big round of applause. That's why we waited all night. I'll let them hold up their awards.

Brett Deichler, UG Clerk, said, Jeff, I wanted to say thank you as well. I know we had a brief conversation in my office the other day. I want to say most people see me as the Clerk, You guys, I know everyone here and thank you. I've worked with all of you over the years. I've been an engineer a long time myself. This is not an easy lift. To get to this status, you guys—there's so much that goes on that the people don't know. So, thank you. We can't stand up here and applaud you enough. I can tell you that right now. It's a tough job. It's sometimes a thankless job but you, sir and your team, all of you are great people. Thank you for what you do for us and we appreciate everything you do. I always fly the flag for Public Works because I started there and I worked over a third of my career there as a young man. Rust never sleeps. It's 24/7 and thank you for everything that you do. I applaud you continuously.

Mr. Miles said one last thing. Kurt Winters retired late last year. He was a Director. He was my predecessor. I know he's enjoying Florida right now probably on a golf cart, but he definitely deserves that big thanks as well.

Commissioner Townsend said one quick thing before the group sits down. Mr. Miles deserves to be recognized. He has been so helpful to me in District 1 responding to the concerns that some of our constituents have had. He's gone out to their homes. He's sat with them taking them through the process, so he deserves kudos as well as all of the ladies and gentlemen there.

Action: Recognition was made.

Mayor Garner said well, another good note I'd like to end this on before we close out is KABOOM, Vibrant Health, CarMax, and more importantly our Parks and Rec, under Angel Ferrara; and I know Bridgette Cobbins, she helped as well as some others. Commissioner Bynum

was there. Commissioner Townsend left a really good thank you to the group that put a brand new park together at Parkwood Park. It is really beautiful. It's something that was needed. It was really a nice addition to a park that was desperate for some investment.

So, I just wanted to say thank you to a lot of folks who, believe it or not, flew in from out of town from various parts of the country to come here just to help put that park together. It was an awesome display of just people coming together to just refurbish, clean the park, and put together something really nice for our families and for our kids.

For everyone that was involved near and far, I just want to say on behalf of all the great people that call Kansas City, KS, home, thank you so much for the work you did in improving that park.

Commissioner Kane said I just want to take a shout out for a park out in Piper.

COMMISSIONERS' AGENDA

No items

LAND BANK BOARD OF TRUSTEES' CONSENT AGENDA

No items

PUBLIC ANNOUNCEMENT

No items

ADJOURN

Mayor Garner made a motion, seconded by Commissioner Bynum, to adjourn. Roll call was taken and there were nine "Ayes," Markley, Stites, Davis, Bynum, Burroughs, Townsend, McKiernan, Johnson, Kane.

MAYOR GARNER
ADJOURNED THE MEETING AT 11:32 P.M.
August 17, 2023

Brett A. Deichler, PMP|CPM
Unified Government Clerk

cg

August 17, 2023

STATE OF KANSAS)
 WYANDOTTE COUNTY)) SS
 CITY OF KANSAS CITY, KS)

REGULAR SESSION
 September 14, 2023

The Unified Government Commission of Wyandotte County/Kansas City, Kansas, met in Regular Session Thursday, September 14, 2023, with eleven members present via Zoom and on site: 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; Stites, Commissioner Seventh District; Davis, Commissioner Eighth District; and Garner, Mayor/CEO, presiding. The following officials were also in attendance: David Johnston, County Administrator; Angela Lawson, Interim Chief Counsel; Jeff Conway, Assistant Counsel; Meaghan Shultz, Administrative Municipal Court Judge; Jon Khalil, City Prosecutor; Karen Wittman, Municipal Court Judge; Mark Dupree, District Attorney; Dennis Rubin, Interim Fire Chief; Thad Lauritzen, Captain, Fire Dept.; Karl Oakman, Police Chief; Monica Sparks, Deputy UG Clerk; and Terri Kimble, UG Clerk's Office.

Mayor Garner said before I call the meeting to order, I want to announce that some commissioners, staff, and the public are attending remotely via Zoom, by phone, or on site. All participants joining by phone should please mute your phones when not speaking to avoid any 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 observing knows exactly who is speaking. Also, please be sure to speak directly in the microphone, at an audible level, so the public can hear your comments and that there's an accurate record for our Clerk. This is critical given the number of remote participants and is current guidance from the Kansas Attorney General's Office.

Mayor Garner called the meeting to order.

Roll call: Stites, Davis, Bynum, Burroughs, Townsend, McKiernan, Ramirez, Johnson, Kane, Markley, Garner.

Mayor Garner said tonight, we're going to have an invocation, immediately followed by the Pledge of Allegiance. Tonight's invocation is given by Sister Therese Bangert of Our Lady-Saint Rose Catholic Church.

Mayor Garner asked, Clerk, are there any revisions to tonight's agenda? **Ms. Sparks** said yes. There was a blue sheet that has been published adding Item No. 8 to the Mayor's Agenda; adding Item No. 1 to the Standing Committees' Agenda; and updating documents for Item No. 2 on the Mayor's Agenda and Item No. 6 under the Administrator's Agenda.

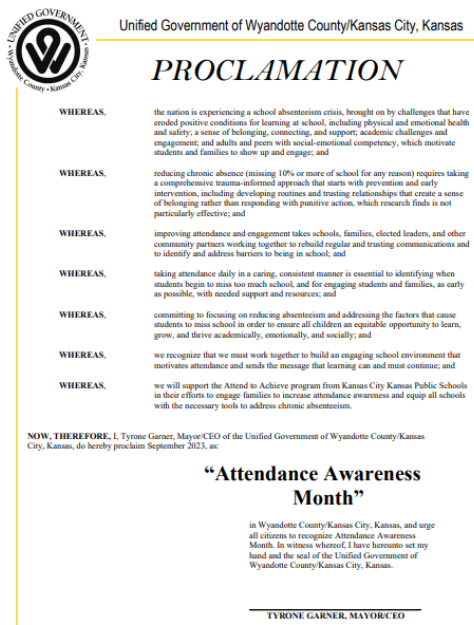
MAYOR'S AGENDA

Mayor Garner said the first eight items will be proclamations. Clerk, could you go through those.

Item No. 1 – 212687...PROCLAMATION: ATTENDANCE AWARENESS MONTH

Synopsis: Proclamation proclaiming September 2023 as Attendance Awareness Month, submitted by Tyrone A. Garner, Mayor/CEO.

Monica Sparks, Deputy UG Clerk, read the following proclamation.



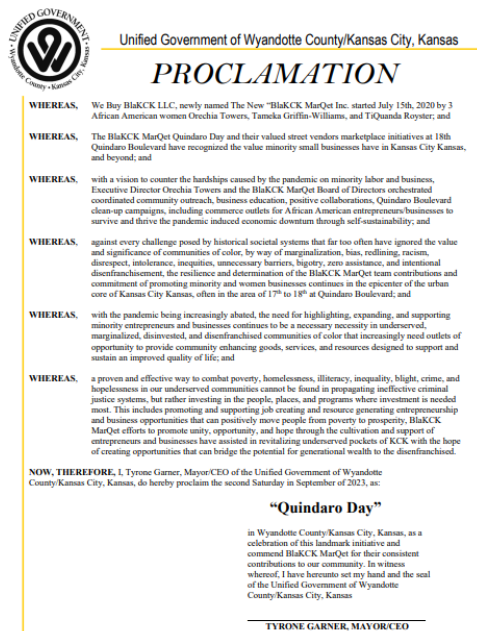
Action: The proclamation was read.

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Item No. 2 – 212696...PROCLAMATION: QUINDARO DAY (UPDATED DOCUMENT PER BLUE SHEET)

Synopsis: Proclamation proclaiming the second Saturday in September 2023 as Quindaro Day, submitted by Tyrone A. Garner, Mayor/CEO.

Monica Sparks, Deputy UG Clerk, read the following proclamation.

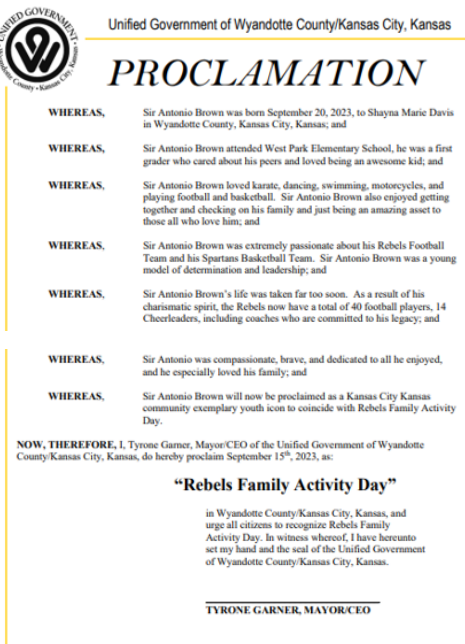


Action: The proclamation was read.

Item No. 3 – 212693...PROCLAMATION: REBELS FAMILY ACTIVITY DAY

Synopsis: Proclamation proclaiming September 15, 2023, as Rebels Family Activity Day, submitted by Tyrone A. Garner, Mayor/CEO.

Monica Sparks, Deputy UG Clerk, read the following proclamation.



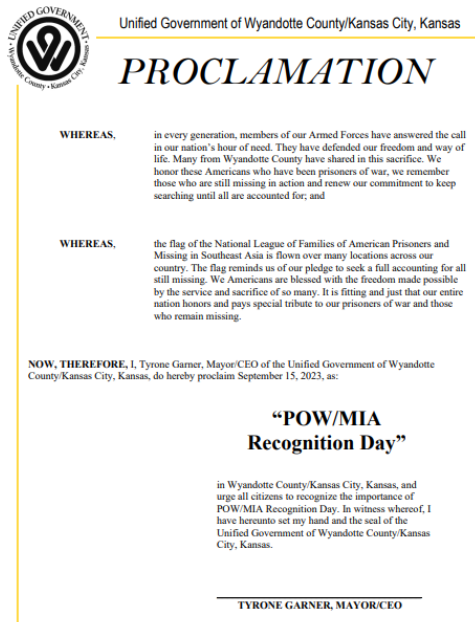
Action: **The proclamation was read..**

Item No. 4 – 212695...PROCLAMATION: POW/MIA RECOGNITION DAY

Synopsis: Proclamation proclaiming September 15, 2023, as POW/MIA Recognition Day, submitted by Tyrone A. Garner, Mayor/CEO.

September 14, 2023

Monica Sparks, Deputy UG Clerk, read the following proclamation.

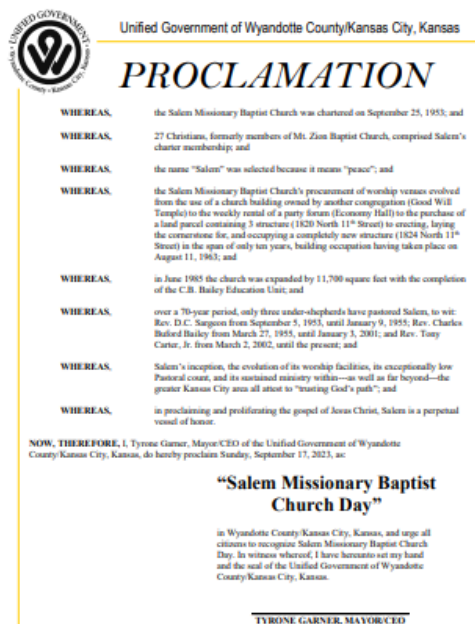


Action: The proclamation was read.

Item No. 5 – 212688...PROCLAMATION: SALEM MISSIONARY BAPTIST CHURCH DAY

Synopsis: Proclamation proclaiming September 17, 2023, as Salem Missionary Baptist Church Day, submitted by Tyrone A. Garner, Mayor/CEO.

Monica Sparks, Deputy UG Clerk, read the following proclamation.



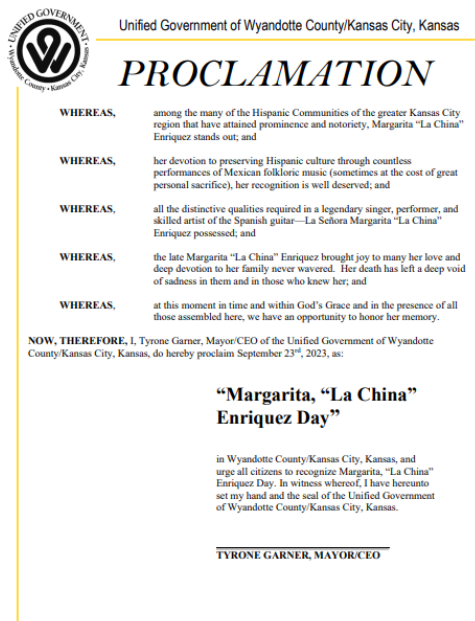
September 14, 2023

Action: **The proclamation was read.**

Item No. 6 – 212689...PROCLAMATION: MARGARITA, “LA CHINA ENRIQUEZ DAY”

Synopsis: Proclamation proclaiming September 23, 2023, as Margarita, “La China Enriquez Day,” submitted by Tyrone A. Garner, Mayor /CEO.

Monica Sparks, Deputy UG Clerk, read the following proclamation.

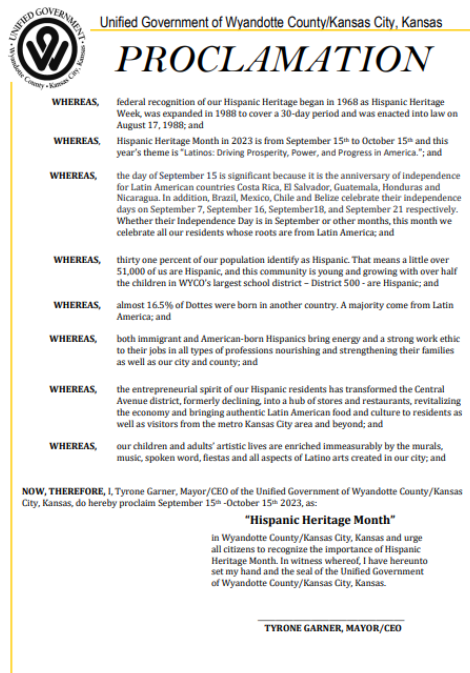


Action: **The proclamation was read.**

Item No. 7 – 212694...PROCLAMATION: HISPANIC HERITAGE MONTH

Synopsis: Proclamation proclaiming September 15 - October 15, 2023, as Hispanic Heritage Month, submitted by Tyrone A. Garner, Mayor/CEO.

Monica Sparks, Deputy UG Clerk, read the following proclamation.



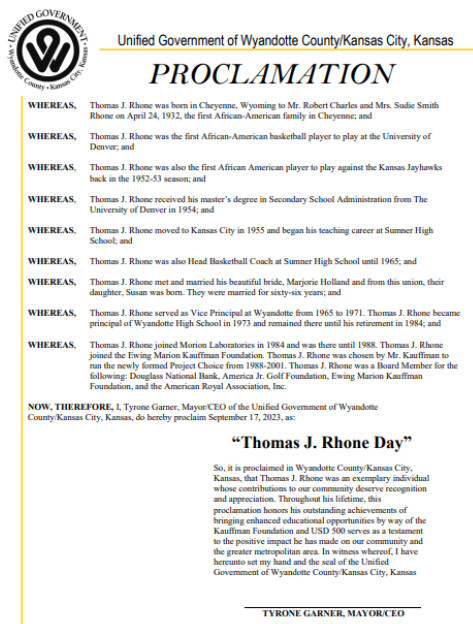
Action: The proclamation was read.

Item No. 8 – 212714...PROCLAMATION: THOMAS J. RHONE DAY (ADDED PER BLUE SHEET)

Synopsis: Proclamation proclaiming September 17, 2023, as Thomas J. Rhone Day, submitted by Tyrone A. Garner, Mayor/CEO.

September 14, 2023

Monica Sparks, Deputy UG Clerk, read the following proclamation.



Action: **The proclamation was read.**

Item No. 9 – 212699...PRESENTATION: MARIJUANA DIVERSION PROGRAM

Synopsis: A presentation regarding marijuana possession, including a diversion program for individuals arrested for possession to have an alternative to a misdemeanor charge, to go into effect October 1, 2023, submitted by Meaghan Shultz, Administrative Municipal Court Judge, and Angela Lawson, Interim Chief Legal Counsel.

Mayor Garner said last year, one of the things that I really took into full consideration was looking at what our state to the east of us, the great state of Missouri, and what they have done to legalize marijuana. Colorado had already legalized marijuana. That close proximity for access to marijuana does not go unnoticed that would impact people here in Wyandotte County and Kansas City, KS.

My 32-year experience in law enforcement and a lot of data that's out there indicates that there's been periods and pockets in time where throughout our nation, especially people of color, have been targeted by police systems, programs, and initiatives in a way that has not always been equitable.

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Looking at what Kansas has done, and just for those watching, under Kansas law as it stands now, we cannot decriminalize marijuana in the state of Kansas. It's not allowed under our current state statutes. What some communities have done, particularly the city of Wichita, they've looked at other ways to depenalize marijuana in a way that, hopefully, is equitable for them, but we cannot decriminalize it.

What I took was, I looked at what some of these other communities had done and I brought together a task force of both our Sheriff, our Police Chief, our DA, as well as our Legal Department and our Municipal Court judges and we had a real strong debate and conversation of in light of what we know is happening just across the river in Kansas City, MO, with having easy access as well as availability to marijuana, we talked about the impact to Wyandotte County. Why is that so important to me, someone asked. Well, because in the great state of Kansas, if you're convicted of marijuana, after your third conviction, it's a felony. We know what having a felony can do to the lives of individuals that just want to get ahead. So, three convictions of marijuana in Kansas can cause a young person, unbeknownst, to end up with a felony.

Our Chief Oakman has done a good job. The men and women of the Kansas City, KS Police Department have known that and they have not taken a hard stance on enforcement. They do it case-by-case, and they use reasonable and appropriate discretion on whether to charge or not that's backed up by a lot of other circumstances that would lead them to that decision. Even with that, if you go outside of Wyandotte County and Kansas City, KS, and other areas where maybe the lens that law enforcement may not look through, may not align with the lens of the values or the initiatives of that of our local officials here in Wyandotte County. It poses an increased and enhanced risk for a young person that may not know of the severity of having possession of marijuana that leads to a third conviction.

So, I brought together this task force and after a strong debate, we really focused on education, treatment, and messaging that could really abate and discourage, especially our young people, from using marijuana in a way that could lead and bridge them to more harmful drugs. So, that is pretty much what you'll hear tonight is what the task force agreed upon. Really, who took the lead here at the Unified Government, was really our Legal Department. I have to really give a shout out to them, and the research that they've done, working in cooperation with our Municipal Court judges, and the work that they've done, to come up with a resolution and, hopefully, a plan that they feel would be the best course of action here in Wyandotte County to address the concern

that I posed to them. The biggest thing is to make sure that whatever is done, that we do in a way that is equitable for all our residents in Wyandotte County.

I'll ask Judge Schultz to come forward to make the presentation and to lead the conversation and to share with the public the new programs and initiative that they can expect from this conversation.

Meaghan Shultz, Administrative Municipal Court Judge, said as Mayor Garner stated, through this task force, we talked about what we can do to make sure that people understand that while marijuana possession is legal in Missouri and Colorado—and even Oklahoma now has medical marijuana possession—and there are other states around us that are moving in that direction, our legislature does not, at this time, appear to be moving in that direction.

We want to make sure that we are treating it in the way that we should be. We do not want to change any of our ordinances. We want to work within the framework of the ordinance that we have at this time.

It is still illegal in Kansas, and Municipal Court does not condone the possession or use of marijuana. Considering the reality of the surrounding states and the resolution that had been passed by the Board of Commissioners regarding the education, treatment, and prevention of marijuana, after the meetings with the task force, our Risk Engagement Assessment Liaison, Kevin Smith in Municipal Court, initially developed an educational PowerPoint regarding marijuana.

After that initial development, Ashley Hand from Strategic Communications, shared that with the Health Department, Chief Oakman, and Sheriff Soptic to get their input on that. Strategic Communications is developing that into an educational video. I know they have interviewed Mr. Khalil, from the Prosecutor's Office, and myself for that. It's my understanding that video will be ready shortly.

Our possession of marijuana ordinance is Section 22-290. That ordinance is not changing. What we are doing is the Prosecutor's Office is making some changes to their Diversion Program. Mr. Khalil will talk about that. With diversion, judges only have a role if a denial of someone to apply for diversion is arbitrary and capricious or it appears that someone is failing at the diversion and a motion to revoke is filed.

What we are doing if somebody is either not eligible for diversion or decides that they do not want to participate in a diversion, we will impose a \$150 fine; however, that fine will be waived

if this person participates in viewing that educational video and does it in a timely manner. We're going to offer the viewing of that video in person during normal business hours. Our real officer will facilitate those. We're also going to allow people, if they have jobs that will prevent them from coming in person during the day, to view that video outside of our business hours virtually. They will have to complete a survey so that we know that they actually watched the video and, hopefully, gained some knowledge from it.

On a second conviction, we will impose a \$300 fine of which \$150 could be waived if they participate in a drug and alcohol evaluation, which usually costs about \$150. They have to follow the recommendations of that drug and alcohol evaluation. There will be a one-year probation period; however, if they comply with the probation and the Prosecutor's Office and the Probation Office agree, there could be early closure after six months. There would be an underlying jail term. Under the ordinance, it could be up to 180 days to ensure that they do not, hopefully, fail on that probation.

As the Mayor stated, if there is a third, I do not have jurisdiction over that. Judge Wittman does not have jurisdiction over that. It would be dismissed from our court. The Prosecutor's Office has to send it over to the District Attorney's Office. The District Attorney reviews them on a case-by-case basis and makes the decision as to whether or not to file charges.

Part of the educational video and PowerPoint that's been put together is really focused on what can happen in Kansas on a third conviction. I think it is extremely important for people, particularly the young people in our community, to understand while you may be able to drive over the state line and legally purchase marijuana and marijuana products there, it is not legal here and it can have a very negative impact on your life if you're hitting a third conviction.

We also do have a list for people with that drug and alcohol evaluation. Those providers may recommend an alcohol/drug information school, which is a one-day class. They may recommend outpatient treatment. They may recommend inpatient treatment depending on all of those things, and that's what that followed the recommendations part is about.

Mr. Khalil will talk about the Diversion Program and then Judge Wittman's going to touch on DUIs.

Jon Khalil, City Prosecutor, said the first thing I want to talk about is our current diversion policy and then kind of where we are planning to go with it. Our current diversion policy, the first thing

is it requires someone to pay a \$300 diversion fee. We also require folks to take an eight-hour drug prevention class. Then the person would be on diversion for six months. During that six-month period, they would be required to check in with our Prosecutor's Office twice. We have them check in at the three-month mark and then at the six-month mark to keep them on track for making sure that they're getting everything done that they need to get done. Under our current policy, a person is only able to complete this Diversion Program once in their lifetime. So, if they receive a diversion when they're 18 and they pick up another charge when they're 45, they wouldn't be eligible because they've already gone through our Diversion Program.

The changes in the policy would be, we would have folks pay a \$100 diversion fee and they would watch the video that our Public Information Office is currently preparing. That would be the educational marijuana video. After their fee is paid and they've completed watching the video, the diversion would be closed so there would be no three month or six-month check-in if they were able to pay their \$100 at the time of signing the diversion contract. Our diversion policy would be amended to allow someone to complete one diversion every 12 months. So they got a charge on September 14, 2023, on September 14, 2024, they would be eligible again. That's really all the changes that we're making to the policy.

Karen Wittman, Municipal Court Judge, said the one thing about DUI, however, it follows similar to the punishments for the possession. You can have a diversion for your first DUI. Usually, that requires alcohol information school, maybe treatment if you really have a problem with alcohol. You'll have to get an evaluation. The diversion is through the city.

The second DUI, however, requires you to get—you can only have one diversion in your lifetime, so it's a little different than with this possession. The second time, you'll have to get evaluation and follow those recommendations. Then, a third, if it's within ten years of your second, it becomes a felony. It is sent over to the District Attorney's Office for them to make a decision.

The other difference is that DUI, if you go through diversion, if you complete it or even if you don't complete it successfully, it counts as a conviction as you go through. In this diversion, it would not be a conviction. It would be off your record and be done. So, there's a little bit of a difference between that. DUI, our hands are kind of tied. There's a calculus in the statutory framework that does not allow for really kind of a tweaking.

Judge Shultz said we are also going to, for one year, starting this October 1st and continuing to October 1, 2024, we are going to waive the expungement fee for possession of marijuana and possession of paraphernalia convictions. People must still meet all of the rest of the requirements under statute to be eligible for expungement, but we will be waiving expungement fees for one year for those two crimes.

I also wanted to make sure that everyone understands that if that possession of marijuana charge is accompanied by, for example, a DUI, obviously, the person is not going to be eligible for this new sentencing. We have to comply with the DUI. I want to make sure everyone understands that. You cannot drive high. That is illegal. It is not okay. It is dangerous.

We thought the video would be ready for you to see tonight, but we were informed it is not ready yet.

Mayor Garner said last is our District Attorney, Mark Dupree, was an integral part of the conversation. If he can speak really profound to the expungements. He's really been trying to allow that from the District Attorney's Office and, really, if you can just share with us, District Attorney, just when you get that third felony conviction, what goes into your thoughts as far as making a final decision.

Mark Dupree, District Attorney, said I'll tell you, number one, I thank you for allowing me to speak to all the commissioners, Mr. Johnston, Mayor, and fine judges. I appreciate the opportunity to present with you guys. The number one thing is understanding the difference between the state law and the Municipal Court law. With the state law and the statutes, we don't have the ability to ignore what the law says, so where there is probable cause, to show that a person has marijuana on them, whether it's while they were driving, whether it was in their vehicle and so on and so forth, we will evaluate on a case-by-case analysis what that looks like and what that charge will be.

I will tell you that marijuana alone as a charge in the DA's Office is very rare. It's very rare, and our law enforcement oftentimes does not see quite a bit of that. What we do see, however, is when marijuana is accompanied by some type of other crime, usually some type of violent crime and they find marijuana in the vehicle or on the person and so on and so forth. I differentiate the two because when you say marijuana and you don't want to give a harsh punishment, a lot of times we think about the harshest of crimes. That's not what this committee was talking about. The

committee was talking about more so the possession of, the user having the possession of marijuana. On our side of the law, it's still illegal and we will evaluate that.

If a person is sent over on the third possession and it is minor, we will still charge them; however, we, as the judge just indicated, as they do, we have a Diversion Program. Just a little later, I'll talk a little bit more about that, but that diversion is wide open and gives opportunities for individuals to do all of the assessments that Judge Wittman spoke about. They have to, however, in our office, to be on diversion for a certain period of time, usually it's 12 months; and if they complete that program, then that diversion goes through and the case is dismissed. It's not watching the video and then you get another opportunity because by the time you make it to us—I'm not going to say it's your last shot but, ultimately, you ought to have learned something and then we will prosecute you.

Again, our law enforcement does not often see in possession of marijuana only to us. Let me change it a little, except for those who have enough marijuana to be charged with the intent to distribute. In those cases, there is no diversion. In those cases, we prosecute to the fullest extent of the law.

Commissioner Bynum asked, I just want to know, as a person, how many of your cases are marijuana related, and then what percentage of that, to your overall caseload, you see in your court?

Judge Shultz said I don't have those statistics with me tonight. I know that part of the task force, we all provided from the District Attorney's Office and from Municipal Court, we provided statistics regarding the age. I can tell you the average age of people charged with possession of marijuana in our court is young. It's on the young side. It is the 18 to 24-year-old range. I do remember that from the statistics that we gathered. We do not see it nearly as much as we used to.

Chief Oakman's position, I believe, is maybe different than prior chiefs might have been. I believe that the police may exercise a little more discretion than they used to when especially something very small. We hardly even see possession of paraphernalia cases anymore, also. I think part of that is you could almost make—you can make things considered paraphernalia that may not actually be paraphernalia. So, I think the police are being very cautious about charging somebody with paraphernalia for something that may not actually be paraphernalia.

Commissioner Ramirez said thank you, Judge Shultz and Mr. Khalil and, of course, thank you, Mayor and your office for bringing this forward. This was something that I believe when you first got elected we talked about. I know I've had discussions in the past with Chief Oakman about this issue. It's sad to hear about the majority of the ones who are coming before Municipal Court with these possessions, and as you have said and as the Mayor said, they're young. It's already tough to be young in this community, but adding this, adding a charge and getting to the three strikes law that we have, it's detrimental. It's closing them out of opportunities.

I really appreciate you doing the hard work of trying to work within the constraints of the law and trying to find the wiggle room that you could.

Commissioner Ramirez said my next question is I believe either you, Judge Schultz, or from Judge Wittman's comments, why is it when you're going through diversion on a DUI, there's a conviction but not on possession? Is it because the severity of the crime?

Judge Wittman said the state statutes states a conviction is a diversion. If you go diversion, that will count as a conviction. That's in the statute. **Commissioner Ramirez** said for a DUI. **Judge Wittman** said for a DUI.

Commissioner Ramirez asked, why? I'm just curious of why it's not for possession as well. Is it just severity? **Judge Wittman** said I think the legislature was looking at first time DUI thinking that we'll give you a break in allowing you to go diversion, but if you're going to continue to be a repeat offender, that is going to count. It is not in the possession charge. **Commissioner Ramirez** said okay. I was just curious about that. That caught my ear when you had said that.

Commissioner Ramirez said going to the fee. We lowered it from \$300 to \$100, correct? **Mr. Khalil** said correct.

Commissioner Ramirez said I don't remember what year, I can look here on this article, 2019, the city of Lawrence and their Commission, they lowered the fee down to \$1. That was a significant drop. It says here their original fine was \$200. I know from Municipal Court, all the fees and fines that are collected is the revenue for the court.

Personally, for me, in the future, I would like us to look at lowering that even further because, again, that fine, that fee is still another obstacle that these young—the youth are trying to—they have to get through. That's something we've already talked about through the fee and

fine reform that the Municipal Court is already going through and implementing. I would like us maybe in the future, after the new Diversion Program has gone through a couple of years or so, re-look at maybe lowering that fine so that we can take away another hurdle. That's just my two cents on the fee that we currently have.

Overall, I do thank you for taking the time and looking into this issue. Like I said, trying to work within the law and trying to come up with a better framework that's more equitable and fairer to our youth and just to our residents in general.

Judge Shultz said, Commissioner, again, I just want to clarify. The money that's collected in Municipal Court, whether it comes from a diversion fee or a fine, it goes to the General Fund. It does not go to Municipal Court. Then there are what we call pass-through fees that we collect like the state fees that are imposed. We collect them and pass them on to the state.

Also, the reason, at least not on the diversion side but on the first time conviction side, we impose that \$150 fee/fine is waving of it is the carrot to get you to participate in the video. If you do what we ask of you, you're not paying that \$150. That's kind of our little carrot to get people to actually do it. Whether you come to a session in person or do it virtually online and do the survey so we know that you did it, as far as that goes. Then, on the second conviction, for us, we wanted to make clear to people, you're getting close to having a real problem. That's why the fine imposed would be \$300. You have to get that drug and alcohol evaluation, which costs about \$150. You do it in a timely manner so we waive \$150 of the fine.

I have concerns about being too light on the second and somebody tripping into a third without kind of really realizing it because I don't think—one of the biggest problems is when you are young, you sometimes make a decision that is probably not the best. For example, you may reject that offer of diversion. Just let me pay the fine. I don't even want to watch the video. Well, then, you're already setting yourself up for failure later on. I just think that sometimes young people, in particular, have a hard time to see that long-term impact that it can have and that's why we have done what we've done on that second one and imposed the probation and those other things.

Commissioner Ramirez said one last thing. Could we—because I know there is a lot of—there's changes and numbers and fees are being either waived at this. There's a lot of ifs or if this happens then this happens. Could we get either a PDF, a document, or a PowerPoint explaining all the

different changes that were made and just how the new process works? **Judge Shultz** said absolutely. I thought you were seeing something tonight. Yes. We can get you a PDF or something.

Commissioner Townsend said I just want to make sure I can leave here with a little bit of clarity about what's happening. The Mayor is to be commended for moving in a direction that will help keep those people who may be inadvertently caught with a third strike against them because Kansas does not recognize the legality of marijuana. We're in between two states that do.

Someone comes before your court. They've had two either DUI charges related to marijuana or possession. Now they're in Kansas and they have possession. What would happen to them but for the steps that you're taking? Is that a felony? Do they go to prison if found guilty, of course?

Judge Shultz said no matter how a third conviction comes to us, and DUI is a little harder because some things that are considered a DUI in other states are not considered a DUI conviction in our state for certain purposes. For example, at least at one point, Wichita, KS, their DUI ordinance actually included like DUI on a bicycle, like an actual bicycle. So, that doesn't count as a prior conviction when calculating a conviction for a DUI. It's a little complicated as far as the DUI situation goes.

The Prosecutor's Office is the one that reviews and makes a determination as to whether or not something would be considered a third charge. The Prosecutor's Office then dismisses it if they make that determination, based on a person's criminal history, and then they're the ones that create the informational packet that goes to the District Attorney's Office. I'm not going to have the knowledge as to whether or not something is—I'm not going to be able to see somebody's prior criminal history. When I go to sentence someone, the Prosecutor's Office is the one who provides us whether it's a DUI or, in this case, possession of marijuana. They're the ones who provide the records to tell us, Judge, this is a first conviction or, Judge, this is a second conviction.

With them making those changes to their diversion policy, no longer making it a once in a lifetime opportunity, that gives people a chance to avoid hitting that third one quite so early. For example, if someone did a diversion at 18 and then at 22 got another possession of marijuana charge, obviously, they'd be eligible for that Diversion Program that Mr. Khalil was talking about again. The marijuana diversions, they get dismissed. They don't count as convictions if they're

successful on the diversion. They really have made it, I believe, fairly easy for somebody to be successful. They're not having those long check-ins. Young people often move and you can lose paperwork and lose touch. Making it kind of an all in one thing really increases their probability of success on it.

People have to say yes when they're offered diversion. I see in my courtroom almost every day someone who either declines diversion or someone who just says I just want to plead guilty to everything whether it's a traffic ticket or whatever it is. I have to explain that I can only accept a guilty plea to all of your charges. I can't make you an offer. I cannot dismiss your charges, any of them. But if you get an offer, the prosecutor could dismiss some of the charges. You're under no obligation to accept any plea offer made by the prosecutor. You can decline it. We can get you a continuance. We can get you a trial date. Over and over, and I will say in particular, I've seen this with people who request our interpreter that I just want to pay and be done. I just want to pay and be done. I try to explain if it's a driving situation, the impact on their driving record. People have to listen to what we tell them for this to have a positive impact on them.

Commissioner Townsend said let me just try to back up here because I am now (practicing in the criminal realm, and to get the importance of what the Mayor is trying to do here and with working with all of you all. If someone comes to our jurisdiction and they've had two convictions on anything and they come here and they just have to have a marijuana related, is that the real just of this thing or do those two previous convictions have to be related to marijuana?

Judge Shultz said under the state statute, it's a third conviction for possession of marijuana. It is solely related to possession of marijuana.

Commissioner Townsend asked, and without this intervention, if this was the third time this person is in Kansas now, what would normally be the course of things? Would that automatically be a felony conviction if they are found guilty, of course? Is that it?

Judge Shultz said it would automatically be dismissed in our court and referred to the District Attorney's Office. If the District Attorney's Office decided to file the charges and the person was convicted, it would be a felony.

Commissioner Townsend asked, and then, they go where? Let's say they're found guilty and you're talking about a felony, are you talking about Leavenworth, talking about Lansing?

Judge Shultz said it also depends on their criminal history and the sentencing guidelines.

Commissioner Townsend said I'm trying to break this down so people not only here but at home really understand the impact of what is trying to be accomplished here.

Mr. Dupree said just to give clarification, once it is dismissed and sent over to our office, if we decide to move forward, it moves forward as a level 5 felony. A level 5 felony has the ability to send an individual to prison and for Kansas, there's multiple. You have one in Lansing, which is the one most folks are aware of, and throughout the state of Kansas. I think we have one in Eudora and other places as well. The point being is they are able to go to—excuse me, El Dorado—you have the potential to go to prison.

Having said that, our sentencing guide for the state of Kansas, we are guided by the sentencing grid and we have what's called a drug grid here in the state of Kansas. A level 5 felony is the lowest level of a drug conviction or pursuit that we could charge an individual with. So, if it comes over, they would be charged at a level 5, the lowest that we have, but still on the drug grid.

Now to make the determination on if they will go to prison will be based off of their criminal history, as the Judge indicated. With that, a person with the criminal history of A or B, which are the highest criminal histories that we have in the state of Kansas which means that a person has three person felonies or two person felonies on their record. If they have that on their record, then they could potentially go to prison for upward part of anywhere from 32 to 42 months in prison for that third conviction.

Having said that, the majority of the individuals that we run into, specifically in this area, fall into what's called the presumptive probation. That presumptive probation means that normally they don't have a huge criminal history, thus not person felonies. Because of that, if they get this conviction, they will get an opportunity on probation with an underlying sentence to go to prison. That range can go from 10 all the way to 32. So, if they get probation and they screw it up, then they can go to prison for 10 months up to 32 months, but it is based off of a person's criminal history. That is the Kansas sentencing drug grid. Feel free to look it up if you wanted to see more in-depth numbers on that.

Commissioner Townsend said if they have a felony, how long would it take—and this will tie into the great work that your department has been doing with expungements? How long would it be before that felony could be expunged?

Mr. Dupree said depending on what the criminal history is and ultimately when the conviction is. The expungement laws allows individuals to get an expungement usually three to five years after the conviction has occurred and the completion of whatever that probation or prison time was done, and that just depends on exactly what statute they were convicted under. But usually three to five years when an individual has completed their time, paid their debt to society, paid their restitution, then they have that opportunity to request, from a judge, that their record is expunged specifically to that conviction.

Commissioner Townsend said this is all by what the Mayor initiated, trying to avoid all of that. Ultimately, I guess, that's the bottom line. **Mr. Dupree** said I think it's safe to say yes, ma'am.

Commissioner Townsend said thank you and thank you for the work your department is doing on expungement.

Commissioner Ramirez said one last question I forgot to ask. Either you, Judge Shultz, or Mr. Khalil, so that the public knows, when you're on diversion, what are the tasks does that person have to complete or do while they're on diversion?

Mr. Khalil asked, are you speaking about if you're on diversion currently? **Commissioner Ramirez** said yes. **Mr. Khalil** said currently, the tasks that the person would have to complete is they would have to pay the \$300 diversion fee. They would have to come into our City Prosecutor's Office and sign a diversion contract. Then they would have to take an eight-hour drug education class. During the completion of that, they would have to check in with our office at the three-month mark of the six months for their diversion, and then check in again at the six-month mark so our office can monitor that they've done all the things that they need to do.

Mayor Garner said thank you all. I was a little guarded. I didn't want to spoil what they were going to talk about, so there's no more spoil alerts. We really know what our criminal justice professionals are trying to do. Really, what they're trying to do in light of Kansas being sandwiched in between several states where marijuana is legal.

We know that being young is universal. I've been to games. I've been to concerts. I've been to community events. Because we know that marijuana is readily accessible in two of our bordering states, particularly Kansas City, MO, where you can just go, in some instances, right

across the street and you're in the great state of Missouri and you have an opportunity to get marijuana and bring it back over. We've been to those locations and you can smell the marijuana blowing in various venues and smell it coming off people's clothing, so you know that people are not only in possession of marijuana; they're smoking marijuana.

The thing that we wanted to do in looking at what Kansas law boxes us in is how do we create a system here in Wyandotte County that at least could be more equitable in light of that accessibility, especially when you look historically. There have been concerns that have been brought to me by people in the minority community, of racial profiling, and what that could mean.

Chief Oakman, in speaking with him, he was part of the task force, he noted that unless you got a trunk full of bricks of marijuana in your vehicle or they do a search warrant and you got a garage full of marijuana. Just minor possession, yes, the officer has the discretion; but outside of any other extenuating circumstances, the officer is probably not going to charge you for that.

But in the case of the (inaudible) cities do for small, minor possession of marijuana, it doesn't matter. Three strikes and you're going to have a felony. Then you really put our DA in a bad position where he has to make a hard decision on whether or not to proceed for you and seek prosecution that could ultimately lend you a felony conviction. We know what that does and how that negatively impacts people's lives.

Really, in a short, what has come up is a two-tiered approach. The first approach is basically it costs you nothing if you go through the program, to just watch the video and get educated on the harms and all the things associated not just with marijuana use, but with possession, and educating yourself on what that means for you as far as Kansas law is concerned.

The second tier is the judges said we're going to up the ante because now if you didn't get it the first time, the second time, we've got to shock you into making a believer out of you that you're headed down a road where in the state of Kansas, you could get a felony. That's what we're trying to do. The approach is education, prevention, treatment, and ultimately expungement. That is really something that I really push when you talk about drug paraphernalia and minor possession. Even when I was a law enforcement officer, I'd go in some of these retail stores and I would see countertops full of little unicorn puffers or whatever you want to call them or whatever. It's drug paraphernalia. Sometimes our young people don't know the difference and they think it's cute. If they get stopped by a certain officer, at his discretion, which he is allowed to do, says I'm going to charge you for this, it could put that young person in a bad way.

I think what's really key to this was expunging those minor possessions of marijuana and drug paraphernalia for one year. So anybody that's out there, within sight or sound that's listening, please take that opportunity that our Wyandotte County courts and our judges have graciously extended to this community to get your record expunged, free of charge, if you meet those criteria that will be posted later.

I know our commissioners talked about wanting to know, and I'm sure the public wanted to know, are there materials? Is this information going to be put out in a way where I can look at it, read it, digest it, and share it so we can have a better understanding? Yes, that was part of the conversation as well was getting the materials put up on our UG website, marketing materials as well. Then working with our Police Department, our law enforcement to educate the community not just in Municipal Court, but out in the public on what Wyandotte County is doing to try and prevent you from becoming a felon if you continue down that road.

Thank you to all our law enforcement professionals, our District Attorney, our Chief of Police, Sheriff Soptic, Judge Shultz for just everything that you all have done. Judge Wittman, thank you as well. I know you came in late, but your expertise on just expungements and what DUIs mean, has really been valuable. To our legal team, they did a lot of the heavy lifting. Ashley Hand, that is working, as we speak I'm sure, to get those marketing materials and that information out to the public. Thank you for that presentation. I'm sure it will reap great value and be of benefit to people here in Wyandotte County.

Action: For information only.

Item No. 10 – 212539...COMMUNITY INPUT AND RECOMMENDATIONS

Synopsis: Public forum to allow citizens to express concerns and present solutions relating specifically and solely to the Unified Government's span of interest and control. Participants will be limited to three minutes in duration. Citizens appearing in the Municipal Office Building will be given priority, followed by a limited number of participants who have registered online through the Unified Government Clerk's Office. Those who have registered online may not be given an immediate opportunity to participate due to time constraints to be determined by the Mayor/CEO. If time allows, persons listening online who wish to make comments will be recognized. All interested participants should know that Mayor/CEO Garner has also placed a maximum time limit

of 45 minutes to host & conclude these discussions. In the interest of time, there should be no exception for the requested participant's guaranteed inclusion to be recognized for comment and participation.

Monica Sparks, Deputy UG Clerk, said at this time, we have had no sign-ups here in the chambers.

Mayor Garner asked, is there anyone in the audience that would like to come and participate?

Unidentified speaker said I want to speak about what I spoke about last week because before the meeting closed out, Ms. Townsend had said that they didn't raise the taxes because I talked about how we were redlining it and the Appraiser said we were redlined and he said it affected our appraisals. Commissioner Davis said it did affect our appraisals, that it was public knowledge. When I walked in here listening to her talking about discrimination and racism, it brought back something to me that Donald Trump said, I'm not worried about Black people because they don't have no Jesse Jackson anymore and no Martin Luther King. I said, he don't know the God I serve. He's greater than all those men. I'm not dependent on them.

Our community is struggling and suffering. Ms. Townsend, you said you all wasn't raising our taxes. You wasn't only raising our taxes once, you was raising them twice based on appraisals that we were discriminated against. It's very sad to not be able to afford to live in the fancy part of the neighborhood. It's very sad to be kicked when you're down.

Everybody wants to help the Northeast community because everybody knows the condition of the Northeast community. But when I spoke at this meeting with the sheet that the Appraiser gave me saying that Strawberry Hill's highest increase on appraisals was 19% and mine was 34%. Then he said down on 18th Street, fancy neighborhood, fancy homes, their highest appraisal was 19%. Then he went to Riverview, what you all call the lesser of us, and raised theirs to 32%. I don't know where that came from.

We're the last. God loves us all equally. It's not based on whether I serve him or not. It's not based on whether I love him or not. He loves us all equally. It is injustice, unfair, and I have not heard from not one of you commissioners since—I don't know if you are—you probably

already knew about it because Commissioner Davis spoke about it at the meeting, so you knew we had already been—they had already did violated us, our civil rights. You already knew that.

After I spoke up here, I didn't get one call from any concerned commissioner. I have a community meeting the second Saturday of every month. The community is saying, look...**Ms. Sparks** said you have one minute remaining.

Unidentified speaker said ...let the commissioners know that we want them to stand with us and make right what has happened to the Northeast community. If they can't, then maybe they should resign because we're humans. We're not animals. We're just poor. We're just not as fortunate as some of you all. We deserve the same consideration.

You said you didn't raise our taxes, Ms. Townsend. You raised them twice because when you voted after we had said what we said, you all said and voted to exceed revenue neutral knowing that our taxes were going to go up for those crazy appraisals and then for revenue neutral. I don't know what's happening in this county anymore. I really don't understand it all. I really don't. I just do not understand what's happening. **Ms. Sparks** said your time has expired.

Fanny Hill said I know it's injustice. It's unfair. Prosecutor, I'm glad you're here. I hope they do hear something from you and our community as well because if you are not going to speak up for us and we're not going to speak up for ourselves as Black people, we'll go back to where we came. That's ridiculous. Martin Luther King gave too much. I was down at the Civil Rights Museum. I looked at the redlining maps; says Kansas and Missouri are still doing that today. They are and it's shameful.

I listened to what she was saying about Black. The ARPA money came, \$85M. Our community shouldn't be in the condition it is. We didn't see any of the money. Where is it? There was a guy here last week wanting to know where's the money. We all want to know that. We didn't get that money. It specifically said for Black small business, for Black community to build their neighborhood. Any of you all sitting in here walk down through my neighborhood and you see anything that hasn't been there 30, 40 years. Nothing happened in my neighborhood. No street, no sidewalk, nothing.

It's shameful the way you all are doing the Northeast area saying you're trying to help by putting buildings down there to make us pay for it, to be more of a burden to us. You can't build us that way by building buildings. Build up the people and let the people build up the community.

The Northeast community, where are they? They at home disappointed, discouraged, no hope. You can't drag them down here. For what? They say they don't do nothing. They're going to do what they always do, more of the same thing. They're not going to listen. They're going to continue and they don't have no hope. They put their trust in you all. No hope. No trust; nothing.

We're asking you to consider the human race because we are a part of it.

Andrea, Wyandotte County resident said I just want to inform everyone that recently, at least, you guys turned off the lights at Cerner, combining both buildings. You got four on and four levels in one building, three in the other. They're each, what, eight stories, but the parking lot's still there. We're all putting that bill still. Everyone of them. Times are tough. I want to know. I get \$914 a month. What would you do? Six hundred dollars already goes to BPU and that's feeding my kid. That's it.

Cecelia (Cece) Manck said, "When the righteous are in authority, the people rejoice; but when the wicked beareth rule, the people mourn" (Prov. 29:2). The people of Wyandotte County have been mourning since the start of this unconstitutional (inaudible) without hope of getting rid of those of you who willingly sit in these seats meant for men and women who practice accountability, transparency, and integrity. Instead, most of you willingly took the seat knowing that you had every intention of ignoring and disrespecting the very individuals who provide you with your salaries and the salaries for the people across the street and your so-called administrative (inaudible), insurance benefits, and not to mention, your healthy pensions. When you decide to retire and make sure your seat goes to a family member, a friend, a business acquaintance, or someone else to line up; someone else willing to line up with your agenda that you obviously have to keep raping the people because you don't listen to us.

All the people have been able to—you ran for office promising to listen to the people. You swear to represent them and then you were voted in based on those promises while knowing that you had no intention of upholding your promise to us. You were supposed to take an oath to our Constitution, but then I'm sure you signed an allegiance to the Unified Government which would be contrary to the oath that you took—the oath given by office or the oath given to public officials. This can and should be taken as an allegiance to someone or something other than their country.

Ms. Sparks said one minute remaining.

Ms. Manck said I think there is a word for that and you all know what it is. You promised to ignore the people in favor of the Unified Government. It is against the law to take an oath contrary to our Constitution, and to willingly take an oath contrary to that Constitution for a public official should be in (inaudible 3:35:45). If, in fact, you all have sworn an allegiance to the Unified Government but not our Constitution, your official seat is ill-gotten, illegal, and invalid. It would only be in order for those of you who did this to step down immediately. This is a formal request on the 14th day of September 2023 for any sworn oath of office by any of you Board members, and also your bond numbers and the contact information for the holders of those bonds for all members of this full Commission Board.

Also, Gunner Hand...**Ms. Sparks** said your time has expired.

Ms. Manck said BPU Board members and all acting officers. You should provide this no later than 10 business days. Failure to comply will result in the application of late charges in the amount of \$100 per day for all items not produced. Sincerely, the people.

Stephanie Scott said I'm a lifelong resident of Wyandotte County. My heart is beating so fast not because I'm nervous, not because I'm afraid, but because my feelings are hurt. I don't know how much money anybody up here makes, but listening to the things that I have heard recently, and I don't know a lot. I'm not well versed in any of this, but I make a promise not to you but to myself to my children and to my grandchildren, I will in the weeks and months to come, I will know every one of your names. I will know your positions.

I don't know how I've been able to stay alive in Wyandotte County the way it has changed. I go to work every day. Everybody in my family does. I don't know how we pay BPU. Oh, forgive me. I am in error. I know exactly how. The only way I have been able to stay alive in Wyandotte County is our Lord and Savior Jesus Christ. We can't afford anything. It's nothing but the grace of God.

I rode down the street because I hand out water to the people of Wyandotte County that can't get water for themselves. I rode down the street last night with tears in my eyes because I live out, not far out, but out by Washington High School. I don't come down here except for on Sundays when I go to the great St. John's Missionary Baptist Church. When I come down, the plight, it just hit me like a ton of bricks. I don't notice it because I don't go anywhere.

I go to work and go home because I can't afford to go anywhere. I can't afford to get a new car. I deserve a new car. I bet everybody—I'm 54 years old. I worked my whole life and I'm sure somebody will say well, you know what, maybe you should have gone to college. I have 10 children. I have college graduates that live in my home. That's not it. It's just terrible the way that we have to live. I'm so embarrassed. I'm so hurt. I feel I'm mad at myself that I don't know...**Ms. Sparks** said one minute remaining.

Ms. Scott said Gayle Townsend, Mike Kane, and Tom Burroughs. I've heard the name Tyrone Garner. I voted for him and I probably will again. David Johnston. I don't know what any of you do. I've heard the name Andrew Davis. I voted for you as well. I don't know if I should have, but I did.

I am going to pray every day like a mad woman. I don't want anybody to be able to rest that is not doing what you know to be right for us. We should be able to live. Why can't I drive a new car? Why can't I drive a decent car? Why can't I take nice vacations? I do, but it's not because my county where I pay taxes is good to me, it's just because God is. I'm going to pray because I don't want anything bad to happen to anybody, but I don't want you to sleep. I don't want you to rest. We can't. I don't want anybody to be able—I don't want anybody to...**Ms. Sparks** said your time has expired.

Ms. Scott said...be able to rest because I want to leave this earth—if I leave next year, I want to be able to leave this world spent because I did all I could to help my people.

I just hate the way some of you are looking at us like we get on your nerves. It gets on your nerves, our nerves to not be able to pay our bills and still have money to go to Disney. Even if we save for 10 years, we can't go. It's so terrible, but God bless you all. I will be praying for you.

Alex Sanchez, 3800 Weaver Court, said you're probably hearing a lot of the same things from everybody that's been speaking. There's a lot of frustration in this county. In the primaries, we had 6.58% turnout. In the general, we're lucky if we get 11%. Why? Because the people of this county feel beat down and they don't have a voice. They come to Board meetings just like this whether it's USD 500, KCKCC, or here. They speak their peace and they're ignored because what's going to happen is going to happen.

The tax situation is ridiculous because we're probably now the highest tax county in the state. We have retired people in our neighborhood that cannot survive unless their family helps pay their bills. Between taxes, BPU, and if they have an automobile, insurance, nobody is cutting it. We're at a breakpoint right now.

To give you an idea, we purchased our house six, seven years ago for \$75K. I looked it up today. It's worth \$257K. Are you kidding me? Then I hear the ad valorem. Last year versus this year, what we're going to be taxed on has increased \$38,500. That's ridiculous. We cannot go to our employers and say we're not cutting it, we need a raise. But yet, the government bodies and the boards in this county seem to think that they can just continue to keep raising taxes over and over again. What we see is a pattern raising taxes, raising fees, raising salaries and it's got to stop. If you don't believe me and if you're not believing these people, come with us, come with me and we'll go door knocking and we'll talk to the people door-to-door at their homes and ask them if they want their taxes to continue to be increased. It's not going to happen. I guarantee you if there was...**Ms. Sparks** said one minute remaining.

Mr. Sanchez said ...going to be someone looking over the books. I guarantee that you'll be able to find an incredible amount of places to cut and have a budget. Do you even have a balanced budget? Is it even audited? We have to do that every month because most of us are living paycheck to paycheck.

I'm asking you to be responsible and just cut the game of raising taxes. Buckle down and act like a business. If a business were to operate the way county governments operate, they would be bankrupt and out of business. That's just the bottom line. So, I just ask you to be prudent, to be financially responsible, and I bet you if you dug deep and hard enough, you would probably be able to find ways to be able to cut taxes. I guarantee you. But for whatever reason, session after session, after session, the only thing...**Ms. Sparks** said your time has expired.

Mr. Sanchez said ...that people seem to know how to do is raise taxes.

Mayor Garner asked, anyone else? (No response). I'll close the public comment here in the audience. Clerk, anyone online? **Ms. Sparks** said no hands are raised online.

Commissioner Townsend said for anyone who wants to know exactly what I said, I would refer you back to the open meeting. During that time, I think the comment I made was that not one of

us up here wants to raise anybody's taxes. We control the mill levy rate. Not one time since I have been a commissioner, has that been raised here. What we all pay is a factor of that mill rate which this body controls and assessment. I look forward to working with someone in our administration and going to our state legislature to see what's going on with the assessments. That comes from the state, not from us. I just wanted to make that clear. Let you know? I'll be happy to let you know.

Action: **The public forum was held.**

CONSENT AGENDA

Mayor Garner asked, do any members of the Commission or County Administrator wish to set aside any item on the Regular Consent Agenda? If an item is not set aside, all items on the Regular Consent Agenda will be voted on by one vote.

Action: **Commissioner Davis made a motion, seconded by Commissioner Markley, to approve.** Roll call was taken and there were ten "Ayes," Stites, Davis, Bynum, Burroughs, Townsend, McKiernan, Ramirez, Johnson, Kane, Markley.

Item No. 1 – 212642...GRANT: FY23 EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE

Synopsis: The Kansas City, Kansas Police Department has been allocated \$103,380 in federal grant funding for FY2023. The project period spans from 10/1/2022-9/30/2026, with no match required, submitted by Laura Cromwell, Management Analys, Kansas City, Kansas Police Department. On August 28, 2023, the Public Works and Safety Standing Committee, chaired by Commissioner Bynum, voted unanimously to approve and forward to full Commission.

Action: **Commissioner Davis made a motion, seconded by Commissioner Markley, to approve.** Roll call was taken and there were ten "Ayes," Stites, Davis, Bynum, Burroughs, Townsend, McKiernan, Ramirez, Johnson, Kane, Markley.

Item No. 2 – MINUTES

Synopsis: Minutes from the Regular Session meeting on October 13, 2022.

Action: **Commissioner Davis made a motion, seconded by Commissioner Markley, to approve.** Roll call was taken and there were ten “Ayes,” Stites, Davis, Bynum, Burroughs, Townsend, McKiernan, Ramirez, Johnson, Kane, Markley.

Item No. 3 – WEEKLY BUSINESS MATERIAL

Synopsis: Weekly Business material dated August 17 and 24, 2023.

Action: **Commissioner Davis made a motion, seconded by Commissioner Markley, to receive and file.** Roll call was taken and there were ten “Ayes,” Stites, Davis, Bynum, Burroughs, Townsend, McKiernan, Ramirez, Johnson, Kane, Markley.

PUBLIC HEARING AGENDA

Item No. 1 – 212638...PUBLIC HEARING: HOMEFIELD COMMUNITY IMPROVEMENT DISTRICT

Synopsis: Conduct a public hearing on:

- A. Creating the Community Improvement District (CID), levying sales tax, imposing special assessments, and issuing the CID bonds, known as the Homefield Community;
- B. Authorizing the issuance of Industrial Revenue Bonds for the Homefield Baseball Project;
- C. Authorizing the issuance of Industrial Revenue Bonds for the Homefield Training Facility, submitted by Jeff Conway, Assistant Counsel.

Resolution R-53-23 was passed by this Commission on August 17, 2023, scheduling the public hearing.

Angela Lawson, Interim Chief Counsel, said I’m going to turn it over to our outside council, Todd LaSala, who has worked on this matter.

Todd LaSala, Stinson LLP, said I believe I have a PowerPoint that we can use. A very quick presentation tonight. What we’re going to talk about tonight is something that we’ve talked about before. It’s prescribed in your Homefield development agreement that we amended this summer. I was back here a month ago or so to set this public hearing tonight to take some actions that are really about follow through on things that were prescribed in that amendment. As you know, we’re

in the process of working with underwriters, bond council to put a bond package together for Homefield. These are all steps along the way.



One of the things you will have before you tonight to consider is establishment of a community improvement district for Homefield. You'll get just a little bit of detail about this tonight. Happy to go as deep as you want, but the area that you see on that map is the Homefield Community Improvement District that includes multiple areas and multiple components of the Homefield project.



Among those new project components are the \$20M Big Shots Golf project; a live music and a sports arena, 55,000 square feet; the Atlas 9 Museum, first of its kind in our community which is a partnership with Dimensional Innovations, 30,000 square feet. It's a total of \$99M of new investment in the Homefield project.

STINSON

2. CID Components

- 2% add-on CID Sales Tax on entire district
- Resort fee of \$30 per room night for Margaritaville Hotel
- Ticket Fee of \$2 for admission to Atlas 9 Museum
- Ticket Fee of \$2 for tickets to Arena

The components of the community improvement district are these. There is a 2% add-on CID sales tax that would cover the entire district and then there are special assessments on various of the pieces that I just talked about. There's a resort fee of \$30 per room night for the Margaritaville Resort Hotel, a ticket fee of \$2 for admission to the Atlas 9 Museum, and a ticket fee of \$2 for each ticket to the arena.

STINSON

BUDGET FOR CID PROJECT

		Total Est. Cost	Use of CID Revenues
Themed Hotel/Homefield Outdoor	Area C	\$ 145,000,000	\$ 29,461,000 ¹
Homefield Indoor Training Facility	Area B	\$ 60,000,000	\$ 4,648,000 ²
Big Shots	Area C	\$ 20,000,000	\$ 1,034,000
Atlas 9	Area D	\$ 26,700,000	\$ 15,388,000
Arena	Area C	\$ 53,000,000	\$ 8,558,000
Total \$:		\$ 304,700,000	\$ 59,089,000
Percentage of CID			19.39%

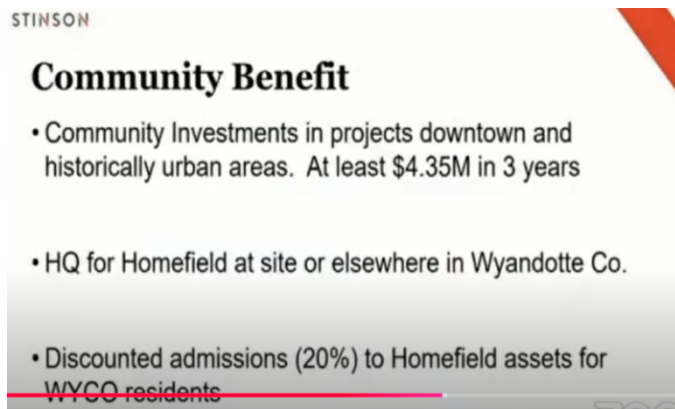
These numbers are estimates. It's probably as large a number. That \$60M is as large a number as you could hope for in the bond market today. I'll just tell you straight out, I think it's very unlikely that we get to \$60M. It's likely to be scaled down, but in theory, this is where that money from a community improvement district would go.

STINSON

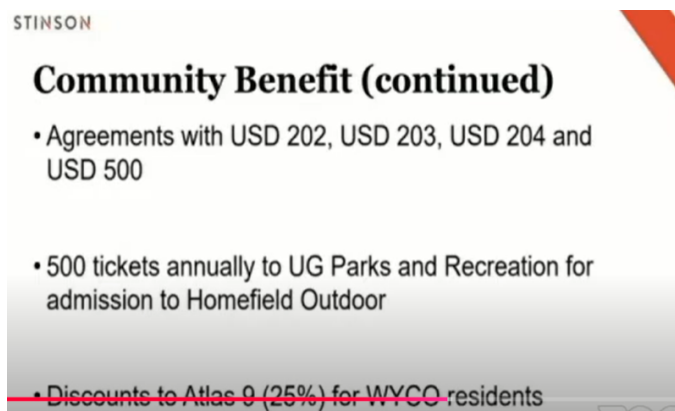
Map of HF Project Components



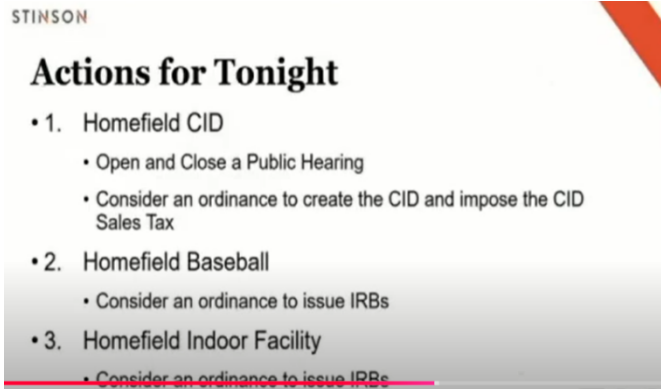
This is a map that you've seen many times before, but it shows you where the elements of the Homefield project reside.



I also know that this is important to many of the commissioners, so I'm also going to just very quickly articulate the community benefit provisions that are in this development agreement. You'll remember that this one's got \$4.3M of investments that the developer would make in downtown and historically urban areas. They've got to do that within three years. They also agree that the headquarters for Homefield would be at the site or elsewhere within Wyandotte County. This package also includes discounted admissions to the Homefield assets that we described, 20% for Wyandotte County residents.



They have agreements, as you will recall, for use of the facilities with the various school districts. They agreed to donate 500 tickets annually to UG's Parks & Rec Department for Homefield Outdoor. The last one is relatively new as a part of our amendments last summer. A 25% discount to Atlas 9, that museum, for Wyandotte County residents.



Here are the actions that you're going to be asked to consider tonight. Mostly what I've talked about so far is the Homefield CID. Tonight, the statute would require, and we've scheduled this so that you would open a public hearing about this, take any commentary that would be available, then close that public hearing. After that, the Commission can decide, consider an ordinance to create that CID and impose the sales tax. If you decide to vote yes for that and go forward, the special assessment component that I was talking about, would have to come back to you on September 28th for consideration. Procedurally, we have to do that separately at a later meeting.

The other two things that are before you tonight are also follow through from the development agreement, really contemplated from the very beginning of this back in 2020. IRB financing would be used really for the purpose of agreeing on a PILOT for two very unique assets: the Homefield Baseball part of the project and Homefield Indoor. You would have to take those up separately, vote on them separately, but you would be asked tonight to consider voting for industrial revenue bonds for those two components.

I'll stop there, offer to answer any questions. The developer's council, Curt Peterson, is here tonight if you have any specific questions for them. I tried to be brief. Mayor, if you want to go deeper any place, we certainly can.

Mayor Garner said I'll now open the public hearing and ask the Clerk if any notifications were received from the public who wish to express their comments regarding this item. **Ms. Sparks** said no comments were received.

Mayor Garner asked, is there anyone present here today who would like to speak on this item?

Alex Sanchez, 3800 Weaver Court, said I just have one real quick question. What kind of breaks in tax abatement and for how long of a period are these projects going to be granted?

Mayor Garner asked, is there anyone else? (No one appeared.) **Mayor Garner** asked, Clerk, is there anyone online who'd like to speak on this item? **Ms. Sparks** said no hands are raised.

Mayor Garner said if there are no further comments from the public, I will close the public hearing.

Commissioner Ramirez said I don't know if anyone can answer Mr. Sanchez's question.

Mr. LaSala said the question was, how long are the tax abatements. The IRB program in Kansas is a 10-year program really commencing when the assets are completed. This one is not really designed to be tax abatement as much as property tax certainty for these assets, so we've agreed on PILOT payments for the two components that are before you tonight. They are not really a function of taking the assessment and then updating it by 25% or 50%. We have agreed on specific numbers for the two assets. There are PILOT payments that are agreed to and there's an agreed upon schedule for the 10-year period.

Commissioner Ramirez said and to clarify, the PILOT is not the BPU PILOT. It's a payment that the development is going to pay to the Unified Government during that 10-year period. When that, correct me if I'm wrong, once that 10-year period is done, then they will pay the full force of the taxes.

Mr. LaSala said that's right. It's just assessed value at the end of the 10 years, whatever assessed value may be.

Mayor Garner asked, at the end of that 10-year pay, what would that tax revenue to the Unified Government, what would that look like? Do we have that number?

Mr. LaSala said I do have a schedule about the PILOTs for the 10 years. I would have a hard time telling you what the assessed value would be 10 years from now, but if I can have my slide back up, I can show you exactly what the schedule looks like for 10 years. I thought there was a chance we would talk about that so I did put that here at the end.

STINSON

Homefield/MGV Hotel PILOT Schedule

	Homefield Building	Homefield Baseball	Homefield Outdoor/Themed Hotel
Year 1**	\$ 241,253	\$ 85,362	\$ 801,500
Year 2	\$ 243,666	\$ 86,216	\$ 809,515
Year 3	\$ 246,102	\$ 87,078	\$ 817,610
Year 4	\$ 248,563	\$ 87,949	\$ 825,786
Year 5	\$ 251,049	\$ 88,828	\$ 834,044
Year 6	\$ 253,559	\$ 89,717	\$ 842,385
Year 7	\$ 256,095	\$ 90,614	\$ 850,808
Year 8	\$ 258,656	\$ 91,520	\$ 859,316
Year 9	\$ 261,242	\$ 92,435	\$ 867,910
Year 10	\$ 263,855	\$ 93,360	\$ 876,589

**For Homefield Building and Homefield Baseball, begins first calendar year after the date when IRBs are issued for either Homefield.

Those are the agreed upon PILOT schedules for the two assets, the Homefield building, the Homefield Baseball. You are not being asked to consider IRBs for the hotel and Homefield Outdoor tonight, so that third column is not applicable tonight, but those other schedules show you.

Mayor Garner said I guess to get through the smoke and mirrors of this, what would you normally be paying in property taxes outside of that PILOT schedule? Do you have that number? **Mr. LaSala** said I don't know. **Mayor Garner** said based on today's actual valuation.

Mayor Garner said I guess the other question would be, if you were to compare that to what you're actually paying in the PILOT, what would that percentage be if you were to come up with just kind of an estimate of what that abatement actually looks like in comparison to what you normally would pay as opposed to what the PILOT schedule would allow.

Mr. LaSala said these were designed and negotiated to be what we thought assessed value would be for the two assets. The answer is, at least theoretically, 100%. I don't know specifically what the assessment might be with these assets, but in looking at comparable assets, they are supposed to be 100%. It's really about providing the developers certainty for the 10 years given the unique quality of those two assets.

Mayor Garner said I get that. Let me rephrase my question. Do you know the assessed value of that property? **Mr. LaSala** said no. I do not today.

Mayor Garner asked, have you all done any type of just estimations of what that value would be upon completion?

Mr. LaSala said when we did this—I can tell you that in 2020, when we were talking about baseball and the building, there was analysis about what would comparable baseball assets look like. Two or three years ago, when these were originally negotiated, the answer is yes. We did look at that assessed value. Do I remember that specificity tonight, I’m afraid I don’t. I’m sorry.

Mayor Garner said I think the public’s interest, just kind of in line with the gentleman that came up, is what are you supposed to be paying. And then, if you were to equate that to what the incentives are, what would that be as opposed to this agreed upon PILOT schedule. I think some of the concerns historically, going back to the Unified Government prior to me becoming Mayor, is of giving away the farm. When you talk about tax increases, and you can say assessed values go up, this is part of the reason why assessed values go up because developers come in and they don’t pay their fair share and then average everyday people have to pay that.

Then we get into the revenue neutral discussion, which allows every municipality, every tax entity in the state of Kansas, no matter whether valuations go up, the state of Kansas, through the Truth Law that is there which is revenue neutral, has given governing bodies the potential to say we don’t care how much the valuation goes up. We can go revenue neutral. Even if we don’t go revenue neutral, we can at least control the mill levy rate in a way that does not allow for excessive tax increases on our residents. That is totally controlled by governing bodies.

Then you relate that back to these development rings which I’m totally in support so don’t take that as I’m not. I’ve always said that we need to make sure that we’re doing everything, as a Unified Government, that we’re investing taxpayers’ money in these developments and, hopefully, they’re sustainable.

Also, if you want to come into our community and have these great products, number one, we want to make sure that Wyandotte County people are getting these jobs. Number one. Then number two, that whoever these developers are that come in here and wanting these developments on the backs of taxpayers, that they’re paying their fair share. That the taxpayers of Wyandotte County can see a return on that investment in a way that is fair and equitable that offsets these tax increases over the years that we’ve seen; that I’ve watched even before I became Mayor, have a profound, questionable impact on our taxpayers and these people that have been begging for tax relief. That is a concern that I’m picking up from tonight, and I picked up everywhere I go in this community.

Mayor Garner said I get what you're saying but it would be good to just have some numbers to compare with on what this PILOT means as opposed to if you were to pay how that compares, I guess, if you were to pay full property taxes based on estimates on the valuation of that property, which you can get. I know you can get it. Then how would that equate if you didn't do this PILOT. How that would reflect to the overall percentage of incentives that is reflective in this PILOT compared to what you would be paying.

Mr. LaSala said I hear you. What I would tell you about that is we did study what other comparables would look like three years ago. These numbers—with the caveat that we adjusted baseball when it went from 10 fields to 8, these numbers were agreed to three years ago and approved by this body three years ago. At that time, I think, we had command of exactly what those numbers were. This thing is carried over from agreements we made three years ago.

Mayor Garner said that's my point. As Mayor, I got elected with the message that people are sick and tired of being sick and tired of giving away the farm, and that anybody that comes in here has to pay their fair share. It bothers me when I can't get numbers, as Mayor, that I don't have that. I mean, if you're coming before me and this body, I would hope that somebody somewhere could say here's the numbers, here's the facts, here's the information, here's the equivalent.

We want businesses to be successful in Wyandotte County. That's the whole point. Businesses are in business to make money and get a return on your investment as well. But as the Mayor and this governing body, we've got to make sure that the people of Wyandotte County also get a fair and equitable return on their investment in property taxes and jobs and in access to those types of resources that are out there.

Commissioner Burroughs said, Mr. LaSala, first of all, I want to thank you and your colleagues for answering a number of questions that were brought forward during Economic Development Committee. The question I have, and I think is something new that we were dealt with, was the CID. Is this the part of the CID that is paying for the PILOT basically; the CID is going towards the tax deferral or is that the IRBs?

Mr. LaSala said it's IRBs that have to do with the agreed upon PILOTs for the two assets. That's really IRBs. The CID is separate. The CID is add-on sales tax, that is not already there, 2% of add-on sales tax and 2% assessments that is really about ticket fees and resort fees.

Commissioner Burroughs said thank you for that clarification. I do remember the IRBs being used for the taxing portion, the PILOT program, the CID. The reason why I wanted to bring that up is I think it's important that the people of this community realize that this project has used every financial tool they can to come to fruition and it has almost priced them out in what they're putting on to even those that may want to come and visit. When you start talking about a \$30 per person per charge at the resort, when you start talking about the \$2 ticket fees and you start talking about the \$4M they're putting into the community, those things nearly price themselves out of the development. But some of that cost is being bored through the IRB process, the fact they're not having to pay sales tax on construction products and you're covering that PILOT over the 10 years through the IRBs.

Mr. LaSala said right. As you know, we had robust conversations in your committee. If Mr. Peterson was up here, what he's going to tell you is that their pro forma is razor thin in certain areas and without those agreements about PILOTs or without the CIDs, these things will not happen. That's what he would say.

Commissioner McKiernan said I move to create the community improvement district, levy sales tax, impose special assessments, and issue the CID bonds known as the Homefield Community. That's number one of three.

Mayor Garner said for the record, I did close the public hearing, so I just want to make that for the record.

Action: **ORDINANCE NO. O-101-23**, "An ordinance authorizing the creation of the Homefield Community Improvement District in the Unified Government of Wyandotte County/Kansas City, Kansas; authorizing the making of certain project improvements relating thereto; approving the estimated costs of such project improvements; and providing for the method of financing the same."
Commissioner McKiernan made a motion, seconded by Commissioner Markley, to approve the ordinance. Roll call was taken and there were ten "Ayes," Stites, Davis, Bynum, Burroughs, Townsend, McKiernan, Ramirez, Johnson, Kane, Markley. (Prior to Commissioner Bynum's vote she said, for

clarification on the motion, Commissioner McKiernan, did you move approval of...**Commissioner McKiernan** said letter A in your agenda. **Commissioner Bynum** said just A. **Commissioner McKiernan** said yes. They have to be considered separately.)

Mayor Garner said the second item for this project is approval of an ordinance authorizing the issuance of industrial revenue bonds for the Homefield Baseball Project.

Commissioner Burroughs said just for clarification, how can we break out the amount of monies that are being used to pay down the PILOT through the IRBs? Is there a chance that we can do that? That is something that we have never done before, that I'm aware of as a commissioner. I know it's a new item that is being proposed to us. It's not that I have concerns about it. It's that our community's reputation risk should these go into default. The monies don't fall back on us but our reputation is out there; could be impacted if there's a default on them. So help me with that.

Mr. LaSala said this is a good question that you have probed before, and I know you're making a point. Industrial revenue bonds are very different than the bonds we take out there to the public and sell publicly. The answer to the question, ultimately, is there is no risk to the reputation of the Unified Government. There is no risk to our bond rating because the industrial revenue bonds are really used purely as a vehicle to make this agreement about property tax. In some cases, abatement. In this case, that PILOT schedule. In this case, they will flow through. The developer will buy their own bonds. There is no risk publicly; zero.

Commissioner Bynum said just a quick clarification. You put the PILOT schedule up on here. Year one, property tax payments, with the PILOT schedule, is a million dollars. Am I doing my math correctly?

STINSON

Homefield/MGV Hotel PILOT Schedule

	Homefield Building	Homefield Baseball	Homefield Outdoor/Themed Hotel
Year 1**	\$ 241,253	\$ 85,362	\$ 801,500
Year 2	\$ 243,666	\$ 86,216	\$ 809,515
Year 3	\$ 246,102	\$ 87,078	\$ 817,610
Year 4	\$ 248,563	\$ 87,949	\$ 825,786
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Year 7	\$ 256,095	\$ 90,614	\$ 850,808
Year 8	\$ 258,656	\$ 91,520	\$ 859,316
Year 9	\$ 261,242	\$ 92,435	\$ 867,910
Year 10	\$ 263,855	\$ 93,360	\$ 876,589

**For Homefield Building and Homefield Baseball, begins first calendar year after the date when bids are issued for either Homefield Building or Homefield Baseball.

Mr. LaSala said if you include all three together, that is correct. **Commissioner Bynum** said a million dollars in property taxes being paid to, and that's going to be across the taxing entities. **Mr. LaSala** said that's correct. Flow through in the same way. **Commissioner Bynum** said we collect it but then we disburse it. **Mr. LaSala** said I want to be honest about that. There is a possibility that these start at different times, so it's year one for each. It's possible that we're going to take the Homefield Outdoor themed hotel is likely to occur later, so it may not all occur at the same time. **Commissioner Bynum** said year one of that item. **Mr. LaSala** said right. But when you go to say year five and they're all on this schedule, those numbers will be...**Commissioner Bynum** said thank you very much. I just wanted to clarify that.

Commissioner Stites asked, Mr. LaSala, what's that property currently paying in property taxes? **Mr. LaSala** said it's very nominal. **Commissioner Stites** said it's not a million dollars. **Mr. LaSala** said it's nowhere close. **Commissioner Stites** said not even close to a million dollars. **Mr. LaSala** said not even close.

Mayor Garner said I guess over the total of 10 years, I'm not good at math, what would that be, I guess, total? What are we looking at? Is that about \$11M?

Mr. LaSala said I'm looking back there for help. There's no help anywhere. I would have to sit here and do the math. **Mayor Garner** said about \$11M I would estimate. **Mr. LaSala** said that's close to right.

Mayor Garner asked, what is the total projected cost of this project? **Mr. LaSala** said they're now north. Curt Peterson's telling me \$250M among these three components.

Mayor Garner said I think I heard at some point of like \$800M. **Mr. LaSala** said yeah. There's a huge number when you, and this is three components. There's a whole bunch of other things that are not on that slide including Live Nations, including Atlas 9. There are a bunch of other components. I think all in, when you look at the entire thing and not just these three things, it's close to \$800M.

Mayor Garner said but that's what you would be paying is the \$11M for all those other things as well. **Mr. LaSala** said no, no, no. Those other things, when it comes to the arena or Atlas 9 or Big Shots Golf, they're just on the tax rolls at whatever assessed value is. The IRBs and the deal, if you will, the certainty is about these three assets only. **Mayor Garner** said so about \$11M on about three, what was that? **Mr. LaSala** said \$250M for these three components. **Mayor Garner** said over a 10-year period. **Mr. LaSala** said that's correct.

Commissioner Stites said, Administrator Johnston, when you got here, you passed out a book and I'm going to reference this book again. I can't remember the name of it. If you would tell me what it is. **Mr. Johnston** said Economic Development is Still Not For Amateurs.

Commissioner Stites said if everybody was doing this, if it was easy, everybody would be doing it. This isn't easy. This isn't easy to put all these things together and figure out our way out. If you guys have watched our budget meetings, which I know you all have, you know for us to get sales tax dollars generated out here so that we can look at getting this mill levy under control and the things that we need to be able to do, we need to be able to build and bring people into our community. They need to eat. They need to pay for entertainment.

I believe with everything, going through the ED&F Subcommittee, is that they've done everything they possibly can to get us there. They worked hard. We've worked with them. We've asked what they can do for our community, our schools, the discounted rates. These guys have done a lot for our community and are still willing to do a lot more.

I think whenever we look at this in a way that the PILOT—I don't like the name PILOT for one because it gets misconstrued. It's like it's the BPU PILOT. It's not. It stands for it's a payment in lieu of their taxes. It's just another form of them paying their taxes, but it's called a PILOT. They are paying taxes to the tune of a million dollars, year one or two or three, whatever starts out, over the next 10 years. Then at the end of that period, it goes to its regular value.

I don't want that to get lost in all the discussion. Mayor, I appreciate you asking the questions and how this looks because those questions need to be answered. People need to understand what they're getting. Like you say, the ROI. What's the return? I think the ROI on this project heavily outweighs our investment.

Mayor Garner said I don't disagree with anything you said, Commissioner Stites. It's just, again, I think part of my commitment to the people of Wyandotte County, especially those that have told us time and time again—and I go to a lot of places in this community in all four corners. I have yet to go to one place in this community where people have not complained about their property tax or their BPU PILOT or their fees. Please, if you can find one person that says I'm fine with my property taxes, keep raising them; please show me who that person is.

I can tell you everywhere I go—and I'm out somewhere every single day in this community. If you don't believe me, you can come with me and follow my schedule. Everywhere I go it's like clockwork. People attack me sometimes because they think I'm at fault for raising their taxes when I don't even vote on raising anybody's taxes. I don't have a vote. I have to answer those hard questions, and sometimes I don't have an answer for them other than get a hold of your commissioners.

Part of my responsibility is to make sure that the people of Wyandotte County I look out for, I want to make sure that we support investment in our community. The main thing is we've got to make sure that it's responsible when we talk about incentives and the types of things that we've done. I think part of the problem, and I could be wrong—I've talked to people a lot smarter than me that have looked at practices over the last two or three decades and said we've given too much away in incentives that have caused property valuations to go up, and the average everyday hard-working person is paying for that to this day. You've got individual industry people that have millions of dollars. Some people told me it's corporate welfare that didn't need all that, and they pay very little, and it's on the backs of our taxpayers.

Part of this conversation and debate is just trying to ask the right questions to make sure that this Commission and this public, at least, is informed and, hopefully, can feel comfortable that whoever it is—Homefield, I don't support it. I think Homefield could be a great thing for Wyandotte County. We want it to be successful because it's here. You go out there and look. But any developer that comes in, that there is a good return on investment and that they are paying

their fair share because we have to expand our tax base. If we keep giving away the farm, like some people told me, my fears is that people are going to move up. They're going to take their hard-earned tax dollars with them to areas where the mill rate isn't as high and they've got a lot more resources and amenities that they can be proud of. I don't want that for our community. I don't want people being taxed into poverty, homeless, or out of Wyandotte County.

I want to make sure the developers that come in here, if they are given incentives, they want to pay their fair share. I don't want them coming here and saying well, if you don't give me the farm, I'm not going to come to your community. That tells me that you don't want to be a good neighbor. You're looking out for your self-serving business interests as well as wanting to come in here and provide something great for Wyandotte County and being a good neighbor. That's the concern that I have, and that's the fight that I'll be continue fighting for all those people that love Wyandotte County and those people that have been begging for tax relief.

Commissioner McKiernan said I move to approve Item B on the request for action, the issuance of industrial revenue bonds for the Homefield Baseball Project.

Action: **ORDINANCE NO. O-102-23**, “An ordinance authorizing the Unified Government of Wyandotte County/Kansas City, Kansas, to issue taxable Industrial Revenue Bonds (Homefield Baseball Project), Series 2023, in a principal amount not to exceed \$45,000,000, for the purpose of providing funds to pay the cost of acquiring, purchasing, constructing, installing and equipping multisport recreational facilities, including land, buildings, structures, improvements, fixtures, machinery and equipment for the benefit of HFBB KCK, LLC, its successors and assigns; authorizing the issuer to enter into certain documents and actions in connection with the issuance of said bonds.” **Commissioner McKiernan made a motion, seconded by Commissioner Stites, to approve the ordinance.** Roll call was taken and there were ten “Ayes,” Stites, Davis, Bynum, Burroughs, Townsend, McKiernan, Ramirez, Johnson, Kane, Markley.

Commissioner McKiernan said move to approve Item C on the request for action, the issuance of industrial revenue bonds for the Homefield Training Facility.

Action: **ORDINANCE NO. O-103-23**, “An ordinance authorizing the Unified Government of Wyandotte County/Kansas City, Kansas, to issue taxable Industrial Revenue Bonds (Homefield Facility Project), Series 2023, in a principal amount not to exceed \$65,000,000, for the purpose of providing funds to pay the cost of acquiring, purchasing, constructing, installing and equipping multi-use recreational and commercial facilities, including land, buildings, structures, improvements, fixtures, machinery and equipment for the benefit of HFTF KCK, LLC, its successors and assigns; authorizing the issuer to enter into certain documents and actions in connection with the issuance of said bonds.” **Commissioner McKiernan made a motion, seconded by Commissioner Stites, to approve the ordinance.** Roll call was taken and there were ten “Ayes,” Stites, Davis, Bynum, Burroughs, Townsend, McKiernan, Ramirez, Johnson, Kane, Markley.

STANDING COMMITTEES’ AGENDA

Item No. 1 – 212705...RESOLUTION: AUTHORIZING AMENDMENTS TO THE KANSAS SPEEDWAY DEVELOPMENT AGREEMENT (ADDED PER BLUE SHEET)

Synopsis: Adoption of a resolution authorizing amendments to the Kansas Speedway Development Agreement and related documents regarding an exception for the Iowa Speedway (added at the request of County Administrator). This item was scheduled to appear before the Economic Development and Finance Standing Committee, chaired by Commissioner Burroughs, on September 14, 2023. It was requested, and approved by the Mayor, to fast-track this item to the September 14, 2023 full Commission meeting.

Commissioner Burroughs said I believe Mr. Warren can explain it. The committee voted unanimously to push it forward as a blue sheeted item for tonight’s discussion. We had it prior to tonight’s meeting, so those that were in attendance already have a majority of the information.

Pat Warren, President of the Kansas Speedway, said 25 years ago, approximately, Lesa France Kennedy, who’s the granddaughter of the founder of NASCAR, came before this community and made a pledge to invest \$100M at the time, which would be \$185M today, in private funds from

our parent company at the time, the International Speedway Corporation, into western Wyandotte County to build the Kansas Speedway.

Since that time, Kansas Speedway, NASCAR, who has merged with ISC, the company that made the pledge at the time that Lesa was President of, has lived up to every single promise it's made. We made a commitment in 1998 that we would ask NASCAR to bring us the Premier CUP Series, the top form of motorsports in the United States, to Kansas City, KS, and Wyandotte County. We did that starting in 2001. We've done it every year since. In 2011, we had the second date and we've done that every year since.

Now, our sport's celebrating its 75th year of motorsports in the United States in an industry that was really built on the veracity of the word of the France family in many cases where they would go into a handshake deal with a track developer or someone else. When the developer lived up to their word, they would take those races back in the communities year after year, after year.

We're here today asking for an amendment to the development agreement to allow us to potentially run a race at Iowa Speedway, which was built after our development agreement was signed in 2008 by an independent developer, not related to us or NASCAR.

When that developer struggled in 2013, NASCAR bought the property. In 2019, NASCAR and ISC merged. ISC, again, was the company that made the initial pledge to Wyandotte County and Kansas City, KS. Now, Iowa Speedway sits within a 250 mile radius of our track, which presents a problem for our development agreement. So, we're here today asking for an amendment to the development agreement that would allow us to potentially put races at Iowa Speedway of NASCAR's national series. We are continuing the same pledge that we made. We began in 1998. We reiterated in 2011 to continue to bring races back to this community year after year.

Commissioner Bynum said I just have a question that maybe our team is going to have to answer. The amendment to the agreement was given to us for our packet tonight after the 5:00 special Economic Development and Finance Committee meeting. What I would like to have is the original development agreement, and I'm thinking that our staff is going to have to provide that. It's just for the record, I would like the original agreement delivered. I have no problem with the amendment that's being requested, but I am making a request for the original agreement.

Commissioner Ramirez said I guess I am not fully understanding why are we wanting to include the Iowa Speedway. For what reason?

Mr. Warren said NASCAR purchased the track in 2013. We merged with NASCAR in 2019. We're in the process right now, as an industry. It's not my responsibility. It's not something I'm doing. I'm sort of the tail on the dog in this case. We're in the process of trying to set our schedule for the 2024 season, and there's a possibility that Iowa Speedway could be a part of that, and that's why we're here tonight. It's to give our industry the flexibility, if it needs to, to potentially run a race there.

If I can say one more thing. The reason that we're going through this process in a rushed fashion, for lack of a better term, that it's been expedited, is that we are very close to announcing that schedule and needing to announce that schedule. It's something that on the current path would occur before this body meets again. I'm not saying that's going to occur definitely because there are other pieces and parts moving, but that's the current plan.

Commissioner Ramirez said I guess I'm understanding. I'm halfway understanding, halfway I'm not understanding. If races are chosen to go to Iowa Speedway, then those aren't races that will be here at the Kansas Speedway, correct?

Mr. Warren said no it's not. In fact, we're making the same commitment we've always made. We've expanded that commitment because the original commitment in '98 was to try to secure a single race. This amendment says two for the duration of the development agreement, so we're actually making a firmer commitment which is warranted given the change in circumstances between then and now. There's not a correlation between or any connection between the two in terms of races that will be here and a potential race in Iowa.

Commissioner Ramirez said I don't know if it's just me. It's been a long day. My brain is not braining. I will need to sit with this and just read it. I wasn't here for the 5:00 meeting. I was upstairs. I really didn't get a chance. I came at the tail end of the meeting, so I wasn't here for the full presentation and discussion amongst the committee members. I'm just having issues of the necessity. That's where I'm not understanding the agreement, the necessity for the amendment.

Mr. Warren said it's a request on behalf of NASCAR in order to give our industry the flexibility, if it chooses to do so. I don't know that this is going to happen, but to potentially run

a race at Iowa Speedway as soon as 2024. It's something that our schedule process involves negotiations with other racetrack owners.

We own many of our own tracks, 13. Not all of those run Cup Series races. It involves negotiations with other track owners. Indianapolis Motor Speedway is an example. It's owned by Roger Penske. Hopeno Raceway is owned by a different family. There are different track ownership groups. Our people, who manage the schedule, negotiate with all those folks, plus groups. Right now like the city of Chicago is running street course race. So, there are moving pieces and parts that if a race may not work in one location—

The reason I'm here is because we're seeking the flexibility to add a location where we can potentially move a date and still fulfill our obligations under the broadcast agreements to run x number of races, 36 point races. Point races are regular season races, in our case. We're, frankly, sort of standing on the history of living up to all of our commitments here in the hope that we can amend the agreement.

Commissioner Ramirez said I'm getting there.

Commissioner Ramirez said I do agree with the comment of Commissioner Bynum. The original development agreement predates all of us on this Commission. I can tell you I don't know what that DA says, what the original agreements were, what the promises—you can say the promises made between the Kansas Speedway and the Unified Government. I think I would second Commissioner Bynum's request of getting a copy of the original DA and an analysis of it just so that I just have a clear mind of what we're dealing with. I, personally, do not feel comfortable voting for something that I'm not fully understanding and not having full knowledge of the original agreement. That's just me. I will try to understand it.

Jeff Conway, Assistant Counsel, said I would say rather than pulling out that agreement and going through it line by line, I think the intent was and we tried to just grab that language and bring it over so that language that you see there is simply mirroring the operative language of the development agreement of "using good faith and commercially reasonable efforts to secure races and to maximize the utilization of the total project." That's borrowed exactly from the original development agreement.

Again, it's restating and reinforcing that original commitment that they have. I can get you the full development agreement as well. I don't know if the vote is going to hinge on that or not, but I can certainly provide that.

Commissioner Burroughs said let's see if I can help with this, Mr. Warren. The contract says you can't have a competing race within the 250 mile contract outside of the one that's already in the agreement. The fact that you acquired this new track is within that 250 mile boundary by, I'm going to say probably 15, 18 miles. NASCAR has purchased that track and they want to put a race there. Because there's other facilities that have closed and the potential of putting one there is what will occur if we agree to allow that amendment to our agreement.

Mr. Warren said yes. The one thing I would say is that NASCAR acquired the property prior to the merger, which is why we're here today. Had International Speedway Corporation, our old parent company, had done it, we would have had to come to you before we acquired the property.

Commissioner Burroughs said so we're not changing anything except putting in an agreement to allow a new raceway or a newer raceway into the fold, within the 250 mile radius. **Mr. Warren** said that's correct.

Commissioner Burroughs said and we have been good partners for the last 20 some years, and you have upheld your word to Wyandotte County/Kansas City, KS, to have two races in Wyandotte County. We're going to hold you to that. We do appreciate the fact that you've come forward and been as transparent to all the questions we've asked of you this evening. If I may, I really think that anytime we can help the industry grow and be a part of the process that has created a good partner for us then, I think, that's a good move for a community as well as for the industry.

Mr. Warren said I can tell you that spirit of partnership goes both ways. We're proud to be members of the Wyandotte community, Kansas City, KS community. We started in western Wyandotte County in conjunction with the state and the Unified Government.

Commissioner Burroughs said, again, I'd just like to reiterate. We have two races and I hope to continue to have two races. (inaudible) **Mr. Warren** said I don't know that anyone has three.

Commissioner Ramirez said thank you, Commissioner Burroughs. The light bulb went off. Now I understand what the amendment is and what we're trying to do.

Action: **RESOLUTION NO. R-58-23**, "A resolution authorizing the amending of existing non-competition provisions to provide for an exception for the benefit of the Iowa Speedway, and to reiterate certain terms of the development agreement and the non-competition agreement for the Kansas Speedway." **Commissioner Stites made a motion, seconded by Commissioner McKiernan, to adopt the resolution.** Roll call was taken and there were ten "Ayes," Stites, Davis, Bynum, Burroughs, Townsend, McKiernan, Ramirez, Johnson, Kane, Markley.

ADMINISTRATOR'S AGENDA

Item No. 1 – 212686...PRESENTATION: FILL THE BOOT 2023

Synopsis: A presentation on the Fire Department's IAFF Local 64 involvement with the annual Muscular Dystrophy Association Campaign, "Fill The Boot," submitted by Dennis Rubin, Interim Fire Chief.

YouTube video is: <https://youtu.be/7H8NARvK5qc?si=zgt3ACIEqYlHaXon>

Dennis Rubin, Interim Fire Chief, said I got some really good news for you. I brought a couple of colleagues along. One of our best captains, Captain Thad from our Fire Station 14, happens to be the Treasurer of the National Association of Firefighters, and is one of the members that has done a tremendous amount of work to bring some really good news to you tonight. We have our Assistant Chief that is now directly responsible for the folks sitting here. I do believe that we have a quick, about a minute and a half, video clip, if we could roll that. (Video was played.)

Chief Rubin said Captain Lauritzen is one of those that protects us as well as does some tremendous community work.

Thad Lauritzen, Captain, Fire Dept., and Treasurer/Secretary for Local 64, said, basically, what we wanted to present tonight, and thank you to the Fire Department for putting this together.

I think Chief Rubin was the one that recommended that we put that film together, and it turned out pretty well. Jeff Lane was the speaker in that.

We've been going out every year for the last 70 years and collecting. The IAFF, International Association of Firefighters, made this their charity of choice. One of the things that I've learned since I've been involved with it, is the MDA doesn't just cover muscular dystrophy, although that's a major part of it. There are 40 neuromuscular diseases that are covered under the MDA, the association. Each of those benefit from the money that's raised, that we raise locally. This year we raised a little over \$25,200. All of that's donated to the MDA. Because KU is our regional site, it's our regional care center, all of that money stays locally.

In 2022, \$90,000 was given directly to the care centers at KU for muscular dystrophy patients and others with neuromuscular diseases. Also in 2022, due to, I think, KU was given a \$1.6M grant for research, and due to that research, the FDA finally approved an ALS drug that was released in 2022. As some of you know, we had a captain, a very good friend of mine, James Sparks, who passed away four years ago from ALS. This drug would have, hopefully, benefited him in improvement and lengthening of his life.

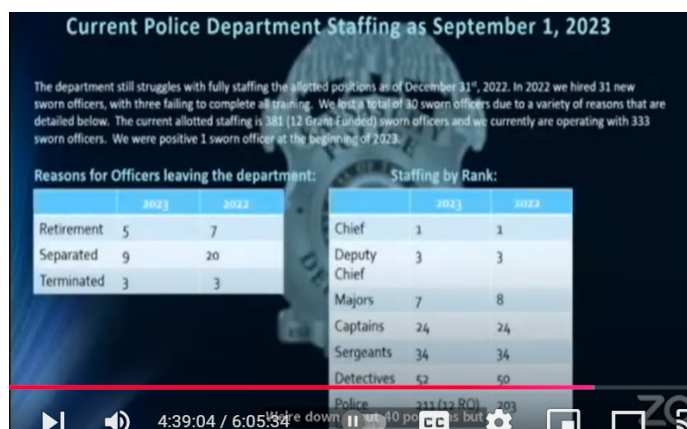
We're very proud to be associated with this association. It's all 100% charity. We thank you for allowing us to do that.

Action: For information only.

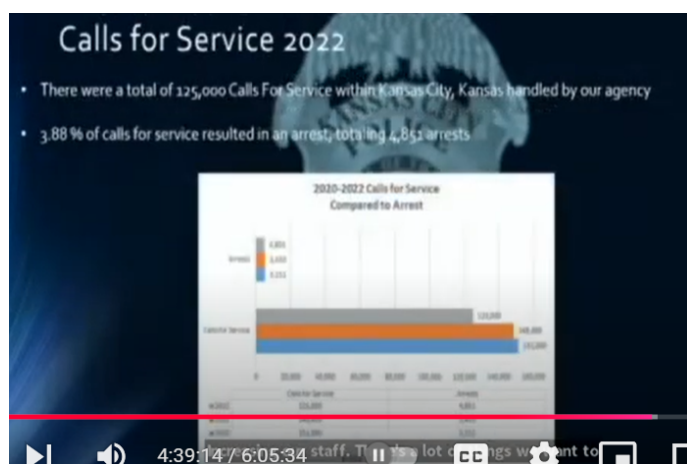
Item No. 2 – 212698...UPDATE: KANSAS CITY KANSAS POLICE DEPARTMENT

Synopsis: The Kansas City Kansas Police Department team will provide an update on new initiatives and programs, submitted by Chief Karl Oakman, Kansas City Kansas Police Department.

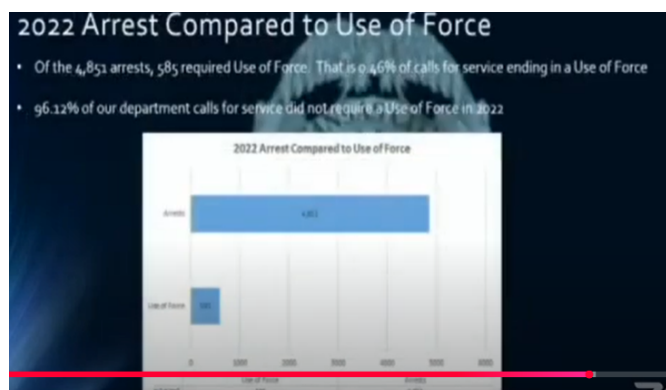
Karl Oakman, Police Chief, said I'll be very quick and brief. I just want to give you an update on some of the things that we were doing. I know we were talking earlier about recruiting. I believe that law enforcement, as well as the Police Department, needs to do a better job really communicating all the great things that we're doing in the community.



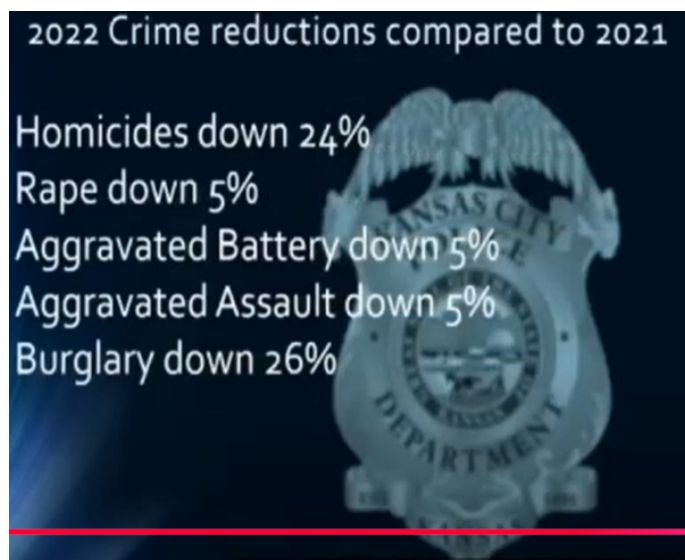
We talked about this earlier. On our sworn, we have 333 right now. We're down about 40 positions, but we're a little optimistic that we will be increasing our staff because there's a lot of things that we want to do with that added staff.



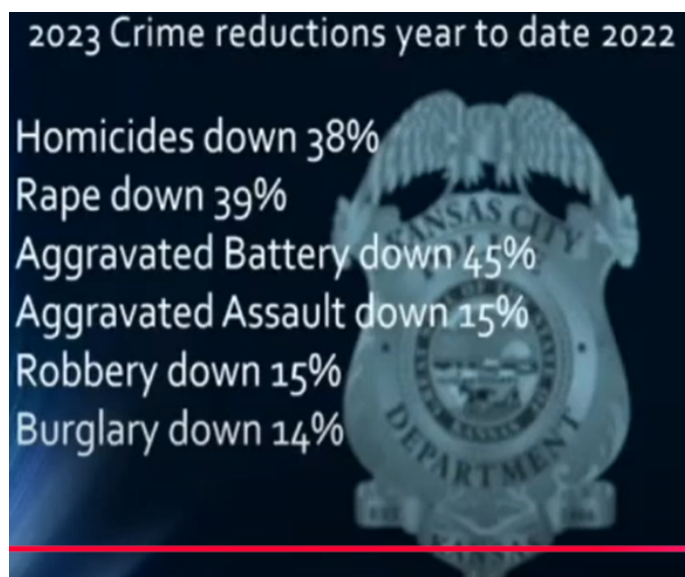
Calls for service last year. We did 125,000 calls for service. What's interesting about this is only 4,800 of those resulted in arrest, which means about 3.8% of our calls actually resulted in someone going to jail.



Of our arrests, of that 4,800, only 585 required any type of use of force. That could be anything from a basic thing like a wrist lock or having to take someone to the ground. That 96% of our calls did not require use of force.

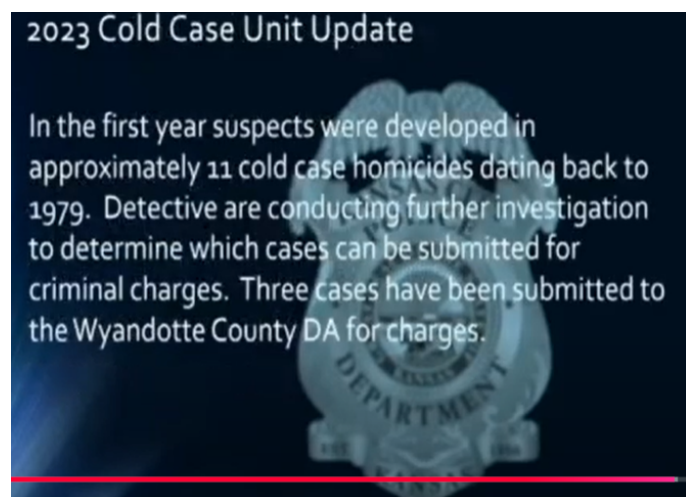


This is last year. Our homicides were down 24% last year. Our rapes were down 5%. Aggravated batteries down 5% Aggravated assaults down 5%. Burglaries down 5%.



Year-to-date, now keep in mind those numbers were reductions from 2022 compared to 2021. Now these are reductions compared to the reductions we had in 2022. We're down homicides 38%. This time last year in 2022, we had 29 homicides. Right now, we have 18. Rapes are down

39%. Aggravated batteries are down 45%. Aggravated assaults down 15%. Robberies down 15%. Burglaries down 15%. This is as of September 1st.



This is important. Our cold case squad, which we started in January 2022. After a year, we've identified suspects in 11 cold cases dating back to 1979. Detectives are conducting further investigation to determine which cases can be submitted for criminal charges. We're working hand-in-hand with DA Dupree's people over there. We've sent three cases over there that they're reviewing. The way that process works is, we have a pretty good relationship so we can get cases that people not only are going to get charged, but they can get convicted. DA Dupree's prosecutors work with our detectives to make sure that we get everything we need from the evidential standard to make sure we get a good case so we can submit it.

Overdoses				
OVERDOSES 2022				OVERDOSES 2023
	Died	Survived	Died % Diff of Total	Total
Adult	36	118	23%	154
Juvenile	4	16	20%	20
Total	40	134	23%	174

	Died	Survived	Died % Diff of Total	Total
Adult	37	84	31%	121
Juvenile	0	16	0%	16
Total	37	100	27%	137

Now I'll talk about real quick. Fentanyl, we've heard about it; our overdoses. 2022 compared to 2023, as you can see, they're going up. There is some good news. If you look at juveniles, last year we had 16 that overdosed. So far year-to-date, we have 16 but none of them have died. Some of that is due to Narcan. Other is due to our extensive fentanyl education that we're doing

throughout Wyandotte County, in all the schools, the colleges to make sure that we're putting a dent in that.

KCK is known throughout the state and the metro for our innovative way of approaching fentanyl. I'm going to show you some of those results.

Fentanyl Strategy	
PROCESS	RESULTS
• Detectives respond on every overdose	• 49 search warrants and vehicle takedowns
• Track overdose to the dealer/supplier	• 378,208 pills and 50lbs. Of powder fentanyl recovered
• Investigation leads to search warrant and prosecution	• 239 illegal firearms recovered
• 35 Fentanyl Awareness classes	• 19 suspects charged in overdose deaths

What we do is every detective is required to respond on every overdose, whether they pass or survive. Why that's important is because we started that process of finding out where that fentanyl tablet or powder came from. We track that overdose to the dealers and suppliers. We work with DA Dupree's Office to make sure that we get search warrants and investigations that lead to prosecution.

One of the things we've gotten from those search warrants it's given us the ability. We've done 49 search warrants and vehicle takedowns, and have gotten 378,000 pills and 50 pounds of powder. This is just in January 2023. We also recovered 239 illegal firearms that we recovered out of these fentanyl search warrants. This is something that Wyandotte County, and still I want to give kudos to DA Dupree's Office—we were the first in the metro to actually charge someone, a suspect, for a death on an overdose death. So far, we have 19 suspects in some different process of being charged for that. When you look at these 50 pounds and the 378,000 pills, that's equivalent to 8 million legal doses of fentanyl that we've taken off the streets since January.

Crisis Intervention Team

CIT Co-Responder and Officers continued to work with individuals in our city that are experiencing mental health crisis or are in need of assistance accessing mental health service. This period the CIT officers facilitated 94 hospital admissions, 8 diversions from jail and 8 diversions from the Emergency Room.

The Team also partnered with The Wyandot Center to host two 16-Hour CIT training courses (Spring/Fall). These training sessions included KCKPD Officers as well as officers from area law enforcement agencies including USD #500 Police, KU Medical Center, Police, Wyandotte County Sheriff's Office, Great Bend, KS Police, etc.

- Call outs – 53
- Collaboration – 559
- Repeat Contacts – 653
- Telephone Contacts – 887
- Self-Initiated – 463
- Outreach Attempts – 101
- Hospital Admissions – 94
- Jail Bookings – 8
- Diversions from Jail – 9
- Diversions from E.R. – 8



Our CIT, Crisis Intervention Team, and like I said, some of this, I think, you have the PowerPoint, but one thing we're looking at adding is a juvenile co-responder that will deal with just juveniles that are in a mental health crisis. We're looking at adding that to our other two co-responders.

Community policing

Community Policing Programs:

- Harvesters Food Program
- Amazon Donation Distribution
- Police over Pizza
- Prep KC Video Engagement with Juveniles
- C.H.A.M.P.I.O.N. Program
- B.O.S.S. Program
- MCSP/PCS Saturday Clean-Ups
- Trash/Debris Abatement Activities
- Giving the Basics
- COPPS Christmas Program
- Summer Cadet Program
- Homeless Outreach
- City ID Program
- Illegal Dumping
- Graffiti Abatement

The Community Policing Unit year End Statistics 2022:

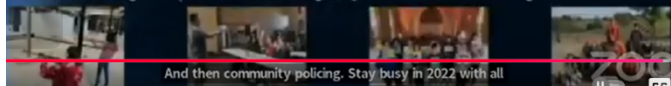
- CFS - 948
- Self-Initiated CFS - 7206
- Business Checks - 541
- 10-day tow notices - 1095
- Code Complaints - 1729
- Follow-ups - 1759
- Events - 590
- Community Meetings - 151



Community policing stayed busy in 2022 with all the different events that they've done.

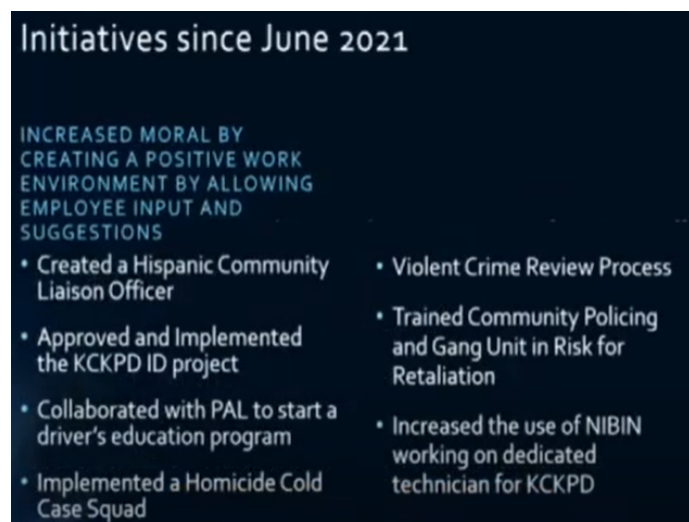
Police athletic league

- PAL Kids completed 3180 hours of community service
- 133 Kids completed Driver's Education Classes (636 Hours of Driving w/ officers)
- 25 Kids certified in air rifle and 25 Kids certified in archery
- 50 children participated in art programming
- PAL Kids were certified in Hunter's Education and participated in hunting/fishing trips
- 800 Kids signed up for Fitness/Boxing (465 Kids a month on average)

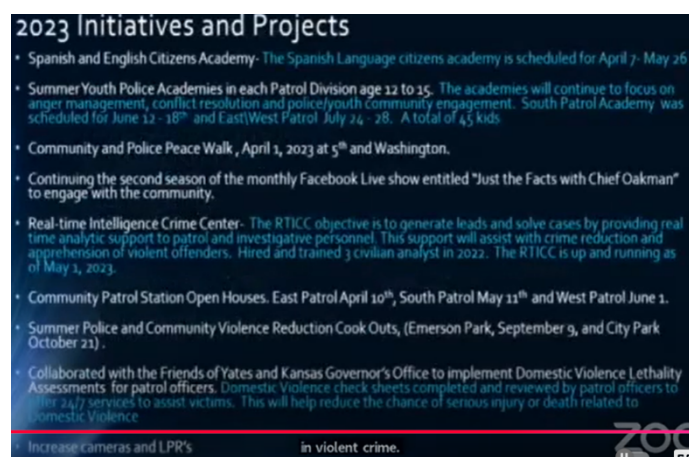


And then community policing. Stay busy in 2022 with all

Our PAL, our driver's education program, which some of you know about it, it's up to about 180 kids now. Only one in the country where police officers are trained driver instructors. We get a lot of accolades throughout the country from departments that want to copy our program.

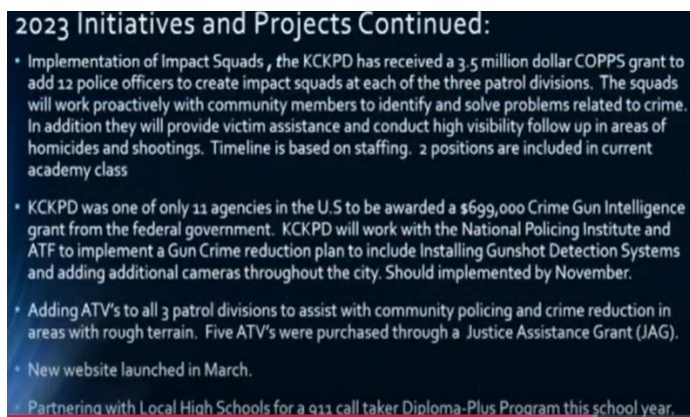


These are just a few things that we've done. Our ID Program, our Cold Case Squad, our NIBIN, our Risk for Retaliation, which has also helped us with our reduction in violent crimes, as well as our fentanyl. What we found out was where we had the violence attached to crack cocaine, we're seeing that with fentanyl. That directly accounts for some of our decreases in violent crime.



These are just some of our initiatives. We do a peace walk every year. Our community opens houses. We've done three this year: East Patrol, South Patrol, and West Patrol. We did our last community crime reduction cookout with the Sheriff's Department at Emerson Park last Saturday. We're doing City Park in October.

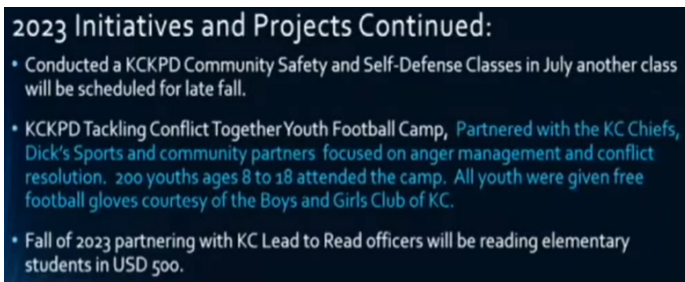
Under, where I have increased cameras and LPRs, this is really exciting. We're rolling out—if you go to our website, you can see it's called KCK Connect, where every member of the community can sign up and register their video camera to help and those will pump through our real time crime center. Now, we're not going to tap into your cameras. It's just that if there's a crime in your neighborhood, we'll have a register knowing that this house has surveillance cameras and they're willing to share that footage with us to help solve that crime.



And then just continue, our Impact Squad. Some good news is we got the largest grant in KCK, \$3.5M, to add 12 officers that will be involved in community engagement, high visibility patrol. Something else we're doing is whenever we have a shooting or a homicide in a neighborhood, for 48 hours through our CBCR grant, we're putting officers in that neighborhood. Oftentimes, the shooting or the homicide may not have anything to do with the block. It may be an individual disagreement, but it still makes our residents feel comfortable if we're in that area showing them that we're concerned, we're here to help, and also to be of victim assistance.

Also, something else that we're getting. The ATF has just committed to giving us four agents so we can start an illegal gun squad here in KCK. So, pretty excited about that as well as our Gun Crime Intelligence Grant. Hopefully, in the next month and a half, we'll be in the process of installing gunshot protection around the city, which will be pumped through our Real-Time Crime Center.

Our new website, which we launched in March.



That's about it. We did a self-defense class in July. We're going to do another one in late fall. Then our football camp every year where we had about 200 kids out there this year.

Action: For information only.

Item No. 3 – 212701... UPDATE: DISTRICT ATTORNEY'S OFFICE

Synopsis: The District Attorney's office team will provide an update on new initiatives and programs, submitted by Mark Dupree, District Attorney.

Mark Dupree, District Attorney, said I know all eyes are on me, and I will move faster than the Chief did. Having said that, I would give a kudos as he's walking out. He has absolutely brought the spirit of collaboration into this office. His detectives and his brass have sat down multiple times with my office and leadership and my deputies to make sure that we are doing everything that we can to get the bad folks off the streets and get them locked up. So, kudos to the KCKPD. It's about collaboration. It's about making sure the community, and safety is first.



September 14, 2023

This is just a screenshot of all of the different collaborative ways that we are working in your community with the schools, with our Sheriff's Department, our Police Department, and all other law enforcement, the organizations that are out here trying to make sure crime is down.

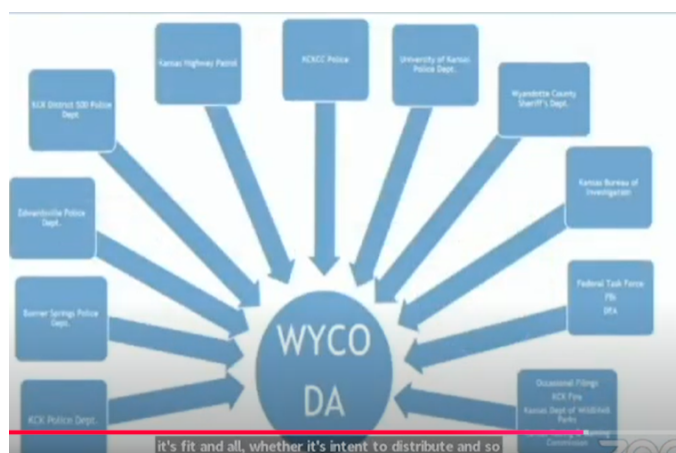


Year-to-date concerning cases, and I'll just throw some numbers at you. This year, year-to-date, we've had 1,166 adult criminal cases that we filed. I'll tell you that in previous years, we get up to about 15-1,600 criminal cases, so right now I'm suspecting that we will, indeed, reach that level of at least 1,400. CINC cases is 131. CINC stands for Child in Need of Care. That's your cases where abuse and neglect—the case or making a determination on if we need to take the child out of the home. Then 132 juvenile cases.



With that, about 65% of the cases that we have are quality of life crimes which also include drug crimes. The majority of our cases, not just here but across the country, are those quality of life crimes. Then you have your 35% that make up our violent crimes: your rapes, your assaults, and so on and so forth. I will tell you that quite a bit of those, of that 35% as stated kind of earlier,

when we're dealing with drugs, we have some type of drug involvement whether it's fentanyl, whether it's intent to distribute, so on and so forth.



Our thought is, we handle cases from all of these different agencies: KCKPD, Bonner Springs, Edwardsville. There's multiple task forces that include KBI, FBI, DEA, and all of these agencies send cases through our office to try to make sure we can get the folks across the board. So we have a wide net of folks who we receive cases.



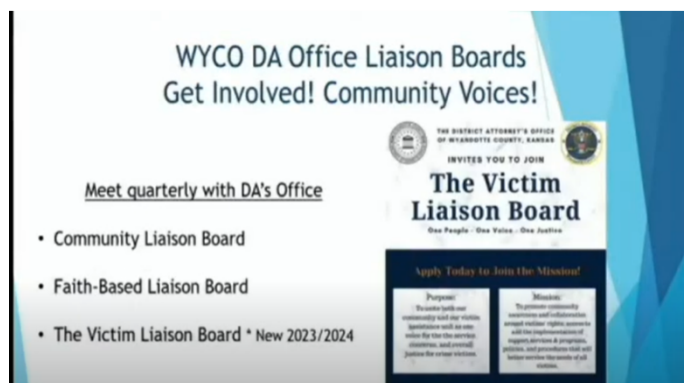
Just real quickly. Our Wyandotte County Experiment fair. This was, I believe, the fifth year that we did this. We had 115 folks sign up for expungement. Expungement is the process to allow individuals to get their record cleared if they have paid their restitution, paid their debt to society, finished their probation and/or prison sentence. They get an opportunity to request that from a judge. The judge then reviews all of the statutory obligations and see if they were fulfilled, and if so, then they will be allowed to have that record cleared.

It's also important to note that if you're over the age of 23, the last study showed that one in three Americans have a criminal record and/or an arrest record. I think that's important to note because when we say expungement and criminal record, a lot of people think those criminals. No, the fact is, you say one, two, three. I'm not going to do it up here. But the point is, there's a lot of folks in this country who have criminal records. This expungement fair is amazing. We are thankful to the Kansas City, KS Community College, to the Kansas Legal Services, and United KC for joining in with us to bring this opportunity to Wyandotte County to make sure that our citizens have the opportunity to get what is obligated from them for them.



We also have our alternative courts that we have worked heavily with the District Court in creating our Veterans Court. Judge Henry has been amazing in making that happen. Our Youth Court is important to note. Our Youth Court goes through our schools. Right now our pilot is Wyandotte High School as well as Schlagle High School. We are working and expanding into Piper and Bonner Springs and Edwardsville. One of those individuals that was part of our Youth Court just got hired on at the DA's Office. She's decided to be a participant in real life.

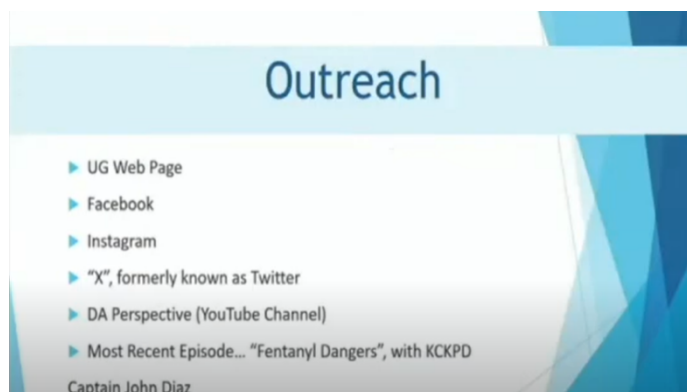
We also have our Behavioral Health Court. Then our Traffic, Criminal, Drug and DUI Diversion Programs.



Our Diversion Program, before I go to this slide, is something that gives individuals an opportunity to make better decisions. To say you know what, I made a mistake. It was silly. I'm sorry. Give me an opportunity to get my record right and to do what's right. As I stated earlier, they have an opportunity to sign up for that diversion across the board. Usually, it's low level felonies, possession, traffic, DUIs, depending on what number it is. They pay a fine or a fee and then we would monitor them for a year and if they do well. We've expanded that throughout the last couple of years, specifically on our lower level possessions to give folks an opportunity to have that diversion on their record.

We get out into the community and we stay connected and stay involved. Our Community Liaison Board, our Faith-Based Liaison Board, these are boards that give the community an opportunity to connect with their DA individually. Every quarter we meet with all of these folks to give them an opportunity to meet with us. Before COVID, we would sit down in the office with some cookies and water and we have now gone to Zoom. I've tried to pull them back in, but they tell me, DA, we're not coming to your office; we're staying in our home. We still meet on Zoom quarterly.

One of the new boards we have created is the Victim Liaison Board. That board is to give opportunity for past victims and survivors of crime in our community to be able to come and educate the criminal justice system on ways that we could better support them. We've also connected with many organizations within our region who work with survivors of crime that will participate with this board and, again, meet with me quarterly to figure out ways that we can better serve those who have come through the system.



We have continued to do outreach via Facebook, Instagram, the X, formerly known as Twitter. The DA's perspective, you will get an email, sent a link to the DA's perspective. The most recent episode was concerning fentanyl. I won't go into all of what the Chief said, but ultimately, fentanyl was a real big issue. I met yesterday with the FBI and the DEA and KBI concerning this issue. So, everyone is working across the board. We partnered with Captain Diaz in KCKPD to create this video, an educational video, that was sent out to all of the schools. Those schools sent them out to all of the students to make sure that they knew what was going on and, hopefully, educate them moving forward.



The growth and transition. We're excited that the DA's Office is an amazing office, but with that comes folks who say enough is enough. We've had multiple folks retire. Roger was one of them that spent 30 years with KCKPD and then spent 13 years with us and recently retired.

Then career advancement. You've seen Judge Wittman that became a judge. I was about to say you all stole from me, but she was excited to leave and became a judge. Then we have Judge Alcaraz, who's the first African-American female District Court Judge in Wyandotte

County. She left the office to go put on the robe. We've had others who left our office to federal opportunities.

With that, that causes us to do a lot more recruitment and expanding. We're at different fairs now. We're recruiting out there. We're going to the different universities both in law schools and undergrads and trying to make sure that we get our numbers back up. I'll tell you, we did get a big hit during the COVID years, but we are slowly but surely, climbing so that we can make sure we can fulfill our statutory obligation of prosecuting all of our cases.



Lastly, I want to make sure that I give you an update and concern of the digitizing and archiving project that you all funded. That project is number one, it's still on time. The goal was 6 - 18 months. Just a quick rundown. The estimated boxes, when I came before you all, was 4,000. After they finished cleaning out that old jail upstairs, we had 4,607 boxes. They began actually scanning in February 2023. As of to date, they have 13,097 boxes scanned, which is equivalent to about 10,700 files scanned in.

Our staff right now is receiving training from the folks who are doing the scanning in with that software so that we can have the ability to search every day and begin to review those files. I'll end with the project is on schedule. Thank you all for allowing us to do that. The files are not in our control. They're all away getting scanned in right now.

Commissioner Ramirez said I just want to thank you, Mr. Dupree, for everything you and your office do. You're the top prosecutor in our community. So, I thank you for all that you do for serving and protecting and keeping our community safe.

Just something for the community to know. Just as the Sheriff has his statutory authority, you do as well through the state, not through us, not through the Unified Government. I think that's something that the community should know. The DA, you run your office as you see fit, as you see within the state statutes. So, I just wanted to make sure that clarifies that for the community. But thank you for all that you do.

Mr. Dupree said hopefully, it's clarified. You are absolutely correct. We are not a part of the Unified Government except for statutory purposes and being funded. We are governed by statutory law and all the authority lies within the elected officials seat, and the electorates are the ones who then tell me what to do. Hopefully, I made it plain for them.

Commissioner Davis said we were having a discussion hours ago, if you all remember, about residency.

Mr. Dupree said I do not remember. I wasn't a part of this. I would also like to say that when you tell the Chief I was up here longer than him, it would be because of the questions. It was not because of my PowerPoints. Forgive me, Commissioner, but go right ahead.

Commissioner Davis said it's not your fault. Your actual presentation was good. I just wanted to ask, can you kind of provide an update? I know, at least, I heard some decisions were made on residency. Can you provide us, just info, what those decisions were and what the impact thus far has had?

Mr. Dupree said in concern of our residency requirements by way of the decisions that were made in the office, normally what we have tried to do throughout this administration is align ourselves with the processes that HR and that the Unified Government have. It allows continuity of things to go forth.

Throughout our time, we have utilized the residency requirement for the employees of the DA's Office despite not having to do so as the DA. One, I did that because I believe that it makes good sense as a homegrown Wyandotte Countian, and I'm the elected official. In order to be the elected official, I have to live here. So, I think it's important that the people who serve in my office, to the extent that we can, should live here as well. They can receive my money, my tax money, and all my kids' money. That's what we did and have done.

All of my staff, and I think we're at about 80 or so staff now, 29 of them are attorney seats and the rest of them are administrative assistants, investigators, and victim advocates. Throughout

the COVID timeframe, we lost nearly half of our attorneys so we were down to somewhere about 12-14 attorneys down, which put us in a position where we did not have the ability to fulfill our statutory obligations of going to court daily. For all of the fine works that our many agencies are doing to bring those cases, and the biggest pullback for us was making sure that we could have folks to go and prosecute those cases. With that, I then lifted the residency requirement concerning the attorneys only in my office so that we can fulfill that statutory obligation.

I think it's important to note that with that, what we found was a couple of obstacles after talking to several individuals that we interviewed. They let me know, Dupree, there's one, the residency. I don't want to move here. Number two, I don't want to move here because your taxes are high. Number three, I don't want to move here because your folks are making less money. Our biggest competition is the Unified Government. I've lost about four or five attorneys to across the street because you all pay your attorney's about \$10,000 more than I can pay my beginning, starting out attorneys. The funds and the residency were a big part and a big issue.

Having said that, I also lost multiples to Johnson County who pays \$20,000 more than what I'm able to pay my attorneys. In a 12-month period, we had about 14 applications looking back in 2022, I believe. Of those 14, I think I hired 1 because the rest of them said no to one of the reasons that I said. I then lifted that residency requirement and found a little bit of change to add to it. With that, within an eight-month period, I received 10 applications and 6 of them I hired on. It made a huge difference for my statutory obligation, but having said that, the remainder of my staff are still within that residency requirement. I do believe that it is necessary and if no one else in the office does it, I believe that my leadership should as well as everyone else. This allows me to fulfill the statutory obligation of prosecuting the cases that we need to prosecute in this county.

Mayor Garner said we appreciate the work that's going on in your office.

Action: **For information only.**

Item No. 4 – 212702...UPDATE: SHERIFF'S DEPARTMENT

Synopsis: The Sheriff's Department team will provide an update on new initiatives and programs, submitted by Daniel Soptic, Sheriff.

Daniel Soptic, Sheriff, said it's been a long night. I'll do one better. I'll be faster than both of those guys. Real quick, some updates. The Cadet Program, which you guys funded here for me not too long ago. We piloted it in USD 500. We learned a lot about what we wanted to do and what we didn't want to do. That is opened up to every high school in Wyandotte County now for this next go-around. Our recruiting team, along with HR, has visited every high school and we have two applications so far.

I'll put this out to you and anybody that's watching. Seniors in their last semester of high school when they're eligible to graduate January, February, March, April and May, is when the program will run. We will pay them to come work for us. They'll be trained in hopes that they leave that program and want to be a correctional specialist. We have, hopefully, nurtured and I've heard the word grown some of our own from our high schools. If you know anybody who's interested in that. Since it is a part-time, temporary job, they are posted on the website through our new Workday system. They're available; they're open, so send the youngsters our way.

Sheriff Soptic said accreditation. There's a couple of different ways accreditation can happen for law enforcement. I'm sure the room has heard of CALEA. That is quite the undertaking for an agency to take on not only in manpower, but there's a very big financial cost to that.

The Kansas Law Enforcement Training Center has developed its own accreditation program. When I say significantly less, I can't even begin to tell you how much significantly less, but they started it up with an accessor who used to work for CALEA. She's running that program. We have signed up with that program, and we are underway with that. Not only does it produce a better agency at the end of the day. Our policies and procedures, which are already rooted in best practices and what is required by law, this just takes it another step further. We are super excited about that and, hopefully, some more to come on that.

Sheriff Soptic said Number 3. We've been working through the Health Department. They've tried to secure some funding, some grant funding, which I'm told this week they did secure. We're going to pilot a co-responder program through the Sheriff's Office. Why we felt it would be a good fit through the Sheriff's Office is that is an asset they can use across the entire county. It can also be used in Bonner and Edwardsville. KCKPD, as you know, has a couple of co-responders.

This is another asset we can use across the entire county, so we're excited about that. More to come on that.

Sheriff Soptic said the Chief and the DA both mentioned fentanyl. Our partnership with the Police Department and the work we do with the DA's Office is an integral part of what we do every single day. We are working with the Police Department in a couple of different capacities. One, to combat fentanyl. I don't want to go into a whole lot more detail other than that, but what I will say is that's something that we're also on board and fighting in our community. I think Chief Oakman and the DA's Office are doing a great job with that. I would just give kudos to them as well.

Sheriff Soptic said finally, I'll just leave you with, since I came into office, I'll be honest, I've asked for a lot. You guys have supported it all. You supported the men and women of the Sheriff's Office. Thank you. I appreciate that. Thank you for everything you've done for us and your continued trust; and that what I'm bringing to you is the best, not only for the community, but for the department. Thank you for hearing me.

Action: For information only.

Mayor Garner said we've heard from pretty much tonight, we've heard, again, and I'd like to reiterate having a great Wyandotte County, you have to have a safe Wyandotte County. What you heard here today between all our public safety officials, including our Municipal Court, they're doing great work. Crime is down. Our DA is prosecuting the right people and being proactive in the community unlike any other district attorney you'd find anywhere across this nation. We have a Fire Department that is fully staffed with great men and women doing great things sometimes that are not traditional as well as the Sheriff's Department, the Police Department, and they're all working together to keep our great community safe. It goes without being said that we really appreciate your work. That is laying a foundation for this Commission, our Administrator, and our staff to do even bigger and greater things.

When people look at communities, I know one of the first things they look at is how safe is your community and what does that look like. That's probably one of the first things. If

people don't feel safe, from my experience, they're going to pack up and they're going to leave. So, thank you to all our law enforcement professionals and our criminal justice professionals, our judges, and our prosecutors, and all the supporting staff for everything you do. We greatly appreciate it.

Item No. 5 – 212690...RESOLUTION: DOWNTOWN CAMPUS PROJECT

Synopsis: A resolution setting a public hearing on TIF District changes and the New Project Plan for the Downtown Campus project, submitted by Jeff Conway, Assistant Counsel.

Angela Lawson, Interim Chief Counsel, said I believe Jeff might have stepped out. This is simply setting this matter for a public hearing. There's new boundaries for the Downtown Campus Project, given that some of the property initially in the project was provided to the junior college for their expansion downtown.

Todd LaSala, Stinson LLP, said Angie did a great job. Honestly, this is another one where procedurally, we're on a path based on the development agreement from April, as amended. There were some changes, as you'll recall, including removing a part of the TIF district and the athletic fields. It changed a number of things about the TIF and the structure of the TIF, as well as the budget and some caps. All of that requires an amendment to the TIF project plan.

So, procedurally, we have to come here tonight, ask you whether you want to approve a resolution setting a public hearing for October 26th, which would be my birthday and I'd be delighted to spend it with you. If you so choose that night, you would hear a more robust description of that TIF project plan.

In the meantime, the developer has been working on satisfying conditions in their development agreement. Mr. Lanier is here tonight if you wanted to hear from him and get an update tonight, or you can do that on October 26th. It's really up to your discretion. But tonight, you're being asked to consider setting a public hearing to approve the amended TIF project plan for Lanier.

Commissioner Bynum said the map in the packet has me thoroughly confused. I can't identify. It's got a blue box with lines drawn through it. I can't identify what that is. **Mr. LaSala** said

that's the Reardon Center. **Commissioner Bynum** asked, why is there blue strikeout lines around the Reardon Center? **Mr. LaSala** said that would be the remaining TIF boundary. **Commissioner Bynum** said so what's being removed is not even in this picture. **Mr. LaSala** said that's correct. **Commissioner Bynum** said, well, that's helpful. I'm like what is this.

Mr. LaSala said this TIF district, I probably should have brought you a map, but this TIF district went down the street and over by the community college, and the athletic fields area was over there. That part of the project is removed. When we redid the development agreement in April and went through the process and committee at that time, that part of the project went away. That area is useful to the community college, and I don't think we ultimately want it in that TIF district. So, procedurally, we've got to set a public hearing to remove it and approve a new TIF project plan. That's what we would do on October 26th.

Commissioner Bynum said just for me, Exhibit B is the legal description and it basically says 500 Minnesota Avenue, which is the Reardon Center and that's it. **Mr. LaSala** said that's right. When we amend, that's all that will still be in the TIF district. **Commissioner Bynum** said I was just making it way harder than it was. **Mr. LaSala** said I'm sorry that's not clearer.

Commissioner McKiernan said I shared Commissioner Bynum's confusion on this because when I saw Downtown Campus Project, I thought about the Community College Campus Project. Then, when Mr. Lanier's building was the highlighted one, I assumed that was being struck, not the piece that remained. So, once we clarified that, we're all good. I would make a motion to set the public hearing as proposed.

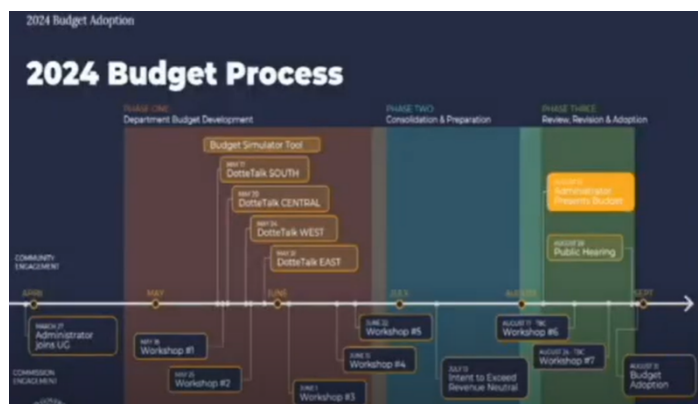
Action: **RESOLUTION NO. R-56-23**, "A resolution of the Unified Government of Wyandotte County/Kansas City, Kansas establishing the date and time of a public hearing regarding the adoption of a redevelopment project plan pursuant to K.S.A. 12-1770 et seq. (Downtown Campus) as October 26, 2023, at 7:00 p.m." **Commissioner McKiernan made a motion, seconded by Commissioner Stites, to adopt the resolution.** Roll call was taken and there were ten "Ayes," Stites, Davis, Bynum, Burroughs, Townsend, McKiernan, Ramirez, Johnson, Kane, Markley.

Item No. 6 – 211938...BUDGET ITEMS (UPDATED DOCUMENT PER BLUE SHEET)

Synopsis: Request adoption of the following resolutions and ordinances regarding the Self-Supported Municipal Improvement District, the Sewer Service Charge, Solid Waste Fee, the KCBPU PILOT, the 2023 Amended Budget, and the 2024 Proposed Budget; approve resolutions and ordinances authorizing public improvements contained in the CMIP and allowing debt financing to be issued to finance all or a portion of the costs and authorize the offering for sale of certain debt, submitted by the County Administrator and as amended by exhibit, if necessary, submitted by Reginald Lindsey, Budget Director, and Debbie Jonscher, Interim Chief Financial Officer.

Administrator Johnston said tonight, hopefully, will be the final acts by you for, I think, a very robust budget process that has occurred involving you over the last eight, nine weeks. You're at decision time. To help guide you through the processes that you have to go tonight, and it's not just our budget, but we have other things ancillary to that that are required. We have Debbie Jonscher, our Interim CFO, and Reggie Lindsey, our Budget Director, to guide you through the steps necessary for rest of the evening.

Reginald Lindsey, Budget Director, said Debbie Jonscher and myself, we're going to go through and give a recap of the budget season. Also, we're going to discuss items that are in the budget. Also, we're going to cover City General Fund options that came up at last week's budget session. We have an Option A for the City General Fund and an Option B for the City General Fund. Then we're going to discuss budget action items. We will vote on them tonight. Then we'll turn it back over to the executive body to discuss the options.



September 14, 2023

Our 2024 budget process. We have gone through three phases: budget development; consolidation and prep; and then review, revision, and the adoption phase of where we're at now. We started this process back in the spring. Now we're in our last phase.

We had four outreach events to the public that we refer to as Dotte Talks. Then we also had a public hearing a few weeks back. Then we had eight budget workshops throughout the three phases of the budget.



During our budget process, we had three priorities: foster fiscal discipline and responsibility, stabilize the Unified Government and creating operational resilience, and then prepare for the future today.



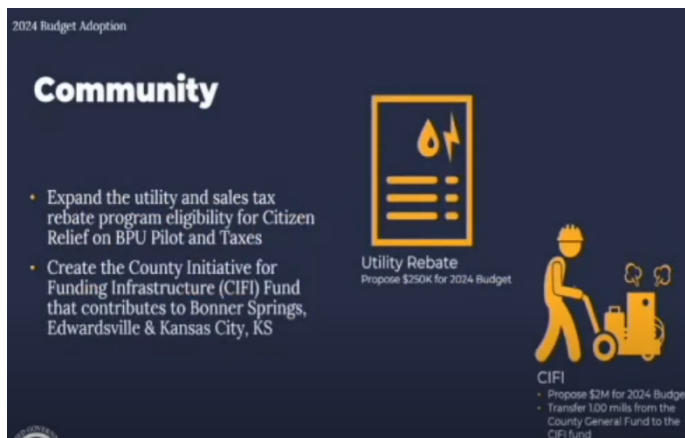
Some of the capital projects that were in our 2024 Proposed Budget included projects in Parks which include repairing Wyandotte County Lake's rock wall. Then we go to the Korean/Vietnam Veteran War Memorial. Then our Beautification Program, continuing it.

We also have some new facilities across the county. Kansas City, KS Police Department is getting a new West Patrol. We're going to replace Fire Station No. 20. We're going to have Memorial Hall renovations for preparation for the World Cup coming up in 2026.

Infrastructure wise, we stuck to our commitment of pavement preservation of increasing it by 25% each year. We also have funding within the budget for the Kansas Avenue Bridge.

Economic development projects that we have going on. We're moving with our Rock Island Bridge Project that we have committed to. We have a number of projects associated with World Cup readiness.

We have technology projects. One in the Parks Department for park asset management. Also, body cameras throughout the Unified Government. Technology related to what the Sheriff's Department will have and also the District Attorney and also the Police Department related to body cameras that we put in place. We need the technology funding to keep that going.



Some things we have in the budget for the community are we're going to expand our Utility and Sales Tax Rebate Program eligibility for senior citizens relief on BPU PILOT and taxes. That is a \$250K a year budget item. We also have an additional \$750K in the budget for additional PILOT relief.

We created a county initiative for funding infrastructure which contributes to funding infrastructure across the whole county in all three cities within the county, which are Bonner Springs, Edwardsville, and the city of Kansas City, KS, which is equivalent to 1 mill which is about \$2M.

2024 Budget Adoption

Parks

- Benchmark transfer from City General Fund to Parks Fund to city revenues
- Continue investment in parks infrastructure maintenance
 - Wyandotte County Lake Rock Wall Replacement 2023 \$500K
 - Korean/Vietnam Veteran Memorial 2024 \$50K
- Establish a Parks Asset Management System and hire a Project/Asset Manager for strategic prioritization of needs
- Anticipate a >\$1M grant/earmark for parks projects



Everthover Splash Park

Over in Parks, we increased the transfer from the City General Fund to the Parks Fund which is about \$450K. Then we continue investment in parks infrastructure. Then we established—we're going to have a Parks Asset Management System and we will hire a project asset manager for strategic prioritization of these needs. We'll have a million dollars in grants come in that are earmarked.

2024 Budget Adoption

CITY Police Department

- New West Patrol Station \$10M
- CSI Lab - Break ground on state of art facility
- Replace Fleet with Patrol Vehicle Equity Lease Program \$1.35M



KCKPD

Again, the Police Department has a number of different facilities coming. A new West Patrol, \$10M. We recently broke ground on the CSI lab. Then we'll replace the fleet with an Equity Lease Program that equates to about \$1.35M.

2024 Budget Adoption

CITY Fire Department

- Staff Station 15 with 9 additional permanent FTE and eliminate dependence on overtime
- Adjust personnel costs with the expiration of SAFER grant (18 FTE)
- Open new fire station in Turner
- Start construction of new fire station 20
- Includes funding for 3 additional fire apparatus on top of regular replacement schedule



The Fire Department. We have Station 15 at Fairfax where we've been running on overtime. We are hiring nine additional permanent employees to eliminate payments on overtime. We're adjusting personnel costs in the City General Fund where we had a SAFER Grant that was expiring. We will be paying 18 firemen that were paid from a grant out of the City General Fund now. Again, we're opening up a new fire station in Turner sometime in the fourth quarter, and then start construction on the new Fire Station 20. Also, we included in our budget, three additional fire apparatus on top of the regular replacement schedule.

2024 Budget Adoption		City General Fund				
2024 Proposed Budget: City General Fund		2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
TOTAL REVENUES		\$ 189,180,882	\$ 175,784,284	\$ 184,823,879	\$ 188,588,447	\$ 195,690,868
TOTAL EXPENSES		\$ 179,583,501	\$ 177,684,106	\$ 185,077,218	\$ 192,785,952	\$ 200,823,999
Targeted PILOT Relief		\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000
Net Change in Fund Balance		\$ (1,482,519)	\$ (3,861,822)	\$ (2,253,339)	\$ (4,197,505)	\$ (5,133,131)
Cash Basis Ending Fund Balance		\$ 26,734,011	\$ 24,869,189	\$ 21,614,850	\$ 17,417,345	\$ 12,284,214
ACFR Ending Fund Balance		\$ 41,581,750	\$ 38,693,576	\$ 36,447,589	\$ 32,249,084	\$ 27,019,953
Reverse % of Expenditures		24.37%	22.34%	19.69%	16.17%	13.50%
Fund Balance 67% Target		\$29,000,000	\$30,296,298	\$31,403,327	\$32,173,687	\$34,140,080

Scenario: 1 Mill Cut		City General Fund				
1 Mill Reduction		2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
TOTAL REVENUES		\$ 187,470,882	\$ 174,059,884	\$ 180,015,943	\$ 186,704,194	\$ 193,735,404
1 Mill Reduction		\$ (1,640,000)	\$ (1,740,000)	\$ (1,800,000)	\$ (1,880,000)	\$ (1,960,000)
TOTAL EXPENSES		\$ 188,953,501	\$ 177,684,106	\$ 185,077,218	\$ 192,785,952	\$ 200,823,999
1 Mill Expense Reduction		\$ (1,640,000)	\$ -	\$ -	\$ -	\$ -
Targeted PILOT Relief		\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000
Net Change in Fund Balance		\$ (1,482,519)	\$ (3,624,222)	\$ (2,063,275)	\$ (6,077,705)	\$ (7,088,586)
Cash Basis Ending Fund Balance		\$ 26,734,011	\$ 23,309,789	\$ 18,048,514	\$ 11,970,756	\$ 4,882,161
ACFR Ending Fund Balance		\$ 41,581,750	\$ 37,957,528	\$ 32,896,253	\$ 26,838,495	\$ 19,729,900
Reverse % of Expenditures		24.65%	21.36%	17.77%	13.93%	9.92%
Fund Balance 67% Target		\$29,000,000	\$30,296,298	\$31,403,327	\$32,173,687	\$34,140,080

We have two different scenarios for the City General Fund that we discussed in budget workshop No. 8 last week. One of these scenarios is to go with County Administrator Johnston's proposed budget with \$750K included for PILOT relief. One of the options is to, with the County Administrator's budget proposal, add a one mill cut to the revenue side and then also, if we add one mill cut to the revenue side, we were going to add a one mill cut to the expenditure side also. With that, we would also include \$750K for the BPU PILOT reduction for certain citizens within the community.

The slide on the screen right now, the top shows County Administrator Johnston's proposed budget with the targeted PILOT relief. You see in 2024's forecast, we have about a \$1.4M deficit, which equates to about a 24% fund balance. When we first started the budget process back in the spring, we had a \$10M deficit. With the proposed budget, we have a \$700K deficit, which is about a 24% fund balance. So with this fund balance in 2024, it is at 24%.

When we're looking at 2025, that fund balance drops to around 22%. In each of those years where we have the targeted PILOT relief, you can see that we are balancing the budget with

fund balance each year. We still have a negative fund balance going out from 2025 to 2028. The fund balance does get down to around 13%.

If we look at the financials below Scenario 1, we have a one mill cut on the expenditure side. That gets us down, and we also have the targeted PILOT relief of \$750K. With that, we end up having a 24% fund balance. As we move out to 2025, we end up having a 21% fund balance. As we move out to 2026, we end up having a 17% fund balance, which gets us near our floor which is 17%. We'd like to stay around 25%. That's what our fund balance policy reads. As we get down to 2028, we see we fall below the 17%. Also in 2027, we fall below the 17% fund balance. In each of those years with cutting a mill, we are definitely dipping into our fund balance to balance the budget and lowering our fund balance policy of where we go by 17% being the floor, but our target is 25%.

One of the things we did to line up the expenses with the one mill cut was we cut one mill within 2024. That equates to about \$1.6M. We did not do that in 2025 because the commitment, if we were to go with this option, we don't know exactly where the cuts would come from. They could be one time cuts or they could be recurring cuts, but we don't know which one it will be so we did not take it out into the future years.

2024 Budget Adoption		City General Fund				
2024 Proposed Budget: City General Fund		2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
TOTAL REVENUES		\$ 189,519,982	\$ 175,784,284	\$ 181,823,879	\$ 188,586,447	\$ 195,490,868
TOTAL EXPENSES		\$ 179,583,501	\$ 177,684,106	\$ 185,077,218	\$ 192,785,952	\$ 200,823,999
Targeted PILOT Relief		\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000
Net Change in Fund Balance		\$ (1,482,519)	\$ (1,903,822)	\$ (3,253,339)	\$ (4,197,505)	\$ (5,333,131)
Cash Basis Ending Fund Balance		\$ 26,734,011	\$ 24,848,189	\$ 21,594,850	\$ 17,397,345	\$ 12,064,214
ACFR Ending Fund Balance		\$ 41,581,730	\$ 39,695,929	\$ 36,442,389	\$ 32,245,084	\$ 27,811,913
Reserve % of Expenditures		24.37%	22.34%	19.69%	16.73%	13.59%
Fund Balance 17% Target		\$29,090,893	\$30,206,298	\$31,453,127	\$32,713,402	\$34,089,080

SCENARIO: 2 Mill Cut		City General Fund				
		2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
TOTAL REVENUES		\$ 185,830,982	\$ 172,321,484	\$ 178,208,007	\$ 184,827,941	\$ 191,779,940
2 Mill Reduction		\$ (3,280,000)	\$ (3,480,000)	\$ (3,620,000)	\$ (3,760,000)	\$ (3,910,000)
TOTAL EXPENSES		\$ 187,313,501	\$ 177,684,106	\$ 185,077,218	\$ 192,785,952	\$ 200,823,999
2 Mill Expense Reduction		\$ (3,280,000)	\$ -	\$ -	\$ -	\$ -
Targeted PILOT Relief		\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000
Net Change in Fund Balance		\$ (1,482,519)	\$ (1,903,822)	\$ (3,669,211)	\$ (4,708,010)	\$ (5,944,059)
Cash Basis Ending Fund Balance		\$ 26,734,011	\$ 21,371,389	\$ 14,502,178	\$ 6,544,167	\$ (2,499,802)
ACFR Ending Fund Balance		\$ 41,581,730	\$ 36,289,128	\$ 29,349,907	\$ 21,891,900	\$ 12,347,847
Reserve % of Expenditures		24.83%	20.38%	15.81%	11.83%	6.13%
Fund Balance 17% Target		\$29,443,795	\$30,206,298	\$31,453,127	\$32,713,402	\$34,089,080

The next scenario. The top financials are the same where it shows County Administrator Johnston's proposed budget with the targeted PILOT relief. We wanted to show comparison of how Scenario 2 would compare, which is a two mill cut. So we're looking at a two mill cut in 2024. We see we have like a \$1.4M fund balance or a negative fund balance of \$1.4M. The way we were able to achieve that is because we would be deducting \$3.2M from expenses and coming back to the Commission before the end of the year, going to the standing committees and also

finally bringing to full Commission to show what either the one mill cut or the two mill cut would look like in expenses.

We get down to 2025, we can see the fund balance does fall to 20%. As we get out to 2026, we can see the fund balance amount ends up being almost \$7M negative for the deficit. We end up falling to 15%, which is up under our floor of our fund balance policy of 17%. As we get out to 2028, we can see that our cash basis ending fund balance is a negative \$2.5M and we would not be able to approve a budget that year.

UNIFIED GOVERNMENT													
2024 - 2028 Proposed Capital Improvement Program (CIP)													
DEBT FINANCED PROJECTS													
Project Type	Dept	Priority	Ranking	WSP	CIP	2023 Original	2023 Amended	2024	2025	2026	2027	2028	2029-28
Utilities	1	23			PH25 - 1247 - H2570 Water Pump Station	-	-	500,000	500,000	4,500,000	4,500,000	-	10,000,000
	1				PH2512 - Water CIP San Francisco Valley New San Joaquin	2,000,000	2,000,000	-	-	-	-	-	2,000,000
	1	16			PH2513 - PH2513 Water CIP	1,700,000	1,700,000	1,000,000	-	-	-	-	3,000,000
	Utilities Total					3,700,000	3,700,000	1,000,000	500,000	4,500,000	4,500,000	-	15,000,000
	3	16			PH25 - 1274 - San Joaquin Expansion Project - River City	-	-	1,000,000	-	-	-	-	1,000,000
Other Dept Total					-	-	1,000,000	-	-	-	-	1,000,000	
						4,700,000	4,700,000	2,000,000	500,000	4,500,000	4,500,000	-	16,000,000
Community Projects													
Community Projects	1	13			AUTO - 3851 - CIP H25 H25 H25 H25 H25	-	-	500,000	2,100,000	-	-	-	2,600,000
	3	17			PH25 - 1081 - CIP H25 H25 H25 H25 H25	-	-	100,000	-	-	-	-	100,000
	3	16			PH25 - 1081 - CIP H25 H25 H25 H25 H25	100,000	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Community Projects Total						100,000	100,000	600,000	2,700,000	100,000	100,000	100,000	2,700,000
City State Projects						15,100,000	15,100,000	17,600,000	24,000,000	28,000,000	28,000,000	11,000,000	58,000,000
Other State Projects													
Water System	1	15			PH2512 - Annual Watermain System Renewal, 2024	6,000,000	6,000,000	6,000,000	10,000,000	10,000,000	10,000,000	12,000,000	50,000,000
	3	16			PH2512 - Annual Watermain System Renewal, 2024	7,000,000	7,000,000	7,000,000	8,000,000	8,000,000	8,000,000	8,000,000	50,000,000
	3	16			PH2512 - Annual Watermain System Renewal, 2024	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
	3	11			PH2512 - Annual Watermain System Renewal, 2024	-	-	1,000,000	-	1,000,000	-	1,000,000	3,000,000
	1	5			PH2512 - Annual Watermain System Renewal, 2024	5,100,000	5,100,000	5,100,000	-	-	-	-	10,200,000
Water System Total						21,000,000	21,000,000	21,700,000	19,000,000	19,000,000	19,000,000	24,000,000	117,200,000
State Revolving Loan Fund													
State Revolving Loan Fund	1	16			PH2512 - Stormwater Treatment & Replication	2,000,000	-	-	-	-	-	-	-
	1	9			PH2512 - Stormwater Treatment & Replication	1,700,000	-	-	3,000,000	3,000,000	-	-	6,700,000
	1	6			PH2512 - Stormwater Treatment & Replication	800,000	-	-	-	-	-	-	-
	1	16			PH2512 - Stormwater Treatment & Replication	-	-	-	-	-	1,200,000	1,200,000	2,400,000
State Revolving Loan Fund Total						4,500,000	-	-	3,000,000	3,000,000	-	-	9,100,000

This slide right here represents two big pages in the budget document that needed to be replaced that were within the Capital section. They're pages 369 and 370. They're related to the stormwater projects within the Debt section in our State Revolving Loan Fund. What happened was two of the years, 2023 Amended and the 2024 Budget, we removed projects from those years.

UNIFIED GOVERNMENT 2024 - 2028 Proposed Capital Improvement Program (CIP) DEBT FINANCED PROJECTS												
Project Type	Exp. Priority	Ranking	MP	CIP	2023 Original	2023 Amended	2024	2025	2026	2027	2028	2029
Storm Water Utility												
1	10	10	10	PAU-10-001 - Turkey Creek Channel/Tunnel Repair		100,000				5,000,000		4,900,000
1	14	10	10	PAU-10-019 - Annual Stream Bank Stabilization Improvements, 2024	100,000	20,000	100,000	100,000	100,000	100,000	100,000	500,000
1	5	10	10	PAU-10-007 - Turkey Creek Watershed	100,000		100,000	400,000	500,000	500,000		1,000,000
1	12	10	10	PAU-10-017 - Stormwater Enhancements				1,000,000				1,000,000
Storm Water Utility Total					200,000	200,000	200,000	1,000,000	600,000	6,000,000	600,000	6,200,000
Water Infrastructure Finance and Innovation Act (WIFIA)												
1	1	10	10	PAU-10-012 - Waterway Corridor Stormwater Improvements			1,000,000	1,000,000	1,000,000			3,000,000
1	10	10	10	PAU-10-017 - Stormwater Remedial & Replacement	1,000,000		4,000,000					4,000,000
1	3	10	10	PAU-10-009 - Argentine Basin Stormwater Improvements	1,000,000							
1	3	10	10	PAU-10-007 - Turkey Creek Basin Stormwater Improvements	800,000			1,200,000	1,200,000			2,400,000
1	10	10	10	PAU-10-009 - Muncie Creek Basin Stormwater Improvements								
1	10	10	10	PAU-10-009 - Conner Creek 422 Office Park Basin Infrastructure								
Water Infrastructure Finance and Innovation Act (WIFIA) Total					4,700,000		4,200,000	2,200,000	2,200,000			10,400,000
Public Building Construction												
1	4	10	10	PAU-10-014 - Remodel Emergency Operations Center			1,000,000					1,000,000
1	10	10	10	PAU-10-002 - WIFID Lake Road			1,200,000					1,200,000
1	1	10	10	PAU-10-012 - Community Care Center	1,000,000	1,000,000						3,000,000
1	5	10	10	PAU-10-009 - Courthouse	1,000,000	1,000,000		800,000				3,000,000
1	3	10	10	PAU-10-009 - Turkey Creek Office Construction	100,000			1,000,000				2,000,000
Public Building Construction Total					2,400,000	2,000,000	2,200,000	800,000				10,000,000
County Debt Projects												
1	1	10	10	PAU-10-014 - 014 Digitizing Project	400,000							800,000
1	1	10	10	PAU-10-014 - 014 Digitizing Project	1,000,000	1,000,000						3,000,000
County Debt Projects Total					1,400,000	1,000,000						3,800,000
Water Debt Projects					20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
All Debt Projects Total					28,100,000	21,000,000	42,200,000	42,200,000	42,200,000	42,200,000	42,200,000	42,700,000
Bonds												
1	1	10	10	PAU-10-002 - US Green Tech Green Street Technology			500,000					500,000

This is page 370 where we also made adjustments. We removed projects from the 2023 Amended year. We also added some projects and took away some projects in the 2024 year for the Water Infrastructure Financing Innovation Act. In 2024, we did increase the funding about \$4.2M. That is a federal program that the EPA has to help us issue debt at a lower rate.

I'll turn it over to our Interim CFO, Debbie Jonscher, to talk about our SSMID.

Debbie Jonscher, Interim CFO, said in addition to the options that Reggie just discussed on the budget, we wanted to talk about the other items that you are going to be asked to approve tonight so I'll just go through those.

2024 Budget Adoption					
Budget Action - Self-Supporting Municipal Improvement District (SSMID)					
	2024 Proposed Mill Levy (SSMID Calculation) *	2024 Proposed Mill Levy (UG Calculation) **	2024 Current Mill Levy (UG Calculation) **	2024 Proposed Mill Levy (UG Calculation) **	2024 RMR Mill Levy (UG Calculation) **
Mill Levy	11.250000	11.250000	10.707026	9.967700	9.630483
SSMID Revenue					
Tax Assessment	212,836	241,122	228,623	212,836	205,636
Other Share	26,000	26,000	26,000	26,000	26,000
UG Share	127,500	127,500	127,500	127,500	127,500
BPU Share	17,500	17,500	17,500	17,500	17,500
Total Revenues	383,836	412,122	399,623	383,836	376,636
Total Expenses	383,836	383,836	383,836	383,836	383,836
Ending Fund Balance	107,024	135,310	122,811	107,024	99,824

* SSMID calculation - 2022 Real assessed valuation

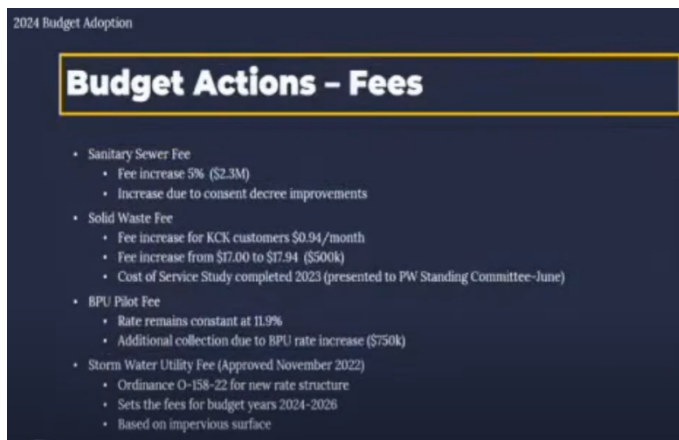
** UG calculation - 2023 estimated assessed valuation

The first item to be approved is the one for the Self-Supporting Municipal Improvement District, also known as the SSMID. Since we really hadn't discussed their levy, I wanted to at least just bring this; have a slide for their levy. Here, I'm just showing the calculations. Their proposed budget was actually an increase to their current mill levy. That first column in blue is what is their

projected budget. I believe that one of the things I found, the second blue column is the column that I recalculated. What I discovered was when they calculated their tax revenue, they used their assessment from the 2022 valuation, not the estimated June 2023 estimate. So, my calculation actually shows that number using the current valuation that was certified by the Clerk in June.

As you can see, I believe their increase was associated with they were trying to balance their revenues and expenses so that they'd have a structural budget. What I did was I went back and looked at their current budget with their current levy, which is the first middle yellow column there. Their current levy is 10.707026 mills. You'll see that with the current valuation, their revenue would be enough to support their expenses on the mill.

I also calculated the revenue neutral rate. So, just wanted to—I believe the resolution or ordinance that's out there is actually proposing to increase their mill levy, so we wanted to make sure we had those options shown before that item came before you.



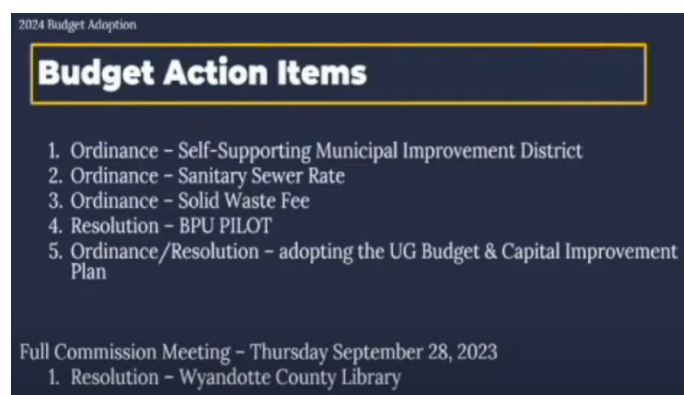
This next one just shows the other fees that you'll be asked to approve. I just wanted to go over those. We had been asked by one of the commissioners to see what was in the budget. For the sanitary sewer fee, there's an increase of 5%. That amounts to about \$2.3M in increased revenue for the Sewer Fund. This is due to the consent decree improvements and the increases that were outlined in the plan that was approved by the EPA.

The next one is solid waste fee. This is the trash and recycling fee. The increase there is \$0.94 per month for Kansas City, KS, customers. The current fee is \$17 and we're proposing to take that to \$17.94. This would bring in an additional \$500K in revenue. Public Works did bring the cost of service study to the Public Works Standing Committee in June to kind of outline these

increases. They went through and analyzed all the costs, and this was the projected increase for 2024.

The BPU PILOT fee, there's a resolution that currently the rate remains constant at 11.9%. That is one of the items. I did add in there the additional collection due to the BPU rate increase, \$750K that is for the additional PILOT relief, but that is not affected by the item you're going to approve tonight. We built that into the budget.

The last one is the stormwater utility fee. I think in our previous budget workshop, I said there would be an item for approval tonight for that. There is not. Ordinance 158-22 was actually approved with the new rate structure back in November 2022, and it sets the fees for the years 2024 – 2026. That new rate structure is based on the impervious surface, so there is no ordinance to approve for that one.



This next slide just shows those items. The first four were the ones I just talked about, and then the ordinance/resolution that Reggie talked about would be adopting the UG Budget and the Capital Improvement Plan.

Just a reminder, the resolution for the Wyandotte County Library will actually come before you at the next Commission meeting of September 28th.

With that, we'll turn it back over to the County Administrator for comment.

Administrator Johnston said, Debbie, Reggie, thank you very much. What was agreed upon last week was to have a discussion—well, you had a discussion on providing mill relief budget. At the end of the meeting, there was kind of a consensus to bring both options for tonight. Option A is the recommended budget that I presented to you, Commissioners and Mayor. The second one, Option B, is with a mill reduction. With that, you pass a policy reducing the budget by \$1.6ish

million. Then it'd be my job after that to find where that \$1.6M would come from after the budget's passed.

Mayor Garner said, Commissioners, we have several items for you that I'm going to walk you through to consider. Each of them will be a separate vote. I will start off with—these are all action items.

Commissioner McKiernan said I would propose to the Commission that, first of all, some background. When I looked at page 49 of our original budget document, which is the third of three pages of this mill rate, city, county, and then SSMID, I misread that as staying at the same mill rate for 2024 as they did for 2023. I would propose that since we have held the city rate constant and the county rate constant, that we would similarly hold the SSMID mill rate constant at 10.7. Debbie's calculations show that they still meet their budget with that constant mill rate. So I would move that we approve the SSMID item but with the amendment that we hold the mill rate constant at 10.707, which was the 2023 mill rate.

A. SSMID ORDINANCE

An ordinance expressing the property taxation policy of the Unified Government with respect to the financing of the 2024 Annual Budget for the Self-Supported Municipal Improvement District (SSMID) and approving, adopting, and appropriating the budget of the SSMID and levying a tax for the year beginning January 1, 2024.

Action: **ORDINANCE NO. O-104-23**, “An ordinance expressing the property taxation policy of the Unified Government of Wyandotte County/Kansas City, Kansas with respect to financing the 2024 Annual Budget for the Self-Supported Municipal Improvement District and approving, adopting and appropriating the budget of the Self-Supported Municipal Improvement District and levying a tax for the year beginning January 1, 2024, at a rate of 10.707.” **Commissioner McKiernan made a motion, seconded by Commissioner Johnson, to approve the ordinance.** Roll call was taken and there were ten “Ayes,” Stites, Davis, Bynum, Burroughs, Townsend, McKiernan, Ramirez, Johnson, Kane, Markley.

B. VARIOUS RESOLUTIONS AND ORDINANCES SETTING UNIFIED GOVERNMENT FEES FOR SEWER SERVICE AND SOLID WASTE, AND SETTING THE KCBPU PILOT

- i. An ordinance adopting a regulation establishing the rate for sewer service charges effective January 1, 2024.**

Action: **ORDINANCE NO. O-105-23**, “An ordinance relating to sewer service charges, approving the regulation establishing the rate, effective January 1, 2024, as authorized by Section 30-96 of the Code of the Unified Government of Wyandotte County/Kansas City, Kansas, and repealing any previously adopted regulations establishing such rates; increasing rates by 5%.” **Commissioner Markley made a motion, seconded by Commissioner Johnson, to approve the ordinance, as recommended by the County Administrator’s budget.** Roll call was taken and there were nine “Ayes,” Stites, Davis, Bynum, Townsend, McKiernan, Ramirez, Johnson, Kane, Markley; and one “No,” Burroughs.

- ii. An ordinance setting the solid waste fee for single-family residences and residential units in buildings not containing more than four dwelling units, effective January 1, 2024.**

Action: **ORDINANCE NO. O-106-23**, “An ordinance relating to the monthly fee on residential units in the city of Kansas City, Kansas, to fund the Unified Government's solid waste services, amending Section 31-17(b) of the Unified Government of Wyandotte County/Kansas City, Kansas Code and repealing original Section 31-17(b). ” **Commissioner Markley made a motion, seconded by Commissioner Johnson, to approve the ordinance as read by the Mayor and recommended by the County Administrator in his budget proposal.** Roll call was taken and there were nine “Ayes,” Stites, Davis, Bynum, Townsend, McKiernan, Ramirez, Johnson, Kane, Markley; and one “No,” Burroughs.

- iii. A resolution setting the percentage of gross revenues to be set over by the Board of Public Utilities to the Unified Government for 2024 (the PILOT).

Action: **RESOLUTION NO. R-59-23**, “A resolution setting the percentage of gross revenues to be set over by the Board of Public Utilities to the Unified Government for the year 2024.” **Commissioner Markley made a motion, seconded by Commissioner Johnson, to adopt the resolution as recommended by the County Administrator’s proposed budget.** Roll call was taken and there were eight “Ayes,” Davis, Bynum, Townsend, McKiernan, Ramirez, Johnson, Kane, Markley; and two “Nos,” Stites, Burroughs.

C. ORDINANCE/RESOLUTION APPROVING, ADOPTING, AND APPROPRIATING THE FUNDS FOR THE AMENDED 2023 AND 2024 BUDGET.

- i. A resolution and an ordinance approving, adopting, and appropriating the budget of the Unified Government of Wyandotte County/Kansas City, Kansas, for the Amended 2023 Budget and the 2024 Budget for the year beginning January 1, 2024, as proposed by the County Administrator.

Mayor Garner said we have the UG budget and adoption of the 2023 Amended Budget and the 2024 Budget. The Commission is being presented with two options, or has been. Option one is adopting and approving the budget as proposed by our County Administrator David Johnston. Option two is adopting and approving the budget with one mill levy rate reduction for the tax year 2024 for the city of Kansas City, KS.

Action: **ORDINANCE NO. O-108-23/RESOLUTION NO. R-57-23**, “An ordinance/ resolution approving, adopting and appropriating the operating and capital maintenance improvement project budgets of the Unified Government of Wyandotte County/ Kansas City, Kansas, as submitted and amended by attachment A, for the fiscal years beginning January 1, 2023 and the fiscal year beginning January 1, 2024; approving the five year Capital Maintenance Improvement Program for fiscal years 2024 through 2028.” **Commissioner Markley made a**

motion, seconded by Commissioner Johnson, to accept the County Administrator's proposed budget, Scenario A in our packet, including the \$750K BPU PILOT relief; approving the ordinance/adopting the resolution.

Commissioner Burroughs said this has been an arduous process and I do appreciate the fact that the Commission spent a tremendous amount of time on the budget. I do believe that there's real improvements to be made within the budget. I think over the last two to three months, we've heard from hundreds of taxpayers within our community that taxes are the biggest burden that they face within this community. While I do appreciate the work and effort that's gone into the budget, I will make my vote in support of the public and their wishes to have some tax relief.

Mayor Garner said the only comment that I can make—and you've heard me throughout this budget process and I said it last year and I'll say it again—is at some point, we have to take a hard look at our budget and identify what essential services are. We've got to streamline this government. We cannot continue to tax, spend, borrow, and expend our savings. That is not a good business practice or really a good business model for any successful business or government. If it was, we would not be in the amount of debt that we are in. We would not be looking at bankruptcy or the red or just whatever you want to call it, a shortfall, which all occurred before I got here.

We've got to change the way we do business here in Wyandotte County. Business as usual has to stop. We've got to find ways to listen to the people of Wyandotte County.

Again, I encourage every commissioner here to come with me. Every day I go out and I guarantee you will hear a resident saying, give us relief and saying we'll be willing to work with you in that regard. I will go outside of Wyandotte County and I can take you to several businesses that said, Mayor, we would love to come to your awesome community, like you like to call it, but your taxes are too high and your BPU PILOT fees are too high, and we're going to continue to look elsewhere unless you want to give us some huge incentives to come here and do business with you.

It hurts me and it's hurt me being mayor for the last two years and listening to people beg, which they shouldn't have to do because we should be community-driven, this Commission, to listen and to find ways to streamline and to cut, while also responsibly finding a way to provide

essential services. This business model has not worked well for Wyandotte County. This business model has been in effect long before I became mayor. I did not cause any of this. I don't vote on any of this.

It hurts me when I go out in the community and you've seen people plead with you all. I've gone out and literally have people break down and I've had to hug them.

Then I listen to the millions of dollars we give away to big business. We've done that for decades. A lot of them haven't paid their fair share and it's caused people's property valuations to go up and hard-working taxpayers are paying the price. At some point, we have got to put a pressure point on taxes, and we've got to change how we do business.

I just hope moving forward that this Commission finds the will to be community-driven, to put people above politics, above bureaucrats, and above the self-serving interests of this Unified Government, and start putting the people of Wyandotte County first. They've demanded it. They've asked for it. They've begged for it.

My fear is—I just went to a meeting yesterday and an elderly woman told me, Mayor, I can't take anymore. I'm moving out of Wyandotte County. I've lived here all my life. I hate hearing that because there's nothing I can do to convince her to stay.

Through the two years that I've been mayor and all these budget hearings, I have yet to hear one resident come up here and say I'm good with you all raising my taxes. I'm good with these fees. I haven't heard it. It hurts me, as mayor, and I care about these people knowing that I'm helpless to do nothing to give them the relief that they expect from this Unified Government because we represent them. We're supposed to be their voice.

There's a lot of areas where we could have cut, we could have streamlined. Unfortunately, this Commission has refused to act. I just hope moving forward that the people sitting up here with me take a different approach and we start doing the things that really reflect the will of the people and we expand this tax base and we do so responsibly so we can grow our tax base in a way that we can provide our services and get ourselves out of this mess that somehow we've gotten ourselves into.

I just feel bad for the people that are either going to have to pay more or not going to be able to pay more and they don't know what they're going to do.

Commissioner Bynum said just a couple of comments before the vote. We have talked through a number of budget hearings about potential ways to reduce the mill levy. We've spent many conversations around whether we could make reductions on the county side or the city side.

We had a budget hearing on the 24th of August such that there was a majority opinion among the commissioners to hold the mill levy constant. I had a call with the Mayor the next day. That led to the Mayor, basically, agreeing to go ahead and push the budget adoption off of the last day of August and to tonight.

Commissioner Burroughs and I spent time as a result of that with staff, including the County Administrator, and, of course, the Budget Director and CFO to just look at if a mill levy cut was possible. I appreciated the County Administrator. He had mentioned this earlier in his remarks, but I just want to be clear and clarify that the offer that he made was a one mill reduction on the city side of the budget would equate to \$1.6M. His offer to us was that if we chose that route, he would recommend that the motion for such action include that we would hold all staff positions, salaries harmless, that we would direct him to bring us that \$1.6M finding sometime in the future around November, and that he bring us regular updates between now and then. I say all of that just by way of trying to share with the public that was the intent of that exercise.

So, we brought that forward last week to a last and final budget workshop. We've talked among ourselves many times, both last year and this year, and I think we mean it that starting tomorrow, we're going to work really hard to find some relief. I do think we are sincere about that, and I think we have an Administrator who sincerely is going to lead us through that and we are going to find a way in the future to create some mill levy reduction.

My one request of the body is that I hope that as a mayor and a commission, as we do that really hard work, that we come to a consensus and agreement on what is considered someone's fair share. We heard the Mayor speak earlier tonight about people paying their fair share. So, I think it would be incumbent on us to have a conversation among ourselves about what does that look like. What is someone's fair share?

I'm happy that within this budget and with the help of these commissioners, we've done a few things that I think do impact the most vulnerable in our community. You all know that prior to tonight, we amended some ordinances that allow for expansion of our Sales Tax Rebate and our Utility Tax Rebate. I'm happy that we've been able to do those things. I want to make sure we all understand that when we talk tonight in our budget about PILOT relief, we are adopting PILOT

relief for that same target population that we are dealing with on the Sales Tax Rebate and the Utility Tax Rebate. We are mirroring PILOT relief to that same target population. That is an effort that this Commission supported in this budget, and I really do appreciate that.

Charter ordinance changes and ordinance changes are coming to standing committee meetings later this month so that we can enact those PILOT relief measures and have staff begin working on exactly how staff will bring forward that work. What that simply means is that there is a target population in this community that will not pay a PILOT. I appreciate the conversations that we've had around that because in addition to that, we do seek to actually lower the PILOT percentage for everybody else. I know it's going to be a really important part of the work that is ahead of us.

Mayor, I thank you for just allowing me to make a few comments because I wanted to explain the process that we have been through just in the last few weeks, and also make sure that we clarify the ways that we've been able to provide some small measure of relief, again, for that most vulnerable targeted population.

Commissioner Ramirez said it is, and within my own opinion, that we did what we could with what we had. Yes, we have to make tough decisions soon. Our Administrator is going to lead us down that road. To say because I'm not going the way that the Mayor wants, does not mean that I don't care about my community. I do. I wouldn't be here if I didn't. I've been door knocking. Yes, the number one thing is taxes I hear, but also at the same time I hear I want more. How do we make that balance? How do we find that perfect balance of being able to provide relief but also provide more? It's a tough balance that we have to carefully work together to do.

It was said that we have to take politics out of this. Is it not politics when you go out in the community spreading misinformation and mischaracterizations about this Commission, but also encourage residents to vote people who will work with this Mayor? Is that not politics bringing into the budget? It is. It goes both ways. Nothing is ever going to get done until we put all our agendas, our egos aside and do what's best for the community.

Mr. Mayor, you keep saying you have an open door policy. Why must we be the ones to come to you? I can't speak for my colleagues. My phone has an open door policy. You have my phone number. We used to talk on the phone a lot when you were first elected. I know you have my phone number. I'm not shying away from the conversation. We want to have the conversation;

let's have it. But the politics and the misinformation, we get enough of that at the national level of those tactics. We don't need that here in this community.

Mayor Garner said, well, since you mentioned me, I'll respond. Thank you. First of all, I don't play politics because I'm not a politician. I don't say one thing and do another. I've stayed true from the time before I campaigned to the time I'm here now. There's no need for me to play politics because I don't play politics on the back of hard-working citizens.

You admitted it. They talked about they want tax relief. There's no politics in that. There's no misinformation in people saying they want tax relief and they want a commission that works for them and that listens to them.

I'm not going to pick up the phone and call somebody when I've asked to meet with you and you refuse to meet. I refuse to. I put the olive branch out enough. Yes, I'm a professional. I will meet you wherever you want me, but that is a two-way street. I've invited you to sit on boards and you produce nothing. I've invited you to meet. You won't meet. That says to me that you don't want to listen to me or this community.

I don't spread misinformation. I spread truth and the truth of the matter is, is that people are sick and tired of being sick and tired of not being listened to by this Commission. I've listened to you before I became mayor and every year it's maybe next year, maybe next year. Kick the can down the road. We can't do it this year. People are sick of it. Find a way. I've been an executive and I've been in leadership roles. I've balanced budgets. I've done that. I've got that experience of doing those things. I can tell you I ran for mayor because I got sick of people hurting and I got sick of this Unified Government.

I moved out of Wyandotte County. Yes, I was one of those people and I moved back because people said do not leave us. You're our voice. You're all I have. People up here at the Unified Government aren't listening. They don't get it. Who else is going to speak up? I've watched people come up here and literally beg. I've watched people on their phones talking, not paying attention. I go out in this community. I can't tell you how many people—you want to talk about politics. They want commissioners to show up and answer hard questions. I'm answering the questions and trying to answer questions for this Commission.

I go everywhere, probably more so than any mayor in a very long time; all over Wyandotte County, in every community and the message is the same. Why aren't they listening to us? There's

no politics in that. I'm not running for re-election. I'm the mayor whether anybody likes it or not. I am the mayor and people voted me in on a platform and an agenda that said we have had enough. Some of you have ran and I've listened to you say, oh well, I'm going to do everything we can to lower your taxes. Then you get up here and you do something totally different. That's politics.

I'm not a politician. I'm an elected official and I take pride in that. The great Chester Owens taught me the difference between politicians that say one thing and do another, and elected officials that mean what they say and do what they say. They don't do what they want, but they do what the people want and they listen to the people and they push for an agenda.

I've offered this Commission for two years now an opportunity to work with me on a way to get to where we need to be. It's not about what I want. You keep saying, the mayor. I've heard that. The mayor's plan. The mayor. I don't want anything other than what's best for the people of Wyandotte County. I'm their voice. Take me out of it. All I am, I'm just the messenger.

I worry about the future of this county and our children, our young people. I've talked to young people. I go to these schools. So many of our young people don't even want to come back here. What do they have? We can talk about Village West and everything out west, and that's great, but we've given away too much to get it, in my opinion. Then you look east. The food desert, the blight, the hopelessness, the poverty. We won't make those same types of commitments and investments in the people that live east of 55th Street and that is shameful. It just so happens most of those people happen to be Black, Brown, and poor.

I'm not here for me. I don't need anything. I don't want anything. I'm retired. God has blessed me. I came back here because people asked me to. I didn't have to. I'm fighting for the very people that for 32 years supported me when I was in public safety and we worked together and we found solutions to problems.

I went to Dotte Talk for two years. I can count on one hand with fingers left over how many commissioners actually went and showed up, not only supported staff, but supported the community.

I'm not here to criticize. I'm here to point things out that there's always a way to do things better. I don't care about the mistakes of the past. We've got to work together to find a way to fix things moving forward because this community is demanding us to do it. I've gotten so much undermining, hate, rejection, and pushback since I've been mayor. I've never seen anything like it because I'm speaking up for the people. That's okay. I'm going to continue to fight. I'm going

to continue to speak up. I'm going to continue to push a community-driven forward to this Commission and to this staff because that's what I ran on.

I don't care. I don't fold like a wet paper towel. I'm sorry. I don't go along to get along. I do what I say I'm going to do and that's why people voted for me. That's why people asked me to run. I'll do it until I'm not mayor anymore. I don't really care who likes it because what matters to me most is the people in this community. I put service to them above this government and anybody in here because we're all public servants. We work for this community and somehow we've gotten that backwards. This community doesn't owe us a dime. We owe them.

So, I'm not here to play politics. I'm not running for any office. Don't know if I will ever again. But while I am your mayor, I'm going to fight for these people because it sounds like that's all they have. I don't hear anybody up here other than Tom Burroughs talking that way consistently without injecting politics into it.

Commissioner Markley said, Mayor, I call for the question.

Roll call was taken on the motion and there were eight "Ayes," Davis, Bynum, Townsend, McKiernan, Ramirez, Johnson, Kane, Markley; and two "Nos," Stites, Burroughs.

- ii. A resolution and ordinance approving, adopting, and appropriating the budget of the Unified Government of Wyandotte County/Kansas City, Kansas, approving a one mill levy rate reduction for tax year 2024 for the City of Kansas City, Kansas.

Action: No vote required due to passage of Item C.i.

COMMISSIONERS' AGENDA

No items

LAND BANK BOARD OF TRUSTEES' CONSENT AGENDA

No items

PUBLIC ANNOUNCEMENT

No items

ADJOURN

Action: Commissioner Johnson made a motion, seconded by Commissioner Markley, to adjourn. Roll call was taken and there were ten “Ayes,” Stites, Davis, Bynum, Burroughs, Townsend, McKiernan, Ramirez, Johnson, Kane, Markley.

MAYOR GARNER

ADJOURNED THE MEETING AT 11:10 P.M.

September 14, 2023

Monica Sparks
Deputy UG Clerk

cg

September 14, 2023



Unified Government Clerk's Office

Monica L. Sparks
Unified Government Clerk

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

Phone: 913-573-5260
Fax: 913-573-5299
<http://www.wycokck.org>

Memorandum

To: David Johnston
County Administrator

From: Monica L. Sparks
UG Clerk

Date: October 10, 2024

Re: Weekly Business Material

Attached is a listing of weekly business items presented to the Unified Government of Wyandotte County/Kansas City, Kansas, for informational purposes.

In addition to the listing of the items, we have indicated the action taken by the Unified Government Clerk.

Attachments

JG

Weekly Business Material for October 4, 2024 – October 10, 2024

1. CLAIM FOR DAMAGES:

- Rachel Jenkins, Kansas City, KS, alleging physical damage on 9/17/2024.
- Francely Tabora, Kansas City, KS, alleging damage to personal vehicle by on 10/1/2024.
- Elsa Iriarte, Kansas City, KS, alleging damage to personal property on 9/16/2024.

Action: Received and filed. Copies previously forwarded to Legal.

2. NOTICE OF CLAIM:

- Gwendolyn Jones, Kansas City, KS, by and through her attorney Holman Schiavone, LLC,.

Action: Received and filed. Copies previously forwarded to Legal.

3. SUMMONS:

- Carolyn Turner, vs. Rod Pappé, and The Unified Government of Wyandotte County/ Kansas City, KS., Case No. 2022-DM-002406.
- Terri Williams, vs. the Unified Government of Wyandotte County/ Kansas City, Kansas., Case No. WY-2024-CV-000721.

Action: Referred to Legal. Copy previously forwarded to Legal.

4. TRAVEL REQUESTS:

- Jonathan Bennett, Parks & Recreation, travel to San Diego, CA, from 2/1/2025 through 2/6/2025, to attend GCSAA Conference, Trade Show & Golf, Employee Training & Travel.
- Jessica Kraus, KCKFD, travel to Kansas City, KS, from 9/16/2024 through 12/15/24, to attend Community Health Worker Class, Employee Training & Travel.
- LaRawn McClaine, KCKFD, travel to Little Rock, AR, from 10/14/2024 through 10/18/2024, to attend Battalion Chief Promotional Assessment Center, Employee Training & Travel.
- Andrew Novak, KCKFD, travel to Manhattan, KS, from 10/30/2024 through 11/1/2024, to attend Kansas State Association of Fire Chiefs, Employee Training & Travel.
- Brittanie Pruitt, Operations, travel to Kansas City, KS, from 9/16/2024 through 9/20/2024, to attend EEOC Training for New Investigator, Employee Training & Travel.
- George Sims, KCKPD, travel to Atlanta, GA, from 10/7/2024 through 10/11/2024, to attend FIFA 2026 Safety and Security Workshop, funded by Employee Training & Travel.

5. APPLICATIONS FOR DRINKING EST./PUBLIC VENUE:

- Joseph Collins, d/b/a Strawberry Hill Brewing Company, 601 Central Ave., Kansas City, KS 66102.

Action: Referred to License.

6. APPLICATION FOR CATERER/DRINKING EST./HOTEL:

- Big Boy Bacon Corp., Paul Frazee, d/b/a Blind Box BBQ, 1601 Village West Pkwy., Kansas City, KS 66111.
- AMC ITD LLC., Michael J. Turner, d/b/a AMC Theatres The Legends 14, 1841 Village West Pkwy, Kansas City, KS 66111.

Action: Referred to License.



Unified Government Clerk's Office

Monica L. Sparks
Unified Government Clerk

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

Phone: 913-573-5260
Fax: 913-573-5299
<http://www.wycokck.org>

Memorandum

To: David Johnston
County Administrator

From: Monica L. Sparks
UG Clerk

Date: October 17, 2024

Re: Weekly Business Material

Attached is a listing of weekly business items presented to the Unified Government of Wyandotte County/Kansas City, Kansas, for informational purposes.

In addition to the listing of the items, we have indicated the action taken by the Unified Government Clerk.

Attachments

RM

Weekly Business Material for October 11, 2024 – October 17, 2024

1. REPORT:

- Financial report for the Self-Supporting Municipal District/Downtown Improvement District (SSMID) for the month of September 2024.

Action: Received and filed.

2. PUBLIC NOTICE:

- Alandon Tow Service, 6224 Kansas Avenue, KCK 66111, held a public auction on October 8, 2024.

Action: Received and filed.

3. CLAIM FOR DAMAGES:

- Elizabeth Germany, Kansas City, KS, alleging damage to personal vehicle on 9/26/2024.
- Mauro Leal, Kansas City, KS, alleging damage to personal vehicle on 10/13/2024.

Action: Received and filed. Copies previously forwarded to Legal.

4. NOTICE OF CLAIM:

- Shakira Hill, by and through her attorney Milesha Segun, The Witherspoon Law Group.
- James Vogel, by and through his attorneys Andy Protzman and Spencer Mammen, Kansas City Injury Law Group.

Action: Received and filed. Copies previously forwarded to Legal.

5. TRAVEL REQUESTS:

- Miguel Acosta, KCKPD, travel to Fayetteville, AR, from 10/16/2024 through 10/17/2024, to attend Tyler's Public Safety Division KAMOUG, Employee Training & Travel.
- Daniel Kuhn, Legal, travel to Tucson, AZ, from 11/12/2024 through 11/15/2024, to attend 2024 National Clean Water Law & Enforcement Seminar, Employee Training & Travel.
- Sarah White, Public Works, travel to Colorado Springs, CO, from 10/27/2024 through 10/30/2024, to attend NAFSMA Annual Meeting, Employee Training & Travel.

Action: Approved by Administrator's Office and received and filed.

6. BUSINESS BONDS:

- Electrical Bonds:
 - Gripka Electric LLC
 - Psalm 1 Electric Inc.
- Plumber's Bonds:
 - McCall Plumbing LLC
 - Richards Construction Company, Inc.
 - Total Plumbing, LLC
- Mechanical Bonds:
 - Advanced Air Conditioning & Heating, LLC
 - L&S Mechanical

Action: Referred to License.

7. CONTINUATION CERTIFICATES:

- Electrical Bonds:
 - Gerald Reinhold
 - Faith Technologies, Inc.
 - Urban Electrical and Design LLC
- Plumber's Bonds:
 - McElroys, Inc.
- Mechanical Bonds:
 - McElroys, Inc.

Action: Referred to License.

8. CANCELLATION NOTICE OF INSURANCE/BOND:

- Electrical Bonds:
 - ADT Solar LLC
- Plumber's Bonds:
 - Blue River Plumbing Inc
- Mechanical Bonds:
 - Comfort Engineering, LLC

Action: Referred to License.

9. NOTICE OF RESCINDED BONDS:

- BlueStream Professional Services, LLC

Action: Referred to License.

10. APPLICATIONS FOR DRINKING EST./PUBLIC VENUE:

- CB Inc, Thomas Westfall, d/b/a Chicago's, 534 Central Ave, Kansas City, KS 66101.
- Jalisco's Inc, Jose Hernandez, d/b/a Jalisco's Restaurant, 5000 State Ave, Kansas City, KS 66102.

Action: Referred to License.

11. APPLICATION FOR CATERER:

- Jane Monroe c/o Embrace the Grape LLC, William Hutton, d/b/a Embrace the Grape, 195 Southwest Blvd J174, Kansas City, KS 66103.

Action: Referred to License.



Unified Government Clerk's Office

Monica L. Sparks
Unified Government Clerk

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

Phone: 913-573-5260
Fax: 913-573-5299
<http://www.wycokck.org>

Memorandum

To: David Johnston
County Administrator

From: Monica L. Sparks
UG Clerk

Date: October 24, 2024

Re: Weekly Business Material

Attached is a listing of weekly business items presented to the Unified Government of Wyandotte County/Kansas City, Kansas, for informational purposes.

In addition to the listing of the items, we have indicated the action taken by the Unified Government Clerk.

Attachments

BM

Weekly Business Material for October 18, 2024 – October 24, 2024

1. CLAIM FOR DAMAGES:

- David Davis, Kansas City KS, alleging damage to personal vehicle on 10/9/2024.
- Sherese Matthews, Kansas City, KS, alleging damage to personal vehicle on 10/17/2024.
- Carolyn Wyatt, Kansas City, KS, alleging damage to personal property on 10/10/2024.
- Debra Norman, Kansas City, KS, alleging personal injury on 7/10/2024. (supporting docs)

Action: Received and filed. Copies previously forwarded to Legal.

2. TRAVEL REQUESTS:

- Travis Adamson, and David Sunderman, KCKFD, travel to Muskogee, OK, from 10/18/2024 through 10/19/2024, to attend Oklahoma Smoke Drivers Testing, Employee Training & Travel.
- Sean Colles, Dustin Hornor, Ryan Johnson, Mike Kane, Spencer Meierarend, Adam Yankech, and Adam Ziegler, KCKFD, travel to St. Louis, MO, from 10/27/2024 through 10/30/2024, to attend Swiftwater Class, Employee Training & Travel.
- Tim Cottrell, KCKFD, travel to Cloud County, KS, from 10/27/2024 through 10/30/2024, to attend Kansas Incident Support Team, paid by Cloud County.
- Richard Harris, KCKPD, travel to Decatur, IL, from 1/6/2025 through 1/9/2025, to attend ICAT, Employee Training & Travel.
- Khou Herr, Health Department, travel to Atlanta, GA, from 4/8/2025 through 4/10/2025, to attend 2024 National Service Training Agenda, paid by AmeriCorps Funding.
- Violeta Magee, KCKPD, travel to Boston, MA, from 7/7/2025 through 7/25/2025, to attend SMIP, FY23 JAG Funding.
- Brett McCoy, KCKFD, travel to Concordia, KS, from 10/28/2024 through 10/30/2024, to attend Cloud County Exercise, paid by Cloud County.
- Albert Bryan Welch, KCKFD, travel to Hutchinson, KS, from 10/28/2024 through 10/31/2024, to attend IAAI Basic Investigations Class, paid by KS IAAI.
-

Action: Approved by Administrator's Office and received and filed.

3. APPLICATIONS FOR DRINKING EST./PUBLIC VENUE:

- William Kanippie LLC, William Hutton, d/b/a Johnnie's on 7th, 55 S 7th St., Kansas City, KS 66101.
- The 913 LLC, Christine Bergen, d/b/a The 913, 6102 State Ave., Kansas City, KS 66102.
- Tacos El Gordo LLC, Maria De Los Angeles Martinez Saucedo, d/b/a Tacos El Gordo, 4747 Parallel Pkwy., Kansas City, KS 66104.

Action: Referred to License.

4. APPLICATIONS FOR CATERER/DRINKING EST./HOTEL:

- Beaumont Enterprises Inc, Bill Hutton, d/b/a Chateau Avalon, 701 Village West Pkwy, Kansas City, KS 66111.

Action: Referred to License.

5. APPLICATIONS FOR PRECIOUS METAL DEALERS:

- Sean Boyd, d/b/a Little Joe's Pawn & Gun, 5101 Leavenworth Rd., Kansas City, KS 66104.

Action: Referred to License.

6. APPLICATIONS FOR PAWN:

- Sean Boyd, d/b/a Little Joe's Pawn & Gun, 5101 Leavenworth Rd., Kansas City, KS 66104.

Action: Referred to License.

7. PRIVATE SECURITY BUSINESS:

- Universal Protection Service, LP dba Allied Universal Security Services, D/B/A Universal Protection Service, LP dba Allied Universal Security Services, 604 N Main St., Ste. E, Wichita, KS 67203.

Action: Referred to License.



Unified Government Clerk's Office
Monica L. Sparks
Unified Government Clerk

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

Phone: 913-573-5260
Fax: 913-573-5299
<http://www.wycokck.org>

Memorandum

To: David Johnston
County Administrator

From: Monica L. Sparks
UG Clerk

Date: October 31, 2024

Re: Weekly Business Material

Attached is a listing of weekly business items presented to the Unified Government of Wyandotte County/Kansas City, Kansas, for informational purposes.

In addition to the listing of the items, we have indicated the action taken by the Unified Government Clerk.

Attachments

JG

Weekly Business Material for October 25, 2024 -October 31, 2024

1. COMMUNICATION:

- A Proclamation proclaiming the month of October 2024, as Domestic Violence Awareness Month, submitted by Tyrone A. Garner, Mayor/CEO.
- A Proclamation proclaiming the month of October 2024, as Breast Cancer Awareness Month, submitted by Tyrone A. Garner, Mayor/CEO.

Action: Received and filed.

2. PROTEST PETITION:

- Change of Zone COZ2024-022, 4225 Mission Rd., KCK, submitted by John Bouchey on October 25, 2024. Amended on October 28, 2024.

Action: Received and filed. Original previously forwarded to Planning.

3. CLAIM FOR DAMAGES:

- Marlin F. Mc Cutcheon, Kansas City, KS, alleging damages to personal property, July of 2024.
- Ahmya McGee, Kansas City, MO, alleging an auto accident with a USPS vehicle September 21, 2024.
- Grant Honnold with DM Injury Law on behalf of Ahmya McGee, Kansas City, MO, alleging an auto accident with a USPS vehicle September 21, 2024.
- Patrick David Dreher, Kansas City, KS, alleging damages under the Americans with Disabilities Act on October 28, 2024.
- Kevin Drum, Kansas City, KS, alleging damage to personal vehicle on October 24, 2024.
- Andrew Joe Krutsinger, Kansas City, KS, alleging over charges from BPU, during March 2007- October 25, 2024.
- Lora Turner/ Darrick Piott, Excelsior Springs, MO, alleging damages to personal vehicle on September 25, 2024.

Action: Received and filed. Copies previously forwarded to Legal.

4. NOTICE OF CLAIM:

- Lucretia Henderson by and through attorney Marissa Yates, on August 19th, 2024.

Action: Received and filed. Copy previously forwarded to Legal.

5. APPLICATIONS FOR CMB LICENSE (PKG):

- Mayan Commercial LLC, Mary Russell, d/b/a Valero, 2101 Metropolitan Ave., Kansas City, KS 66106.
- TAJ 1 LLC, William W. Hutton, d/b/a Stop N Shop, 6433 State Ave., Kansas City, KS 66102.
- Stop N Shop 1 LLC, Yad B. Rai, d/b/a Stop N Shop 1, 400 N. 10th St., Kansas City, KS 66102.
- RG Asian Store LLC, Subash Rai, d/b/a RG Asian Store, 101 S. 18th St., Kansas City, KS 66102.
- Mi Pueblito Meat Market, Alonso Villasenor, d/b/a Mi Pueblito Meat Market, 1311 Minnesota Ave., Kansas City, KS 66102.
- Happy Foods North Inc., James Odle, d/b/a Happy Foods North, 5420 Leavenworth Rd., Kansas City, KS 66104.
- Mayan Commercial LLC., Mary Russell, d/b/a Fast Trip, 4039 Metropolitan Ave., Kansas City, KS 66106.

Action: Referred to License.

6. APPLICATIONS FOR CMB LICENSE (OP):

- Mi Pueblito Meat Market., Alonso Villasenor, d/b/a Mi Pueblito Meat Market, 1311 Minnesota Ave., Kansas City, KS 66102.

Action: Referred to License.

7. APPLICATIONS FOR DRINKING EST./PUBLIC VENUE:

- Rincon Tarasco LLC, Myrna Garcia Sierra, d/b/a Playa & Mezcal Mexican Seafood, 4601 Shawnee Dr., Kansas City, KS 66106.
- Dave & Buster's of Kansas LLC, Kimberly Groves, d/b/a Dave & Buster's, 1843 Village West Pkwy, Ste. 201, Kansas City, KS 66109.

Action: Referred to License.

8. APPLICATIONS FOR LIQ. TEMP. LIC.

- Synergy Entertainment LLC., Zak Cummings, Synergy FC, Memorial Hall, 600 N. 7th St., Kansas City, KS 66101. This temporary permit is for 11/02/2024 from 5:00 p.m. to 2:00 a.m.
- Vox Theatre Event Space LLC., Carolyn A Tobaben, Boozy Cauldron, Vox Theatre Event Space, 1405 Southwest Blvd., Kansas City, KS 66103. This temporary permit is for 11/07/2024 to 11/09/2024 from 5:00 p.m. to 11:30 p.m.

Action: Referred to License.



Report to Board of Commission

MEETING DATE	PRESENTER	DEPARTMENT
	Shelley Kneuvean, Chief Financial Officer skneuvean@wycokck.org x5849	Finance
AGENDA ITEM #10.1.		
PRESENTATION: 2023 ANNUAL COMPREHENSIVE FINANCIAL REPORT		
BACKGROUND		
A presentation of the 2023 annual comprehensive financial report. The documents can be accessed at the link below. https://www.wycokck.org/files/assets/public/v/1/finance/documents/accounting/2023-unified-government-of-wyandotte-county-and-kcks-acfr.pdf <i>For information only</i>		
RECOMMENDATION		
For information only		
BUDGET IMPACTS / FINANCIAL CONSIDERATIONS		
IT/POLICY CONSIDERATIONS		
PROCUREMENT CONSIDERATIONS		
LEGAL CONSIDERATIONS		
ATTACHMENTS		
FY2023 ACFR Full Commission Presentation 11-19-24, Fund Balance Analysis 11-19-24, 2023 - Unified Government of Wyandotte County and KCKS - TCWG		

Approved by Mayor and/or Chair and Administrator to add to agenda.



FY2023 ANNUAL CONSOLIDATED FINANCIAL REPORT

FULL COMMISSION PRESENTATION

NOVEMBER 21, 2024

AUDIT TEAM – FORVISMAZARS & UNIFIED GOVERNMENT



JACOB HOLMAN, CPA

Partner, Insurance
& Public Sector
ForvisMazars



SHANE NICKLE, CPA

Senior Manager
ForvisMazars



DR. SHELLEY KNEUVEAN

Chief Financial Officer
Debbie Jonscher, Deputy CFO
Lesley Strohschein, Deputy CFO



PAMELA KAHAO

Accounting Manager
Accounting Team

OVERVIEW OF AUDIT

FORVISMAZARS

THIRD PARTY INDEPENDENT AUDITORS



OVERVIEW

- Audit Scope included: Unified Government, Single Audit, KCK 501 Minnesota, Inc. & KCK 501 Minnesota All, Inc. (MERC)
- **Clean or unmodified audit opinion on all financial statements and/or opinion units for FY23** – indicates all financial reporting is accurate with no findings
- Implemented new required accounting standards including GASB No. 94, Public-Private Partnerships & Availability of Payment Arrangements; and GASB No. 96, Subscription-Based IT Arrangements
- Governmental activities ended with net position of \$21.9 million, which is a decrease of \$14.7 million from FY22 (primarily due to depreciation)
- General Fund (combined City and County) ACFR Fund balance of \$68.8 million at end of FY23, or an increase of \$1.5 million



MANAGEMENT COMMENTS & IMPROVEMENTS

MANAGEMENT COMMENTS



- Audit adjustments during the audit were a direct result of implementing a new financial management system in FY23 (payroll was still on legacy system) – corrections related to clean up of data from the migration to ensure proper classification of all revenue and expenses
- Contracting for additional workday support to improve structure for FY24 ACFR & Beyond
- Exploring automated tool to generate ACFR tables for future audits
- Prepared first budget to actuals report since 2022 to continue
- Developed firm year end close out process for FY24

- Segregation of duties in Treasury & Payroll – these will be corrected by year end 2024
- Tracking of federal grants – new centralized files of key documents; enforcing grants approval process set by policy; recruiting for Grants Financial Administrator; coordinating closely between Accounting & Budget
- Six funds are accounted for outside of workday (are audited– these will be tracked centrally in workday beginning January 1, 2025
- Purchasing Card – lack of timely reconciliation is being addressed through weekly reminders; Legislative auditors quarterly audits; implementation of data analytics tool; and p-card suspension process effective January 2025

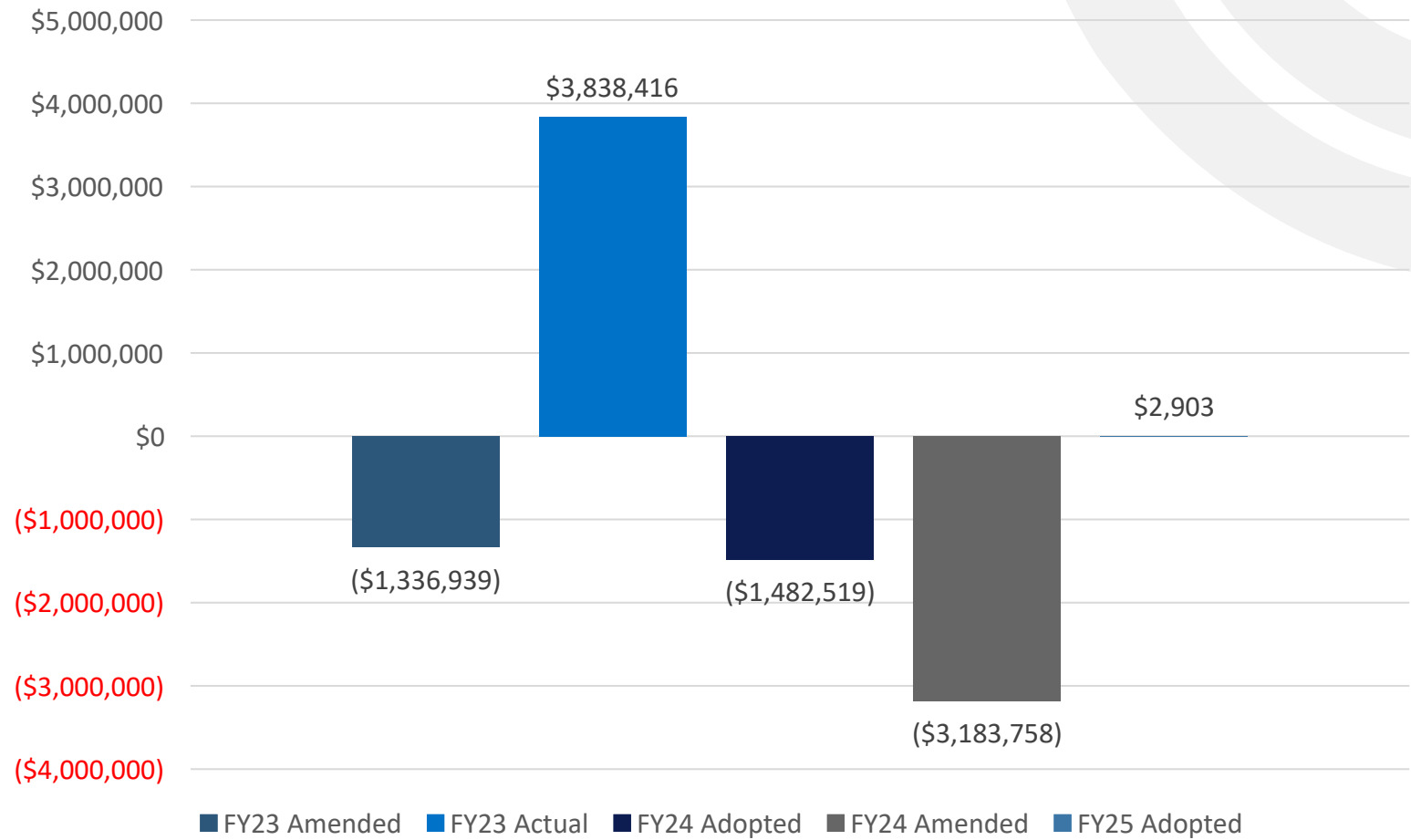
Timely completion of the audit – typical timeline is to complete the ACFR by July 1 of the following year; and the Single Audit (federal grants) by September of the following year – the Financial and Accounting teams will be on time in 2025 and forward

KEY DEFINITIONS

- **Change in net revenue** – The change in net revenue is a snapshot new annual revenues to be received as compared to new annual expenses to be spent in that budget year and is updated as part of the budget and ACFR process annually. It is a one-year comparison.
- **Cash basis fund balance** – The cash basis fund balance reports all unobligated available funds from the current and previous fiscal years; the cash basis fund balance deducts all prior year encumbrances regardless of budget year because funds are already committed to a project and/or contract and not available for appropriation
- **Annual Consolidated Financial Report (ACFR) fund balance** – The ACFR fund balance is the calculation used to determine the percentage of fund balance available if necessary for emergency uses; this figure includes unobligated funds as well as all encumber funds but not spent and accrued revenue and expenses from prior years.

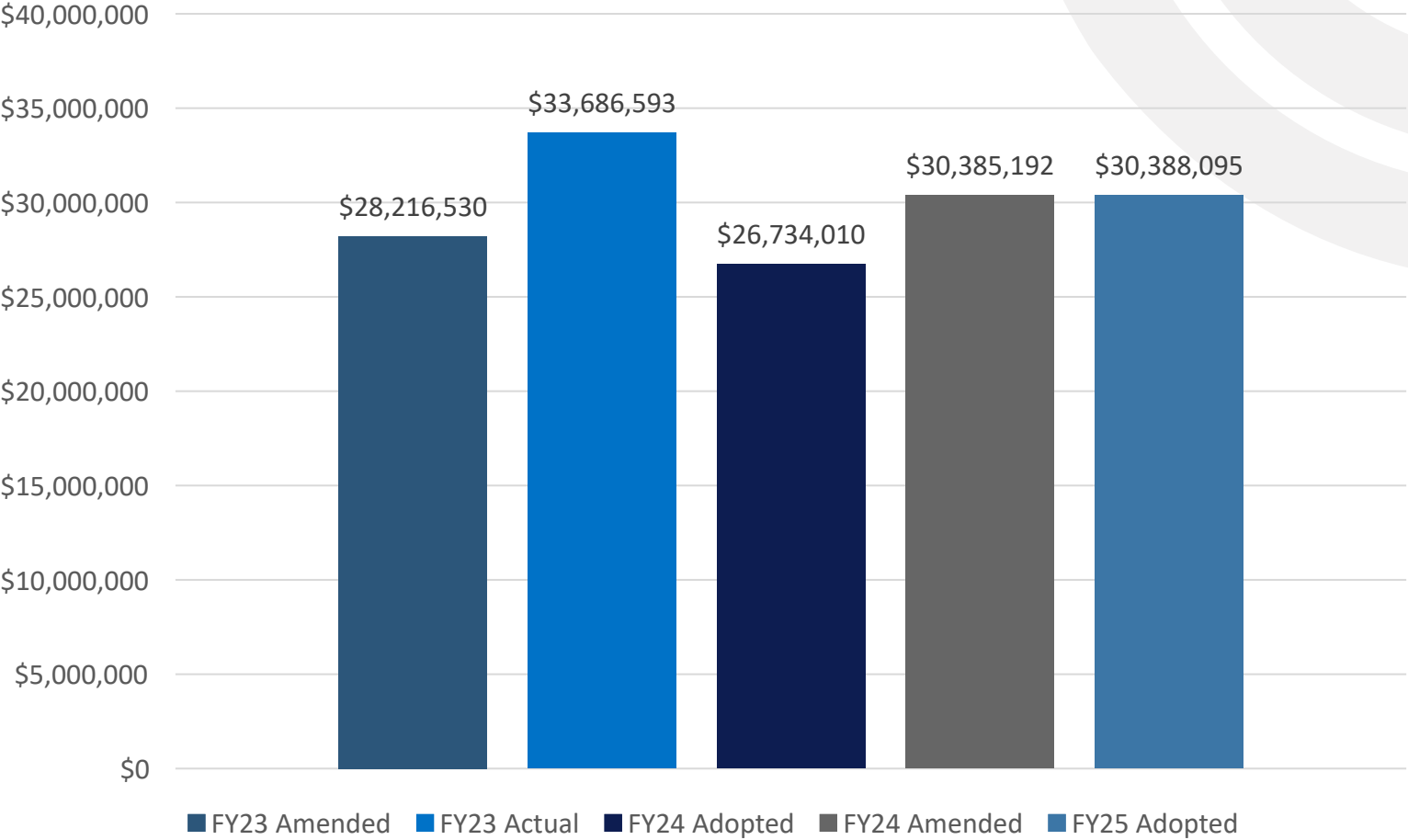
CITY GENERAL FUND CHANGE IN NET REVENUE

FY23 – FY25



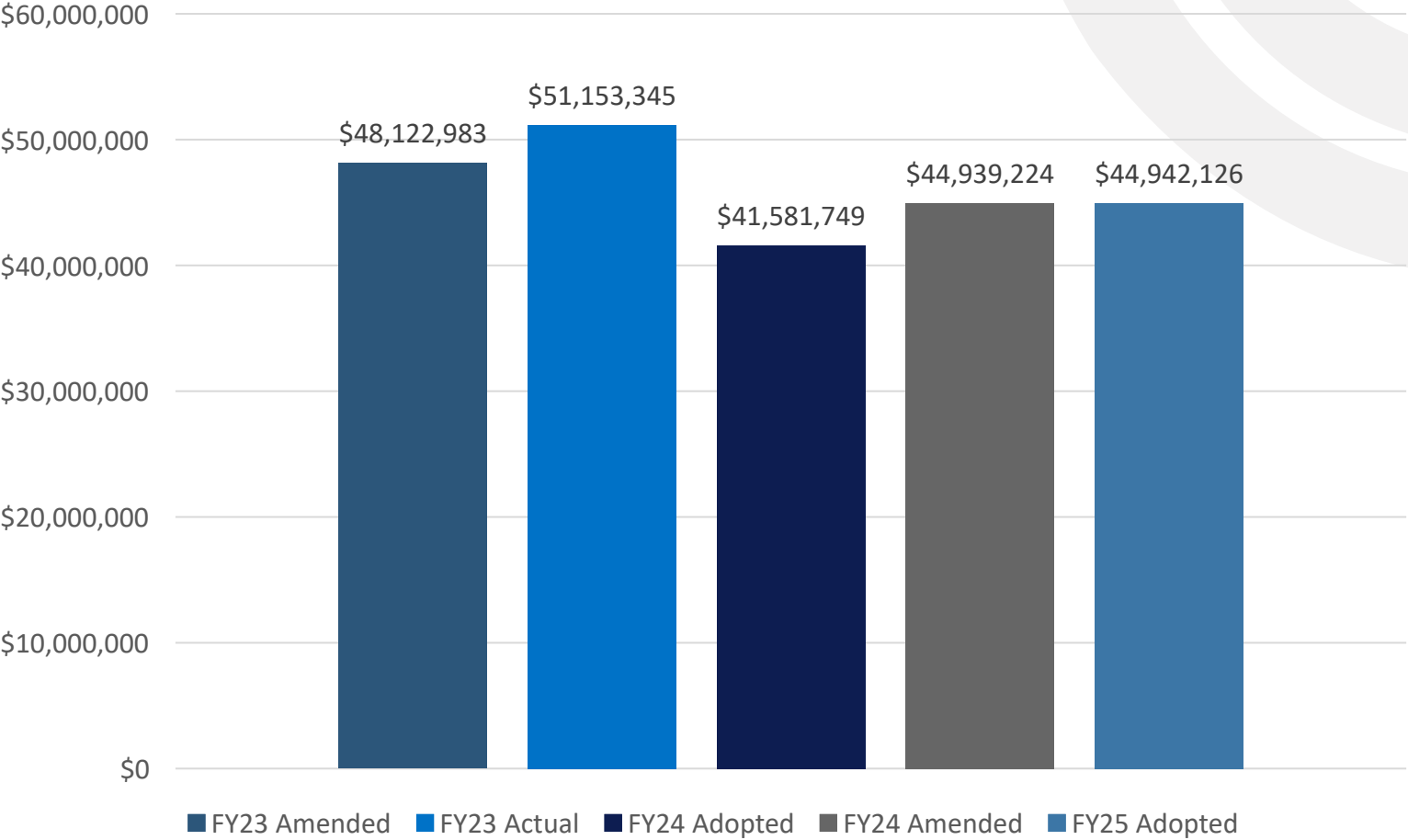
CITY GENERAL FUND CHANGE IN CASH BASIS FUND BALANCE

FY23 – FY25



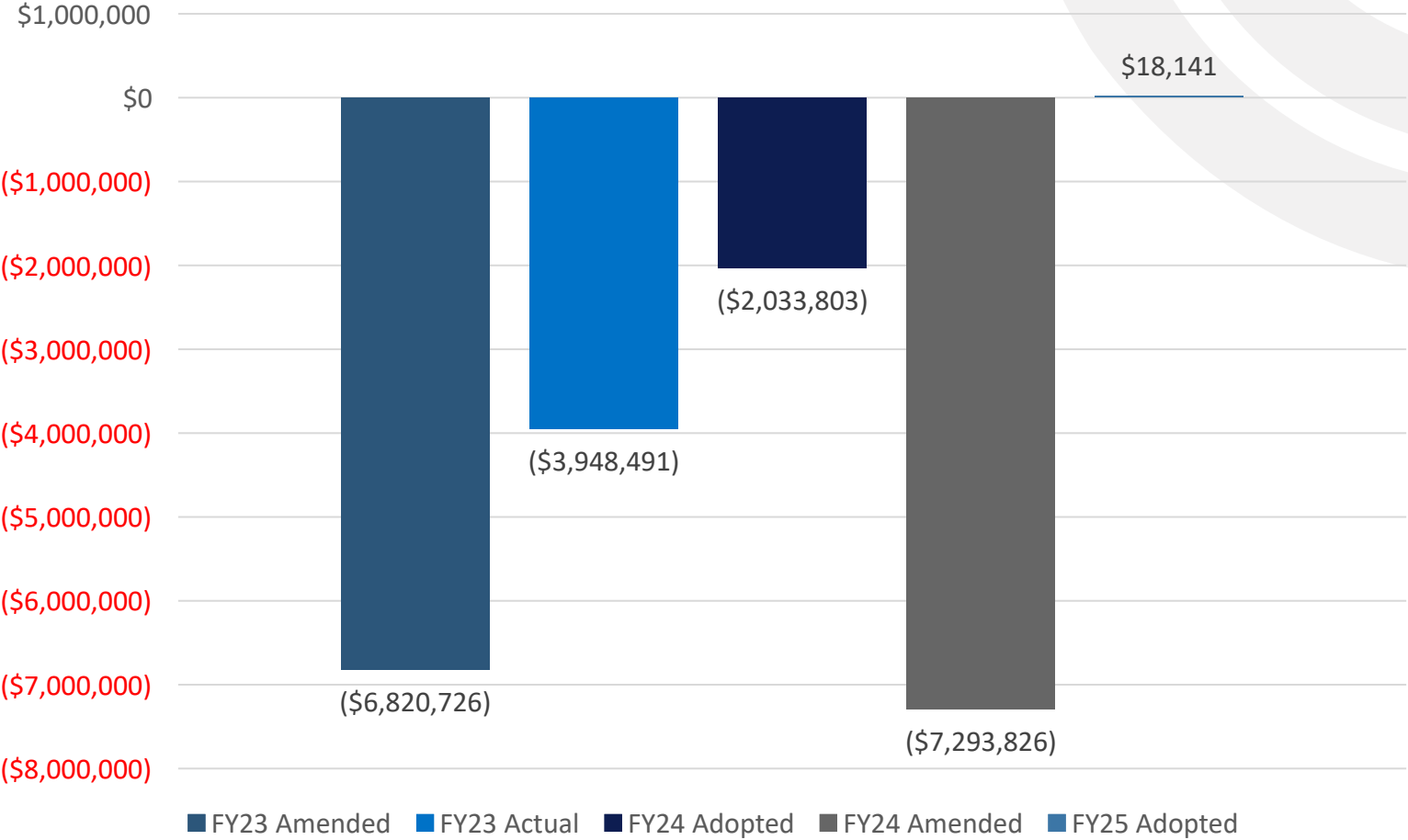
CITY GENERAL FUND CHANGE IN ACFR FUND BALANCE

FY23 – FY25



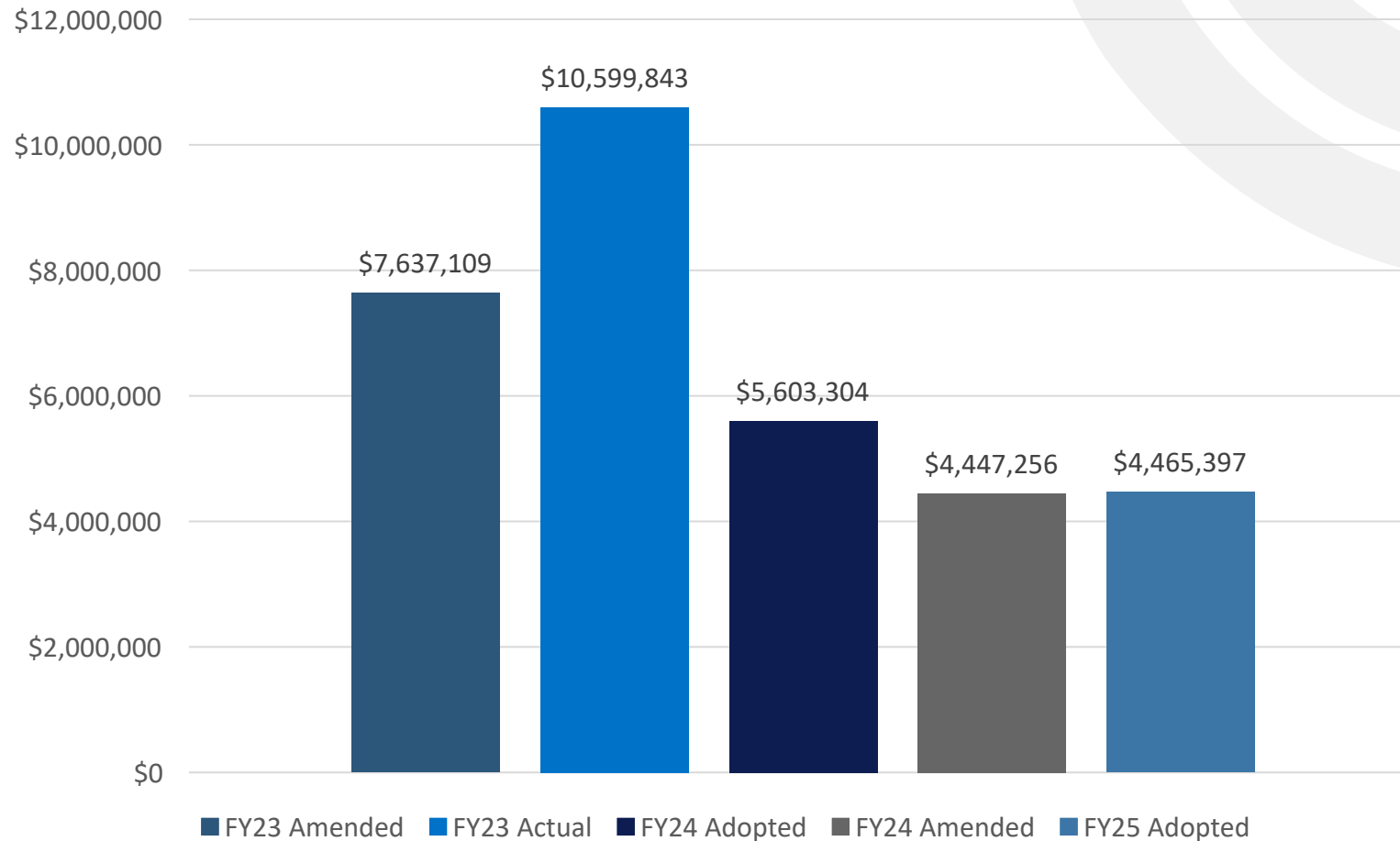
COUNTY GENERAL FUND CHANGE IN NET REVENUE

FY23 – FY25



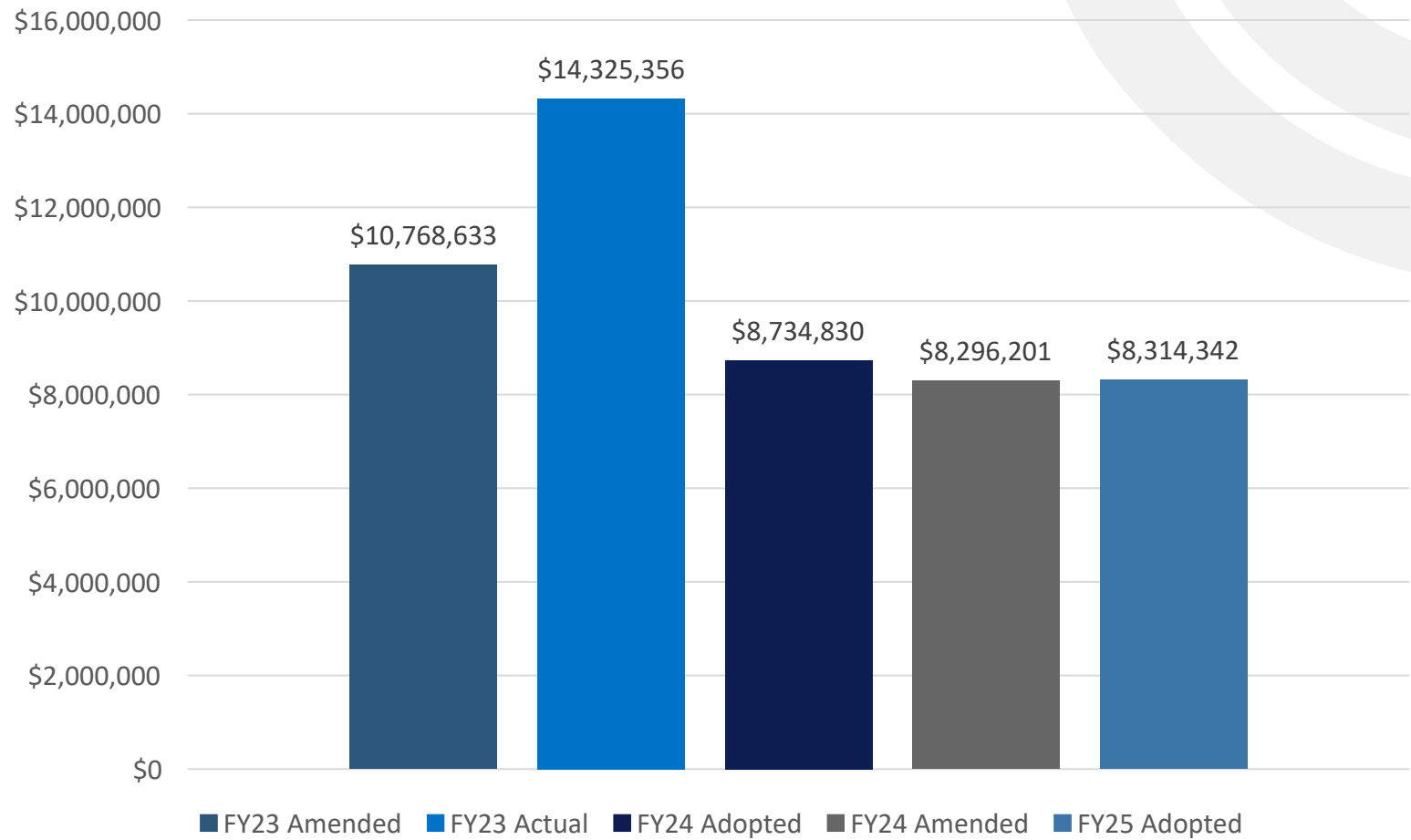
COUNTY GENERAL FUND CHANGE IN CASH BASIS FUND BALANCE

FY23 – FY25



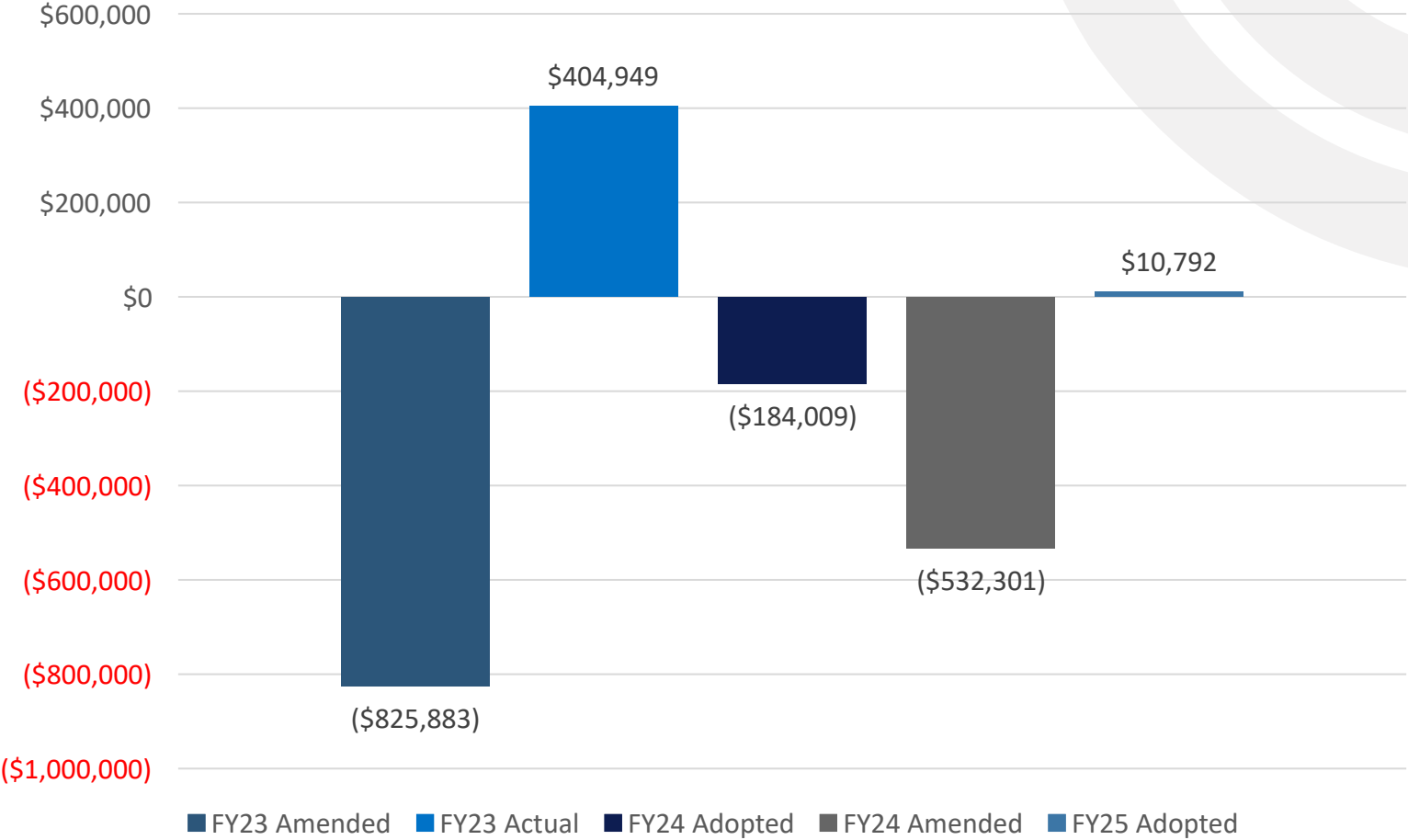
COUNTY GENERAL FUND CHANGE IN ACFR FUND BALANCE

FY23 – FY25



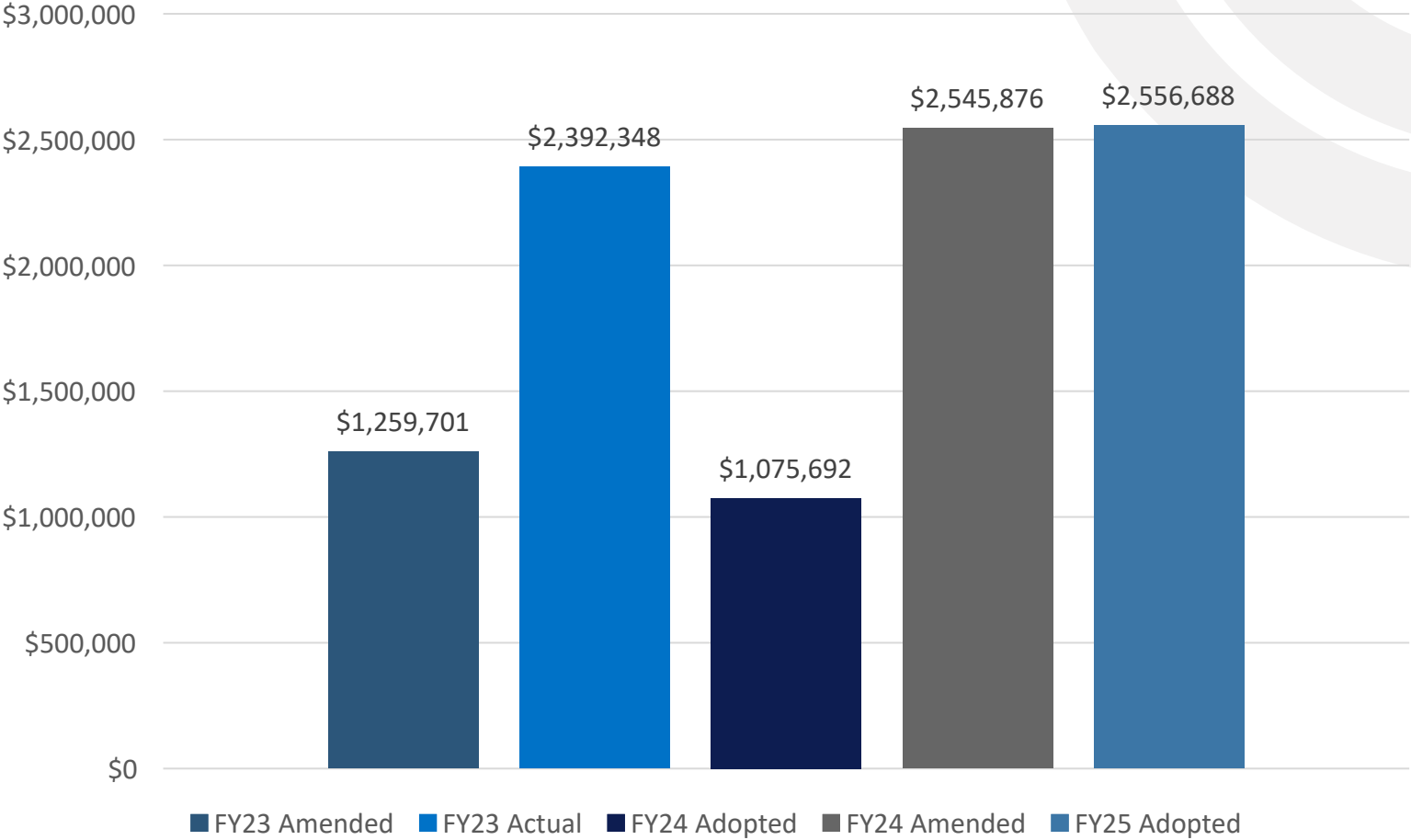
PARKS COMBINED FUND CHANGE IN NET REVENUE

FY23 – FY25



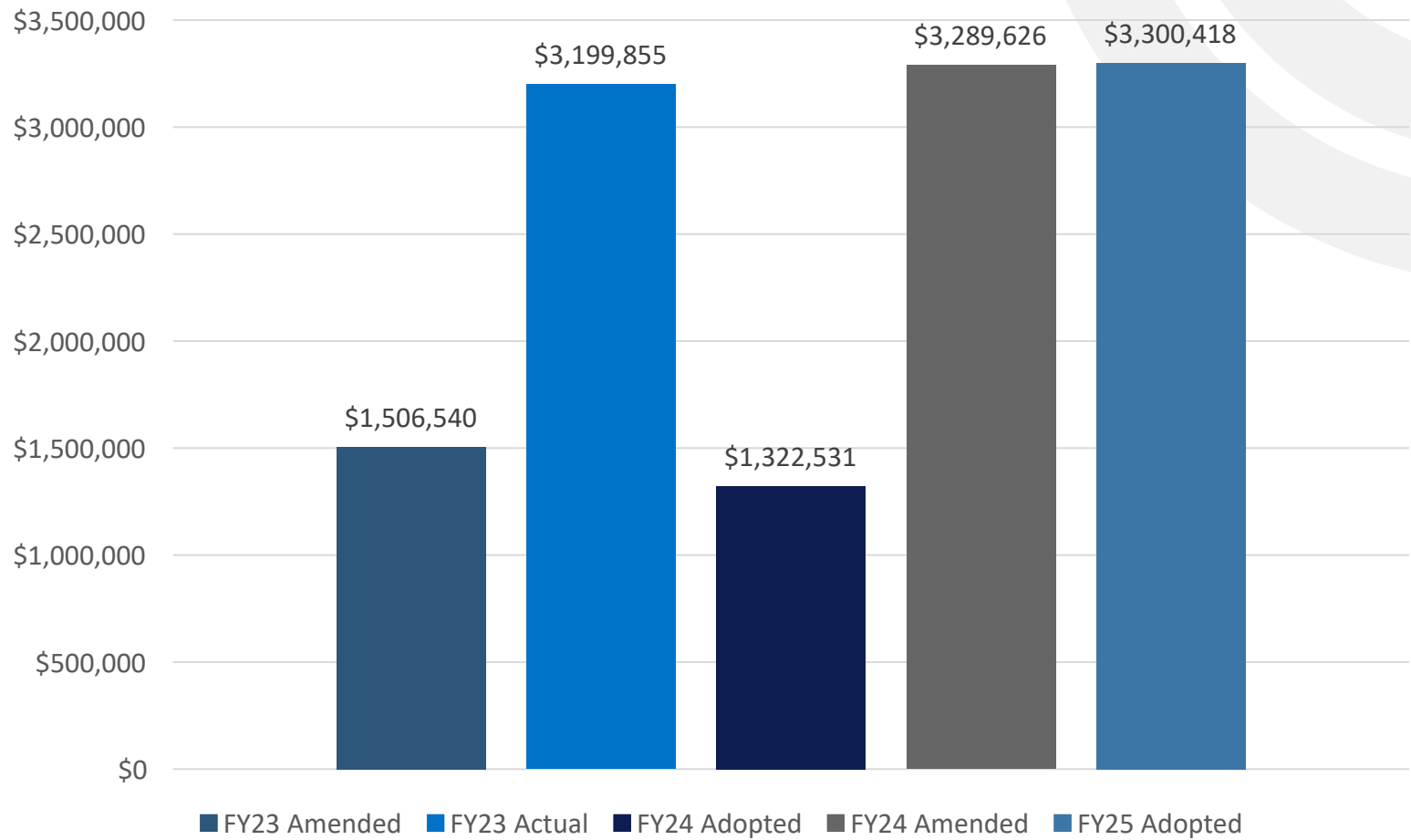
PARKS COMBINED FUND CHANGE IN CASH BASIS FUND BALANCE

FY23 – FY25



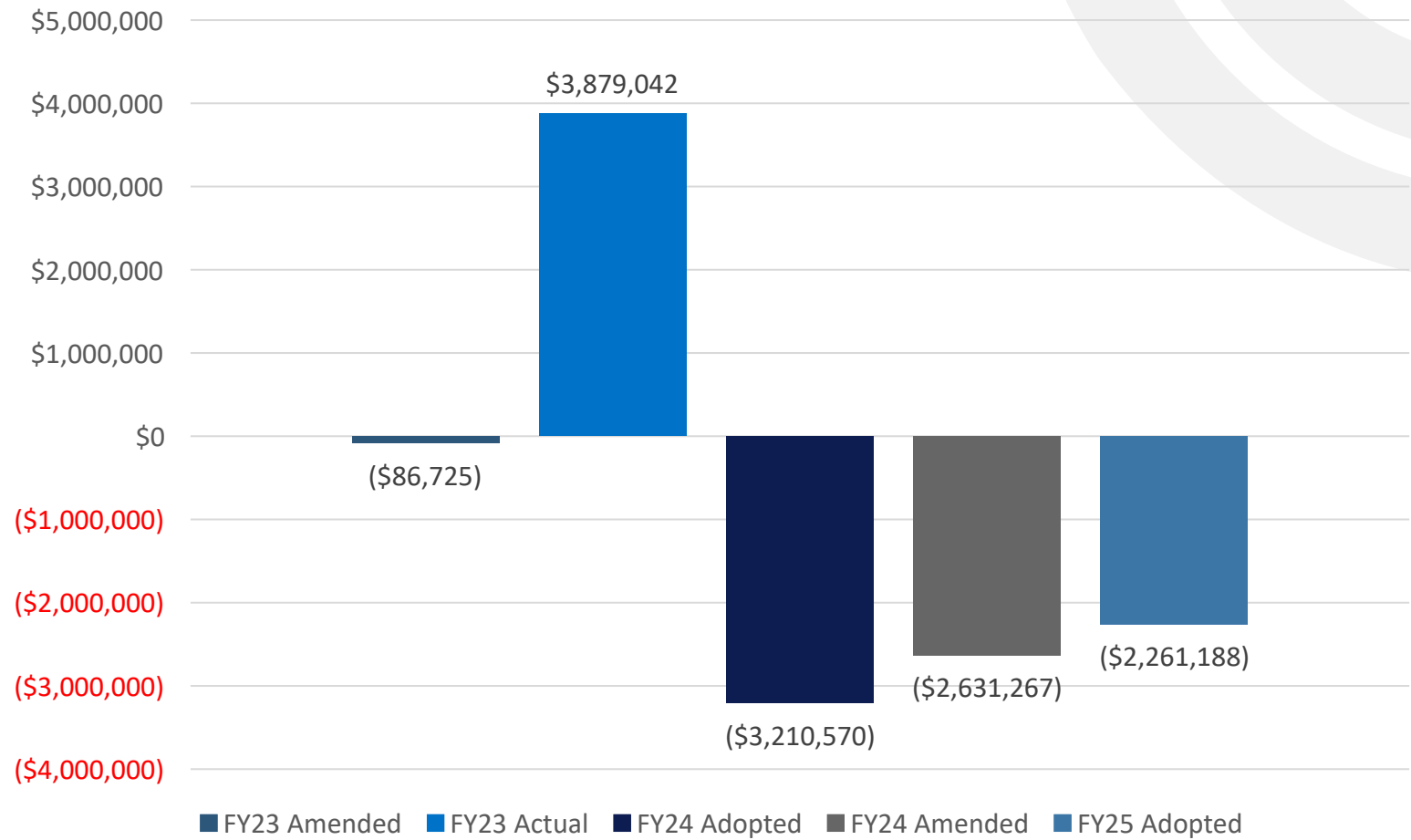
PARKS COMBINED FUND CHANGE IN ACFR FUND BALANCE

FY23 – FY25



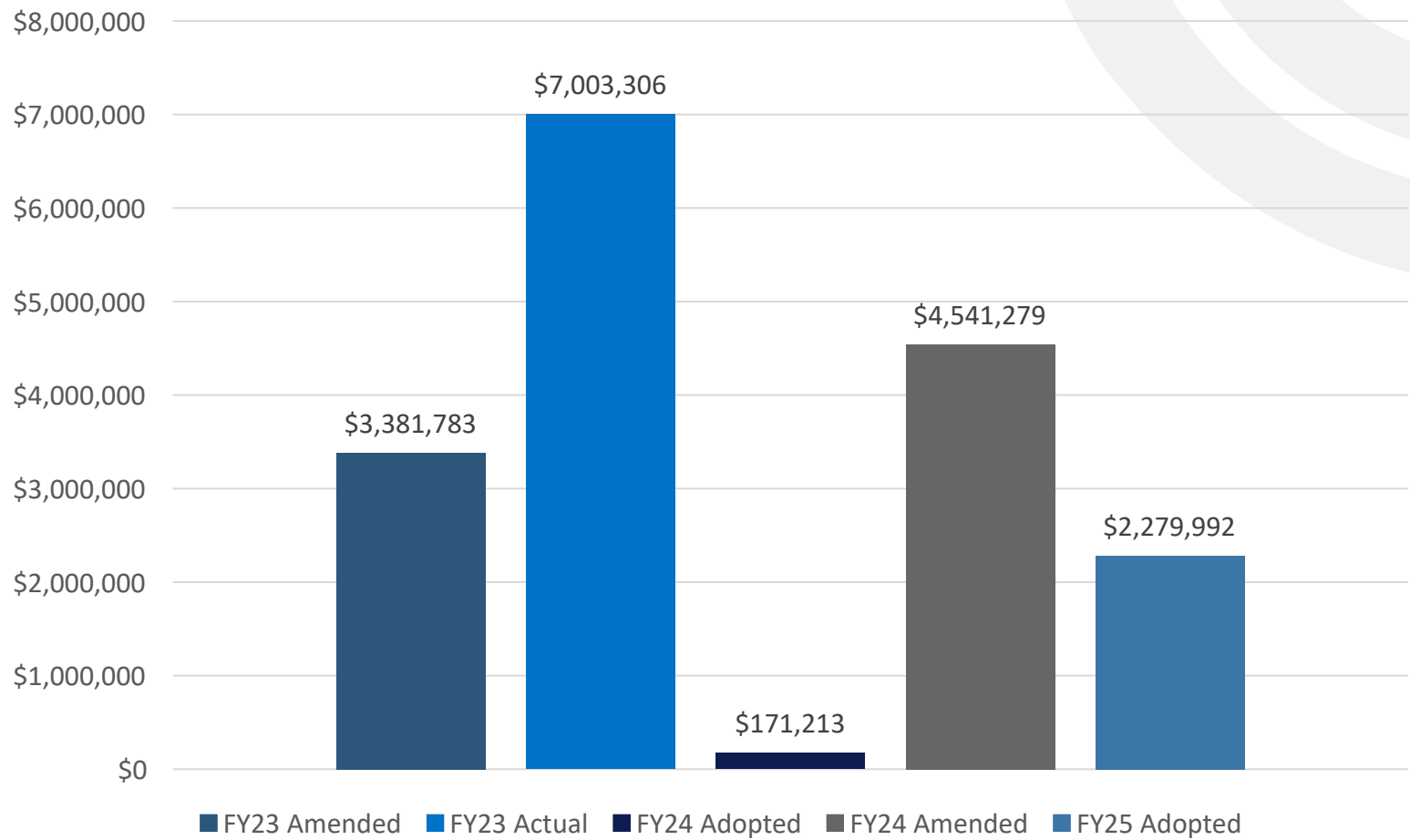
DEDICATED SALES TAX FUND CHANGE IN NET REVENUE

FY23 – FY25



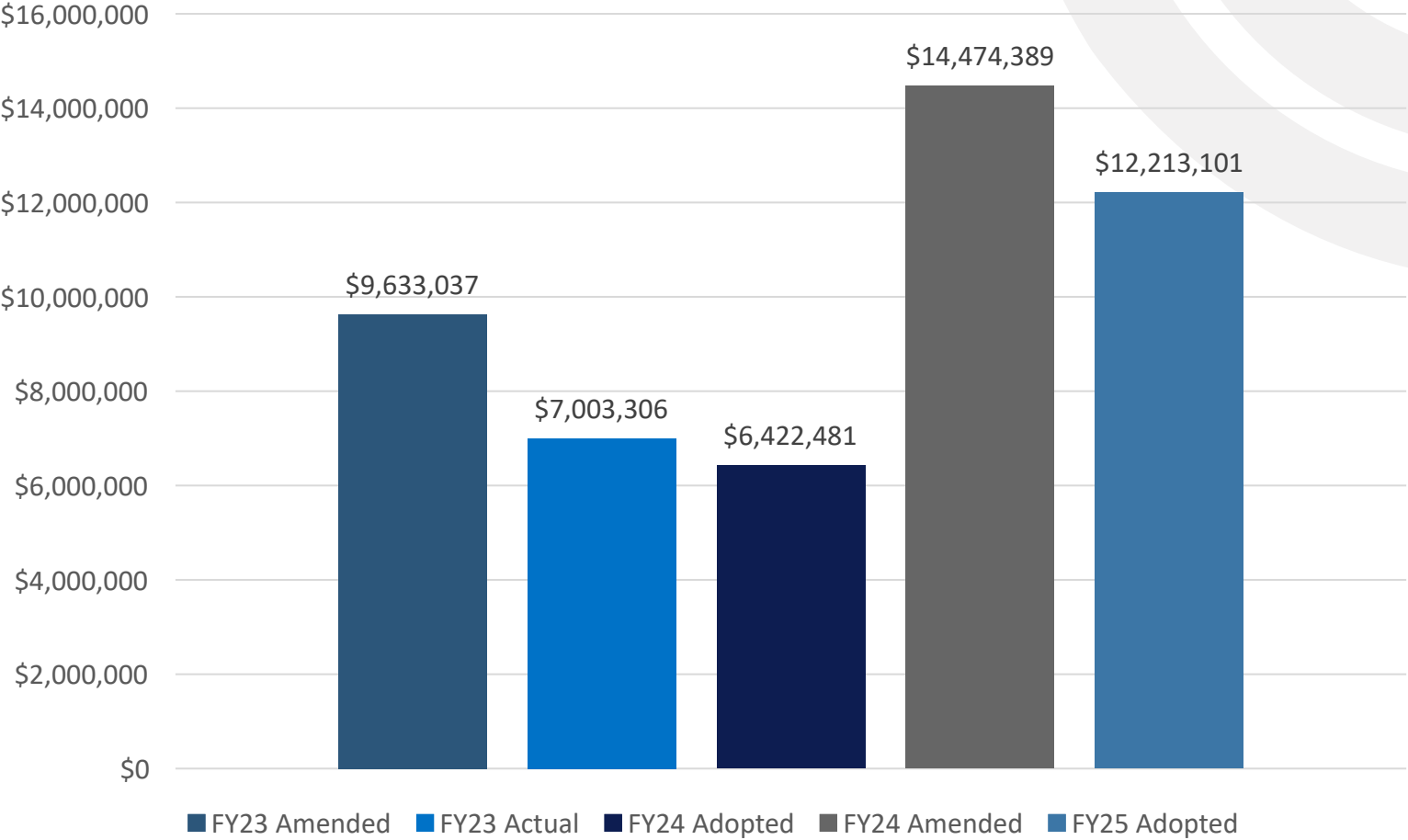
DEDICATED SALES TAX FUND CHANGE IN CASH BASIS FUND BALANCE

FY23 – FY25



DEDICATED SALES TAX FUND CHANGE IN ACFR FUND BALANCE

FY23 – FY25





THANK YOU!



DATE: November 19, 2024
TO: Mayor and Commission
David Johnston, County Administrator
FROM: Dr. Shelley Kneuvean, Chief Financial Officer
SUBJECT: Fund Balance analysis

As requested, a full analysis of the fund balances has been completed for our major funds:

- City General Fund
- County General Fund
- Parks Combined Fund
- Dedicated Sales Tax Fund

As is outlined on the attached, completion of the FY2023 Annual Comprehensive Financial Report (ACFR) did not have a significant impact on the cash basis fund balance for any of the funds, which is the funding that is unobligated and available for appropriation.

For reference, here are key definitions of each table:

- Change in net revenue – The change in net revenue is a snapshot new annual revenues to be received as compared to new annual expenses to be spent in that budget year and is updated as part of the budget and ACFR process annually. It is a one-year comparison.
- Cash basis fund balance – The cash basis fund balance reports all unobligated available funds from the current and previous fiscal years; the cash basis fund balance deducts all prior year encumbrances regardless of budget year because funds are already

committed to a project and/or contract and not available for appropriation

- **Annual Comprehensive Financial Report (ACFR) fund balance** – The ACFR fund balance is the calculation used to determine the percentage of fund balance available if necessary for emergency uses; this figure includes unobligated funds as well as **all encumber funds but not spent** and accrued revenue and expenses from prior years.

This was a collective effort by the Accounting and Finance team as well as the Budget Department. I hope this information is helpful and if you have any questions, please let me know.

Cc: Debbie Jonscher, Deputy CFO

Lesley Strohschein, Deputy CFO

Reginald Lindsey, Budget Director

Michael Peterson, Assistant Budget Director

CITY GENERAL FUND

Net Change in Revenue (annual revenue over/under annual expense)

The **net change in revenue** is the difference between the annual revenues as compared to annual expenses as a one-year snapshot. If the net change in revenue is positive, that amount is unobligated and will be added to the fund balance at year end. If the number is negative, the amount is what will be required to be used from the fund balance to fund annual expenditures at year end.

Fiscal Year	FY2023 Amended August 2023	FY2023 Actual ACFR October 2024 Pg 97 of ACFR	FY2024 Adopted September 2023	FY2024 Amended August 2024	FY2025 Adopted August 2024
Change in Net Revenue	(\$1,336,939)	\$3,838,416	(\$1,482,519)	(\$3,183,758)	\$2,903

This chart indicates that the Unified Government has been using its fund balance to fund the annual projected and budgeted expenses in FY2023 and FY2024. This indicates that the fund is structurally imbalanced.

As noted above, in FY2025 a concerted effort was taken to balance the projected annual revenues to the projected annual expenses without using the fund balance. This is a structurally balanced annual budget and is the best practice.

Cash Basis Fund Balance

The **cash basis fund balance** is the figure that the Budget Department reports regarding all unobligated funds for the current fiscal year as well as all prior fiscal years.

Fiscal Year	FY2023 Amended August 2023	FY2023 Actual ACFR October 2024 Pg 97 of ACFR	FY2024 Adopted September 2023	FY2024 Amended August 2024	FY2025 Adopted August 2024
Cash Basis Fund Balance	\$28,216,530	\$33,686,593	\$26,734,010	\$30,385,192	\$30,388,095

Figures updated based on the estimates for FY2024 and FY2025 based on prior balances audited in the FY2023 ACFR

Are there additional funds available in FY2025 to appropriate?

No. To determine if there is additional funding available in FY2025 for appropriation, the FY2024 amended should be compared to the FY2025 adopted budget figure. In this case, once the FY2023 ACFR was completed, the cash basis fund balance was approximately \$100,000 more than expected at FY2025 budget adoption. The FY2023 estimated actual year end amount was adjusted based on information since the FY2023 budget adoption and is used for the FY2025 budget preparation.

Additionally, the FY2024 Amended Budget as compared to the FY2025 Adopted Budget, the cash basis fund balance is essentially flat due to adopting a structurally balanced budget in FY2025 and not using fund balance to fund the projected annual expenses in FY2025.

Net Revenue as Compared to Cash Basis Fund Balance

These two calculations relate to one another as demonstrated by the below arrows for demonstration purposes. For example, the FY2024 amended budget projection for the Cash Basis Fund Balance is added to the FY2025 adopted budget Net Revenue projection to create the new projected cash basis fund balance for FY2025.

<i>Annual Net Revenue</i>	
FY2024 Amended August 2024	FY2025 Adopted August 2024
(\$3,183,758)	\$2,903

<i>Cash Basis Fund Balance</i>	
FY2024 Amended August 2024	FY2025 Adopted August 2024
\$30,385,192	\$30,388,095

Annual Comprehensive Finance Report (ACFR) Fund Balance

The **ACFR fund balance** is a calculation of all unobligated funds reported in the annual cash basis fund balance plus all encumbered funds from prior years (funds under contract), plus any deferred revenue (received in subsequent month from collection such as sales tax) or expenses (incurred in the prior year but not paid until the subsequent year).

This calculation is the figure used to calculate the percentage of Fund Balance and captures all unspent funds as compared to the annual projected expenditures to determine how many months of operations could be funded from the Fund Balance. For the City General Fund, the goal is to have a 25% fund balance which would be three months of annual expenses in the event of emergency. It should be noted that the difference between the Cash Basis Fund Balance and the ACFR fund balance are primarily the encumbered or obligated prior year funds typically for projects. To access these funds, there would need to be financial exigency and multiple encumbrances (contracts) would need to be cancelled. However, only the cash basis fund balance is immediately available.

Fiscal Year	FY2023 Amended August 2023 * projected actual	FY2023 Actual October 2024 Pg 21 of ACFR	FY2024 Adopted September 2023	FY2024 Amended August 2024	FY2025 Adopted August 2024
ACFR Fund Balance	\$48,122,983	\$51,153,345*	\$41,581,749	\$44,939,224	\$44,942,126
Fund Balance Reserve	29%	31%	23%	24%	25%

* This is the ACFR fund balance for the City General Fund which is a subset of the total combined General Fund Balance reported on page 21. As prior year encumbrances are paid and projects are completed, the ACFR Fund Balance will decline.

However, it is an important calculation as it is the methodology to determine the Fund Balance percentage. As noted for FY2025, **the City General Fund Balance is at the target of 25% per UG Policy and GFOA Recommendations.**

The above explanations apply to all subsequent funds. Only specific analysis related to the various calculations are noted below.

COUNTY GENERAL FUND

Net Change in Revenue (annual revenue over/under annual expense)

Fiscal Year	FY2023 Amended August 2023	FY2023 Actual October 2024 Pg 98 of ACFR	FY2024 Adopted September 2023	FY2024 Amended August 2024	FY2025 Adopted August 2024
Change in Net Revenue	(\$6,820,726)	(\$3,948,491)	(\$2,033,803)	(\$7,293,826)	\$18,141

Cash Basis Fund Balance

Fiscal Year	FY2023 Amended August 2023	FY2023 Actual October 2024 Pg 98 of ACFR	FY2024 Adopted September 2023	FY2024 Amended August 2024	FY2025 Adopted August 2024
Cash Basis Fund Balance	\$7,637,109	\$10,599,843	\$5,603,304	\$4,447,256	\$4,465,397

Figures updated based on the estimates for FY2024 and FY2025 based on prior balances audited in the FY2023 ACFR

There have been multiple budget years of using the fund balance to pay for annual expenses in excess of annual revenue and additional unplanned expenses were approved by the Commission after budget adoption (such as the Sheriff's parity pay and the District Attorney scanning project). This has depleted the cash basis fund balance (as well as the ACFR fund balance). As noted above, in FY2025 a concerted effort was taken to balance the projected annual revenues to the projected annual expenses without using the fund balance. This is a structurally balanced annual budget and is the best practice.

Are there additional funds available in FY2025 to appropriate?

No. To determine if there is additional funding available in FY2025 for appropriation, the FY2024 amended should be compared to the FY2025 adopted budget figure. In this case, once the FY2023 ACFR was completed, the cash basis fund balance was approximately \$18,000 less than expected at FY2025 budget adoption. The FY2023 estimated actual year end amount was adjusted based on information since the FY2023 budget adoption and is used for the FY2025 budget preparation.

Annual Comprehensive Finance Report Fund Balance

Fiscal Year	FY2023 Amended August 2023	FY2023 Actual October 2024 Pg 21 of ACFR	FY2024 Adopted September 2023	FY2024 Amended August 2024	FY2025 Adopted August 2024
ACFR Fund Balance	\$10,768,633	\$14,325,356	\$8,734,830	\$8,296,201	\$8,314,342
% Fund Balance Reserve	13%	18%	10%	9%	10%

* This is the ACFR fund balance for the City General Fund which is a subset of the total combined General Fund Balance reported on page 21. As prior year encumbrances are paid and projects are completed, the ACFR Fund Balance will decline.

Unfortunately, due to multiple years of a structurally unbalanced budget and the need to utilize the fund balance to pay for current year expenses for the County General Fund, the ACFR fund balance is only 10% well below than the target of 25%. The cash basis fund balance noting unobligated funds is even less at approximately 5%. This is an important area for the UG to focus on going forward.

PARKS COMBINED FUND

Net Change in Revenue (annual revenue over/under annual expense)

Fiscal Year	FY2023 Amended August 2023	FY2023 Actual October 2024 Pg 99 of ACFR	FY2024 Adopted September 2023	FY2024 Amended August 2024	FY2025 Adopted August 2024
Change in Net Revenue	(\$825,883)	\$404,949	(\$184,009)	(\$532,301)	\$10,792

Cash Basis Fund Balance

Fiscal Year	FY2023 Amended August 2023	FY2023 Actual October 2024 Pg 99 of ACFR	FY2024 Adopted September 2023	FY2024 Amended August 2024	FY2025 Adopted August 2024
Cash Basis Fund Balance	\$1,259,701	\$2,392,348	\$1,075,692	\$2,545,876	\$2,556,688

Figures updated based on the estimates for FY2024 and FY2025 based on prior balances audited in the FY2023 ACFR

There have been multiple budget years of using the fund balance to pay for annual expenses in excess of annual revenue. This has depleted the cash basis fund balance (as well as the ACFR fund balance). As noted above, in FY2025 a concerted effort was taken to balance the projected annual revenues to the projected annual expenses without using the fund balance. This is a structurally balanced annual budget and is the best practice.

Furthermore, in FY2023 several large projects that were budgeted did not proceed due to updated cost estimates (Wyandotte County rock wall and Boston Daniels Park improvements). The unused funds were then available for the fund balance and reappropriated for the same projects in the FY2024 adopted budget explaining the fluctuations. These funds are not expected to be expensed in FY2024 and therefore, they will roll into the cash basis fund balance for FY2024 and FY2025.

Are there additional funds available in FY2025 to appropriate?

No. To determine if there is additional funding available in FY2025 for appropriation, the FY2024 amended should be compared to the FY2025 adopted budget figure. In this case, once the FY2023 ACFR was completed, the cash basis fund balance was approximately \$10,000 less than expected at FY2025 budget adoption. The FY2023 estimated actual year end amount was updated in FY2024 based on new information and was used for the FY2025 budget preparation. However, all expenses in this fund are for ongoing expenses such as personnel (approximately \$9 million) and an appropriate fund balance would be approximately \$2.3 million (25% of ongoing expenses).

Annual Comprehensive Finance Report Fund Balance

Fiscal Year	FY2023 Amended August 2023	FY2023 Actual October 2024 Pg 21 of ACFR	FY2024 Adopted September 2023	FY2024 Amended August 2024	FY2025 Adopted August 2024
ACFR Fund Balance	1,506,540	\$3,199,855	\$1,322,531	\$3,289,626	\$3,300,418
Fund Balance Reserve	16%	40%	14%	33%	36%

The ACFR fund balance is slightly higher than the cash basis fund balance due to previous budget year capital projects that are encumbered but not yet spent in project funds.

DEDICATED SALES TAX FUND

This fund has one revenue source (city sales tax) earmarked for specific uses: police, fire, and neighborhood infrastructure.

Net Change in Revenue

Fiscal Year	FY2023 Amended August 2023	FY2023 Actual October 2024 Pg 130 of ACFR	FY2024 Adopted September 2023	FY2024 Amended August 2024	FY2025 Adopted August 2024
Change in Net Revenue	(\$86,725)	\$3,879,043	(\$3,210,570)	(\$2,631,267)	(\$2,261,188)

Cash Basis Fund Balance

Fiscal Year	FY2023 Amended August 2023	FY2023 Actual October 2024 Pg 130 of ACFR	FY2024 Adopted September 2023	FY2024 Amended August 2024	FY2025 Adopted August 2024
Cash Basis Fund Balance	\$3,381,783	\$7,003,306*	\$171,213	\$4,541,279	\$2,279,992

Figures updated based on the estimates for FY2024 and FY2025 based on prior balances audited in the FY2023 ACFR

For several years, Public Works had not completed various capital projects. As a result, there was a concerted effort to spend down the fund balance as part of the FY2024 adopted budget and spend all new projected revenue as noted on the net change in revenue each year (in other words, the cash basis fund balance was being appropriated without creating a structurally imbalanced fund). In FY2023, funds were not rolled to project accounts for Public Works and as such, the actual fund balance was higher than projected. These funds were reappropriated in the FY2024 budget for capital projects. In FY2025, the effort to spend the fund balance continued resulting in a total of \$2.28 million not obligated and available for appropriation.

In the FY2025 budget book, the specific use by functional classifications is outlined on page 118. For Police and Fire, a significant portion of the annual allocation is used to fund personnel and other ongoing costs (\$8.1 million, or approximately 57% of the total annual revenue). Additionally, this fund is based on a single revenue source of sales tax which has been unpredictable and difficult to project since Covid. As such, it is important to maintain a fund balance. Therefore, an appropriate fund balance of 25% of ongoing projected expenses would be approximately \$2 million.

Are there additional funds available in FY2025 to appropriate?

Yes, approximately \$280,000. To determine if there is additional funding available in FY2025 for appropriation, the FY2024 amended should be compared to the FY2025 adopted budget figure. In this case, once the FY2023 ACFR was completed, the cash basis fund balance was approximately \$3.6 million more less than expected at FY2025 budget adoption. This was the result of funds appropriated for capital projects in FY2023 not rolling to project accounts and allowing unspent and unencumbered funds to be rolled to the Cash Basis Fund Balance. However, of this amount, the funds were appropriated for capital projects in FY2024 in the amount of approximately \$7.5 million resulting in a lower cash basis fund balance from the adopted FY2024.

As with the other major funds, the cash basis fund balance is updated as part of the budget amendment process and then a portion of the projected fund balance was appropriated in FY2025. As such, the \$2.3 million noted above in the FY2025 cash basis fund balance is the amount available for other one time uses. It should also be noted that the revenue versus expenses was (\$2,261,288) for FY2025 which indicates a planned effort to spend down the fund balance on projects.

Appropriate Fund Balance for Dedicated Sales Tax

Additionally, in the FY2025 budget book, the specific use by functional classifications is outlined on page 118. For Police and Fire, a significant portion of the annual allocation is used to fund personnel and other ongoing costs (\$8.1 million, or approximately 57% of the total annual revenue). Additionally, this fund is based on a single revenue source of sales tax which has been unpredictable and difficult to project since Covid. As such, it is important to maintain a fund balance. A fund balance of 25% of ongoing projected costs would be approximately \$2 million.

Annual Comprehensive Finance Report Fund Balance

Fiscal Year	FY2023 Amended August 2023	FY2023 Actual October 2024 Pg 130 of ACFR	FY2024 Adopted September 2023	FY2024 Amended August 2024	FY2025 Adopted August 2024
ACFR Fund Balance	\$9,633,051	\$7,003,306	\$6,422,481	\$14,474,389 *	\$12,213,101 *

Figures updated based on the estimates for FY2024 and FY2025 based on prior balances audited in the FY2023 ACFR; the FY2024 amended budget should have been \$9,808,531 based on the 2023 ACFR and the FY2025 adopted budget should have been \$7,547,243. This is due to previous year project encumbrances being paid after the amended budget was forecast. There are timing issues of payments that affect the ACFR fund balance particularly for funds that have significant one-time expenses like the Dedicated Sales Tax.

As noted in the FY2023 ACFR, there is a significant amount of funding that is obligated for specific projects and not available for appropriation.

Appropriate Fund Balance for Dedicated Sales Tax

Additionally, in the FY2025 budget book, the specific use by functional classifications is outlined on page 118. For Police and Fire, a significant portion of the annual allocation is used to fund personnel and other ongoing costs (\$8.1 million, or approximately 57% of the total annual revenue). Additionally, this fund is based on a single revenue source of sales tax which has been unpredictable and difficult to project since Covid. As such, it is important to maintain a fund balance. A fund balance of 25% of ongoing projected costs would be approximately \$2 million.



Forvis Mazars Report to the Honorable Mayor, Board of Commissioners and Management

Unified Government of Wyandotte County and Kansas City, Kansas

Results of the 2023 Financial Statement Audit, Including Required Communications

December 31, 2023

Required Communications Regarding Our Audit Strategy & Approach (AU-C 260)

The following matters are required communications we must make to you, including these responsibilities:

Overview & Responsibilities

Matter	Discussion
Scope of Our Audit	This report covers audit results related to your financial statements: • As of and for the year ended December 31, 2023 • Conducted in accordance with our contract dated February 12, 2024
Our Responsibilities	Forvis Mazars is responsible for forming and expressing opinions about whether the financial statements that have been prepared by management, with the oversight of those charged with governance, are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP).
Audit Scope & Inherent Limitations to Reasonable Assurance	An audit performed in accordance with auditing standards generally accepted in the United States of America (GAAS), <i>Government Auditing Standards</i> issued by the Comptroller General of the United States (GAGAS) and the <i>Kansas Municipal Audit and Accounting Guide</i> is designed to obtain reasonable, rather than absolute, assurance about the financial statements. The scope of our audit tests was established in relation to the opinion unit being audited and did not include a detailed audit of all transactions.

Matter	Discussion
Extent of Our Communication	In addition to areas of interest and noting prior communications made during other phases of the engagement, this report includes communications required in accordance with GAAS that are relevant to the responsibilities of those charged with governance in overseeing the financial reporting process, including audit approach, results, and internal control. The standards do not require the auditor to design procedures for the purpose of identifying other matters to be communicated with those charged with governance.
Independence	The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.
Your Responsibilities	Our audit does not relieve management or those charged with governance of your responsibilities. Your responsibilities and ours are further referenced in our contract.
Distribution Restriction	This communication is intended solely for the information and use of the following and is not intended to be, and should not be, used by anyone other than these specified parties: • The Board of Commissioners • Management • Others within the Entity

Government Auditing Standards

Matter	Discussion
Additional GAGAS Reporting	We also provided reports as of December 31, 2023, on the following as required by GAGAS: • Internal control over financial reporting and on compliance and other matters based on an audit of the financial statements performed in accordance with GAGAS
Reporting Limitations	Our consideration of internal control over financial reporting and our tests of compliance were not designed with an objective of forming an opinion on the effectiveness of internal control or on compliance, and accordingly, we do not express such an opinion.

Other Information Accompanying the Audited Financial Statements

The audited financial statements are presented along with management's annual comprehensive financial report (ACFR). Management, or those charged with governance, is responsible for preparing the ACFR.

We were not engaged to audit the information contained in the ACFR, and as a result, our opinions do not provide assurance as to the completeness and accuracy of the information contained therein.

As part of our procedures, we read the entire report to determine if financial information discussed in sections outside the financial statements materially contradicts the audited financial statements. If we identify any such matters, we bring them to management's attention and review subsequent revisions.

Auditor Objectives Related to Other Information

Our objectives related to the other information accompanying the audited financial statements were to:

- Consider whether a material inconsistency exists between the other information and the financial statements
- Remain alert for indications that:
 - A material inconsistency exists between the other information and the auditor's knowledge obtained in the audit, or
 - A material misstatement of fact exists or the other information is otherwise misleading
- Respond appropriately when we identify that such material inconsistencies appear to exist or when we otherwise become aware that other information appears to be materially misstated. Potential responsive actions would include requesting management to correct the identified inconsistency
- Include the appropriate communication in our auditor's report, disclosing the procedures performed on the Other Information, as well as the results obtained

Qualitative Aspects of Significant Accounting Policies and Practices

The following matters are detailed in the following pages and included in our assessment:

Significant Accounting Policies

Significant accounting policies are described in Note 1 of the audited financial statements.

With respect to new accounting standards adopted during the year, we call to your attention the following topics detailed in the following pages:

- GASB 96, *Subscription-Based Information Technology Arrangements*

Unusual Policies or Methods

With respect to significant unusual accounting policies or accounting methods used for significant unusual transactions (significant transactions outside the normal course of business or that otherwise appear to be unusual due to their timing, size, or nature), we noted the following:

- No matters are reportable

Alternative Accounting Treatments

We had discussions with management regarding alternative accounting treatments within GAAP for policies and practices for material items, including recognition, measurement and disclosure considerations related to the accounting for specific transactions as well as general accounting policies, as follows.

- No matters are reportable

Management Judgments and Accounting Estimates

Accounting estimates are an integral part of financial statement preparation by management, based on its judgments. Significant areas of such estimates for which we are prepared to discuss management's estimation process and our procedures for testing the reasonableness of those estimates include:

- Depreciable useful life of capital assets
- Estimated property tax collection
- Actuarial assumptions in the calculation of the net pension liability and related deferred outflows and inflows
- Actuarial assumptions in the calculation of the other post-employment benefit (OPEB) liability and related deferred outflows and inflows
- Landfill obligations
- Obligation and report of STAR bond liabilities and conduit debt related to additional or voluntary commitments
- Workers' compensation claims self insurance accrual
- Estimate process around potential arbitrage liability
- Fair market value of investments

Financial Statement Disclosures

The following areas involve particularly sensitive financial statement disclosures for which we are prepared to discuss the issues involved and related judgments made in formulating those disclosures:

- Long-term liabilities
- Employees retirement system and pension plans
- Other post employment benefits (OPEB)
- Non-obligatory debt

- GASB 96, *Subscription-Based Information Technology Arrangements*

Our Judgment About the Quality of the Entity's Accounting Principles

During the course of the audit, we made the following observations regarding the Entity's application of accounting principles:

- No matters are reportable

Adjustments Identified by Audit

During the course of any audit, an auditor may propose adjustments to financial statement amounts. Management evaluates our proposals and records those adjustments that, in its judgment, are required to prevent the financial statements from being materially misstated.

A misstatement is a difference between the amount, classification, presentation, or disclosure of a reported financial statement item and that which is required for the item to be presented fairly in accordance with the applicable financial reporting framework.

Proposed & Recorded Adjustments

Auditor-proposed and management-recorded entries include the following:

- Reversal of double-counted franchise tax accrual - \$2,846,000, Governmental Activities, General Fund
- Increase of grants receivable - \$3,942,000 - Governmental Activities, Special Grants Fund
- Recognize 2023 ARPA revenue - \$8,456,000 - Governmental Activities, Special Grants Fund
- Recognize a receivable for a charitable contribution agreement - \$2,500,000 - Governmental Activities, Special Grants Fund
- Increase in litigation accruals - \$1,511,000 - Governmental Activities
- Accrual for AP Invoice - \$838,000 - Business-Type Activities, Solid Waste Fund
- Write off old AR - \$263,900 - Governmental Activities - General Fund
- Correct AR - \$256,300 - Governmental Activities, Special Grants Fund
- Increase land bank - \$1,232,900 - Governmental Activities, General Fund

Uncorrected Misstatements

Some adjustments proposed were **not recorded** because their effect is not currently considered material. We request that all identified misstatements be corrected.

Uncorrected misstatements that were determined by management to be immaterial, both individually and in the aggregate, but more than trivial to the respective opinion unit are included as an attachment to this communication.

While these uncorrected misstatements were deemed to be immaterial to the current-period respective opinion unit, it is possible that the impact of these uncorrected misstatements, or matters underlying these uncorrected misstatements, could potentially cause future-period financial statements to be materially misstated.

Nature of Uncorrected Misstatements

- See attached for summary of uncorrected misstatements

Prior-Period Uncorrected Misstatements

- See attached for summary of uncorrected misstatements

Other Required Communications

Disagreements with Management

The following matters involved disagreements which if not satisfactorily resolved would have caused a modified auditor's opinion on the financial statements:

- No matters are reportable

Consultation with Individuals Outside of the Engagement Team

During our audit, we encountered the following matters, for which we consulted the views of individuals outside of the engagement team:

- No matters are reportable

Consultation with Other Accountants

During our audit, we became aware that management had consulted with other accountants about the following auditing or accounting matters:

- Management engaged Allen, Gibbs & Houlik, L.C. (AGH) to assist with financial statement preparation, account reconciliations and other audit preparation tasks

Significant Issues Discussed with Management

Prior to Retention

During our discussion with management prior to our engagement, the following issues regarding application of accounting principles or auditing standards were discussed:

- New solid waste fund

During the Audit Process

During the audit process, the following issues were discussed or were the subject of correspondence with management:

- Adoption of GASB 96, *Subscription-Based Information Technology Arrangements*
- Adoption of GASB 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- Accounting for a certain charitable contribution agreement
- Deadlines related to continuing bond disclosures and implications on future federal funding and bond ratings of delays in financial reporting

Difficulties Encountered in Performing the Audit

Our audit requires cooperative effort between management and the audit team. During our audit, we found significant difficulties in working effectively on the following matters:

- No matters are reportable

Significant Related-Party Findings

We would like to communicate the following significant findings or issues that arose during our audit, related to the Entity's related-party activity:

- No matters are reportable

Other Material Communications

Listed below are other material communications between management and us related to the audit:

- Management representation letter (see Attachments)

We orally communicated to management other deficiencies in internal control identified during our audit that are not considered material weaknesses or significant deficiencies.

Required Communications Regarding Internal Control (AU-C 265)

Consideration of Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements of Unified Government of Wyandotte County and Kansas City, Kansas, as of and for the year ended December 31, 2023, in accordance with GAAS, we considered the Entity's internal control over financial reporting (internal control).

This consideration served as a basis for designing audit procedures that are appropriate in the circumstance for the purpose of expressing our opinion on the financial statements.

However, this consideration was not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.

Accordingly, we do not express an opinion on the effectiveness of the Entity's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraphs and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

Categorizing Deficiencies by Severity

Deficiency

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis.



Significant Deficiency

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.



Material Weakness

A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that material misstatements of the Entity's financial statements will not be prevented or detected and corrected on a timely basis.



Identified Deficiencies

We identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

Material Weaknesses

Refer to the Independent Auditor's Report on Internal Control Over Financial Reporting Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*.

Significant Deficiencies

Refer to the Independent Auditor's Report on Internal Control Over Financial Reporting Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*.

Deficiencies

Statement of Substantial Interests

In accordance with the *Kansas Municipal Audit and Accounting Guide* (KMAAG), K.S.A. 75-4302a and K.S.A. 75-4305 require that elected and appointed officials along with certain senior leaders complete a statement of substantial interests when the individual becomes a candidate for elected office or is appointed to the individual's position. It also requires, on an annual basis an updated statement of substantial interests if there have been any changes to any of the individual's substantial interests during the preceding year. The Unified Government is only requiring the submission of statement of substantial interests every four years when the officials are candidates for election or reelection. We recommend the Unified Government require all elected and appointed officials, along with senior leadership within the government complete the statement of substantial interests on an annual basis or confirm in writing that there have been no changes to the previously filed statement of substantial interests.

Board of Commissioner Meeting Minutes

The Unified Government does not consistently document and maintain written minutes of their Board of Commissioner meetings. We recommend the Unified Government begin documenting and maintaining written meeting minutes.

Other Matters

Although not considered material weaknesses, significant deficiencies, or deficiencies in internal control over compliance, we also observed other matters and offer these comments and suggestions with respect to matters which came to our attention during the course of the audit of the financial statements. Our audit procedures are designed primarily to enable us to form an opinion on the financial statements and, therefore, may not bring to light all weaknesses in policies and procedures that may exist.

However, these other matters are offered as constructive suggestions for the consideration of management as part of the ongoing process of modifying and improving financial and administrative practices and procedures.

We can discuss these matters further at your convenience and may provide implementation assistance for changes or improvements.

Cybersecurity and Privacy Challenges for the Public Sector

- Public sector organizations are currently experiencing elevated cyber threat levels never seen before. The rapid increase in the number of cyber-attacks, business email compromises and ransomware upon cities and counties alarms boards, councils, administrators, and citizens alike.

As a first step to improving their cyber-readiness, organizations in the public sector must identify the personal data that they have collected, assess the current state of their cybersecurity processes, controls and technology. Performing a cybersecurity risk assessment will help identify potential vulnerabilities and allow them to focus resources on areas of greatest risk.

In addition, organizations must monitor their IT systems to detect the occurrence of an attack and put in place a strong incident response plan so that management can move quickly to limit disruption to employees and citizens alike and recover quickly. This climate of increased cyber-threats is expected to continue into the future. Cities and counties must take strong steps now to protect the personal data that they hold and the IT systems on which they rely.

Attachments

Management Representation Letter

As a material communication with management, included herein is a copy of the representation letter provided by management at the conclusion of our engagement.

Schedule of Uncorrected Misstatements

The detail of uncorrected misstatements identified as a result of our engagement are included herein.



Attachment A

Management Representation Letter

Representation of:

Unified Government of Wyandotte County and Kansas City, Kansas
701 North 7th Street
Kansas City, Kansas 66101

Provided to:

Forvis Mazars, LLP

Certified Public Accountants
1201 Walnut Street, Suite 1700
Kansas City, Missouri 64106-2246

The undersigned ("We") are providing this letter in connection with Forvis Mazars' audit of our financial statements as of and for the year ended December 31, 2023.

Our representations are current and effective as of the date of Forvis Mazars' report: November 7, 2024.

Our engagement with Forvis Mazars is based on our contract for services dated: February 12, 2024.

Our Responsibility & Consideration of Material Matters

We confirm that we are responsible for the fair presentation of the financial statements subject to Forvis Mazars' report in conformity with accounting principles generally accepted in the United States of America.

We are also responsible for adopting sound accounting policies; establishing and maintaining effective internal control over financial reporting, operations, and compliance; and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

Confirmation of Matters Specific to the Subject Matter of Forvis Mazars' Report

We confirm, to the best of our knowledge and belief, the following:

Broad Matters

1. We have fulfilled our responsibilities, as set out in the terms of our contract, for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America.
2. We acknowledge our responsibility for the design, implementation, and maintenance of:
 - a. Internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
 - b. Internal control to prevent and detect fraud.

Unified Government of Wyandotte County and Kansas City, Kansas
Page 2

3. We have provided you with:
 - a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. All minutes of commissioners meetings held through the date of this letter or summaries of actions of recent meetings for which minutes have not yet been prepared. All unsigned copies of minutes provided to you are copies of our original minutes approved by the commissioners, if applicable, and maintained as part of our records.
 - e. All significant contracts and grants.
4. We have responded fully and truthfully to all your inquiries.

Government Auditing Standards

5. We acknowledge that we are responsible for compliance with applicable laws, regulations, and provisions of contracts and grant agreements.
6. We have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that have a direct and material effect on the determination of amounts in our financial statements or other financial data significant to the audit objectives.
7. We have identified and disclosed to you any violations or possible violations of laws, regulations, including those pertaining to adopting, approving, and amending budgets, and provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for recognition and/or disclosure in the financial statements or for your reporting on noncompliance.
8. We have taken or will take timely and appropriate steps to remedy any fraud, abuse, illegal acts, or violations of provisions of contracts or grant agreements that you or other auditors report.
9. We have a process to track the status of audit findings and recommendations.
10. We have identified to you any previous financial audits, attestation engagements, performance audits, or other studies related to the objectives of your audit and the corrective actions taken to address any significant findings and recommendations made in such audits, attestation engagements, or other studies.
11. We have provided our views on any findings, conclusions, and recommendations, as well as our planned corrective actions with respect thereto, to you for inclusion in the findings and recommendations referred to in your report on internal control over financial reporting and on compliance and other matters based on your audit of the financial statements performed in accordance with *Government Auditing Standards*.

Federal Awards Programs (Uniform Guidance)

12. We have identified in the schedule of expenditures of federal awards all assistance provided (either directly or passed through other entities) by federal agencies in the form of grants, contracts, loans, loan guarantees, property, cooperative agreements, interest subsidies, commodities, insurance, direct appropriations, or in any other form.
13. We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.
14. We have reconciled the schedule of expenditures of federal awards (SEFA) to the financial statements.
15. Federal awards-related revenues and expenditures are fairly presented, both in form and content, in accordance with the applicable criteria in the entity's financial statements.
16. We have evaluated all recipient organizations that received federal funding and have correctly identified all subrecipients on the schedule of expenditures of federal awards.
17. We are responsible for the design, implementation, and maintenance of internal controls over compliance that provide reasonable assurance we have administered each of our federal awards programs in compliance with federal statutes, regulations, and the terms and conditions of the federal awards.

Misappropriation, Misstatements, & Fraud

18. We have informed you of all current risks of a material amount that are not adequately prevented or detected by our procedures with respect to:
 - a. Misappropriation of assets.
 - b. Misrepresented or misstated assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position or fund balance.
19. Except as made known to you, we have no knowledge of fraud or suspected fraud affecting the entity involving:
 - a. Management or employees who have significant roles in internal control over financial reporting, or
 - b. Others when the fraud could have a material effect on the financial statements.
20. We understand that the term "fraud" includes misstatements arising from fraudulent financial reporting and misstatements arising from misappropriation of assets. Misstatements arising from fraudulent financial reporting are intentional misstatements, or omissions of amounts or disclosures in financial statements to deceive financial statement users. Misstatements arising from misappropriation of assets involve the theft of an entity's assets where the effect of the theft causes the financial statements not to be presented in conformity with accounting principles generally accepted in the United States of America.
21. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, citizens, suppliers, or others except as made known to you.

Unified Government of Wyandotte County and Kansas City, Kansas
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22. We have assessed the risk that the financial statements may be materially misstated as a result of fraud and disclosed to you any such risk identified.

Ongoing Operations

23. We acknowledge the current economic volatility presents difficult circumstances and challenges for our industry. Entities are potentially facing declines in the fair values of investments and other assets, declines in the volume of business, contributions, constraints on liquidity, difficulty obtaining financing, etc. We understand the values of the assets and liabilities recorded in the financial statements could change rapidly, resulting in material future adjustments to asset values, allowances for accounts and notes or contributions receivable, capital, net realizable value of inventory, etc., that could negatively impact the entity's ability to meet debt covenants/regulatory capital requirements or maintain sufficient liquidity.

We acknowledge that you have no responsibility for future changes caused by the current economic environment and the resulting impact on the entity's financial statements. Further, management and governance are solely responsible for all aspects of managing the entity, including questioning the quality and valuation of investments, inventory, and other assets; evaluating assumptions regarding defined benefit pension plan obligations, reviewing allowances for uncollectible amounts; evaluating capital needs and liquidity plans; etc.

Related Parties

24. We have disclosed to you the identity of all of the entity's related parties and all the related-party relationships of which we are aware.

In addition, we have disclosed to you all related-party transactions and amounts receivable from or payable to related parties of which we are aware, including any modifications during the year that were made to related-party transaction agreements which existed prior to the beginning of the year under audit, as well as new related-party transaction agreements that were executed during the year under audit.

Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America.

25. We understand that the term related party refers to:

- Affiliates
- Trusts for the benefits of employees, such as pension and profit-sharing trusts that are managed by or under the trusteeship of management
- Management and members of their immediate families
- Any other party with which the entity may deal if one party can significantly influence the management or operating policies of the other to an extent that one of the transacting parties might be prevented from fully pursuing its own separate interests.

Another party is also a related party if it can significantly influence the management or operating policies of the transacting parties or if it has an ownership interest in one of the transacting parties and can significantly influence the other to an extent that one or more of the transacting parties might be prevented from fully pursuing its own separate interests.

The term affiliate refers to a party that directly or indirectly controls, or is controlled by, or is under common control with, the entity.

Unified Government of Wyandotte County and Kansas City, Kansas
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26. Related-party transaction(s) asserted to or disclosed in the financial statements as arm's length were conducted on terms equivalent to those prevailing for comparable transactions with unrelated parties or, in the absence of comparable transactions, terms that would be offered in good faith to unrelated parties, and support regarding the assertion has been provided.

Litigation, Laws, Rulings, & Regulations

27. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America.
28. We have no knowledge of communications, other than those specifically disclosed, from regulatory agencies, governmental representatives, employees, or others concerning investigations or allegations of noncompliance with laws and regulations, deficiencies in financial reporting practices, or other matters that could have a material adverse effect on the financial statements.
29. We have disclosed to you all known instances of violations or noncompliance or possible violations or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements or as a basis for recording a loss contingency.
30. We have no reason to believe the entity owes any penalties or payments under the Employer Shared Responsibility Provisions of the *Patient Protection and Affordable Care Act*, nor have we received any correspondence from the IRS or other agencies indicating such payments may be due.
31. We have not been designated as a potentially responsible party (PRP or equivalent status) by the Environmental Protection Agency (EPA) or other cognizant regulatory agency with authority to enforce environmental laws and regulations other than as follows:
- a. Provision has been made for any material loss that is probable from environmental remediation liabilities associated with the landfill in John Garland Park. We believe that such estimate is reasonable based on available information and that the liabilities and related loss contingencies and the expected outcome of uncertainties have been adequately described in the entity's financial statements.

Nonattest Services

32. You have provided nonattest services, including the following, during the period of this engagement:
- Assisting in preparing a draft of the financial statements and related notes.
33. With respect to these services:
- a. We have designated a qualified management-level individual to be responsible and accountable for overseeing the nonattest services.
 - b. We have established and monitored the performance of the nonattest services to ensure they meet our objectives.
 - c. We have made any and all decisions involving management functions with respect to the nonattest services and accept full responsibility for such decisions.
 - d. We have evaluated the adequacy of the services performed and any findings that resulted.

Unified Government of Wyandotte County and Kansas City, Kansas
Page 6

- e. We have established and maintained internal controls, including monitoring ongoing activities.
- f. When we receive final deliverables from you, we will store those deliverables in information systems controlled by us. We have taken responsibility for maintaining internal control over these deliverables.

Financial Statements & Reports

- 34. We have reviewed and approved a draft of the financial statements and related notes referred to above, which you assisted in preparing in connection with your audit of our financial statements. We acknowledge that we are responsible for the fair presentation of the financial statements and related notes.
- 35. With regard to supplementary information:
 - a. We acknowledge our responsibility for the presentation of the supplementary information in accordance with the applicable criteria.
 - b. We believe the supplementary information is fairly presented, both in form and content, in accordance with the applicable criteria.
 - c. The methods of measurement and presentation of the supplementary information are unchanged from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - d. We believe the significant assumptions or interpretations underlying the measurement and/or presentation of the supplementary information are reasonable and appropriate.
 - e. We understand that consolidating supplementary information is for purposes of additional analysis of the financial statements rather than to present the financial position and results of operations of each of the individual funds.
- 36. With regard to other information that is presented in the form of our annual comprehensive financial report (ACFR):
 - a. We confirm that the ACFR comprise the annual report for the entity.
 - b. We have provided you with the final draft of the ACFR.

Transactions, Records, & Adjustments

- 37. All transactions have been recorded in the accounting records and are reflected in the financial statements.
- 38. The entity has appropriately reconciled its general ledger accounts to their related supporting information. All related reconciling items considered to be material were identified and included on the reconciliations and were appropriately adjusted in the financial statements. All intrafund (and interfund) accounts have been eliminated or appropriately measured and considered for disclosure in the financial statements.
- 39. We have everything we need to keep our books and records.

Unified Government of Wyandotte County and Kansas City, Kansas
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40. We have disclosed any significant unusual transactions the entity has entered into during the period, including the nature, terms, and business purpose of those transactions.
41. We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the entity's accounts.
42. We believe the effects of the uncorrected financial statement misstatements and omitted disclosures summarized in the attached schedule and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Governmental Accounting & Disclosure Matters

43. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
44. With regard to deposit and investment activities:
 - a. All deposit, repurchase and reverse repurchase agreements, and investment transactions have been made in accordance with legal and contractual requirements.
 - b. Investments, derivative instrument transactions, and land and other real estate held by the landbank are properly valued.
 - c. Disclosures of deposit and investment balances and risks in the financial statements are consistent with our understanding of the applicable laws regarding enforceability of any pledges of collateral.
 - d. We understand that your audit does not represent an opinion regarding the enforceability of any collateral pledges.
45. The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
46. We have identified and evaluated all potential fiduciary activities. The financial statements include all fiduciary activities required by GASB Statement No. 84, *Fiduciary Activities*, as amended.
47. Components of net position (net investment in capital assets, restricted, and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
48. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
49. We have appropriately disclosed the entity's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance is available and have determined that net position is properly recognized under the policy.
50. The entity has properly separated information in debt disclosures related to direct borrowings and direct placements of debt from other debt and disclosed any unused lines of credit, collateral pledged to secure debt, terms in debt agreements related to significant default or termination events with finance-related consequences, and significant subjective acceleration clauses in accordance with GASB Statement No. 88.

Unified Government of Wyandotte County and Kansas City, Kansas

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51. We have identified and evaluated all potential tax abatements, and we believe there are no material tax abatements other than those that have been disclosed in the notes to the financial statements.
52. The entity's ability to continue as a going concern was evaluated and that appropriate disclosures are made in the financial statements as necessary under GASB requirements.
53. The supplementary information required by the Governmental Accounting Standards Board, consisting of management's discussion and analysis, budgetary comparisons, pension, and other postemployment benefit information, has been prepared and is measured and presented in conformity with the applicable GASB pronouncements, and we acknowledge our responsibility for the information. The information contained therein is based on all facts, decisions, and conditions currently known to us and is measured using the same methods and assumptions as were used in the preparation of the financial statements. We believe the significant assumptions underlying the measurement and/or presentation of the information are reasonable and appropriate. There has been no change from the preceding period in the methods of measurement and presentation.
54. With regard to pension and other postretirement benefits (OPEB):
 - a. We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
 - b. We have provided you with the entity's most current pension and OPEB plan instrument for the audit period, including all plan amendments.
 - c. The participant data provided to you related to pension and OPEB plans are true copies of the data submitted or electronically transmitted to the plan's actuary.
 - d. The participant data that we provided the plan's actuary for the purposes of determining the actuarial present value of accumulated plan benefits and other actuarially determined amounts in the financial statements were complete.

General Government Matters

55. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, as amended.
56. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, as amended, and No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus—an Amendment of GASB Statements No. 21 and No. 34*, for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
57. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
58. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

Unified Government of Wyandotte County and Kansas City, Kansas

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59. We have appropriately disclosed that the entity is following either its established accounting policy regarding which governmental fund resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available or is following paragraph 18 of GASB Statement No. 54 to determine the fund balance classifications for financial reporting purposes and have determined that fund balance is properly recognized under the policy.
60. We have exercised due care in the preparation of the introductory and statistical sections included in our annual comprehensive financial report (ACFR) and are not aware of any information contained therein that is inconsistent with the information contained in our basic financial statements.

Accounting & Disclosure

61. All transactions entered into by the entity are final. We are not aware of any unrecorded transactions, side agreements, or other arrangements (either written or oral) that are in place.
62. Except as reflected in the financial statements, there are no:
- a. Plans or intentions that may materially affect carrying values or classifications of assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, or fund balance.
 - b. Material transactions omitted or improperly recorded in the financial records.
 - c. Material unasserted claims or assessments that are probable of assertion or other gain/loss contingencies requiring accrual or disclosure, including those arising from environmental remediation obligations.
 - d. Events occurring subsequent to the balance sheet/statement of net position date through the date of this letter, which is the date the financial statements were available to be issued, requiring adjustment or disclosure in the financial statements.
 - e. Agreements to purchase assets previously sold.
 - f. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances, lines of credit, or similar arrangements.
 - g. Guarantees, whether written or oral, under which the entity is contingently liable.
 - h. Known or anticipated asset retirement obligations.
63. Except as disclosed in the financial statements, the entity has:
- a. Satisfactory title to all recorded assets, and those assets are not subject to any liens, pledges, or other encumbrances.
 - b. Complied with all aspects of contractual and grant agreements, for which noncompliance would materially affect the financial statements.

Unified Government of Wyandotte County and Kansas City, Kansas
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64. We agree with the findings of specialists in evaluating the Pension, OBEP, arbitrage, environmental liability and workman's compensation claims liabilities and have adequately considered the qualification of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to the specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had impact on the independence or objectivity of the specialists.

Revenue, Accounts Receivable, & Inventory

65. Adequate provisions and allowances have been accrued for any material losses from:
- a. Uncollectible receivables.
 - b. Excess or obsolete inventories.
 - c. Sales commitments, including those unable to be fulfilled.
 - d. Purchase commitments in excess of normal requirements or at prices in excess of prevailing market prices.

Estimates

66. We have identified all accounting estimates that could be material to the financial statements, and we confirm the appropriateness of the methods and the consistency in their application, the accuracy and completeness of data, and the reasonableness of significant assumptions used by us in making the accounting estimates, including those measured at fair value reported in the financial statements.
67. Significant estimates that may be subject to a material change in the near term have been properly disclosed in the financial statements. We understand that "near term" means the period within one year of the date of the financial statements. In addition, we have no knowledge of concentrations, which refer to volumes of revenues, available sources of supply, or markets, investments, or deposits, existing at the date of the financial statements that would make the entity vulnerable to the risk of severe impact in the near term that have not been properly disclosed in the financial statements.

Fair Value

68. With respect to the fair value measurements of financial and nonfinancial assets and liabilities, if any, recognized in the financial statements or disclosed in the notes thereto:
- a. The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated course of action.
 - b. The measurement methods and significant assumptions used in determining fair value are appropriate in the circumstances for financial statement measurement and disclosure purposes and have been consistently applied.
 - c. The significant assumptions appropriately reflect market participant assumptions.
 - d. The disclosures related to fair values are complete, adequate, and in conformity with accounting principles generally accepted in the United States of America.

Unified Government of Wyandotte County and Kansas City, Kansas
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- e. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

Tax-Exempt Bonds

- 69. Tax-exempt bonds issued have retained their tax-exempt status.
- 70. We have notified you of any instances of noncompliance with applicable disclosure requirements of the SEC Rule 15c2-12 and applicable state laws.

GASB Statement 96, *Subscription-Based Information Technology Arrangements*

- 71. In connection with the adoption of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* (GASB 96), we represent the following:
 - a. We have identified a complete population of potential subscription-based information technology arrangements (SBITAs) as of the implementation date.
 - b. We have reviewed all significant contracts to identify subscription and nonsubscription components as of the earliest date of adoption. Allocation of costs between subscription and nonsubscription components are based upon standalone prices or other reasonable factors.
 - c. Measurements of the subscription assets and liabilities are based upon facts and circumstances that existed at the beginning of the period of implementation.
 - d. The estimates related to any options to extend or terminate the SBITA terms within the measurement of subscription liability and an intangible right to use IT subscription asset agrees to management's plans for the SBITA.
 - e. The discount rates for each SBITA are based upon what would be obtained by the entity for similar payment amounts during the subscription term as an incremental rate.
 - f. We have adequate controls in place to prevent and/or detect errors in subscription assets and liabilities on a recurring basis.
 - g. The footnotes to the financial statements appropriately describe the adoption of GASB 96 and include all additional disclosures required under the GASB 96.

GASB Statement 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*

- 72. We have evaluated the provisions of GASB 94 and determined that there are no arrangements for which the standard applies.

Other Matters

- 73. We have reviewed the accounting for the agreement dated September 21, 2023 with Kansas Unified Development, LLC and OnGoal, LLC and have accounted for the transaction as an exchange transaction. This included recording a receivable for the portion of the agreement for which the Unified Government will be the benefactor.
- 74. We have reviewed the dollar amount of capital outlays that were not capitalized as part of the conversion from the fund level statements to the governmental activities and believe that the difference is due to capital outlays that did not meet our capitalization policy.

Unified Government of Wyandotte County and Kansas City, Kansas
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75. We engaged you to provide access to The Reporting Solution to assist us in the preparation of the financial statements and related footnotes as of and for the year ended December 31, 2023. However, we did not utilize The Reporting Solution as a non-attestation service to assist in the preparation of financial statements and related footnotes as of and for the year ended December 31, 2023.

Signed by:

David Johnston

8208D43FCA834AA

David Johnston
County Administrator
djohnston@wycokck.org

Signed by:

Shelley Kneuvean

79A2BD60A0BB4D8...

Shelley Kneuvean
Chief Financial Officer
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Signed by:

Deborah Jonscher

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Deborah Jonscher
Deputy Chief Financial Officer
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Signed by:

Pamela Kahao

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Pamela Kahao
Accounting Manager
pkahao@wycokck.org

Attachment B

Schedule of Uncorrected Misstatements

Unified Government of Wyandotte County/KCK
Period Ending: December 31, 2023
ATTACHMENT

This analysis and the attached "Schedule of Uncorrected Misstatements (Adjustments Passed)" reflect the effects on the financial statements if the uncorrected misstatements identified were corrected.

Governmental Activities (Government-Wide Statements)

QUANTITATIVE ANALYSIS

	Before Misstatements	Misstatements	Subsequent to Misstatements	% Change
Total Assets & Deferred Outflows	1,197,888,536	(3,662,240)	1,194,226,296	-0.31%
Total Liabilities & Deferred Inflows	(1,175,959,292)	2,260,929	(1,173,698,363)	-0.19%
Total Net Position	(21,929,244)	1,401,311	(20,527,933)	-6.39%
General Revenues & Transfers	(330,111,105)	2,416,737	(327,694,368)	-0.73%
Net Program Revenues/ Expenses	344,823,431	2,013,906	346,837,337	0.58%
Change in Net Position	14,712,326	4,430,643	19,142,969	30.12%

Verify Debits and Credits have been entered correctly on the Menu-GA Tab

Client: United Government of Wyandotte County/KC
Period Ending: December 31, 2023

Governmental Activities (Government-Wide Statements)
SCHEDULE OF UNCORRECTED MISSTATEMENTS (ADJUSTMENTS PASSED)

			Factual (F), Judgmental (J) or Projected (P)		Assets		Liabilities		General Revenues & Transfers		net program Revenues/ Expenses		Net Position		Net Effect on Following Year	
Description			Financial Statement Line Item		DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)	Change in Net Position	Net Position
Compensated Absence Adj.				F		0		0		0	4,778,762	(4,778,762)		0	0	0
	Net Position														0	
	Expenses										4,778,762					0
Depreciation Estimates				J		0		0		0	456,872	(456,872)		0	0	0
	Expenses										456,872					
	Net Position											(456,872)				
						0		0		0	0	0		0	0	0
Project Error in capital asset				P		(2,599,359)		0		0	0	2,599,359		0	0	0
	Capital Assets					(2,599,359)									0	
	Net Position											2,599,359				0
PY Turnaround impact of PAJE to				F		0		0		0	(1,010,306)	1,010,306		0	0	0
	Change in Net Position										(1,010,306)			0		
	Net position											1,010,306				
PY Turnaround impact of PAJE for				F		0		0		0	626,807	(626,807)		0	0	0
	Change in Net Position										626,807					
	Net position											(626,807)				0
PY Turnaround impact of PAJE to				F		0		0		0	311,839	(311,839)		0	0	0
	Change in Net Position										311,839					
	Net position											(311,839)		0		
PY Turnaround impact of PAJE for				F		0		0		0	(920,000)	920,000		0	0	0
	Change in Net Position										(920,000)			0		
	Net position											920,000				0
PY Turnaround impact of PAJE to				F		0		0		0	(474,007)	474,007		0	0	0
	Change in Net Position										(474,007)			0		
	Net position											474,007				0
BPU AR not recorded				F		0	3,133,763			373,151	0	(3,506,914)		0	0	0
	Net Position											(3,506,914)		0		
	Long-term Liabilities - Due within 1 year						388,242									0
	Long-term Liabilities - Due in more than 1						2,745,521									
	Charges for services									373,151						
ARF PAJEs Summation				F		(1,062,881)		0		0	0	1,062,881		1,062,881	(1,062,881)	
	Accounts Receivable					(1,062,881)								1,062,881		
	Net position											1,062,881				(1,062,881)
To allocate the portion of ISF				F		0	(635,595)			0	(49,714)	585,309		(635,595)	535,595	
	Net position											585,309				535,595
	General government expenses										(49,714)			(535,595)		
	Internal balances						(635,595)									
To record accrual for outstanding local fees identified from LRLs				F		0	(337,239)			0	337,239	0		(337,239)	337,239	
	Accounts Payable						(337,239)				337,239				337,239	
	Legal Expenses													(337,239)		
						0		0		0	0	0		0	0	0
						0		0		0	0	0		0	0	0
RLJE Alcohol Taxes from prog to				F		0	0			2,043,586	(2,043,586)	0		0	0	0
	Program Revenues									2,043,586				0		
	General Revenues										(2,043,586)					0
Total passed adjustments						(3,662,240)	2,260,929			2,416,737	2,013,906	(3,029,332)		190,047	(190,047)	
Impact on Change in Net Position												4,430,643				
Impact on Net Position												1,481,311				

Unified Government of Wyandotte County/KCK
Period Ending: December 31, 2023
ATTACHMENT

This analysis and the attached "Schedule of Uncorrected Misstatements (Adjustments Passed)" reflect the effects on the financial statements if the uncorrected misstatements identified were corrected.

Business Type Activities (Government-Wide Statements)

QUANTITATIVE ANALYSIS

	Before Misstatements	Misstatements	Subsequent to Misstatements	% Change
Total Assets & Deferred Outflows	1,827,465,388	535,595	1,828,000,983	0.03%
Total Liabilities & Deferred Inflows	(1,080,981,965)		(1,080,981,965)	
Total Net Position	(746,483,423)	(535,595)	(747,019,018)	0.07%
General Revenues & Transfers	16,887,671		16,887,671	
Net Program Revenues/ Expenses	(74,278,568)	1,459,053	(72,819,515)	-1.96%
Change in Net Position	(57,390,897)	1,459,053	(55,931,844)	-2.54%

Client: Unified Government of Wyandotte County/KCK
Period Ending: December 31, 2023

Governmental Activities (Government-Wide Statements)
SCHEDULE OF UNCORRECTED MISSTATEMENTS (ADJUSTMENTS PASSED)

Net Effect on Following Year																	
Description		Financial Statement Line Item	Factual (F), Judgmental (J) or Projected (P)	Assets		Liabilities		General Revenues & Transfers		net program Revenues/ Expenses		Net Position		Change in Net Position		Net Position	
				DR		DR		DR		DR		DR		DR		DR	
				(CR)	(CR)	(CR)	(CR)	(CR)	(CR)	(CR)	(CR)	(CR)	(CR)	(CR)	(CR)		
Correct the opening balance of			F	0	0	0	935,332	(935,332)	0	0	0	0	0	0	0	0	
Net Position								(935,332)				0					
Expenses							935,332						0				
IPY Turnaround impact of PAJE to			F	0	0	0	474,007	(474,007)	0	0	0	0	0	0	0	0	
Change in Net Position							474,007						0				
Net Position								(474,007)									
To allocate the portion of ISF Fund			F	535,595	0	0	49,714	(585,309)	535,595	(535,595)	535,595	(535,595)	535,595	(535,595)	535,595	(535,595)	
Net position								(585,309)									
Charges for services							49,714						535,595				
Internal balances				535,595													
				0	0	0	0	0	0	0	0	0	0	0	0	0	
				0	0	0	0	0	0	0	0	0	0	0	0	0	
Total passed adjustments				535,595	0	0	1,459,053	(1,994,648)	535,595	(535,595)	535,595	(535,595)	535,595	(535,595)	535,595	(535,595)	

Unified Government of Wyandotte County/KCK

Period Ending: December 31, 2023

ATTACHMENT

This analysis and the attached "Schedule of Uncorrected Misstatements (Adjustments Passed)" reflect the effects on the financial statements if the uncorrected misstatements identified were corrected.

General Fund

QUANTITATIVE ANALYSIS

	Before Misstatements	Misstatements	Subsequent to Misstatements	% Change
Total Assets & Deferred Outflows	202,980,792	(337,567)	202,643,225	-0.17%
Total Liabilities & Deferred Inflows	(134,183,924)	1,173,768	(133,010,156)	-0.87%
Total Fund Balance	(68,796,868)	(836,201)	(69,633,069)	1.22%
Revenues	(204,723,284)	337,567	(204,385,717)	-0.16%
Expenditures	245,269,350	(1,173,768)	244,095,582	-0.48%
Change in Fund Balance	(1,553,246)	(836,201)	(2,389,447)	53.84%
#REF!				

Unified Government of Wyandotte County/KCK
Period Ending: December 31, 2023
ATTACHMENT

This analysis and the attached "Schedule of Uncorrected Misstatements (Adjustments Passed)" reflect the effects on the financial statements if the uncorrected misstatements identified were corrected.

Special Grants Fund

QUANTITATIVE ANALYSIS

	Before Misstatements	Misstatements	Subsequent to Misstatements	% Change
Total Assets & Deferred Outflows	58,877,720	(88,822)	58,788,898	-0.15%
Total Liabilities & Deferred Inflows	(67,120,584)		(67,120,584)	
Total Fund Balance	8,242,864	88,822	8,331,686	1.08%
Revenues	(28,074,015)	(75,830)	(28,149,845)	0.27%
Expenditures	30,353,068		30,353,068	
Change in Fund Balance (Rollover)	2,256,753	(75,830)	2,180,923	-3.36%

Client: Unified Government of Wyandotte County/KCK
Period Ending: December 31, 2023

Special Grants Fund
SCHEDULE OF UNCORRECTED MISSTATEMENTS (ADJUSTMENTS PASSED)

		Net Effect on Following Year												
Description	Financial Statement Line Item	Factual (F), Judgmental (J) or Projected (P)	Assets & Deferred Outflows		Liabilities & Deferred Inflows		Revenues		Expenditures		Fund Balance	Change in Fund Balance (Rollover)		Fund Balance
			DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)
PAJE for Grant AR that outstanding at 12/31/22 that was never received		F		(152,000)		0		(12,652)		0	164,652		0	0
	Grants Receivable			(152,000)									0	
	Fund Balance										164,652			0
	Change in Fund Balance							(12,652)						
To Account for Federal Aid - Health and Environment Revenue Received but not recorded in cash or revenue		F		63,178		0		(63,178)		0	0		(63,178)	63,178
	Cash			63,178									(63,178)	
	Grant Revenue							(63,178)						63,178
				0		0		0		0	0		0	0
				0		0		0		0	0		0	0
				0		0		0		0	0		0	0
				0		0		0		0	0		0	0
Total passed adjustments			(88,822)		0		(75,830)		0		164,652	(63,178)		63,178
Impact on Change in Fund Balance											(75,830)			
Impact on Fund Balance											88,822			

Unified Government of Wyandotte County/KCK

Period Ending: December 31, 2023

ATTACHMENT

This analysis and the attached "Schedule of Uncorrected Misstatements (Adjustments Passed)" reflect the effects on the financial statements if the uncorrected misstatements identified were corrected.

ARF

QUANTITATIVE ANALYSIS

	Before Misstatements	Misstatements	Subsequent to Misstatements	% Change
Total Assets & Deferred Outflows	424,092,784	(1,062,881)	423,029,903	-0.25%
Total Liabilities & Deferred Inflows	(320,820,589)	(50,528)	(320,871,117)	0.02%
Total Fund Balance	(103,272,195)	1,113,409	(102,158,786)	-1.08%
Revenues	(521,556,176)	(516,229)	(522,072,405)	0.10%
Expenditures	509,745,679	(533,074)	509,212,605	-0.10%
Change in Fund Balance	(13,124,674)	(1,049,303)	(14,173,977)	7.99%

Client: Unified Government of Wyandotte County/KCK
Period Ending: December 31, 2023

ARF
SCHEDULE OF UNCORRECTED MISSTATEMENTS (ADJUSTMENTS PASSED)

Description	Financial Statement Line Item	Factual (F), Judgmental (J) or Projected (P)	Assets & Deferred Outflows		Liabilities & Deferred Inflows		Revenues		Expenditures		Fund Balance		Net Effect on Following Year	
			DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)	Change in Fund Balance	
													DR	(CR)
Correct the opening balance of comp absences		F	0	0			0	(895,441)	895,441		0	0	0	0
	Fund Balance								895,441				0	
	Expenditures							(895,441)						0
To create an allowance for all T-Bone Baseball AR that is deemed to be uncollectible (greater than 1 year old)		J	(503,628)	0			0	0	503,628		503,628	(503,628)	503,628	(503,628)
	Accounts Receivable		(503,628)								503,628		503,628	
	Fund balance								503,628			(503,628)		
PY Turnaround impact of PAJE to reverse accrued interest payable balances in the non-major governmental funds		F	0	0			0	311,839	(311,839)		0	0	0	0
	General government expenditures							311,839					0	
	Fund Balance								(311,839)					0
PY Turnaround Impact to record allowance against tax collection fund receivable balances over 1 year old.		F	0	0			(516,229)	0	516,229		0	0	0	0
	Change in Fund Balance						(516,229)						0	
	Net Position								516,229					0
To Create an allowance for delinquent property taxes receivable		J	(559,253)	0			0	0	559,253		559,253	(559,253)	559,253	(559,253)
	Accounts Receivable		(559,253)								559,253		559,253	
	Fund balance								559,253			(559,253)		
To adjust accounts payable to match the detail that was provided.		F	0	(225,734)			0	225,734	0		(225,734)	225,734	(225,734)	225,734
	Expenses							225,734					(225,734)	
	Accounts Payable			(225,734)										225,734
To adjust accrued Liabilities to match the detail that was provided for the payroll funding account.		F	0	175,206			0	(175,206)	0		175,206	(175,206)	175,206	(175,206)
	Expenses							(175,206)					175,206	
	Accrued Liabilities			175,206										(175,206)
To reclass a portion of LT IBNR to ST		F	0	0			0	0	0		0	0	0	0
	Long term liabilities			532,436										
	Short term liabilities			(532,436)										
Total passed adjustments			(1,062,881)	(50,528)			(516,229)	(533,074)	2,162,712		1,012,353	(1,012,353)		
Impact on Change in Fund Balance											(1,049,303)			
Impact on Fund Balance											1,113,409			

Unified Government of Wyandotte County/KCK**Period Ending: December 31, 2023****ATTACHMENT**

This analysis and the attached "Schedule of Uncorrected Misstatements (Adjustments Passed)" reflect the effects on the financial statements if the uncorrected misstatements identified were corrected.

Sewer**QUANTITATIVE ANALYSIS**

	Before Misstatements	Misstatements	Subsequent to Misstatements	% Change
Current Assets	59,854,926		59,854,926	
Non-Current Assets & Deferred Outflows	234,280,536		234,280,536	
Current Liabilities	(38,803,475)		(38,803,475)	
Non-Current Liabilities & Deferred Inflows	(146,985,891)		(146,985,891)	
Current Ratio	1.543		1.543	
Total Assets & Deferred Outflows	294,135,462		294,135,462	
Total Liabilities & Deferred Inflows	(185,789,366)		(185,789,366)	
Total Net Position	(108,346,096)		(108,346,096)	
Operating Revenues	(46,686,727)		(46,686,727)	
Operating Expenses	35,266,058		35,266,058	
Nonoperating (Revenues) Exp	2,256,595		2,256,595	
Change in Net Position	(12,938,596)		(12,938,596)	

Client: Unified Government of Wyandotte County/KCK
Period Ending: December 31, 2023

Sewer
SCHEDULE OF UNCORRECTED MISSTATEMENTS (ADJUSTMENTS PASSED)

		Assets & Deferred Outflows				Liabilities & Deferred Inflows				Operating				Nonoperating				Net Effect on Following Year			
		Factual (F), Judgmental (J) or Projected (P)		Current		Noncurrent		Current		Noncurrent		Operating Revenues		Operating Expenses		Nonoperating Revenues/Exp.		Net Position		Change in Net Position	
				DR	CR	DR	CR	DR	CR	DR	CR	DR	CR	DR	CR	DR	CR	DR	CR	DR	CR
To Adjust Net investment in capital assets for capital assets in AP		F		0	0	0	0					0	0	0	0			0	0	0	0
	Net Investment in Capital Assets																	(194,040)			
	Unrestricted Net Position																	194,040			
				0	0	0	0					0	0	0	0			0	0	0	0
				0	0	0	0					0	0	0	0			0	0	0	0
				0	0	0	0					0	0	0	0			0	0	0	0
				0	0	0	0					0	0	0	0			0	0	0	0
				0	0	0	0					0	0	0	0			0	0	0	0
Total passed adjustments				0	0	0	0					0	0	0	0			0	0	0	0
																				Impact on Change in Net Position	
																				0	
																				Impact on Net Position	
																				0	



Report to Board of Commission

MEETING DATE	PRESENTER	DEPARTMENT
	Jud Knapp, Acting Land Bank Manager jknapp@wycokck.org x5472	Land Bank Approvals
AGENDA ITEM #12.1.		
LAND BANK OPTIONS		
BACKGROUND		
The Land Bank Manager respectfully requests that the Neighborhood and Community Development Committee review the proposed items and forward it to the Land Bank Board of Trustees for final consideration. Please visit the site to review the applications below. https://gisapp.wycokck.org/Landbank.html 12 Single-Family Homes 2 Multi-Family Units		
RECOMMENDATION		
Approve		
BUDGET IMPACTS / FINANCIAL CONSIDERATIONS		
IT/POLICY CONSIDERATIONS		
PROCUREMENT CONSIDERATIONS		
LEGAL CONSIDERATIONS		
ATTACHMENTS		
FC Memo Land Bank Options 11.21.24 v2		

Approved by Mayor and/or Chair and Administrator to add to agenda.



Report to

MEETING DATE	PRESENTER	DEPARTMENT
	Jud Knapp, Acting Land Bank Manager jknapp@wycokck.org x5472	Land Bank Approvals
AGENDA ITEM #		
LAND BANK OPTIONS		
BACKGROUND		
The Land Bank Manager respectfully requests that the Neighborhood and Community Development Committee review the proposed items and forward it to the Land Bank Board of Trustees for final consideration, submitted by Jud Knapp, Land Bank Manager. Please visit the site to review the applications below. https://gisapp.wycokck.org/Landbank.html 34 Single-Family Homes 2 Multi-Family Units		
RECOMMENDATION		
Approve		
BUDGET IMPACTS / FINANCIAL CONSIDERATIONS		
IT/POLICY CONSIDERATIONS		
PROCUREMENT CONSIDERATIONS		
LEGAL CONSIDERATIONS		
ATTACHMENTS		
NCD Memo Land Bank Options 11.04.24 v2		

Approved by Mayor and/or Chair and Administrator to add to agenda.



Wyandotte County Land Bank
Economic Development Department
Jud Knapp, Manager

701 North 7th St., 4th Floor
Kansas City, Kansas 66101

Phone: (913) 573-5472
Fax: (913) 573-5745
Email: jknapp@wycokck.org

M E M O R A N D U M

TO: Neighborhood & Community Development Standing Committee
FROM: Jud Knapp, Land Bank Manager
DATE: November 18, 2024
SUBJECT: Option applications for consideration

The following **option application(s)** was presented at the 11/04/2024 meeting:
Please visit the new site to review the applications below
<https://gisapp.wycokck.org/Landbank.html>

A. Single Family Homes – 12 Homes

1. Dazilon Arthur – 1 home
 - a. 4109 Hagemann St – 213407
4. Latosha Duckworth – 1 home
 - a. 2008 Ball Ln – 128429
 - b. 2014 Ball Ln – 128432
5. Wyatt Seidel – 2 homes
 - a. 1331 Yecker Ave – 115741
 - b. 1337 Yecker Ave – 115744
7. JM Framing LLC – 1 home
 - a. 6241 May Ln – 031805
 - b. 6231 May Ln – 031804
15. Altar Support – 7 homes
 - a. 2605 Sherman St – 109666
 - b. 2607 Sherman St - 109667
 - c. 2611 Sherman St - 109668
 - d. 2615 Sherman St - 109669
 - e. 2701 Sherman St – 109670
 - f. 619 Georgia ave – 132109
 - g. 622 Rowland Ave - 111801

B. Multi Family – 2 units

1. Latosha Duckworth – 2 Units
 - a. 1111 Shawnee Ave – 072011
 - b. 1113 Shawnee Ave – 072012