



Third Quarter Budget
Analysis FY 2022-23
April 19, 2023

Finance, Governance, and Public
Safety Committee



KANSAS CITY
Finance Dept

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Office of Management and Budget

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DATE: April 7, 2023
TO: Honorable Mayor Lucas, Members of City Council, and City Manager
FROM: Krista Morrison, Budget Officer
SUBJECT: FY 2022-23 3rd Quarter Projections

Purpose

The Office of Management and Budget (OMB) has completed its FY 2022-23 3rd Quarter analysis. As outlined in Section 2-1956 of the Administrative Code of Kansas City, Missouri, a quarterly budget report analyzing actual and anticipated revenues and expenditures will be presented for the first three quarters of every fiscal year. This 3rd Quarter report primarily focuses on the General Fund. Issues in other funds such as special revenue, business-type, and internal service funds are highlighted when anomalies exist. Anomalies include any of the following:

- 1) Major expenditures or revenue exceptions that affect a fund's total expenditure budget by one percent or total over \$0.5 million;
- 2) Significant variances that are not part of a normal pattern; or
- 3) Variances that most likely negatively or positively impact the ending balances in a department or a fund at the end of the fiscal year.

Overview and Assumptions

For the 3rd Quarter of FY 2022-23, OMB is projecting a General Fund operating surplus of \$14.6 million. The key driver of the anticipated surplus is the recovery in most of the City's major revenue types which began in FY 2021-22 and is continuing in FY 2022-23 with many revenue types exceeding pre-pandemic levels and historic highs looking back from 2006 forward.

The recovery of revenue along with this Mayor and City Council's decision to prioritize the loss of revenue due to the COVID pandemic with tranche one and tranche two of the American Rescue Plan, combined with difficult cost containment measures and strategic budget reductions, has enabled the City to rebuild its rainy-day fund, the General Fund reserve, to a robust level.

Despite the economic recovery that is evident in the General Fund and many of the Special Revenue Funds, it is important to highlight the continued structural imbalance of the General Fund as evidenced in the Five-Year Financial Plan. A predicted near-term recession is a growing concern along with the impact of inflation.

Main key assumptions of the 3rd Quarter analysis include:

Assumption 1: *Personnel*

- Compensation plan pay increases effective August 1, 2022
- Approved collective bargaining unit agreements for Local 42, Local 3808, and Local 500 are incorporated
- Salaries are projected based on positions filled as of January 19, 2023. Vacancies are projected as filled for the remainder of the fiscal year, less four pay periods to account for the recruiting and onboarding process.

Assumption 2: *Other*

- Projections are built on expenditures as of January 19, 2023;
- Contingent appropriation is projected to end the fiscal year with savings of \$2.9 million
- Eligible expenditures are charged to the American Rescue Plan Fund; and
- Known exceptions from Departments and independent analysis are incorporated.

General Fund – Revenues

Revenue was projected conservatively in the FY 2022-23 Adopted Budget due to the uncertainty of the timing of the economic recovery from the COVID pandemic. From the 3rd Quarter of FY 2021-22 to the 3rd Quarter of FY 2022-23, major revenue sources including earnings tax, service charges, and local use tax have shown sustained growth and are now trending above their pre-pandemic levels.

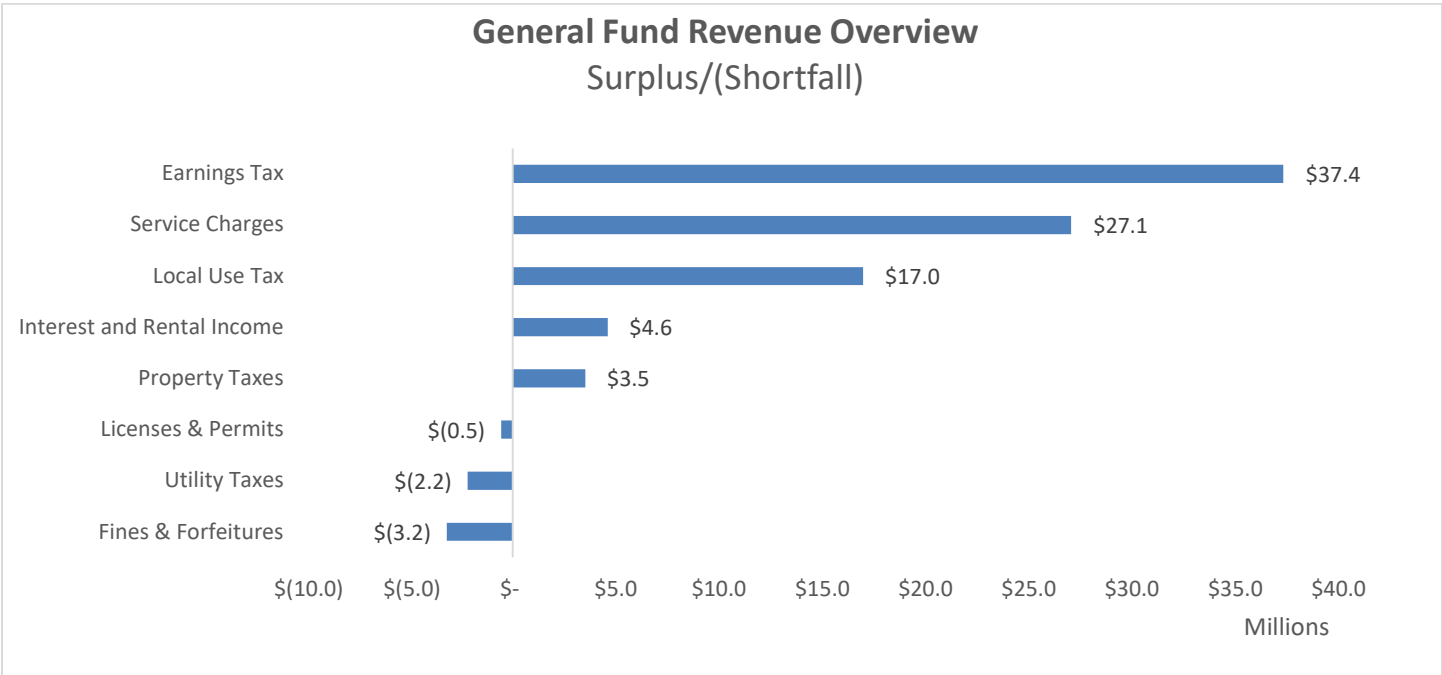
In the 3rd Quarter, General Fund revenues are projected to be \$80.6 million, or 14% above the FY 2022-23 Amended Budget.

Major revenue types projected above Amended Budget include:

- Earnings Tax - projected to have a surplus of \$37.4 million.
- Service charges - projected to have a revenue surplus of \$27.1 million which is due to the amount being collected in ambulance fees and Medicaid reimbursements.
- Local Use Tax – projected to have a surplus of \$17 million.
- Interest and Rental Income - projected to have a surplus of \$4.6 million.
- Property Taxes - projected to have a surplus of \$3.5 million.

Major revenue types projected below Amended Budget include:

- Fines and Forfeitures - projected to be \$3.2 million below the FY 2022-23 Amended Budget. This is due to the continued downward trend of cases being filed at Municipal Court.
- Utility Taxes – projected to have a \$2.2 million shortfall with the primary drivers being electric, cable, and wireless telephone revenues.
- Licenses & Permits – projected to be \$0.5 million below the FY 2022-23 Amended Budget, primarily due to a decrease in the Cigarette Stamp Tax revenues.

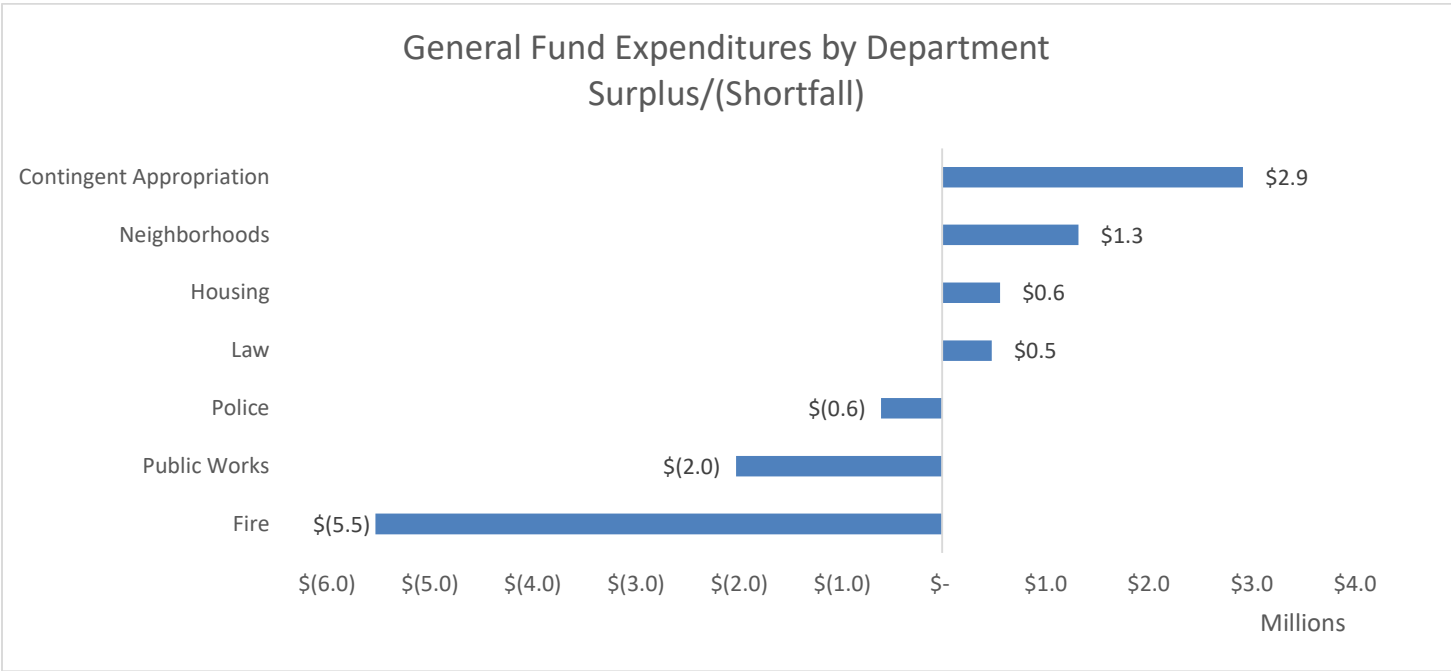


General Fund – Expenditures

Operating expenditures are projected to be above the FY 2022-23 Amended Budget by \$1.8 million. The Fire Department is projected at \$5.5 million above its FY 2022-23 Amended Budget due to the increase in Work Out of Class usage. The Public Works Department is projected at \$2 million above its FY 2022-23 Amended Budget primarily due to new refuse collection contracts. The Police Department is projected at \$0.6 million above its FY 2022-23 Amended Budget due to increases in fuel costs.

Another decision that was approved by the Mayor and City Council occurred on August 1, 2022, when the City’s new compensation plan went into effect. Essential to support and retain our employees as well as remain competitive in the job market, this development along with the recent adoption of collective bargaining agreements for Local 42, Local 3808, and Local 500 have fiscal implications for all operating and capital funds, particularly the General Fund.

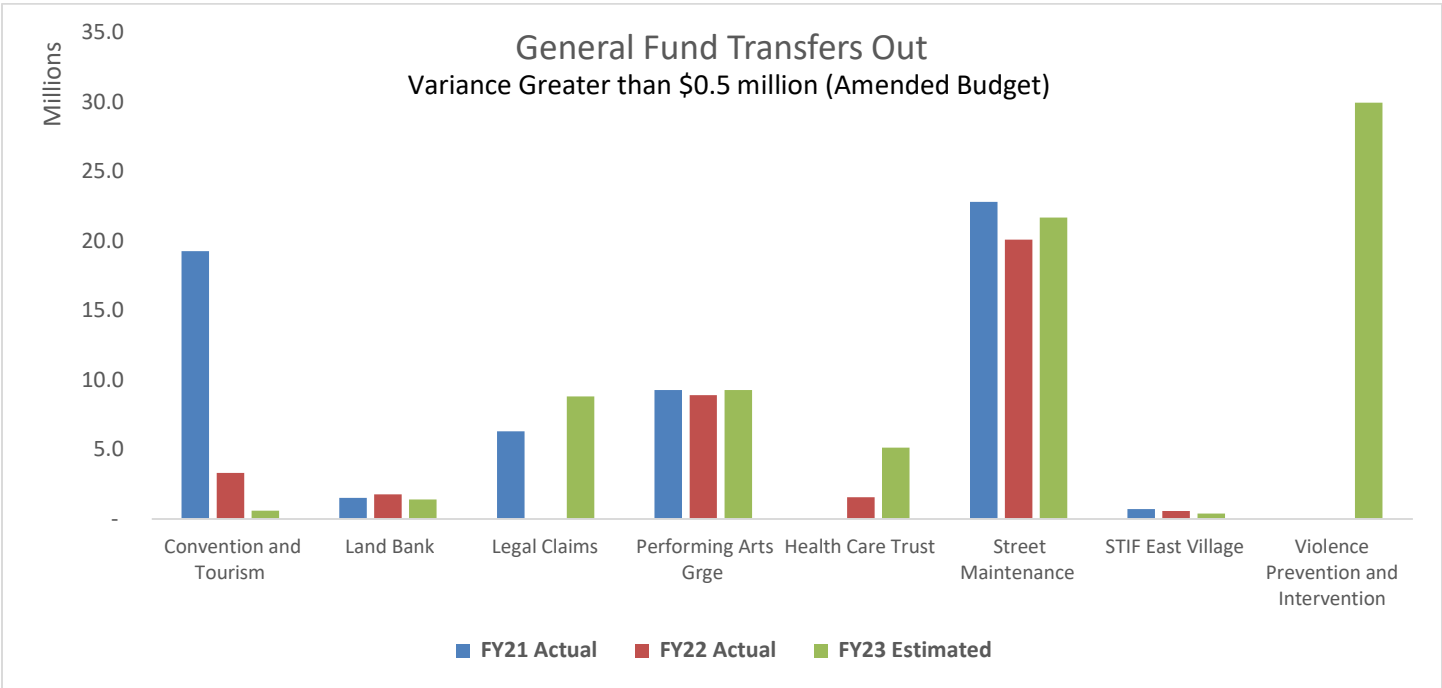
The above projected deficit is partially offset by a surplus of \$0.5 million in the Law Department, \$0.6 million in Housing, and \$1.3 million in Neighborhoods with salary savings being the primary driver due to existing vacancies.



General Fund – Transfers

3rd Quarter projections anticipate that more transfers will be required of the General Fund in FY 2022-23 and are projected to be \$40.7 million, or 47%, above the FY 2022-23 Amended Budget.

\$30 million is transferred to the newly established Violence Prevention Fund via ordinance 230160. \$6 million is transferred to the Legal Claims Fund due to higher than estimated legal settlements. Due to the continued rise in health care costs and in part due to the high number of vacant positions citywide resulting in lower employer contributions, a transfer of \$5.1 million to the Health Care Trust Fund is projected. The Street Maintenance Fund receives a mandated transfer of 7.5% of net earnings tax collections in a fiscal year. This increase in estimated earnings tax will increase the transfer to the Street Maintenance Fund by an additional \$2.6 million. Revised budget estimates provided by the Finance Department decreased the transfer to the FY 2022-23 Amended Budget for the STIF East Village Fund by \$0.5 million. The Performing Arts Center Garage requires a transfer of an additional \$0.5 million over the amended budget to balance the fund due to revenue shortfalls. The estimated transfer of \$2.7 million to the Convention and Tourism Fund is projected at \$0.6 million due to higher than anticipated revenues from both Hotel/Motel and Restaurant taxes.



General Fund – Fund Balance

As outlined in Chapter 2, Article XIV, Section 2-1954a(1) of the Administrative Code of Kansas City, Missouri, titled Fund Balance and Reserve Policy, it is the policy of the City to maintain its various fund balances and financial reserves at levels sufficient to pay obligations when due, address emergencies, cover temporary revenue shortfalls, provide stability throughout economic cycles and to protect the city's creditworthiness in accordance with applicable federal, state and local laws, and established best governmental practices. With each quarterly budget analysis, a summary of the estimated impact to fund balance is provided. Also included is the General Fund Balance target to maintain, at minimum, two months of operating costs.

General Fund - Fund Balance			
Balance as of Year Ending 4/30/22	\$ 177,359,411	\$ 177,359,411	
Reserve for Encumbrances and Reappropriations	\$ 18,030,918	\$ 18,030,918	
Current Year Operations:	Current Budget	Third Quarter	Difference
Revenues	\$ 587,533,954	\$ 668,099,440	\$ 80,565,486
Expenditures	\$ (559,559,666)	\$ (561,392,537)	\$ (1,832,871)
Transfers In	\$ 22,079,242	\$ 21,807,182	\$ (272,060)
Transfers Out	\$ (73,277,143)	\$ (113,957,798)	\$ (40,680,655)
Estimated Fund Balance Year Ending 4/30/23	\$ 172,166,716	\$ 209,946,616	
General Fund - Fund Balance Target (Adopted Budget)		\$ 95,568,038	
General Fund - Fund Balance Target (FY 2023-24)		\$ 103,190,859	

Special Revenue Funds

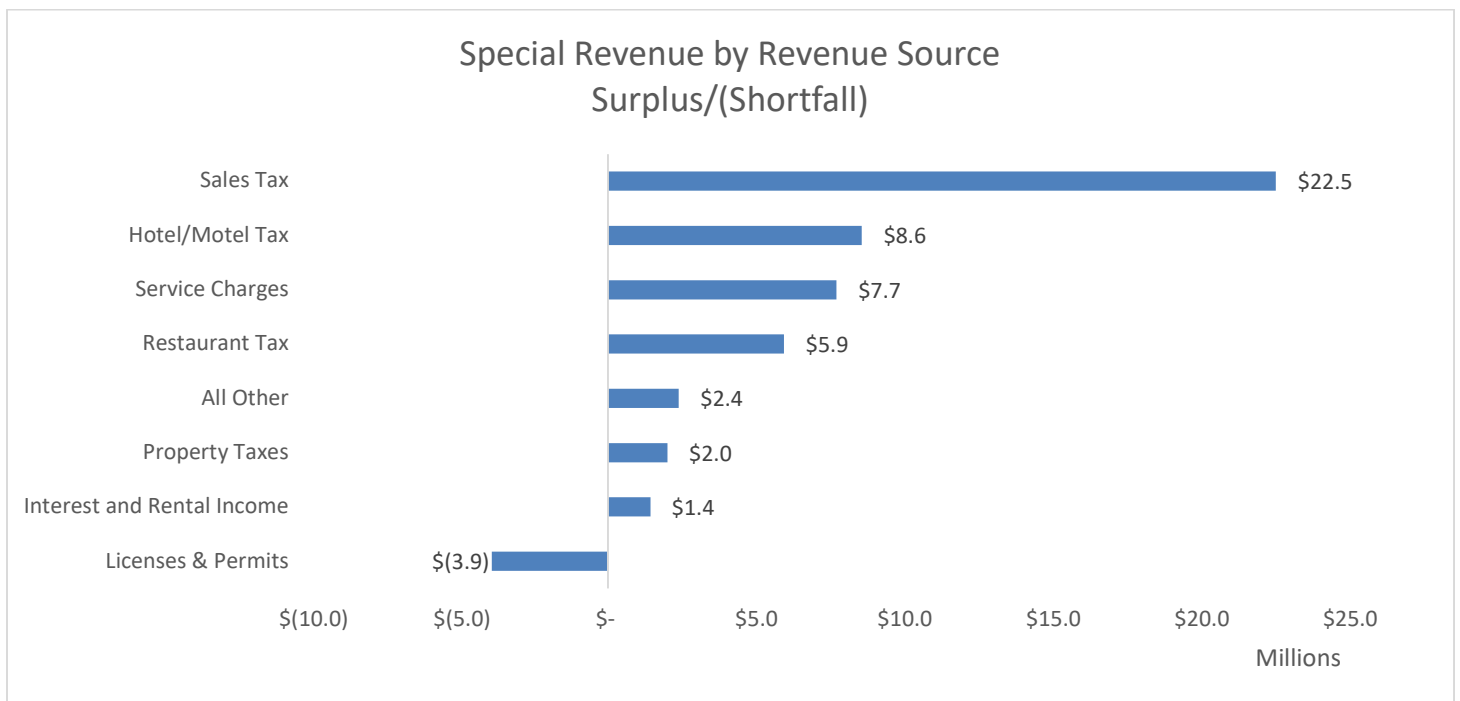
The FY 2022-23 Adopted Budget was developed with conservative estimates for those areas most impacted by COVID in anticipation that economic recovery would be slow. It is evident from trends seen that economic recovery specifically in Hotel/Motel and Restaurant taxes is rebounding toward pre-COVID funding levels. Overall, revenue in these funds is estimated at \$38.7 million, or 6%, above the FY 2022-23 Amended Budget.

Special Revenue Funds major revenue types above the FY 2022-23 Amended Budget include:

- Sales tax is estimated at eleven (11%) percent above the FY 2022-23 Amended Budget due to a sustained trend in growth above the prior year. This has a positive impact to all sales tax funds accounting for a projected increase of \$22.5 million across: Public Mass Transportation, Fire Capital Sales Tax, Fire Sales Tax – Operational, Public Safety Sales Tax, Parks and Recreation Sales Tax, KCATA Sales Tax, and Central City Sales Tax.
- Service Charges are estimated at \$7.7 million above the Amended Budget with Occupancy Permits, Impact Fees, and Golf Course Green Fees accounting for that increase.
- Restaurant and Hotel/Motel taxes have experienced growth due to recovery in consumer behavior from the impacts of the COVID pandemic, increasing \$5.9 million and \$8.6 million, respectively.
- Property tax is estimated at \$2 million above the FY 2022-23 Amended Budget.
- Interest and Rental Income experienced higher than anticipated growth primarily driven by rising interest rates, increasing by \$1.4 million overall.

Special Revenue Funds major revenue types below the FY 22-23 Amended Budget include:

- License and Permit revenue has a \$3.9 million projected shortfall due to a decrease in street degradation and street excavation permits in addition to an estimated \$1 million shortfall due to unrealized revenue that was estimated in the Parking Garage Fund for FY 2022-23. New parking meters were installed near the streetcar line, but the related parking enforcement contract did not begin until November 1, 2022.



Below are special revenue funds that are being highlighted in this 3rd Quarter analysis report (these special revenue fund schedules are attached to the end of this report):

Convention Hotel Catering Fund – Revenue is projected at \$2.5 million, which is below the FY 2022-23 Amended Budget by \$1.2 million.

Convention and Tourism Fund – Restaurant and Hotel/Motel taxes have experienced growth due to recovery in consumer behavior from the impacts of the COVID pandemic, increasing FY 2022-23 estimates by \$5.9 million

and \$8.6 million, respectively. Contractual services in this fund increased due to economic recovery in the Convention and Tourism Fund as more events are booked at the convention facilities. As a result, the transfer from the General Fund to the Convention and Tourism Fund is projected to be reduced to \$0.6 million due to the economic recovery from COVID experienced by this fund.

Development Services Fund – Revenue in this fund is projected to increase \$4.9 million above the FY 2022-23 Amended Budget due to growth in building activity, i.e., building permits and building inspections.

Fire Sales Tax – Operations Fund – The Fire Sales Tax Fund – Operations is experiencing expenditure pressures related to the increasing cost of fuel and motor vehicle repairs which results in \$3.2 million in projected deficit spending for FY 2022-23. This increase in operating costs is offset by an increase in sales tax and GEMT revenue.

KCATA Sales Tax Fund – The KCATA Sales Tax Fund Pass Through Payment to the Kansas City Area Transportation Authority is projected to be \$3.5 million above the FY 2022-23 estimate due to higher than anticipated sales tax growth.

Parking Fund – Revenues in this fund are stronger than previous fiscal years; as a result, the estimated supplement from the General Fund is projected to decrease by \$0.3 million, or 9%, below the Amended Budget.

Performing Arts Center Garage – Increase in transfer of \$0.5 million is needed to balance the fund due to lower than anticipated revenue from parking in this fund.

Public Mass Transit Fund – The Public Mass Transit Fund Pass Through Payment to the Kansas City Area Transportation Authority is projected to be \$18.3 million with an additional \$0.7 million for on-demand transit service.

Capital Funds

The Capital Improvements Sales Tax Fund is seeing a positive trend in sales tax revenue with a 3rd Quarter estimate of \$10.8 million above Amended Budget.

Business-Type Activities Funds

There is no concern with fund balance and revenue to support the Aviation Fund or the Water and Sewer Funds currently.

The Stormwater Fund has a known and ongoing structural imbalance. The Water Services Department minimizes the imbalance where possible by managing costs. This imbalance is not sustainable, and the City will need to address it in the years ahead.

Internal Services Funds

Fleet Fund - This fund is experiencing expenditure pressures due to the increasing cost of fuel and auto parts. The fund is projected to end the fiscal year with a shortfall of \$1.2 million. However, there is sufficient fund balance in the Fleet Fund to cover the shortfall.

Health Care and Wellness Fund – Due to the continued rise in healthcare costs and in part due to a high number of vacant positions citywide, contributions to this fund are not projected to cover the cost of claims. A transfer of \$6.7 million from the General Fund and Business Type Funds is required to balance this fund.

Legal Claims Fund – Due to the settlement amounts that are being paid out of this fund, a previously provided \$2.8 million supplement as well as an additional \$6 million from the General Fund is required to cover indemnities and awards.

Worker’s Compensation Fund – The City continues to monitor the health of this fund due to the number of claims from pandemic related issues and anticipates the severity of pandemic claims will decline. This fund is projected to end FY 2022-23 with a \$2.3 million shortfall that will be covered by fund balance.

Conclusion

Although we are predicting a near term recession, the present-day economy of Kansas City remains strong with exceptional revenue growth. Moreover, Kansas City is experiencing a surge in tourism which has helped the City land several large scale sporting events with both national and global audiences such as the NFL Draft and FIFA World Cup matches.

The strong revenue is offset by the impact of inflation on the cost of commodities and contractual services. The upcoming FY 2023-24 Adopted Budget assumes a modest inflation factor. Current inflation rates are surpassing the budgeted inflation factor. This City Council's decisions to prioritize and preserve fund balance, positions the City with a healthy fund balance to endure a modest recession.

It is important to keep in the forefront that five-year financial forecast for the General Fund reflects expenditure growth far out-pacing revenue growth with reductions anticipated as early as FY 2025-26. The five-year forecast is updated by the Finance Department annually or more frequently in periods of economic volatility to ensure this City Council has timely financial information to inform policy decisions. We will continue to monitor and report on the general health of the economy to recommend to the Mayor, City Council, and City Manager any adjustments that may be needed to ensure the delivery of services.

Schedule I - All funds
Comparison of Expenditures By Purpose and Program

	FY 2020-21 <i>Actual</i>	FY 2021-22 <i>Actual</i>	FY 2022-23 Amended	FY 2022-23 Estimated	Surplus/ (Deficit)	% Change
Operating Expenses	\$ 1,093,546,333	\$ 1,175,626,127	\$ 1,540,223,333	\$ 1,384,080,295	\$ 156,143,038	10%
Pass Through Payments	87,681,177	99,838,031	89,698,891	95,819,432	(6,120,541)	-7%
Debt Service	290,504,892	268,269,199	308,296,866	307,415,293	881,573	0%
Capital Improvements	183,782,435	184,433,436	689,264,603	380,211,067	309,053,536	45%
Contingent Appropriation	-	-	3,900,965	975,965	2,925,000	75%
Grand Total	\$ 1,655,514,837	\$ 1,728,166,793	\$ 2,631,384,658	\$ 2,168,502,052	\$ 462,882,606	18%
General Fund	\$ 532,283,847	\$ 500,206,499	\$ 559,559,666	\$ 561,392,537	\$ (1,832,871)	0%
Capital Improvements	112,904	-	34,760	25,811	8,949	26%
Debt Service	11,282,001	9,782,700	10,814,741	10,814,741	-	0%
Operating Expenses	520,888,942	490,423,799	544,809,200	549,576,020	(4,766,820)	-1%
Contingent Appropriation	-	-	3,900,965	975,965	2,925,000	75%
Special Revenue	\$ 391,050,838	\$ 485,120,157	\$ 721,750,310	\$ 678,797,082	\$ 42,953,228	6%
Capital Improvements	6,844,871	7,826,092	40,579,172	40,293,212	285,960	1%
Debt Service	42,709,464	39,395,493	54,053,519	53,816,431	237,088	0%
Operating Expenses	254,839,002	338,943,807	538,355,601	489,804,880	48,550,721	9%
Pass Through Payments	86,657,501	98,954,765	88,762,018	94,882,559	(6,120,541)	-7%
Capital Funds	\$ 89,837,938	\$ 68,117,326	\$ 214,713,032	\$ 123,787,672	\$ 90,925,360	42%
Capital Improvements	56,994,882	44,387,960	188,017,902	104,459,440	83,558,462	44%
Debt Service	16,422,372	9,289,116	10,998,697	10,353,212	645,485	6%
Operating Expenses	16,420,684	14,440,250	15,696,433	8,975,020	6,721,413	43%
Debt Funds	\$ 126,812,519	\$ 133,120,913	\$ 131,268,353	\$ 131,273,753	\$ (5,400)	0%
Capital Improvements	911,839	510,245	473,034	473,034	-	0%
Debt Service	119,484,585	113,452,864	124,260,696	124,261,696	(1,000)	0%
Operating Expenses	5,392,419	18,274,538	5,597,750	5,602,150	(4,400)	0%
Pass Through Payments	1,023,676	883,266	936,873	936,873	-	0%
Aviation Funds	\$ 125,321,498	\$ 142,780,852	\$ 305,132,188	\$ 205,245,240	\$ 99,886,948	33%
Capital Improvements	22,904,498	45,409,164	146,956,577	81,535,685	65,420,892	45%
Debt Service	14,030,066	13,049,595	12,962,598	12,962,598	-	0%
Operating Expenses	88,386,934	84,322,093	145,213,013	110,746,957	34,466,056	24%
Water and Sewer Funds	\$ 390,208,197	\$ 398,821,046	\$ 698,961,109	\$ 468,005,768	\$ 230,955,341	33%
Capital Improvements	96,013,441	86,299,975	313,203,158	153,423,885	159,779,273	51%
Debt Service	86,576,404	83,299,431	95,206,615	95,206,615	-	0%
Operating Expenses	207,618,352	229,221,640	290,551,336	219,375,268	71,176,068	24%
Grand Total	\$ 1,655,514,837	\$ 1,728,166,793	\$ 2,631,384,658	\$ 2,168,502,052	\$ 462,882,606	18%

Schedule II - All funds
Comparison of Expenditures By Appropriation Unit And Major Fund Type

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Amended	FY 2022-23 Estimated	Surplus/ (Deficit)	% Change
Expenditures by Appropriation						
Operating Expenses	\$ 1,093,546,333	\$ 1,175,626,127	\$ 1,540,223,333	\$ 1,384,080,295	\$ 156,143,038	10%
Personal Services	627,178,061	624,227,965	693,396,262	679,770,959	13,625,303	2%
Contractual Services	380,813,183	479,210,853	699,317,978	563,295,204	136,022,774	19%
Commodities	56,039,867	55,939,562	74,207,411	78,080,031	(3,872,620)	-5%
Capital Outlay	29,515,222	16,247,747	73,301,682	62,934,101	10,367,581	14%
Pass Through Payments	\$ 87,681,177	\$ 99,838,031	\$ 89,698,891	\$ 95,819,432	\$ (6,120,541)	-7%
Debt Service	\$ 290,504,892	\$ 268,269,199	\$ 308,296,866	\$ 307,415,293	\$ 881,573	0%
Capital Improvements	\$ 183,782,435	\$ 184,433,436	\$ 689,264,603	\$ 380,211,067	\$ 309,053,536	45%
Contingent Appropriation	-	-	3,900,965	975,965	2,925,000	75%
Grand Total	\$ 1,655,514,837	\$ 1,728,166,793	\$ 2,631,384,658	\$ 2,168,502,052	\$ 462,882,606	18%
Expenditures by Major Fund Type						
Governmental Activities Funds						
Governmental Activities	\$ 1,139,985,142	\$ 1,186,564,895	\$ 1,627,291,361	\$ 1,495,251,044	\$ 132,040,317	8%
General Fund	\$ 532,283,847	\$ 500,206,499	\$ 559,559,666	\$ 561,392,537	\$ (1,832,871)	0%
Personal Services	423,357,478	369,232,321	414,316,443	416,552,097	(2,235,654)	-1%
Commodities	10,419,608	8,038,785	12,416,249	12,828,778	(412,529)	-3%
Contractual Services	86,432,005	113,139,704	121,592,820	120,798,978	793,842	1%
Capital Outlay	792,755	12,989	419,413	397,943	21,470	5%
Debt Service	11,282,001	9,782,700	10,814,741	10,814,741	-	0%
Special Revenue	\$ 391,050,838	\$ 485,120,157	\$ 721,750,310	\$ 678,797,082	\$ 42,953,228	6%
Personal Services	94,145,601	147,633,794	145,676,868	140,800,859	4,876,009	3%
Commodities	20,755,960	18,440,809	23,514,377	26,640,431	(3,126,054)	-13%
Contractual Services	138,059,035	171,605,112	370,342,665	333,190,691	37,151,974	10%
Capital Outlay	8,723,277	9,090,184	39,400,863	29,466,111	9,934,752	25%
Debt Service	42,709,464	39,395,493	54,053,519	53,816,431	237,088	0%
Pass Through Payments	86,657,501	98,954,765	88,762,018	94,882,559	(6,120,541)	-7%
Capital Funds	\$ 89,837,938	\$ 68,117,326	\$ 214,713,032	\$ 123,787,672	\$ 90,925,360	42%
Personal Services	5,901,381	5,568,135	5,655,135	6,710,441	(1,055,306)	-19%
Commodities	199,522	267,884	288,939	137,978	150,961	52%
Contractual Services	66,355,051	50,480,895	196,507,811	106,086,554	90,421,257	46%
Capital Outlay	959,612	2,511,296	1,262,185	499,487	762,698	60%
Debt Service	16,422,372	9,289,116	10,998,697	10,353,212	645,485	6%
Pass Through Payments	-	-	265	-	265	100%
Debt Funds	\$ 126,812,519	\$ 133,120,913	\$ 131,268,353	\$ 131,273,753	\$ (5,400)	0%
Contractual Services	6,028,623	18,734,783	5,597,750	5,602,150	(4,400)	0%
Capital Outlay	275,635	50,000	473,034	473,034	-	0%
Debt Service	119,484,585	113,452,864	124,260,696	124,260,696	-	0%
Pass Through Payments	1,023,676	883,266	936,873	936,873	-	0%
Business Type Activities	\$ 515,529,695	\$ 541,601,898	\$ 1,004,093,297	\$ 673,251,008	\$ 330,842,289	33%
Personal Services	104,538,733	102,131,408	128,689,532	117,085,230	11,604,302	9%
Commodities	24,934,333	29,522,013	38,443,799	38,623,892	(180,093)	0%
Contractual Services	265,287,935	305,970,686	687,915,555	369,074,173	318,841,382	46%
Capital Outlay	20,162,224	7,628,765	40,875,198	40,298,500	576,698	1%
Debt Service	100,606,470	96,349,026	108,169,213	108,169,213	-	0%
Grand Total	\$ 1,655,514,837	\$ 1,728,166,793	\$ 2,631,384,658	\$ 2,168,502,052	\$ 462,882,606	18%

Schedule III - All funds
Comparison of Expenditures By Fund

	FY 2020-21 <i>Actual</i>	FY 2021-22 <i>Actual</i>	FY 2022-23 Amended	FY 2022-23 Estimated	Surplus/ (Deficit)	% Change
General Fund	\$ 532,283,847	\$ 500,206,499	\$ 559,559,666	\$ 561,392,537	\$ (1,832,871)	0%
General Fund	532,283,847	500,206,499	526,198,747	528,031,618	(1,832,871)	0%
General Fund - Community Policing and Prevention	-	-	33,360,919	33,360,919	-	0%
Special Revenue	\$ 391,050,838	\$ 485,120,157	\$ 721,750,310	\$ 678,797,082	\$ 42,953,228	6%
American Rescue Plan Fund	-	79,704,838	114,810,584	114,810,584	-	0%
Arterial Street Impact Fee	46,117	77,507	5,077,685	5,077,685	-	0%
Assessment and Triage Center Fund	666,664	166,666	1,166,666	339,484	827,182	71%
Brownfields Revolving	477,309	1,009,479	8,302,711	6,938,008	1,364,703	16%
Central City Sales Tax	1,499,200	12,923,636	36,101,002	23,512,526	12,588,476	35%
CID/NID Revolving Loan	5,400	-	40,000	-	40,000	100%
Clay Co COVID19 Fund	10,106,064	449,241	-	-	-	0%
Community Development Funds	7,882,775	9,680,887	19,097,876	18,621,413	476,463	2%
Convention and Tourism	18,837,547	25,936,511	31,957,492	31,968,596	(11,104)	0%
Convention Hotel Catering	5,614,063	5,225,340	9,508,842	8,197,988	1,310,854	14%
Development Services	14,928,783	13,430,972	15,447,187	13,580,132	1,867,055	12%
Domestic Violence Grant Fund	304,569	513,422	2,330,249	2,259,583	70,666	3%
Domestic Violence Shelters Fund	509,310	223,725	303,903	303,903	-	0%
Economic Development	4,705,815	5,117,344	6,681,791	6,535,486	146,305	2%
Fire Sales Tax	38,088,601	23,535,582	22,585,582	25,765,411	(3,179,829)	-14%
Golf Operations	6,201,207	7,202,507	7,211,257	8,265,522	(1,054,265)	-15%
Governmental Grants Fund	4,721,192	6,879,617	15,763,405	17,507,006	(1,743,601)	-11%
Hazardous Materials Fund	-	-	-	-	-	0%
Health	49,241,680	48,589,706	54,731,871	54,040,026	691,845	1%
Health Dept Building Fund	703,949	50,018	50,125	50,125	-	0%
HOME Investment	802,142	1,689,999	18,652,901	20,079,206	(1,426,305)	-8%
Homesteading Authority	174,446	57,114	200,609	202,064	(1,455)	-1%
Housing Oppor for Persons With Aids	1,917,799	1,776,369	4,728,272	4,967,670	(239,398)	-5%
Housing Violation Fund	254,099	387,482	366,431	319,019	47,412	13%
HUD Lead-Based Paint Grant	625,034	992,750	1,889,565	2,004,921	(115,356)	-6%
Inmate Security	735,497	954,039	2,001,742	2,025,641	(23,899)	-1%
Jackson Co COVID19 Fund	13,224,049	2,167,390	-	-	-	0%
Justice Assistance Grant	1,446,377	891,485	887,230	379,913	507,317	57%
KCATA Sales Tax	27,090,000	27,415,700	32,276,889	35,751,793	(3,474,904)	-11%
Land Bank	2,048,611	2,181,249	2,390,627	2,099,129	291,498	12%
Liberty Memorial Trust Fund	43,850	38,492	49,582	49,582	-	0%
Love Thy Neighbor Fund	6,001	21,949	25,000	25,000	-	0%
Municipal Court Building Fund	535,147	535,147	169,820	169,820	-	0%
Museum	1,677,326	3,323,752	1,875,708	2,088,972	(213,264)	-11%
Neighborhood Grants	8,718,636	32,122,500	36,367,162	12,966,713	23,400,449	64%
Neighborhood Stabilization Grant	193,905	226,445	277,808	783,696	(505,888)	-182%
Neighborhood Tourist Development	274,293	584,456	2,852,884	2,816,760	36,124	1%
Parking	7,449,072	5,840,924	9,141,364	8,803,167	338,197	4%
Parks and Recreation	41,075,446	34,174,956	51,439,707	49,045,277	2,394,430	5%
Performing Arts Center Garage	9,189,750	9,441,706	10,252,207	10,270,172	(17,965)	0%
Platte Co COVID19 Fund	1,139,164	2,480	-	-	-	0%
Police Drug Enforcement	2,747,894	2,803,668	3,346,952	6,900,999	(3,554,047)	-106%
Police Grant	7,288,659	7,940,899	12,366,119	13,364,780	(998,661)	-8%
Probation Fund	434,174	452,922	564,728	446,448	118,280	21%
Public Mass Transportation	26,131,264	34,455,476	38,752,110	38,374,221	377,889	1%
Public Safety Sales Tax	11,118,673	8,868,468	12,319,619	12,305,187	14,432	0%
Ryan White HIV/AIDS	4,440,407	3,859,033	6,064,956	6,267,395	(202,439)	-3%
Shared Success	104,095	45,905	-	-	-	0%
Specialty Court Fund	601,295	348,002	328,952	376,004	(47,052)	-14%
Strategic Neighborhoods	383,140	418,857	468,755	320,138	148,617	32%
Street Car	12,410,632	11,805,557	20,486,480	20,436,534	49,946	0%

Schedule III - All funds
Comparison of Expenditures By Fund

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Amended	FY 2022-23 Estimated	Surplus/ (Deficit)	% Change
Street Maintenance	42,229,716	45,183,790	52,423,303	48,258,036	4,165,267	8%
Housing Trust Fund	-	-	12,331,828	12,305,574	26,254	0%
Infrastructure and Maintenance	-	-	-	-	-	0%
Fire Sales Tax Capital	-	3,394,198	35,282,772	26,819,773	8,462,999	24%
Capital Funds	\$ 89,837,938	\$ 68,117,326	\$ 214,713,032	\$ 123,787,672	\$ 90,925,360	42%
Capital Improvements	89,837,938	68,117,326	211,836,564	121,423,989	90,412,575	43%
Capital Improvements Grant	-	-	2,876,468	2,363,683	512,785	18%
Debt Funds	\$ 126,812,519	\$ 133,120,913	\$ 131,268,353	\$ 131,273,753	\$ (5,400)	0%
Convention And Sports Complex	25,369,155	26,122,817	27,383,400	27,384,400	(1,000)	0%
Downtown Arena Project Fund	15,618,632	15,190,957	15,556,124	15,541,124	15,000	0%
Downtown Redevelopment District Debt	22,655,461	13,017,363	20,700,253	20,700,253	-	0%
G.O. Recovery Zone Bonds	527,528	2,832,528	2,969,950	2,969,950	-	0%
General Debt And Interest	49,025,688	50,086,745	55,275,216	55,275,216	-	0%
N.I.D. GO Bond Fund	44,600	40,983	-	-	-	0%
STIF Brush Creek-Blue Pkwy Town Center	1,164,070	1,041,955	1,059,336	1,078,736	(19,400)	-2%
STIF East Village	3,387,348	3,199,252	3,308,136	3,308,136	-	0%
STIF Hotel President	1,421,566	1,183,420	1,541,863	1,541,863	-	0%
STIF Linwood Shopping Center	1,348,333	1,428,967	2,268,419	2,268,419	-	0%
STIF Midtown	4,457,946	17,001,780	-	-	-	0%
Streetlight Debt Fund	760,750	737,700	-	-	-	0%
TIF Special Allocation	1,031,442	1,236,446	1,205,656	1,205,656	-	0%
Aviation Funds	\$ 125,321,498	\$ 142,780,852	\$ 305,132,188	\$ 205,245,240	\$ 99,886,948	33%
Aviation	114,868,665	123,943,447	264,965,369	173,700,914	91,264,455	34%
Customer Facility Charges	2,092,062	6,282,676	6,301,462	6,458,831	(157,369)	-2%
DEA Drug Forfeiture	-	-	75,000	-	75,000	100%
Passenger Facility Charge	8,360,771	12,554,729	33,790,357	25,085,495	8,704,862	26%
Water and Sewer Funds	\$ 390,208,197	\$ 398,821,046	\$ 698,961,109	\$ 468,005,768	\$ 230,955,341	33%
Sewer	200,257,115	208,590,898	417,425,865	248,575,082	168,850,783	40%
Stormwater	13,149,677	10,863,109	18,648,251	17,911,267	736,984	4%
Water	176,801,405	179,367,039	262,886,993	201,519,419	61,367,574	23%
Grand Total	\$ 1,655,514,837	\$ 1,728,166,793	\$ 2,631,384,658	\$ 2,168,502,052	\$ 462,882,606	18%

Schedule IV - All funds
Comparison of Expenditures By Department

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Amended	FY 2022-23 Estimated	Surplus/ (Deficit)	% Change
Aviation	125,321,673	142,780,851	305,058,694	205,190,761	99,867,933	33%
Boards of Election Commissioners	3,751,583	2,573,757	5,207,411	5,207,411	-	0%
City Planning and Development	19,424,483	18,444,615	31,325,851	26,244,967	5,080,884	16%
Civil Rights and Equal Opportunity	2,250,882	1,984,799	3,170,152	2,782,891	387,261	12%
Contingent Appropriation	-	-	3,900,965	975,965	2,925,000	75%
Convention and Entertainment Facilities	42,721,734	46,495,434	59,520,123	55,634,418	3,885,705	7%
Convention and Tourism	21,224,026	25,268,990	28,015,690	30,661,327	(2,645,637)	-9%
Economic Development	43,370,362	44,898,347	41,930,664	41,840,866	89,798	0%
Finance	18,618,365	17,450,832	41,560,499	41,591,955	(31,456)	0%
Fire	207,153,650	224,545,426	252,820,944	251,946,935	874,009	0%
General Services	40,349,185	35,815,355	56,354,127	55,486,018	868,109	2%
Health	30,351,856	31,621,677	54,070,705	56,241,717	(2,171,012)	-4%
Health and Medical Care	31,521,353	34,706,296	32,221,348	31,843,469	377,879	1%
Housing	16,767,904	59,030,227	117,320,647	84,961,513	32,359,134	28%
Human Resources	4,416,337	4,767,388	5,319,333	5,208,829	110,504	2%
Law	5,282,976	4,737,331	7,929,157	7,296,511	632,646	8%
Municipal Court	15,874,828	15,591,786	15,213,603	13,931,576	1,282,027	8%
Neighborhoods	27,917,799	23,875,903	55,636,120	53,543,070	2,093,050	4%
Office of the City Auditor	1,322,968	1,163,664	1,227,873	1,201,443	26,430	2%
Office of the City Clerk	666,119	631,506	998,391	932,252	66,139	7%
Office of the City Manager	14,572,043	10,337,157	17,497,637	16,967,709	529,928	3%
Offices of Mayor and Council	4,733,674	4,709,929	5,676,247	5,619,750	56,497	1%
Parks and Recreation	67,340,243	67,069,912	108,656,268	107,739,548	916,720	1%
Police	263,830,173	256,057,849	273,222,229	278,350,644	(5,128,415)	-2%
Public Works	186,721,131	180,391,985	319,969,205	227,130,618	92,838,587	29%
Transportation Authorities	63,677,758	72,089,636	70,693,507	74,168,411	(3,474,904)	-5%
Water Services	396,331,732	401,126,141	716,867,268	485,801,478	231,065,790	32%
Grand Total	\$ 1,655,514,837	\$ 1,728,166,793	\$ 2,631,384,658	\$ 2,168,502,052	\$ 462,882,606	18%

Schedule V - All funds
Comparison of Expenditures By Major Fund Type and Department

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Amended	FY 2022-23 Estimated	Surplus/ (Deficit)	% Change Est- Amended
Governmental Activities	\$ 1,139,985,142	\$ 1,186,564,895	\$ 1,627,291,361	\$ 1,495,251,044	\$ 132,040,317	8%
Capital Improvements	\$ 64,864,496	\$ 52,724,297	\$ 229,104,868	\$ 145,251,497	\$ 83,853,371	37%
City Planning and Development	400,687	111,725	1,106,706	94,900	1,011,806	91%
Convention and Entertainment Facilities	428,848	834,179	3,695,312	3,694,297	1,015	0%
Finance	-	-	12,024,930	12,024,930	-	0%
General Services	7,581,807	5,770,847	19,048,663	18,241,433	807,230	4%
Housing	-	-	80,000	80,000	-	0%
Neighborhoods	450,000	200,000	500,000	500,000	-	0%
Office of the City Manager	2,498,846	1,785,363	924,852	922,282	2,570	0%
Parks and Recreation	16,431,494	13,835,351	45,112,026	45,139,144	(27,118)	0%
Police	-	-	16,634	-	16,634	100%
Public Works	32,874,051	29,356,482	132,052,706	49,808,317	82,244,389	62%
Water Services	4,198,763	830,350	14,543,039	14,746,194	(203,155)	-1%
Debt Service	\$ 189,898,422	\$ 171,920,173	\$ 200,127,653	\$ 199,246,080	\$ 881,573	0%
City Planning and Development	3,325,092	2,904,662	2,922,510	2,922,510	-	0%
Convention and Entertainment Facilities	26,163,717	26,436,557	28,848,387	28,630,591	217,796	1%
Convention and Tourism	13,991,978	13,987,691	14,131,598	14,131,598	-	0%
Economic Development	37,329,597	26,851,592	31,729,021	31,729,021	-	0%
Finance	1,330,794	813,455	947,243	943,915	3,328	0%
Fire	5,730,775	5,605,691	11,444,937	11,443,687	1,250	0%
General Services	5,229,276	4,954,845	5,243,828	5,243,828	-	0%
Health and Medical Care	151,675	156,175	152,275	152,275	-	0%
Housing	-	1,119,521	590,000	576,286	13,714	2%
Human Resources	106,272	105,000	107,200	107,200	-	0%
Municipal Court	535,147	535,147	169,820	169,820	-	0%
Neighborhoods	2,227,283	1,793,969	1,646,561	1,646,561	-	0%
Office of the City Manager	277,375	274,875	-	-	-	0%
Parks and Recreation	4,786,593	3,922,820	4,973,897	4,973,897	-	0%
Police	16,859,728	14,669,518	14,655,651	14,655,651	-	0%
Public Works	66,569,565	62,449,996	69,185,955	68,540,470	645,485	1%
Transportation Authorities	5,158,430	5,338,659	13,378,770	13,378,770	-	0%
Water Services	125,125	-	-	-	-	0%
Operating Expenses	\$ 797,541,047	\$ 862,082,394	\$ 1,104,458,984	\$ 1,053,958,070	\$ 50,500,914	5%
Boards of Election Commissioners	3,751,583	2,573,757	5,207,411	5,207,411	-	0%
City Planning and Development	15,698,704	15,428,228	27,296,635	23,227,557	4,069,078	15%
Civil Rights and Equal Opportunity	2,250,879	1,984,798	3,096,658	2,728,412	368,246	12%
Convention and Entertainment Facilities	16,129,169	19,224,698	26,976,424	23,309,530	3,666,894	14%
Convention and Tourism	2,389,476	2,708,033	5,191,856	5,191,856	-	0%
Economic Development	6,040,765	18,046,755	10,201,643	10,111,845	89,798	1%
Finance	17,287,571	16,637,377	28,588,326	28,623,110	(34,784)	0%
Fire	201,422,875	218,939,735	241,376,007	240,503,248	872,759	0%
General Services	27,538,102	25,089,663	32,061,636	32,000,757	60,879	0%
Health	30,351,856	31,621,677	54,070,705	56,241,717	(2,171,012)	-4%
Health and Medical Care	353,073	3,833,464	1,673,249	1,295,370	377,879	23%
Housing	16,767,904	57,910,706	116,650,647	84,305,227	32,345,420	28%
Human Resources	4,310,065	4,662,388	5,212,133	5,101,629	110,504	2%
Law	5,282,976	4,737,331	7,929,157	7,296,511	632,646	8%
Municipal Court	15,339,681	15,056,639	15,043,783	13,761,756	1,282,027	9%
Neighborhoods	25,240,516	21,881,934	53,489,559	51,396,509	2,093,050	4%
Office of the City Auditor	1,322,968	1,163,664	1,227,873	1,201,443	26,430	2%
Office of the City Clerk	666,119	631,506	998,391	932,252	66,139	7%
Office of the City Manager	11,795,822	8,276,919	16,572,785	16,045,427	527,358	3%
Offices of Mayor and Council	4,733,674	4,709,929	5,676,247	5,619,750	56,497	1%
Parks and Recreation	46,122,156	49,311,741	58,570,345	57,626,507	943,838	2%
Police	246,970,445	241,388,331	258,549,944	263,694,993	(5,145,049)	-2%
Public Works	87,277,663	88,585,507	118,730,544	108,781,831	9,948,713	8%
Transportation Authorities	6,697,328	6,202,869	6,703,906	6,703,906	-	0%
Water Services	1,799,677	1,474,745	3,363,120	3,049,516	313,604	9%
Pass Through Payments	\$ 87,681,177	\$ 99,838,031	\$ 89,698,891	\$ 95,819,432	\$ (6,120,541)	-7%
Convention and Tourism	4,842,572	8,573,266	8,692,236	11,337,873	(2,645,637)	-30%
Health and Medical Care	31,016,605	30,716,657	30,395,824	30,395,824	-	0%
Transportation Authorities	51,822,000	60,548,108	50,610,831	54,085,735	(3,474,904)	-7%
Contingent Appropriation	-	-	3,900,965	975,965	2,925,000	75%

Schedule V - All funds
Comparison of Expenditures By Major Fund Type and Department

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Amended	FY 2022-23 Estimated	Surplus/ (Deficit)	% Change Est- Amended
Contingent Appropriation	-	-	3,900,965	975,965	2,925,000	75%
Business Type Activities	\$ 515,529,695	\$ 541,601,898	\$ 1,004,093,297	\$ 673,251,008	\$ 330,842,289	33%
Capital Improvements	\$ 118,917,939	\$ 131,709,139	\$ 460,159,735	\$ 234,959,570	\$ 225,200,165	49%
Aviation	22,904,498	45,409,164	146,956,577	81,535,685	65,420,892	45%
Water Services	96,013,441	86,299,975	313,203,158	153,423,885	159,779,273	51%
Debt Service	\$ 100,606,470	\$ 96,349,026	\$ 108,169,213	\$ 108,169,213	\$ -	0%
Aviation	14,030,066	13,049,595	12,962,598	12,962,598	-	0%
Water Services	86,576,404	83,299,431	95,206,615	95,206,615	-	0%
Operating Expenses	\$ 296,005,286	\$ 313,543,733	\$ 435,764,349	\$ 330,122,225	\$ 105,642,124	24%
Aviation	88,387,109	84,322,092	145,139,519	110,692,478	34,447,041	24%
Civil Rights and Equal Opportunity	3	1	73,494	54,479	19,015	26%
General Services	-	-	-	-	-	0%
Parks and Recreation	-	-	-	-	-	0%
Public Works	(148)	-	-	-	-	0%
Water Services	207,618,322	229,221,640	290,551,336	219,375,268	71,176,068	24%
Grand Total	\$ 1,655,514,837	\$ 1,728,166,793	\$ 2,631,384,658	\$ 2,168,502,052	\$ 462,882,606	18%

Schedule VI
Comparison of Revenues by Major Sources and Major Fund Type

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Amended	FY 2022-23 Estimated	Surplus/ (Deficit)	% Change
Earnings Tax	288,260,446	317,973,338	276,125,656	313,500,000	37,374,344	14%
Earnings Tax Redirections	(15,615,682)	(15,536,093)	(19,990,500)	(22,479,987)	(2,489,487)	12%
Grants	179,315,242	279,163,874	348,045,029	333,930,076	(14,114,953)	-4%
Hotel/Motel Tax	9,652,954	22,126,491	21,520,303	30,160,000	8,639,697	40%
Hotel/Motel Tax Redirections	(1,770,049)	(2,209,160)	(3,358,400)	(4,848,127)	(1,489,727)	44%
Licenses & Permits	43,918,709	55,880,402	58,385,731	56,580,287	(1,805,444)	-3%
Local Use Tax	55,618,526	60,606,954	55,000,000	72,000,000	17,000,000	31%
Local Use Tax Redirections	(163,295)	(177,585)	(182,400)	(241,140)	(58,740)	32%
Other Taxes	4,948,435	10,584,679	16,410,650	19,757,787	3,347,137	20%
Property Taxes	171,161,553	182,681,254	182,370,084	187,151,919	4,781,835	3%
Property Taxes Pilots	3,577,707	1,364,624	4,758,496	1,355,000	(3,403,496)	-72%
Restaurant Tax	21,261,714	30,154,491	27,187,410	33,220,000	6,032,590	22%
Restaurant Tax Redirections	(1,188,597)	(1,438,475)	(1,590,320)	(1,985,900)	(395,580)	25%
Sales Tax	224,217,508	292,975,618	297,721,116	331,062,448	33,341,332	11%
Sales Tax - Redirections	(18,146,762)	(17,589,427)	(25,419,211)	(29,016,362)	(3,597,151)	14%
Utility Taxes	96,937,595	100,888,399	102,870,600	100,702,124	(2,168,476)	-2%
Utility Taxes - Redirections	(1,724,330)	(1,684,407)	(1,782,400)	(1,763,803)	18,597	-1%
Interest and Rental Income	27,679,767	30,651,485	32,502,003	45,238,073	12,736,070	39%
Gaming Revenues	7,756,162	12,389,433	11,471,466	11,600,000	128,534	1%
Fines & Forfeitures	8,330,742	6,230,521	8,564,200	5,127,549	(3,436,651)	-40%
Service Charges	581,915,908	680,962,276	679,991,592	716,893,830	36,902,238	5%
All Other	34,164,622	36,948,545	50,154,816	32,923,428	(17,231,388)	-34%
Grand Total	\$ 1,720,108,875	\$ 2,082,947,237	\$ 2,120,755,921	\$ 2,230,867,202	\$ 110,111,281	5%

General Fund	\$ 595,243,796	\$ 657,355,737	\$ 587,533,954	\$ 668,099,440	\$ 80,565,486	14%
Earnings Tax	288,260,446	317,973,338	276,125,656	313,500,000	37,374,344	14%
Earnings Tax Redirections	(16,539,853)	(17,294,168)	(21,080,400)	(24,033,143)	(2,952,743)	14%
Grants	4,030,745	2,846,819	1,900,361	1,985,273	84,912	4%
Hotel/Motel Tax	123,719	232,406	80,636	160,000	79,364	98%
Licenses & Permits	28,592,007	35,507,129	36,355,805	35,807,055	(548,750)	-2%
Local Use Tax	50,742,732	60,606,954	55,000,000	72,000,000	17,000,000	31%
Local Use Tax Redirections	(175,698)	(194,919)	(189,300)	(247,983)	(58,683)	31%
Property Taxes	68,907,388	70,894,770	69,060,465	72,590,710	3,530,245	5%
Property Taxes Pilots	1,163,002	323,199	1,699,830	323,600	(1,376,230)	-81%
Restaurant Tax	220,138	206,697	124,950	220,000	95,050	76%
Utility Taxes	96,937,595	100,888,399	102,870,600	100,702,124	(2,168,476)	-2%
Utility Taxes - Redirections	(2,180,506)	(2,120,850)	(2,156,900)	(2,196,761)	(39,861)	2%
Interest and Rental Income	4,906,475	5,105,786	3,660,249	8,283,269	4,623,020	126%
Gaming Revenues	7,756,162	12,389,433	11,471,466	11,600,000	128,534	1%
Fines & Forfeitures	6,518,607	4,810,274	6,591,200	3,412,500	(3,178,700)	-48%
Service Charges	52,703,680	60,605,958	42,501,393	69,594,422	27,093,029	64%
All Other	3,277,157	4,574,512	3,517,943	4,398,374	880,431	25%
Special Revenue	\$ 399,140,290	\$ 573,159,050	\$ 624,616,391	\$ 663,346,429	\$ 38,730,038	6%
Grants	104,618,384	195,350,912	234,726,364	232,681,666	(2,044,698)	-1%
Hotel/Motel Tax	9,529,235	21,894,085	21,439,667	30,000,000	8,560,333	40%
Hotel/Motel Tax Redirections	(1,909,812)	(2,358,414)	(3,670,000)	(5,135,341)	(1,465,341)	40%
Licenses & Permits	8,194,811	8,901,110	11,382,554	7,473,232	(3,909,322)	-34%
Local Use Tax	4,875,794	-	-	-	-	0%
Other Taxes	3,493,984	7,869,679	15,135,750	17,635,750	2,500,000	17%
Property Taxes	62,919,255	64,435,709	62,729,585	64,744,916	2,015,331	3%
Property Taxes Pilots	1,660,381	786,575	2,177,077	787,600	(1,389,477)	-64%
Restaurant Tax	21,041,576	29,947,794	27,062,460	33,000,000	5,937,540	22%
Restaurant Tax Redirections	(1,783,673)	(2,327,794)	(2,366,220)	(2,885,372)	(519,152)	22%
Sales Tax	149,477,452	201,423,472	205,093,476	227,608,523	22,515,047	11%
Sales Tax - Redirections	(15,016,904)	(14,907,402)	(17,241,480)	(19,482,872)	(2,241,392)	13%
Interest and Rental Income	4,367,462	12,093,560	16,407,822	17,842,920	1,435,098	9%
Fines & Forfeitures	1,812,135	1,420,247	1,973,000	1,715,049	(257,951)	-13%
Service Charges	36,477,231	36,468,623	35,355,440	43,059,863	7,704,423	22%
All Other	9,382,979	12,160,894	14,410,896	14,300,495	(110,401)	-1%

Schedule VI
Comparison of Revenues by Major Sources and Major Fund Type

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Amended	FY 2022-23 Estimated	Surplus/ (Deficit)	% Change
Capital Funds	\$ 96,750,875	\$ 101,753,252	\$ 134,774,022	\$ 113,208,057	\$ (21,565,965)	-16%
Grants	21,350,279	11,208,626	28,992,528	16,429,748	(12,562,780)	-43%
Other Taxes	150,625	211,938	-	200,000	200,000	0%
Sales Tax	74,740,056	91,552,146	92,627,640	103,453,925	10,826,285	12%
Sales Tax - Redirections	(9,399,033)	(9,728,998)	(11,111,331)	(12,555,804)	(1,444,473)	13%
Interest and Rental Income	8,823	256	-	10,296	10,296	0%
Service Charges	-	-	504,887	-	(504,887)	-100%
All Other	9,900,125	8,509,284	23,760,298	5,669,892	(18,090,406)	-76%
Debt Funds	\$ 67,225,085	\$ 81,226,158	\$ 75,683,217	\$ 79,667,077	\$ 3,983,860	5%
Earnings Tax Redirections	924,171	1,758,075	1,089,900	1,553,156	463,256	43%
Grants	5,456,905	5,600,745	3,672,400	4,079,080	406,680	11%
Hotel/Motel Tax Redirections	139,763	149,254	311,600	287,214	(24,386)	-8%
Licenses & Permits	7,131,891	11,472,163	10,647,372	13,300,000	2,652,628	25%
Local Use Tax Redirections	12,403	17,334	6,900	6,843	(57)	-1%
Other Taxes	1,303,826	2,503,062	1,274,900	1,922,037	647,137	51%
Property Taxes	39,334,910	47,350,775	50,580,034	49,816,293	(763,741)	-2%
Property Taxes Pilots	754,324	254,850	881,589	243,800	(637,789)	-72%
Restaurant Tax Redirections	595,076	889,319	775,900	899,472	123,572	16%
Sales Tax - Redirections	6,269,175	7,046,973	2,933,600	3,022,314	88,714	3%
Utility Taxes - Redirections	456,176	436,443	374,500	432,958	58,458	16%
Interest and Rental Income	978,576	694,001	589,643	1,713,428	1,123,785	191%
Service Charges	-	-	-	-	-	0%
All Other	3,867,889	3,053,164	2,544,879	2,390,482	(154,397)	-6%
Aviation Funds	\$ 127,522,820	\$ 210,176,919	\$ 251,932,900	\$ 254,819,948	\$ 2,887,048	1%
Grants	43,858,929	64,156,772	78,753,376	78,754,309	933	0%
Interest and Rental Income	3,985,162	3,270,063	2,913,330	4,887,324	1,973,994	68%
Service Charges	79,500,172	142,014,920	170,183,694	171,026,942	843,248	0%
All Other	178,557	735,164	82,500	151,373	68,873	83%
Water and Sewer Funds	\$ 434,226,009	\$ 459,276,121	\$ 446,215,437	\$ 451,726,251	\$ 5,510,814	1%
Interest and Rental Income	13,433,269	9,487,819	8,930,959	12,500,836	3,569,877	40%
Service Charges	413,234,825	441,872,775	431,446,178	433,212,603	1,766,425	0%
All Other	7,557,915	7,915,527	5,838,300	6,012,812	174,512	3%
Grand Total	\$ 1,720,108,875	\$ 2,082,947,237	\$ 2,120,755,921	\$ 2,230,867,202	\$ 110,111,281	5%

Schedule VII - All funds
Comparison of Revenues By Fund

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Amended	FY 2022-23 Estimated	Surplus/ (Deficit)	% Change
General Fund	\$ 595,243,796	\$ 657,355,737	\$ 587,533,954	\$ 668,099,440	\$ 80,565,486	14%
General Fund	595,243,796	657,355,737	587,533,954	668,099,440	80,565,486	14%
Special Revenue	\$ 399,140,290	\$ 573,159,050	\$ 624,616,391	\$ 663,346,429	\$ 38,730,038	6%
American Rescue Plan Fund	-	85,638,931	98,341,563	98,497,864	156,301	0%
Arterial Street Impact Fee	2,086,968	2,302,425	108,813	151,250	42,437	39%
Assessment and Triage Center Fund	422,433	374,385	1,000,000	309,628	(690,372)	-69%
Brownfields Revolving	425,137	770,096	6,938,008	6,942,960	4,952	0%
Central City Sales Tax	9,411,121	11,387,008	11,684,900	13,242,903	1,558,003	13%
Clay Co COVID19 Fund	11,752,723	1,992	-	-	-	0%
Community Development Funds	8,411,618	8,899,599	18,621,413	18,621,413	-	0%
Convention and Tourism	28,291,784	53,675,882	50,052,653	63,811,106	13,758,453	27%
Convention Hotel Catering	1,178	1,011,482	3,662,405	2,457,595	(1,204,810)	-33%
Development Services	16,507,109	17,281,740	15,292,183	20,181,781	4,889,598	32%
Domestic Violence Grant Fund	256,253	384,678	1,883,652	1,381,872	(501,780)	-27%
Domestic Violence Shelters Fund	259,393	192,796	260,000	150,000	(110,000)	-42%
Economic Development	3,158,415	3,318,102	3,448,720	3,288,600	(160,120)	-5%
Fire Sales Tax	26,431,285	20,651,543	22,444,398	26,585,967	4,141,569	18%
Fire Sales Tax Capital	-	22,607,055	23,162,220	25,545,972	2,383,752	10%
Golf Operations	7,534,591	8,087,645	7,197,014	8,604,587	1,407,573	20%
Governmental Grants Fund	4,640,945	6,574,102	17,507,006	17,507,006	-	0%
Health	67,715,731	68,285,378	68,441,146	68,755,807	314,661	0%
HOME Investment	762,090	548,870	20,079,207	20,079,207	-	0%
Homesteading Authority	149,070	26,561	150,000	162,944	12,944	9%
Housing Oppor for Persons With Aids	1,958,669	1,960,209	4,967,670	4,967,670	-	0%
Housing Trust Fund	-	12,649,493	42,664	347,801	305,137	715%
Housing Violation Fund	248,507	267,163	250,000	248,593	(1,407)	-1%
HUD Lead-Based Paint Grant	556,403	963,564	2,004,921	2,004,921	-	0%
Infrastructure and Maintenance	-	2,167	-	-	-	0%
Inmate Security	831,426	589,985	1,997,555	1,889,855	(107,700)	-5%
Jackson Co COVID19 Fund	19,004,824	16,334	-	-	-	0%
Justice Assistance Grant	1,129,386	1,383,839	379,913	379,913	-	0%
KCATA Sales Tax	25,741,130	31,905,774	32,282,694	35,766,635	3,483,941	11%
Land Bank	442,693	423,384	225,000	360,635	135,635	60%
Liberty Memorial Trust Fund	51,994	90,934	110,182	110,540	358	0%
Love Thy Neighbor Fund	25,040	25,543	25,000	25,742	742	3%
Municipal Court Building Fund	279,960	228,112	285,000	210,401	(74,599)	-26%
Museum	1,884,755	1,910,857	1,893,116	1,910,910	17,794	1%
Neighborhood Grants	17,808,638	44,389,260	12,966,713	12,966,713	-	0%
Neighborhood Stabilization Grant	-	14,200	783,696	783,696	-	0%
Parking	3,186,001	3,518,952	5,318,206	5,256,692	(61,514)	-1%
Parks and Recreation	35,153,146	43,430,350	45,235,592	48,334,693	3,099,101	7%
Performing Arts Center Garage	89,794	353,892	1,237,750	782,915	(454,835)	-37%
Platte Co COVID19 Fund	1,141,625	19	-	-	-	0%
Police Drug Enforcement	3,007,394	-	6,900,999	6,900,999	-	0%
Police Grant	9,450,883	9,163,353	13,364,780	13,364,780	-	0%
Probation Fund	532,474	607,744	567,004	522,573	(44,431)	-8%
Public Mass Transportation	31,283,619	39,074,937	38,960,794	43,444,286	4,483,492	12%
Public Safety Sales Tax	16,463,354	20,782,456	20,722,511	22,999,240	2,276,729	11%
Ryan White HIV/AIDS	4,411,041	3,913,722	6,267,395	6,267,395	-	0%
Shared Success	25,000	25,000	-	25,000	25,000	0%
Specialty Court Fund	399,709	315,791	402,000	252,673	(149,327)	-37%
Strategic Neighborhoods	635,788	472,991	440,000	433,359	(6,641)	-2%
Street Car	10,122,708	16,394,838	27,981,541	29,161,699	1,180,158	4%
Street Maintenance	25,056,485	26,263,917	28,728,394	27,347,638	(1,380,756)	-5%
Capital Funds	\$ 96,750,875	\$ 101,753,252	\$ 134,774,022	\$ 113,208,057	\$ (21,565,965)	-16%
Capital Improvements	96,742,411	100,785,452	132,864,554	111,999,207	(20,865,347)	-16%
Capital Improvements Grant	-	967,800	1,909,468	1,208,850	(700,618)	-37%

Schedule VII - All funds
Comparison of Revenues By Fund

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Amended	FY 2022-23 Estimated	Surplus/ (Deficit)	% Change
Revolving Public Improvement	-	-	-	-	-	0%
Sewer Special Assessment	8,464	-	-	-	-	0%
Debt Funds	\$ 67,225,085	\$ 81,226,158	\$ 75,683,217	\$ 79,667,077	\$ 3,983,860	5%
Convention And Sports Complex	2,214,760	1,867,609	2,036,646	2,066,572	29,926	1%
Downtown Arena Project Fund	7,504,769	11,832,886	10,647,372	13,324,226	2,676,854	25%
Downtown Redevelopment District Debt	3,149,936	5,753,493	4,895,384	6,787,624	1,892,240	39%
G.O. Recovery Zone Bonds	224,607	111,900	219,912	219,912	-	0%
General Debt And Interest	40,053,525	47,578,496	51,284,412	50,861,093	(423,319)	-1%
N.I.D. GO Bond Fund	56,423	52,397	53,191	53,642	451	1%
STIF Brush Creek-Blue Pkwy Town Center	843,787	875,823	883,000	879,194	(3,806)	0%
STIF East Village	1,697,407	2,867,727	2,426,000	2,816,847	390,847	16%
STIF Hotel President	1,065,793	1,224,251	1,404,700	1,307,531	(97,169)	-7%
STIF Linwood Shopping Center	343,858	322,490	326,500	332,060	5,560	2%
STIF Midtown	8,742,994	7,605,235	-	55	55	0%
STIF Tower-909 Walnut	296	222	-	257	257	0%
TIF Special Allocation	1,326,930	1,133,629	1,506,100	1,018,064	(488,036)	-32%
Aviation Funds	\$ 127,522,820	\$ 210,176,919	\$ 251,932,900	\$ 254,819,948	\$ 2,887,048	1%
Aviation	116,758,500	187,546,828	223,707,147	225,376,451	1,669,304	1%
Customer Facility Charges	3,133,479	5,583,835	8,620,456	9,502,098	881,642	10%
DEA Drug Forfeiture	9,617	35,186	76,992	34,166	(42,826)	-56%
Passenger Facility Charge	7,621,224	17,011,070	19,528,305	19,907,233	378,928	2%
Water and Sewer Funds	\$ 434,226,009	\$ 459,276,121	\$ 446,215,437	\$ 451,726,251	\$ 5,510,814	1%
Sewer	248,049,190	266,105,207	252,290,909	254,801,337	2,510,428	1%
Stormwater	14,287,862	14,389,406	13,600,396	13,738,263	137,867	1%
Water	171,888,957	178,781,508	180,324,132	183,186,651	2,862,519	2%
Grand Total	\$ 1,720,108,875	\$ 2,082,947,237	\$ 2,120,755,921	\$ 2,230,867,202	\$ 110,111,281	5%

***FY21 has been corrected to reflect an increase of \$104,876 for Revenues that have been reclassified from Transfers In to Miscellaneous Revenues

Schedule VIII - General Fund
Comparison of Revenues by Source

	FY 2020-21 <i>Actual</i>	FY 2021-22 <i>Actual</i>	FY 2022-23 Adopted	FY 2022-23 Amended	FY 2022-23 Estimated	Surplus/ (Deficit)	% Change Est- Amended
Property Taxes	68,907,388	70,894,770	69,060,465	69,060,465	72,590,710	3,530,245	5%
Property Taxes Pilots	1,163,002	323,199	1,699,830	1,699,830	323,600	(1,376,230)	-81%
Local Use Tax	50,742,732	60,606,954	55,000,000	55,000,000	72,000,000	17,000,000	31%
Local Use Tax Redirections	(175,698)	(194,919)	(189,300)	(189,300)	(247,983)	(58,683)	31%
Earnings Tax	288,260,446	317,973,338	276,125,656	276,125,656	313,500,000	37,374,344	14%
Earnings Tax Redirections	(16,539,853)	(17,294,168)	(21,080,400)	(21,080,400)	(24,033,143)	(2,952,743)	14%
Utility Taxes	96,937,595	100,888,399	102,870,600	102,870,600	100,702,124	(2,168,476)	-2%
Utility Taxes - Redirections	(2,180,506)	(2,120,850)	(2,156,900)	(2,156,900)	(2,196,761)	(39,861)	2%
Gaming Revenues	7,756,162	12,389,433	11,471,466	11,471,466	11,600,000	128,534	1%
Hotel/Motel Tax	123,719	232,406	80,636	80,636	160,000	79,364	98%
Restaurant Tax	220,138	206,697	124,950	124,950	220,000	95,050	76%
Licenses & Permits	28,592,007	35,507,129	36,355,805	36,355,805	35,807,055	(548,750)	-2%
Fines & Forfeitures	6,518,607	4,810,274	6,591,200	6,591,200	3,412,500	(3,178,700)	-48%
Interest and Rental Income	4,906,475	5,105,786	3,572,694	3,660,249	8,283,269	4,623,020	126%
Service Charges	52,703,680	60,605,958	41,965,240	42,501,393	69,594,422	27,093,029	64%
Grants	4,030,745	2,846,819	1,900,361	1,900,361	1,985,273	84,912	4%
All Other	3,277,157	4,574,512	3,517,943	3,517,943	4,398,374	880,431	25%
Grand Total	\$ 595,243,796	\$ 657,355,737	\$ 586,910,246	\$ 587,533,954	\$ 668,099,440	80,565,486	14%

Schedule IX - General Fund
Comparison of Expenditures by Purpose and Department

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Amended	FY 2022-23 Estimated	Surplus/ (Deficit)	% Change
Boards of Election Commissioners	3,751,583	2,573,757	5,207,411	5,207,411	-	0%
City Planning and Development	2,965,407	2,878,324	3,109,487	3,109,487	-	0%
Civil Rights and Equal Opportunity	1,747,379	1,616,399	2,289,709	2,278,124	11,585	1%
Contingent Appropriation	-	-	3,900,965	975,965	2,925,000	75%
Convention and Entertainment Facilities	(3,052)	495,713	894,514	894,514	-	0%
Economic Development	1,844,154	903,640	5,178,980	5,178,980	-	0%
Finance	15,501,723	14,999,860	17,693,488	17,563,008	130,480	1%
Fire	158,475,633	129,431,838	155,412,307	160,912,307	(5,500,000)	-4%
General Services	24,588,806	22,411,372	24,204,280	24,315,784	(111,504)	0%
Health and Medical Care	-	3,229,098	145,480	145,480	-	0%
Housing	851,982	3,082,377	6,514,741	5,948,789	565,952	9%
Human Resources	4,406,374	4,767,388	5,299,333	5,202,049	97,284	2%
Law	4,952,538	4,454,918	7,046,681	6,561,958	484,723	7%
Municipal Court	12,762,699	12,793,377	9,622,313	9,200,366	421,947	4%
Neighborhoods	20,054,383	18,128,834	25,990,446	24,664,435	1,326,011	5%
Office of the City Auditor	1,322,919	1,163,664	1,227,873	1,201,443	26,430	2%
Office of the City Clerk	664,983	631,506	998,391	932,252	66,139	7%
Office of the City Manager	5,464,633	6,137,278	12,823,595	12,508,136	315,459	2%
Offices of Mayor and Council	4,556,195	4,612,382	5,476,980	5,439,138	37,842	1%
Parks and Recreation	469,498	337,956	467,953	505,831	(37,878)	-8%
Police	232,308,667	227,906,182	232,233,301	232,825,642	(592,341)	0%
Public Works	34,523,602	37,650,636	33,821,438	35,821,438	(2,000,000)	-6%
Water Services	1,073,741	-	-	-	-	0%
Grand Total	\$ 532,283,847	\$ 500,206,499	\$ 559,559,666	\$ 561,392,537	\$ (1,832,871)	0%

Schedule X - Ten - General Fund
Comparison of Revenues, Expenditures, and Change in Fund Balance

	FY 2020-21 <i>Actual</i>	FY 2021-22 <i>Actual</i>	FY 2022-23 Amended	FY 2022-23 Estimated	Surplus/ (Deficit)	% Change
Beginning Balance	\$ 96,028,041	\$ 67,373,717	\$ 188,556,406	\$ 188,556,406	\$ -	
Reserve for Encumbrances	-	-	6,833,923	6,833,923	-	
Prior year adjustments	191,315	(3,542,506)	-	-	-	
Year Ending Balance	(33,331,251)	124,725,167	(23,223,613)	14,556,287	-	
Final Ending Balance	62,888,105	188,556,378	172,166,716	209,946,616	-	
Expenditure	\$ 532,283,847	\$ 500,206,499	\$ 559,559,666	\$ 561,392,537	\$ (1,832,871)	0%
Wages	292,111,340	232,346,942	273,971,877	276,512,520	(2,540,643)	-1%
Insurance-Health	54,947,976	54,510,037	59,049,700	57,221,707	1,827,993	3%
Pension	76,298,162	82,375,342	81,294,866	82,817,870	(1,523,004)	-2%
Contractual Services	58,448,062	77,334,730	76,586,962	78,073,470	(1,486,508)	-2%
Fixed Cost	27,983,943	35,804,974	41,104,893	41,749,543	(644,650)	-2%
Commodities	10,419,608	8,038,785	12,416,249	12,828,778	(412,529)	-3%
Capital Outlay	792,755	12,989	419,413	397,943	21,470	5%
Debt Service	11,282,001	9,782,700	10,814,741	10,814,741	-	0%
Contingent Appropriation	-	-	3,900,965	975,965	2,925,000	75%
Revenue	\$ 595,243,796	\$ 657,355,737	\$ 587,533,954	\$ 668,099,440	\$ 80,565,486	14%
Earnings Tax	288,260,446	317,973,338	276,125,656	313,500,000	37,374,344	14%
Earnings Tax Redirections	(16,539,853)	(17,294,168)	(21,080,400)	(24,033,143)	(2,952,743)	14%
Fines & Forfeitures	6,518,607	4,810,274	6,591,200	3,412,500	(3,178,700)	-48%
Gaming Revenues	7,756,162	12,389,433	11,471,466	11,600,000	128,534	1%
Grants	4,030,745	2,846,819	1,900,361	1,985,273	84,912	4%
Hotel/Motel Tax	123,719	232,406	80,636	160,000	79,364	98%
Interest and Rental Income	4,906,475	5,105,786	3,660,249	8,283,269	4,623,020	126%
Licenses & Permits	28,592,007	35,507,129	36,355,805	35,807,055	(548,750)	-2%
Local Use Tax	50,742,732	60,606,954	55,000,000	72,000,000	17,000,000	31%
Local Use Tax Redirections	(175,698)	(194,919)	(189,300)	(247,983)	(58,683)	31%
Property Taxes	68,907,388	70,894,770	69,060,465	72,590,710	3,530,245	5%
Property Taxes Pilots	1,163,002	323,199	1,699,830	323,600	(1,376,230)	-81%
Restaurant Tax	220,138	206,697	124,950	220,000	95,050	76%
Service Charges	52,703,680	60,605,958	42,501,393	69,594,422	27,093,029	64%
Utility Taxes	96,937,595	100,888,399	102,870,600	100,702,124	(2,168,476)	-2%
Utility Taxes - Redirections	(2,180,506)	(2,120,850)	(2,156,900)	(2,196,761)	(39,861)	2%
All Other	3,277,157	4,574,512	3,517,943	4,398,374	880,431	25%
Transfer In	\$ 7,709,456	\$ 24,825,789	\$ 22,079,242	\$ 21,807,182	\$ (272,060)	-1%
Tfr fr 2012A Spec Ob Bond	67,851	878	-	-	-	0%
Tfr Fr Convention and Tourism	895,200	-	-	-	-	0%
Tfr fr Development Services	911,210	904,365	725,158	725,158	-	0%
Tfr fr Equip Ls Cap Aquisition	-	76,153	-	-	-	0%
Tfr Fr Fire Sales Tax	-	-	320,556	320,556	-	0%
Tfr Fr Golf Operations Fund	-	-	59,054	59,054	-	0%
Tfr Fr Health Levy	1,276,012	15,733,071	15,733,071	15,733,071	-	0%
Tfr fr Municipal Court Building Fund	-	-	115,180	115,180	-	0%
Tfr fr Museum Fund	44,856	-	37,084	37,084	-	0%
Tfr Fr Parks & Recreation Fund	1,702,329	1,980,577	2,022,621	2,022,621	-	0%
Tfr Fr PILOTS Fund	405,194	294,181	441,060	169,000	(272,060)	-62%
Tfr Fr Pub Mass Trans	801,970	702,411	823,305	823,305	-	0%
Tfr Fr Public Safety Sales Tax	76	-	-	-	-	0%
Tfr fr Street Maintenance Fund	1,537,039	1,624,907	1,776,778	1,776,778	-	0%
Tfr fr TIF Special Allocation	633	-	-	-	-	0%
Trf to Sp Ob 2017 - Tax-Exe	32	8,804	-	-	-	0%
Tfr Fr SO Series 2020	2,604	442	-	-	-	0%
Tfr fr 2013B Spec Ob Bond	-	-	-	-	-	0%

Schedule X - Ten - General Fund
Comparison of Revenues, Expenditures, and Change in Fund Balance

Trf fr 2013C Spec Oblig Bonds	64,450	-	-	-	-	0%
Tfr fr Central City Economic D	-	-	13,150	13,150	-	0%
Tfr Fr KCATA Sales Tax	-	-	5,805	5,805	-	0%
Tfr fr Arterial Street Impac	-	-	6,420	6,420	-	0%
Tfr Fr Fire Sales Tax-Capital	-	3,500,000	-	-	-	0%
Tfr Fr Police Drug Enforcement	-	-	-	-	-	0%
Transfer Out	\$ 104,000,656	\$ 57,249,860	\$ 73,277,143	\$ 113,957,798	\$ (40,680,655)	-56%
Tfr to Economic Incentives	-	1,435,655	1,837,131	1,765,780	71,351	4%
Tfr to Parking Garage	4,664,249	1,820,774	3,131,762	2,845,865	285,897	9%
Tfr to Performing Arts Grge	9,286,775	8,914,080	8,821,657	9,294,457	(472,800)	-5%
Tfr to Street Maintenance Fund	22,851,293	20,130,318	19,128,394	21,710,014	(2,581,620)	-13%
Tfr to 2013A Special Obligation Bond	50	-	-	-	-	0%
Tfr to Parks & Recreation Fund	4,600,000	3,486,170	4,196,392	4,600,000	(403,608)	-10%
Tfr to Convention & Sports Complex	-	-	227,480	227,480	-	0%
Tfr to KC DwnTwn Redev Dist	19,505,525	7,218,418	15,757,969	15,757,969	-	0%
Tfr to Convention Hotel Catering Fund	4,413,732	4,057,959	5,031,771	4,757,053	274,718	5%
Tfr to Convention and Tourism	19,302,606	3,326,362	2,735,966	600,000	2,135,966	78%
Tfr to Downtown Arena Project	-	-	4,721,565	4,721,565	-	0%
Tfr to GO Recovery Zone Bonds	-	2,405,122	-	-	-	0%
TFR To Public Safety Sales Tax	1,485,084	-	-	-	-	0%
Tfr to Land Bank Fund	1,530,621	1,782,870	1,872,944	1,410,535	462,409	25%
Tfr to STIF Linwood Fund	704,424	572,534	1,025,000	1,025,000	-	0%
Tfr to STIF Hotel President	-	-	137,163	-	137,163	100%
Trf to Domestic Violence Shelt	728,060	38,972	516,377	458,011	58,366	11%
Tfr to STIF Brush Creek	299,929	57,506	176,336	176,336	-	0%
Tfr to Fire Sales Tax	926	-	-	-	-	0%
Tfr to Inmate Security Fund	-	-	135,786	135,786	-	0%
Tfr to Municipal Court Building Fund	1,023,000	-	-	-	-	0%
Tfr to Housing Violation Fund	89,696	-	101,742	101,742	-	0%
Tfr to Capital Improvement Fnd	6,011,097	-	-	-	-	0%
Tfr to STIF East Village Fund	737,364	426,731	882,136	392,349	489,787	56%
Tfr to Legal Claims	6,309,287	-	2,839,572	8,839,572	(6,000,000)	-211%
Tfr to Assessment and Triage C	430,319	-	-	-	-	0%
Tfr to Love Thy Neighbor Fund	26,619	-	-	-	-	0%
Trfr to Health Care Trust	-	1,576,389	-	5,138,284	(5,138,284)	0%
Tfr to Violence Prevention & Interven	-	-	-	30,000,000	(30,000,000)	0%

Schedule XI - Eleven - Convention and Tourism
Comparison of Revenues, Expenditures, and Change in Fund Balance

	FY 2020-21 <i>Actual</i>	FY 2021-22 <i>Actual</i>	FY 2022-23 Amended	FY 2022-23 Estimated	Surplus/ (Deficit)	% Change Est- Amended
Beginning Balance	\$ -	\$ -	\$ -	-		
Reserve for Encumbrances	-	-	3,559,036	3,559,036		
Prior year adjustments	(669,303)	(1,372,169)	-	-		
Year Ending Balance	669,302	1,372,166	(5,249,343)	65,479		
Final Ending Balance	(1)	(3)	(1,690,307)	3,624,515		
Expenditure	\$ 18,837,547	\$ 25,936,511	\$ 31,957,492	\$ 31,968,596	\$ (11,104)	0%
Wages	3,575,159	3,815,409	4,377,654	4,016,570	361,084	8%
Insurance-Health	767,163	745,188	1,041,376	737,859	303,517	29%
Pension	529,497	565,093	680,175	493,563	186,612	27%
Contractual Services	3,103,816	5,120,367	9,354,774	7,455,557	1,899,217	20%
Fixed Cost	6,790,153	7,542,791	7,965,688	8,203,827	(238,139)	-3%
Commodities	227,963	355,305	584,021	462,794	121,227	21%
Capital Outlay	15,247	92,703	198,441	197,426	1,015	1%
Debt Service	9,653	9,655	-	-	-	0%
Pass Through Payments	3,818,896	7,690,000	7,755,363	10,401,000	(2,645,637)	-34%
Revenue	\$ 28,291,784	\$ 53,675,882	\$ 50,052,653	\$ 63,811,106	\$ 13,758,453	27%
Hotel/Motel Tax	9,529,235	21,894,085	21,439,667	30,000,000	8,560,333	40%
Hotel/Motel Tax Redirections	(1,909,812)	(2,358,414)	(3,670,000)	(5,135,341)	(1,465,341)	40%
Interest and Rental Income	1,188,295	6,380,404	7,356,788	8,680,249	1,323,461	18%
Restaurant Tax	21,041,576	29,947,794	27,062,460	33,000,000	5,937,540	22%
Restaurant Tax Redirections	(1,783,673)	(2,327,794)	(2,366,220)	(2,885,372)	(519,152)	22%
Grants	42,430	3,064	25,070	26,420	1,350	5%
Service Charges	-	50	-	150	150	0%
All Other	183,733	136,693	204,888	125,000	(79,888)	-39%
Transfer In	\$ 19,302,606	\$ 3,326,362	\$ 3,248,703	\$ 944,063	\$ (2,304,640)	-71%
Tfr Fr General Fund	19,302,606	3,326,362	2,735,966	600,000	(2,135,966)	-78%
Tfr Fr Hotel Catering Fund	-	-	512,737	344,063	(168,674)	-33%
Transfer Out	\$ 28,087,541	\$ 29,693,567	\$ 26,593,207	\$ 32,721,094	\$ (6,127,887)	-23%
Tfr to Convention & Sports Complex	26,119,417	27,620,000	24,696,240	30,114,628	(5,418,388)	-22%
Tfr to Economic Incentives	120,000	120,000	120,000	120,000	-	0%
Tfr to General Fund	895,200	-	-	-	-	0%
Tfr to Neighborhood Tourist Develop	952,924	1,953,567	1,776,967	2,486,466	(709,499)	-40%

Schedule XI - Eleven - Convention Hotel Catering
Comparison of Revenues, Expenditures, and Change in Fund Balance

	FY 2020-21 <i>Actual</i>	FY 2021-22 <i>Actual</i>	FY 2022-23 Amended	FY 2022-23 Estimated	Surplus/ (Deficit)	% Change Est- Amended
Beginning Balance	\$ -	\$ -	\$ -	\$ -		
Reserve for Encumbrances	-	-	1,327,403	1,327,403		
Prior year adjustments	(1,436,115)	155,898	-	-		
Year Ending Balance	1,436,116	(155,899)	(1,327,403)	(1,327,403)		
Final Ending Balance	1	(1)	-	-		
Expenditure	\$ 5,614,063	\$ 5,225,340	\$ 9,508,842	\$ 8,197,988	\$ 1,310,854	14%
Contractual Services	551,766	888,924	4,309,169	3,333,607	975,562	23%
Capital Outlay	-	-	146,496	30,000	116,496	80%
Debt Service	5,062,297	4,336,416	5,053,177	4,834,381	218,796	4%
Revenue	\$ 1,178	\$ 1,011,482	\$ 3,662,405	\$ 2,457,595	\$ (1,204,810)	-33%
Interest and Rental Income	1,178	1,011,482	3,662,405	2,457,595	(1,204,810)	-33%
Transfer In	7,049,001	4,057,959	5,031,771	4,757,053	(274,718)	-5%
Tfr Fr Convention and Sports Complex	2,635,254	-	-	-	-	0%
Tfr Fr General Fund	4,413,732	4,057,959	5,031,771	4,757,053	(274,718)	-5%
Trf fr 2018A Taxable Spec O	15	-	-	-	-	0%
Transfer Out	\$ -	\$ -	\$ 512,737	\$ 344,063	\$ 168,674	33%
Tfr to Convention and Tourism	-	-	512,737	344,063	168,674	33%

Schedule XI - Eleven - Development Services
Comparison of Revenues, Expenditures, and Change in Fund Balance

	FY 2020-21 <i>Actual</i>	FY 2021-22 <i>Actual</i>	FY 2022-23 Amended	FY 2022-23 Estimated	Surplus/ (Deficit)	% Change Est-Amended
Beginning Balance	\$ 1,310,793	\$ 483,086	\$ 4,333,171	\$ 4,333,171		
Reserve for Encumbrances	-	-	110,217	110,217		
Prior year adjustments	199,207	903,682	-	-		
Year Ending Balance	(1,026,917)	2,946,403	(2,102,162)	4,654,491		
Final Ending Balance	483,083	4,333,171	2,341,226	9,097,879		
Expenditure	\$ 14,928,783	\$ 13,430,972	\$ 15,447,187	\$ 13,580,132	\$ 1,867,055	12%
Wages	8,408,154	7,554,593	8,534,253	7,829,662	704,591	8%
Pension	1,150,459	1,085,797	1,181,857	1,085,653	96,204	8%
Insurance-Health	1,591,947	1,377,308	1,813,723	1,531,720	282,003	16%
Contractual Services	1,340,818	1,049,845	2,002,626	1,405,182	597,444	30%
Fixed Cost	919,547	919,525	1,027,398	981,839	45,559	4%
Commodities	89,384	92,667	157,494	102,721	54,773	35%
Capital Outlay	785,599	707,517	102,460	15,979	86,481	84%
Debt Service	642,875	643,720	627,376	627,376	-	0%
Revenue	\$ 16,507,109	\$ 17,281,740	\$ 15,292,183	\$ 20,181,781	\$ 4,889,598	32%
Service Charges	16,025,965	16,915,750	15,060,473	19,794,766	4,734,293	31%
Licenses & Permits	95,064	112,424	90,625	74,000	(16,625)	-18%
All Other	386,080	253,566	141,085	313,015	171,930	122%
Transfer In	\$ 89	\$ -	\$ -	\$ -	\$ -	0%
Tfr fr Street Maintenance Fund	89	-	-	-	-	0%
Transfer Out	\$ 2,605,332	\$ 904,365	\$ 1,947,158	\$ 1,947,158	\$ -	0%
Tfr to General Fund	911,210	904,365	725,158	725,158	-	0%
Tfr to Economic Incentives	1,694,122	-	1,222,000	1,222,000	-	0%

Schedule XI - Eleven - Fire Sales Tax
Comparison of Revenues, Expenditures, and Change in Fund Balance

	FY 2020-21 <i>Actual</i>	FY 2021-22 <i>Actual</i>	FY 2022-23 Amended	FY 2022-23 Estimated	Surplus/ (Deficit)	% Change Est-Amended
Beginning Balance	\$ 429,940	\$ 3,162,403	\$ 115,298	\$ 115,298		
Reserve for Encumbrances	-	-	456,219	456,219		
Prior year adjustments	(42,692)	(163,071)	-	-		
Year Ending Balance	2,775,149	(2,884,039)	(461,740)	500,000		
Final Ending Balance	3,162,397	115,293	109,776	1,071,516		
Expenditure	\$ 38,088,601	\$ 23,535,582	\$ 22,585,582	\$ 25,765,411	\$ (3,179,829)	-14%
Wages	6,189,509	-	-	-	-	0%
Contractual Services	3,366,621	2,616,746	4,523,562	4,252,867	270,695	6%
Fixed Cost	16,611,969	7,798,655	9,679,461	9,679,461	-	0%
Commodities	6,103,180	7,474,039	7,538,943	10,933,717	(3,394,774)	-45%
Capital Outlay	86,547	40,451	1,350	58,350	(57,000)	-4222%
Debt Service	5,730,775	5,605,691	842,266	841,016	1,250	0%
Revenue	\$ 26,431,285	\$ 20,651,543	\$ 22,444,398	\$ 26,585,967	\$ 4,141,569	18%
Sales Tax	21,364,083	22,607,055	23,162,220	25,545,972	2,383,752	10%
Sales Tax - Redirections	(2,310,817)	(2,377,894)	(2,756,847)	(3,115,237)	(358,390)	13%
Service Charges	2,423,519	403,042	1,988,476	4,104,783	2,116,307	106%
Local Use Tax	4,875,794	-	-	-	-	0%
Grants	63,968	5,871	50,549	39,699	(10,850)	-21%
All Other	14,738	13,469	-	10,750	10,750	0%
Transfer In	\$ 14,432,465	\$ -	\$ -	\$ -	\$ -	0%
Tfr Fr Health Levy	14,431,539	-	-	-	-	0%
Tfr Fr General Fund	926	-	-	-	-	0%
Transfer Out	\$ -	\$ -	\$ 320,556	\$ 320,556	\$ -	0%
Tfr to General Fund	-	-	320,556	320,556	-	0%

Schedule XI - Eleven - KCATA Sales Tax
Comparison of Revenues, Expenditures, and Change in Fund Balance

	FY 2020-21 <i>Actual</i>	FY 2021-22 <i>Actual</i>	FY 2022-23 <i>Amended</i>	FY 2022-23 <i>Estimated</i>	Surplus/ (Deficit)	% Change Est-Amended
Beginning Balance	\$ 213,042	\$ (1,135,827)	\$ 3,354,247	\$ 3,354,247		
Reserve for Encumbrances	-	-	-	-		
Prior year adjustments	-	-	-	-		
Year Ending Balance	(1,348,870)	4,490,074	-	9,037		
Final Ending Balance	(1,135,828)	3,354,247	3,354,247	3,363,284		
Expenditure	\$ 27,090,000	\$ 27,415,700	\$ 32,276,889	\$ 35,751,793	\$ (3,474,904)	-11%
Pass Through Payments	27,090,000	27,415,700	32,276,889	35,751,793	(3,474,904)	-11%
Revenue	\$ 25,741,130	\$ 31,905,774	\$ 32,282,694	\$ 35,766,635	\$ 3,483,941	11%
Sales Tax	28,079,026	34,152,354	34,791,156	38,592,160	3,801,004	11%
Sales Tax - Redirections	(2,433,905)	(2,255,386)	(2,508,462)	(2,834,562)	(326,100)	13%
Grants	96,009	8,806	-	9,037	9,037	0%
Transfer Out	\$ -	\$ -	\$ 5,805	\$ 5,805	\$ -	0%
Tfr to General Fund	-	-	5,805	5,805	-	0%

Schedule XI - Eleven - Parking
Comparison of Revenues, Expenditures, and Change in Fund Balance

	FY 2020-21 <i>Actual</i>	FY 2021-22 <i>Actual</i>	FY 2022-23 Amended	FY 2022-23 Estimated	Surplus/ (Deficit)	% Change Est- Amended
Beginning Balance	\$ -	\$ -	\$ 70,000	\$ 70,000		
Reserve for Encumbrances	-	-	630,610	630,610		
Prior year adjustments	(401,904)	571,061	-	-		
Year Ending Balance	401,902	(501,062)	(691,396)	(700,610)		
Final Ending Balance	(2)	69,999	9,214	-		
Expenditure	\$ 7,449,072	\$ 5,840,924	\$ 9,141,364	\$ 8,803,167	\$ 338,198	4%
Wages	345,515	271,658	673,139	619,038	54,101	8%
Insurance-Health	43,065	48,143	114,473	105,850	8,623	8%
Pension	54,137	41,365	110,572	106,057	4,515	4%
Contractual Services	3,378,497	3,270,660	5,160,544	4,990,214	170,331	3%
Fixed Cost	836,991	873,947	920,518	920,518	-	0%
Commodities	12,950	14,295	71,759	41,131	30,628	43%
Capital Outlay	-	-	151,260	81,260	70,000	46%
Debt Service	2,777,917	1,320,856	1,939,099	1,939,099	-	0%
Revenue	\$ 3,186,001	\$ 3,518,952	\$ 5,318,206	\$ 5,256,692	\$ (61,514)	-1%
Interest and Rental Income	2,246,717	2,860,104	2,746,693	3,853,755	1,107,062	40%
Fines & Forfeitures	425,660	282,075	426,000	704,697	278,697	65%
Grants	179,133	36,304	180,000	123,240	(56,760)	-32%
Licenses & Permits	281,913	325,606	1,965,513	575,000	(1,390,513)	-71%
All Other	52,578	14,863	-	-	-	0%
Transfer In	\$ 4,664,973	\$ 1,820,910	\$ 3,131,762	\$ 2,845,865	\$ (285,897)	-9%
Tfr Fr General Fund	4,664,249	1,820,774	3,131,762	2,845,865	(285,897)	-9%
Tfr Fr 2020A Taxable SO	724	136	-	-	-	0%

Schedule XI - Eleven - Performing Arts Center Garage
Comparison of Revenues, Expenditures, and Change in Fund Balance

	FY 2020-21 <i>Actual</i>	FY 2021-22 <i>Actual</i>	FY 2022-23 Amended	FY 2022-23 Estimated	Surplus/ (Deficit)	% Change Est-Amended
Beginning Balance	\$ -	\$ 250,000	\$ 60,250	\$ 60,250		
Reserve for Encumbrances	-	-	132,550	132,550		
Prior year adjustments	(54,453)	(16,032)	-	-		
Year Ending Balance	304,454	(173,718)	(192,800)	(192,800)		
Final Ending Balance	250,001	60,250	-	-		
Expenditure	\$ 9,189,750	\$ 9,441,706	\$ 10,252,207	\$ 10,270,172	\$ (17,965)	0%
Contractual Services	318,802	564,067	707,774	725,739	(17,965)	-3%
Fixed Cost	77,448	79,139	84,182	84,182	-	0%
Debt Service	8,793,500	8,798,500	9,460,251	9,460,251	-	0%
Revenue	\$ 89,794	\$ 353,892	\$ 1,237,750	\$ 782,915	\$ (454,835)	-37%
Interest and Rental Income	89,794	353,892	1,102,000	647,165	(454,835)	-41%
Other Taxes	-	-	135,750	135,750	-	0%
Transfer In	\$ 9,404,410	\$ 8,914,096	\$ 8,821,657	\$ 9,294,457	\$ 472,800	5%
Tfr fr Equipmnt Ls Dbt Service	117,635	16	-	-	-	0%
Tfr Fr General Fund	9,286,775	8,914,080	8,821,657	9,294,457	472,800	5%

Schedule XI - Eleven - Public Mass Transportation
Comparison of Revenues, Expenditures, and Change in Fund Balance

	FY 2020-21 <i>Actual</i>	FY 2021-22 <i>Actual</i>	FY 2022-23 Amended	FY 2022-23 Estimated	Surplus/ (Deficit)	% Change Est-Amended
Beginning Balance	\$ 4,594,036	\$ 6,933,631	\$ 5,225,584	\$ 5,225,584		
Reserve for Encumbrances	-	-	3,795,644	3,795,644		
Prior year adjustments	28,210	(3,581,064)	-	-		
Year Ending Balance	2,311,385	1,878,050	(2,653,621)	2,207,760		
Final Ending Balance	6,933,631	5,230,617	6,367,607	11,228,988		
Expenditure	\$ 26,131,264	\$ 34,455,476	\$ 38,752,110	\$ 38,374,221	\$ 377,889	1%
Wages	543,217	652,817	810,723	503,400	307,323	38%
Insurance-Health	85,887	108,657	111,951	98,732	13,219	12%
Pension	81,131	100,949	93,918	67,589	26,329	28%
Contractual Services	615,835	405,432	19,304,269	19,275,782	28,487	0%
Fixed Cost	55,762	48,592	74,857	74,857	-	0%
Commodities	16,185	5,374	22,450	19,919	2,531	11%
Debt Service	1,247	1,247	-	-	-	0%
Pass Through Payments	24,732,000	33,132,408	18,333,942	18,333,942	-	0%
Revenue	\$ 31,283,619	\$ 39,074,937	\$ 38,960,794	\$ 43,444,286	\$ 4,483,492	12%
All Other	189	-	-	-	-	0%
Sales Tax	34,559,625	42,349,523	42,872,940	47,854,961	4,982,021	12%
Sales Tax - Redirections	(3,403,928)	(3,285,448)	(3,912,146)	(4,420,725)	(508,579)	13%
Grants	118,381	10,862	-	10,050	10,050	0%
Licenses & Permits	9,352	-	-	-	-	0%
Transfer Out	\$ 2,840,970	\$ 2,741,411	\$ 2,862,305	\$ 2,862,305	\$ -	0%
Tfr to General Fund	801,970	702,411	823,305	823,305	-	0%
Tfr to Street Car Fund	2,039,000	2,039,000	2,039,000	2,039,000	-	0%

Schedule XVII - Seventeen - City Legal Expense Fund
Comparison of Revenues, Expenditures, and Change in Fund Balance

	FY 2020-21 <i>Actual</i>	FY 2021-22 <i>Actual</i>	FY 2022-23 Amended	FY 2022-23 Estimated	Surplus/ (Deficit)	% Change
Beginning Balance	\$ -	\$ 4,097,229	\$ 1,665,164	\$ 1,665,164		
Reserve for Encumbrances	-	-	46,722	46,722		
Prior year adjustments	7,558	25,656	-	-		
Year Ending Balance	4,089,670	(2,457,723)	(3,228,532)	(899,016)		
Final Ending Balance	4,097,228	1,665,162	(1,516,646)	812,870		
Expenditure	\$ 15,975,598	\$ 31,454,284	\$ 24,107,776	\$ 31,277,674	\$ (7,169,898)	-30%
Wages	1,581,932	1,640,266	1,966,551	1,492,857	473,694	24%
Insurance-Health	249,031	230,770	289,100	214,817	74,283	26%
Pension	212,652	215,747	232,045	185,324	46,721	20%
Capital Outlay	-	4,760	-	-	-	0%
Commodities	12,818	14,663	13,606	14,800	(1,194)	-9%
Contractual Services	9,762,063	24,030,404	16,191,735	23,825,137	(7,633,402)	-47%
Fixed Cost	4,157,102	5,317,674	5,414,739	5,544,739	(130,000)	-2%
Revenue	\$ 13,755,981	\$ 28,996,561	\$ 18,039,672	\$ 21,539,086	\$ 3,499,414	19%
Interest and Rental Income	69,660	38,225	49,360	169,694	120,334	244%
All Other	13,686,321	28,958,336	17,990,312	21,369,392	3,379,080	19%
Transfer In	\$ 6,309,287	\$ -	\$ 2,839,572	\$ 8,839,572	\$ 6,000,000	211%
Tfr Fr General Fund	6,309,287	-	2,839,572	8,839,572	6,000,000	211%

Schedule XVII - Seventeen - Fleet Services
Comparison of Revenues, Expenditures, and Change in Fund Balance

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Amended	FY 2022-23 Estimated	Surplus/ (Deficit)	% Change
Beginning Balance	\$ -	\$ 344,032	\$ 527,348	\$ 527,348		
Reserve for Encumbrances	-	-	2,997	2,997		
Prior year adjustments	234,474	(2,997)	-	-		
Year Ending Balance	106,351	186,312	(116,267)	1,090,079		
Final Ending Balance	340,825	527,347	414,078	1,620,424		
Expenditure	\$ 20,090,717	\$ 21,643,199	\$ 22,555,151	\$ 23,501,499	\$ (946,348)	-4%
Wages	5,081,934	4,641,251	5,069,626	4,599,686	469,940	9%
Insurance-Health	1,131,476	1,127,055	1,285,289	961,939	323,350	25%
Pension	629,599	695,922	635,014	534,309	100,705	16%
Capital Outlay	(80,393)	9,879	31,500	16,231	15,269	48%
Commodities	9,625,273	11,379,415	13,405,704	14,931,076	(1,525,372)	-11%
Contractual Services	2,412,219	2,203,596	982,687	935,424	47,263	5%
Fixed Cost	845,675	1,142,036	768,305	1,145,808	(377,503)	-49%
Debt Service	444,934	444,045	377,026	377,026	-	0%
Revenue	\$ 20,159,886	\$ 21,829,510	\$ 22,438,884	\$ 24,591,578	\$ 2,152,694	10%
Interest and Rental Income	29,726	14,792	20,038	22,018	1,980	10%
All Other	20,130,160	21,814,718	22,418,846	24,569,560	2,150,714	10%
Transfer In	\$ 37,182	\$ 1	\$ -	\$ -	\$ -	0%
Trf fr KCMAC Series 2017	37,182	1	-	-	-	0%

Schedule XVII - Seventeen - Health Care and Wellness
Comparison of Revenues, Expenditures, and Change in Fund Balance

	FY 2020-21 <i>Actual</i>	FY 2021-22 <i>Actual</i>	FY 2022-23 Amended	FY 2022-23 Estimated	Surplus/ (Deficit)	% Change
Beginning Balance	\$ 256,630	\$ 3,699,326	\$ -	\$ -		
Reserve for Encumbrances	-	-	-	-		
Prior year adjustments	2,206,415	(5,390,406)	-	-		
Year Ending Balance	1,236,284	1,691,081	(254)	-		
Final Ending Balance	3,699,329	1	(254)	-		
Expenditure	\$ 75,847,672	\$ 78,267,632	\$ 91,183,087	\$ 83,911,032	\$ 7,272,055	8%
Wages	376,213	348,322	470,667	414,104	56,563	12%
Insurance-Health	36,694	38,142	53,782	48,519	5,263	10%
Pension	50,940	63,488	58,030	59,006	(976)	-2%
Commodities	581	5,587	500	171	329	66%
Contractual Services	75,381,159	77,811,970	90,586,666	83,375,858	7,210,808	8%
Fixed Cost	2,085	123	13,442	13,374	68	1%
Revenue	\$ 77,083,956	\$ 77,799,571	\$ 91,182,833	\$ 77,256,668	\$ (13,926,165)	-15%
Interest and Rental Income	73,458	58,336	62,748	82,704	19,956	32%
Grants	2,057,389	1,601,693	-	1,750,000	1,750,000	0%
Service Charges	295,876	290,559	329,878	283,290	(46,588)	-14%
All Other	74,657,233	75,848,983	90,790,207	75,140,674	(15,649,533)	-17%
Transfer In	\$ -	\$ 2,159,142	\$ -	\$ 6,654,364	\$ 6,654,364	0%
Tfr Fr General Fund	-	1,576,389	-	5,138,284	5,138,284	0%
Tfr Fr KCI Airport Fund	-	192,164	-	501,967	501,967	0%
Trf Fr Water Fund	-	211,380	-	516,030	516,030	0%
Trf Fr Sewer Fund	-	146,606	-	397,697	397,697	0%
Trf Fr Stormwater Fund	-	32,603	-	100,386	100,386	0%

Schedule XVII - Seventeen - Workers Compensation Fund
Comparison of Revenues, Expenditures, and Change in Fund Balance

	FY 2020-21 <i>Actual</i>	FY 2021-22 <i>Actual</i>	FY 2022-23 <i>Amended</i>	FY 2022-23 <i>Estimated</i>	<i>Surplus/ (Deficit)</i>	<i>% Change</i>
Beginning Balance	\$ -	\$ 713,800	\$ 2,458,326	\$ 2,458,326		
Reserve for Encumbrances	-	-	1,568	1,568		
Prior year adjustments	2,281,408	5,779,505	-	-		
Year Ending Balance	(1,567,608)	(4,034,981)	163,888	(2,061,880)		
Final Ending Balance	713,800	2,458,324	2,623,782	398,014		
Expenditure	\$ 21,595,997	\$ 25,367,829	\$ 23,384,147	\$ 25,649,837	\$ (2,265,690)	-10%
Wages	709,867	966,092	823,192	799,188	24,004	3%
Insurance-Health	118,390	136,983	154,540	135,385	19,155	12%
Pension	105,984	131,395	111,905	111,057	848	1%
Capital Outlay	14,568	1,560	-	-	-	0%
Commodities	6,727	19,195	6,085	6,328	(243)	-4%
Contractual Services	18,377,014	23,039,702	21,064,625	22,604,275	(1,539,650)	-7%
Fixed Cost	2,263,447	1,072,902	1,223,800	1,993,604	(769,804)	-63%
Revenue	\$ 20,028,389	\$ 21,332,848	\$ 23,548,035	\$ 23,587,957	\$ 39,922	0%
Interest and Rental Income	289,072	194,449	193,300	210,413	17,113	9%
All Other	19,739,317	21,138,399	23,354,735	23,377,544	22,809	0%