



Minutes of the Regularly Scheduled Meeting

Finance Committee

Platte County Board of Services

Tuesday, August 18, 2026

Call to Order: The meeting was called to order at 4:30pm by Sandra Thomas

Members Present: Dr. Jeffrey Kingsley, Sandra Thomas, Adam Tholen, Nancy Felix, Dr. Shafe, Jeff Koski

Members Absent: Stuart Anderson

Members Present Online: Susan Finn, Sam Sinclair

Staff Present: Diane Bickham, Drew Ehrlich, Martha Jaynes, Chad Sinnwell, Tim Coleman, Jeff McMillian, Richard Vandal

Legal Counsel: Carla Barksdale

Visitors: Jeff Janney & Madison Michaelis – Northland Connections; Brandon Carlson – Hood & Associates CPAs; Sonja Benett – Developmental Disabilities Resources Board of Clay County

Financial Report

Direct Link: [Finance Committee 08-2026](#)

Drew Ehrlich reviewed the July financial report, related financial schedules and supporting financial documents. He reported that year-to-date revenue was on budget, with PCBS slightly below budget for its year-to-date surplus – a rarity. PCBS remained financially stable and had approximately \$7.6 million in cash reserves, above the six-month minimum reserve level.

The Committee discussed an employee financial assistance loan program established through a financial institution. The program provides eligible full-time employees with access to 12-month loans of up to \$1,000, with payroll deductions used for repayment. Discussion included employee eligibility, repayment, PCBS's collateral obligation, and the financial literacy component of the program. Management explained that the program was intended in part to provide an alternative to high-cost payday loans for employees experiencing short-term financial hardship. Drew also reviewed capital expenditures and noted that ~\$187K in capital expenditures had occurred during July related to the administrative building roof project.

A motion was made by Dr. Kingsley and seconded by Dr. Shafe to recommend to the Board approving the Bills as presented. The motion was approved.

Tax Levy Expectations and Preliminary 2027 Budget

Drew Ehrlich presented a 2026 full-year forecast and preliminary assumptions for the 2027 budget in connection with the upcoming tax levy process. He reported that the current full-year forecast projected a surplus of ~300K, substantially lower than surpluses experienced in recent years.

Drew reviewed the property assessments provided by Platte County, including the changes between the preliminary and post-Board of Equalization assessment figures. Drew and Martha explained the relationship between assessed values, the amount of tax revenue available to PCBS, and the resulting tax rate. They also reviewed historical tax levy calculations and discussed the distinction between tax-rate calculations in reassessment and non-reassessment years.



The Committee discussed the effect of a tax-rate reduction on future tax-rate calculations. Martha explained that the reduction made in the prior year was treated differently because it occurred during an assessment year, while a reduction made during the current year would establish a new cap for the following year. The Committee also reviewed preliminary 2027 budget assumptions, including waiver services, staffing and employee compensation including assumed COLA, benefits and commercial insurance inflation assumptions, and capital expenditures.

The Committee discussed the growth in waiver transportation services. Drew reported that transportation revenue was projected to increase substantially from the prior year as additional individuals were added to the service. Richard and Martha explained that transportation is a DMH waiver service and that reimbursement is available for eligible transportation provided under approved service plans.

Martha reviewed PCBS's process for qualifying for and expanding the transportation service and noted that transportation had been identified as a significant need in the county. PCBS was in the process of hiring an additional driver, and the preliminary budget included funding for transportation staffing. The Committee discussed the number of drivers needed, vehicle capacity, fuel costs, and the potential effect of additional transportation staffing on revenue and expenses.

A motion was made by Dr. Shafe and seconded by Dr. Kingsley recommend to the full Board approval of the funding necessary to staff the transportation service with the additional driver(s) identified in the preliminary budget. Discussion clarified that one driver was already included in the budget and that an additional driver was being requested. The Committee also discussed the possibility of adding additional drivers as transportation demand and vehicle capacity warranted.

Northland Connections Funding Request

Due to time constraints and the need to conclude the Finance Committee meeting before the Board meeting scheduled immediately following Finance Committee, the Northland Connections funding requests listed on the agenda were not presented or considered by the Finance Committee and instead moved to the beginning of the Board meeting.

Adjournment

The Finance Committee meeting adjourned at 5:28pm to allow PCBS to proceed with the scheduled Board meeting.

Minutes taken by:

Tim Coleman

PCBS Executive Support Assistant