

City of Lee's Summit
Fiscal Year 2021 Proposed Budget
(July 01, 2020 – June 30, 2021)



**SERVICE
EXCELLENCE**

aim high & deliver.

We are committed to
quality in all we do.

INTEGRITY

do the right thing.

We are
transparent, ethical
and accountable in
our actions.

be responsible.

We are innovative
and use our resources
wisely.

STEWARDSHIP

FY21 Expense Cuts: Travel, Training, Studies, and Other Expenses

General Fund Department	\$ Cut
Administration/ Human Resources*	\$251,826
Development Services	\$44,378
Finance	\$18,940
Fire	\$35,196
Law	\$16,235
Municipal Court	\$17,325
Police	\$40,740
Public Works-Engineering	\$19,555
Public Works-Operations	\$12,207
General Fund Total	\$456,402

*Includes not filling vacant Workforce Development Analyst



General Fund Revenues



FY21 General Fund Revenues

	2019	2020	2020	2021	Change from FY20 Budget		Change from FY20 Proj	
	Actuals	Budget	Proj	Budget	\$	%	\$	%
Property Taxes*	22,166,626	23,065,850	22,944,613	21,076,390	-1,989,460	-8.63%	-1,868,223	-8.14%
Sales Tax	17,328,879	18,130,832	17,447,338	15,475,569	-2,655,263	-14.65%	-1,971,769	-11.30%
Franchise Tax	12,525,332	12,625,326	12,320,635	11,770,257	-855,069	-6.77%	-550,378	-4.47%
Motor Vehicle Taxes	3,653,245	3,694,164	3,797,020	3,408,925	-285,239	-7.72%	-388,095	-10.22%
Other Taxes	291,208	295,174	346,314	269,410	-25,764	-8.73%	-76,904	-22.21%
Fines and Forfeitures	1,171,956	1,159,690	1,068,736	1,043,397	-116,293	-10.03%	-25,339	-2.37%
Licenses and Permits	2,605,210	2,685,440	3,166,940	2,825,126	139,686	5.20%	-341,814	-10.79%
Intergovernmental	1,157,233	1,310,965	1,310,965	1,457,795	146,830	11.20%	146,830	11.20%
Charges for Services	9,093,423	9,374,305	9,550,382	9,528,761	154,456	1.65%	-21,621	-0.23%
Materials and Fuel Sales	2,842	2,000	3,652	3,945	1,945	97.25%	293	8.02%
Investment Earnings	727,475	330,000	330,000	111,304	-218,696	-66.27%	-218,696	-66.27%
Other	1,635,911	2,139,500	2,479,174	2,481,942	342,442	16.01%	2,768	0.11%
Sale of Property	2,970,703	0	0	0	0	0.00%	0	0.00%
Transfers In	742,110	906,097	906,097	870,113	-35,984	-3.97%	-35,984	-3.97%
Total	76,072,153	75,719,343	75,671,866	70,322,934	-5,396,409	-7.13%	-5,348,932	-7.07%

*Beginning in FY21, we will change how Property Tax-PILOT revenue is reported. Prior to FY21, we reported the total revenue, which included the portion that is passed-through to other entities (approximately 85% of revenue). However, beginning in FY21, we will only report the net revenue to the City.



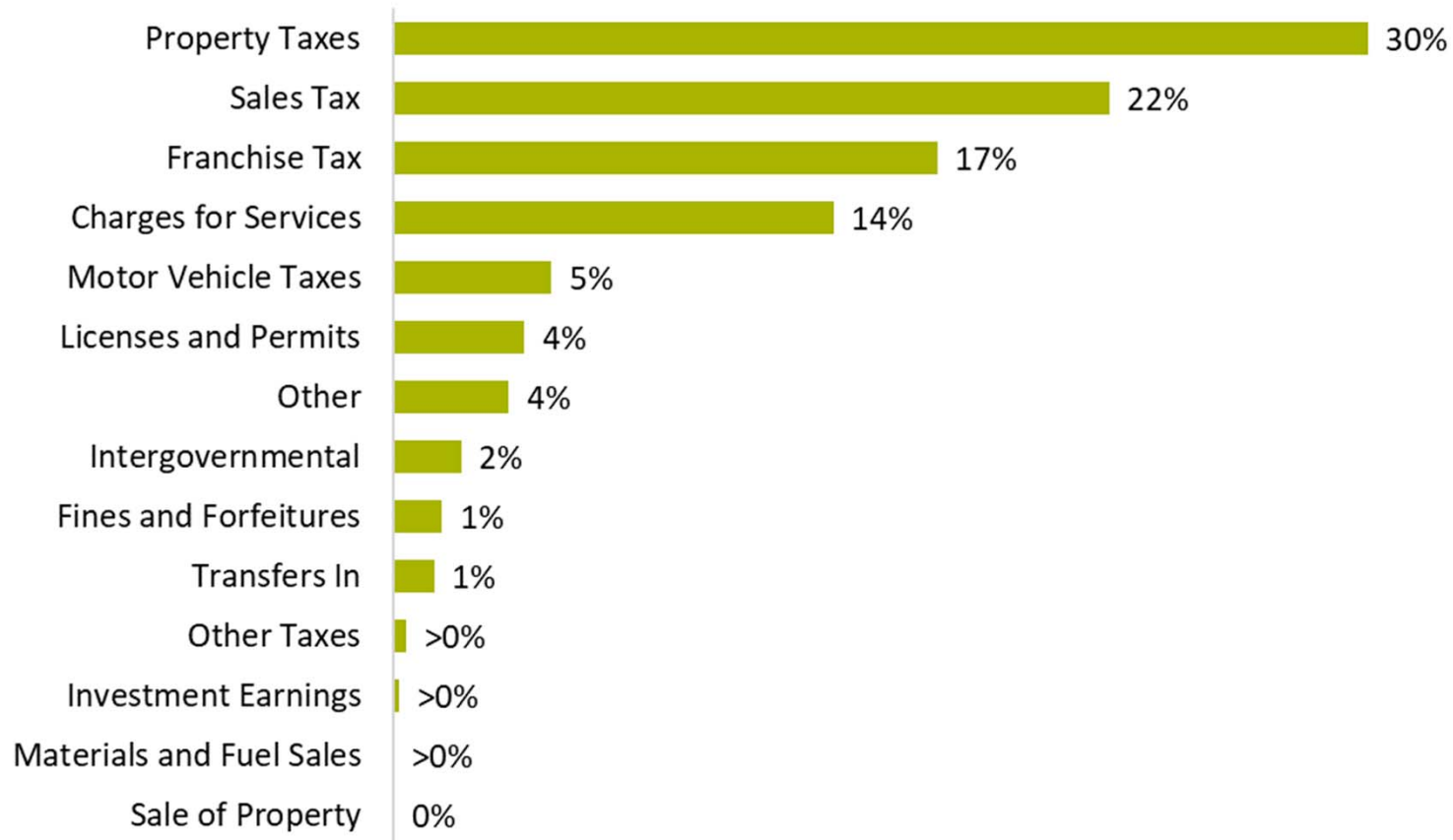
FY21 General Fund Revenues

	2019	2020	2020	2021	Change from FY20 Budget		Change from FY20 Proj	
	Actuals	Budget	Proj	Budget	\$	%	\$	%
Property Taxes*	20,552,989	20,563,385	20,693,189	21,076,390	513,005	2.49%	383,201	1.85%
Sales Tax	17,328,879	18,130,832	17,447,338	15,475,569	-2,655,263	-14.65%	-1,971,769	-11.30%
Franchise Tax	12,525,332	12,625,326	12,320,635	11,770,257	-855,069	-6.77%	-550,378	-4.47%
Motor Vehicle Taxes	3,653,245	3,694,164	3,797,020	3,408,925	-285,239	-7.72%	-388,095	-10.22%
Other Taxes	291,208	295,174	346,314	269,410	-25,764	-8.73%	-76,904	-22.21%
Fines and Forfeitures	1,171,956	1,159,690	1,068,736	1,043,397	-116,293	-10.03%	-25,339	-2.37%
Licenses and Permits	2,605,210	2,685,440	3,166,940	2,825,126	139,686	5.20%	-341,814	-10.79%
Intergovernmental	1,157,233	1,310,965	1,310,965	1,457,795	146,830	11.20%	146,830	11.20%
Charges for Services	9,093,423	9,374,305	9,550,382	9,528,761	154,456	1.65%	-21,621	-0.23%
Materials and Fuel Sales	2,842	2,000	3,652	3,945	1,945	97.25%	293	8.02%
Investment Earnings	727,475	330,000	330,000	111,304	-218,696	-66.27%	-218,696	-66.27%
Other	1,635,911	2,139,500	2,479,174	2,481,942	342,442	16.01%	2,768	0.11%
Sale of Property	2,970,703	0	0	0	0	0.00%	0	0.00%
Transfers In	742,110	906,097	906,097	870,113	-35,984	-3.97%	-35,984	-3.97%
Total	74,458,516	73,216,878	73,420,442	70,322,934	-2,893,944	-3.95%	-3,097,508	-4.22%

	2019	2020	2020	2021
Property Tax*	Actuals	Budget	Proj	Budget
PILOT Revenue	1,931,033	2,989,531	2,679,496	532,473
PILOT Expense	1,613,637	2,502,465	2,251,424	0
PILOT Net	317,396	487,066	428,072	532,473



FY21 General Fund Revenues Overview



Property Tax

	2019	2020	2020	2021	Change from FY20 Budget		Change from FY20 Proj	
	Actuals	Budget	Proj	Budget	\$	%	\$	%
Property Taxes- Jackson	17,284,775	17,261,085	17,468,039	17,730,059	468,974	2.72%	262,020	1.50%
Property Taxes Cass	516,191	518,682	500,526	508,034	-10,648	-2.05%	7,508	1.50%
RR Tax - Jackson	409,841	382,344	382,344	382,344	0	0.00%	0	0.00%
RR Tax - Cass	9,188	9,187	9,187	7,365	-1,822	-19.83%	-1,822	-19.83%
Replacement Tax	2,015,598	1,905,021	1,905,021	1,916,115	11,094	0.58%	11,094	0.58%
Payment in Lieu of Taxes	317,396	487,066	428,072	532,473	45,407	9.32%	104,401	24.39%
Total	20,552,989	20,563,385	20,693,189	21,076,390	513,005	2.49%	383,201	1.85%

Considerations:

- Property Taxes–Jackson: Estimated 1.5% increase from projections
- Property Taxes–Cass: Estimated 1.5% increase from projections
- PILOT: Represents only the portion retained by the City.

	2019	2020	2020	2021
Payment in Lieu of Taxes	Actuals	Budget	Proj	Budget
PILOT Revenue	1,931,033	2,989,531	2,679,496	532,473
PILOT Expense	1,613,637	2,502,465	2,251,424	0
PILOT Net	317,396	487,066	428,072	532,473



Sales Tax

	2019	2020	2020	2021	Change from FY20 Budget		Change from FY20 Proj	
	Actuals	Budget	Proj	Budget	\$	%	\$	%
Sales Tax-Cass Co prior period	198,410	214,824	214,824	107,412	-107,412	N/A	-107,412	-50.00%
Total	198,410	214,824	214,824	107,412	-107,412	N/A	-107,412	-50.00%

Considerations:

- The Sales Tax-Cass County prior period remittance is a fixed amount of revenue that is received by the City on a monthly basis for a correction/adjustment with electricity sales.
- The City is scheduled to receive the revenue over a 36 month period. The City began receiving this in January 2018 and will receive the last payment in December 2020 (FY21).
- This revenue source is included in the overall revenue forecast, but it is not included in the data used to forecast gross sales tax amounts or growth rates.



Sales Tax

	2019	2020	2020	2021	Change from FY20 Budget		Change from FY20 Proj	
	Actuals	Budget	Proj	Budget	\$	%	\$	%
Local Sales Tax	17,786,028	18,596,208	17,835,380	15,932,362	-2,663,846	-14.32%	-1,903,018	-10.67%
Local Sales Tax-EATs	-704,507	-680,200	-632,672	-564,205	115,995	-17.05%	68,467	-10.82%
Total	17,081,521	17,916,008	17,202,708	15,368,157	-2,547,851	-14.22%	-1,834,551	-10.66%

Considerations:

- Assumption of 10% decrease from prior year:
 - FY20 Actuals (July – March)
 - FY20 Projections (April – June)



Sales Tax-Historical Trends

Month	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020
July	1,556,400	1,422,492	1,429,806	1,686,459	1,822,515	1,675,255
Aug	923,487	827,837	1,004,066	1,062,223	1,114,791	1,242,137
Sept	1,482,871	1,823,728	1,837,143	1,791,492	1,979,547	1,894,383
Oct	1,234,035	1,296,309	1,392,064	1,328,051	1,252,757	1,320,300
Nov	972,072	958,809	910,986	1,031,529	1,410,362	1,176,689
Dec	1,536,902	1,621,081	1,502,452	2,006,596	1,787,110	1,768,236
Jan	1,242,162	1,310,326	1,645,953	1,186,780	1,501,716	1,619,238
Feb	1,040,202	921,512	1,029,391	1,092,056	1,135,813	1,159,656
Mar	1,433,658	1,804,401	1,582,604	2,006,232	1,742,457	1,701,401
Apr	1,191,898	1,224,551	1,261,288	970,442	1,349,581	1,363,170
May	904,118	830,132	930,199	1,024,585	953,034	1,052,848
June	1,322,189	1,921,866	1,850,866	1,759,831	1,736,345	
Total	14,839,994	15,963,045	16,376,819	16,946,276	17,786,028	15,973,313

Variiances

	From Prior	From Prior	From Prior	From Prior	From Prior	From Prior
\$ Change	691,098	1,123,050	413,774	569,457	839,752	(76,370)
% Change	4.88%	7.57%	2.59%	3.48%	4.96%	-0.48%

Month	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020
July	1,556,400	1,422,492	1,429,806	1,686,459	1,822,515	1,675,255
Aug	923,487	827,837	1,004,066	1,062,223	1,114,791	1,242,137
Sept	1,482,871	1,823,728	1,837,143	1,791,492	1,979,547	1,894,383
Oct	1,234,035	1,296,309	1,392,064	1,328,051	1,252,757	1,320,300
Nov	972,072	958,809	910,986	1,031,529	1,110,362	1,176,689
Dec	1,536,902	1,621,081	1,502,452	2,006,596	1,787,110	1,768,236
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Feb	1,040,202	921,512	1,029,391	1,092,056	1,135,813	1,159,656
Mar	1,433,658	1,804,401	1,582,604	2,006,232	1,742,457	1,701,401
Apr	1,191,898	1,224,551	1,261,288	970,442	1,349,581	1,363,170
May	904,118	830,132	930,199	1,024,585	953,034	1,052,848
June	1,322,189	1,921,866	1,850,866	1,759,831	1,736,345	
Total	14,839,994	15,963,045	16,376,819	16,946,276	17,486,028	15,973,313

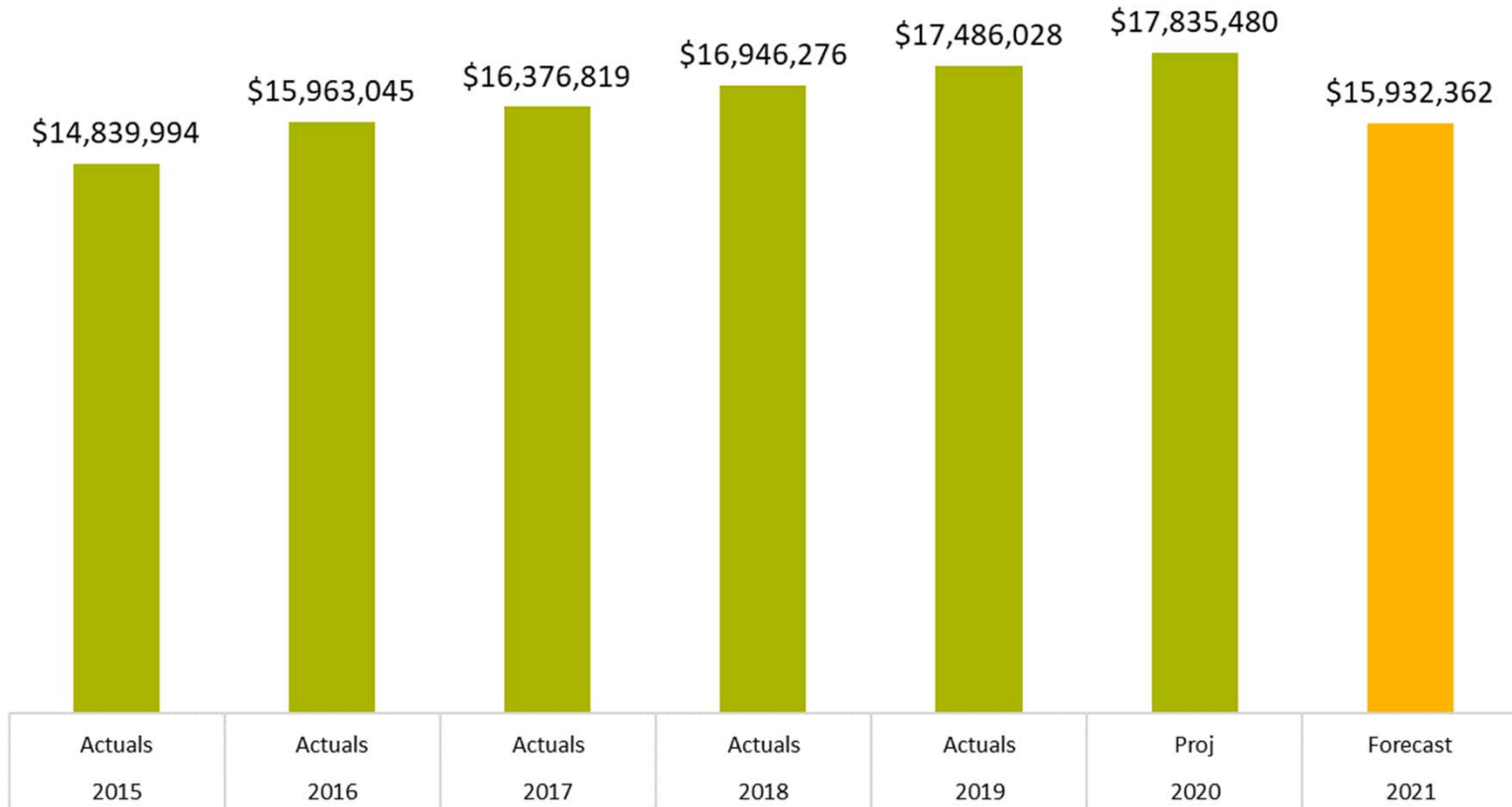
Variiances

	From Prior	From Prior	From Prior	From Prior	From Prior	From Prior
\$ Change	691,098	1,123,050	413,774	569,457	539,752	223,630
% Change	4.88%	7.57%	2.59%	3.48%	3.19%	1.42%

In FY19, the General Fund received a one-time prior-period remittance payment of \$300,000 in the month of November (highlighted above). Because this is a one-time payment and was not collected as part of the normal sales tax revenue from that fiscal year, the one-time payment amount will be removed for purposes of analyzing historical trends and forecasting future revenues.



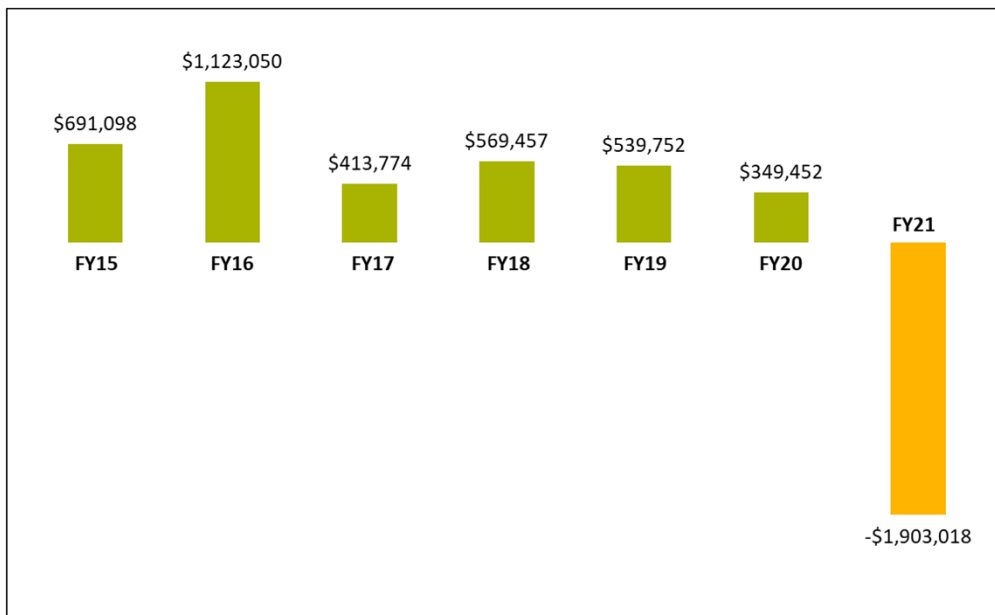
Sales Tax-Historical Trends Annual Revenue



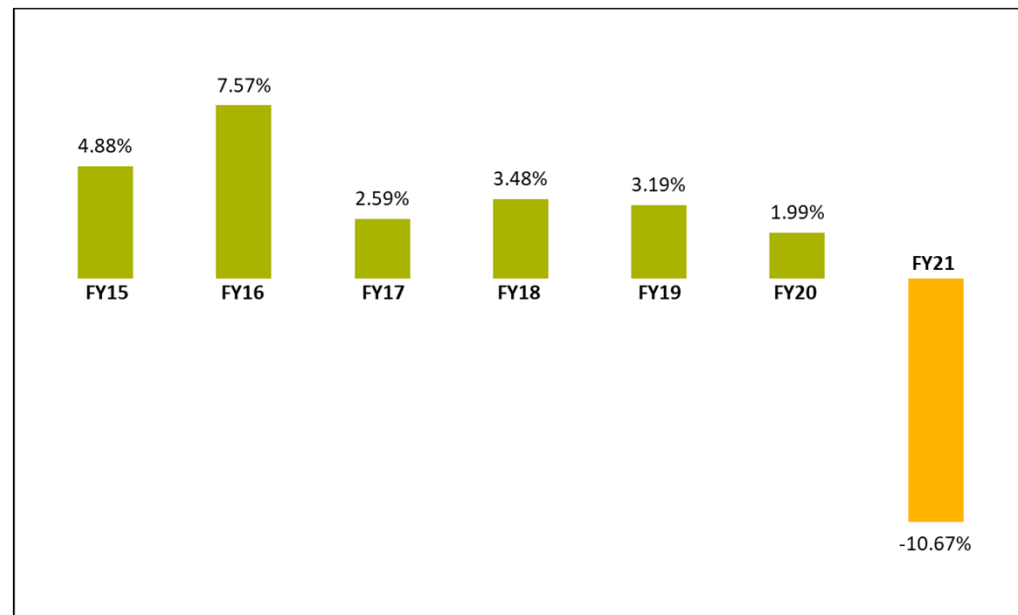
Sales Tax-Historical Trends

Change From Prior Year

Change From Prior Year - \$ Amount



Change From Prior Year - Percentage



Franchise Taxes

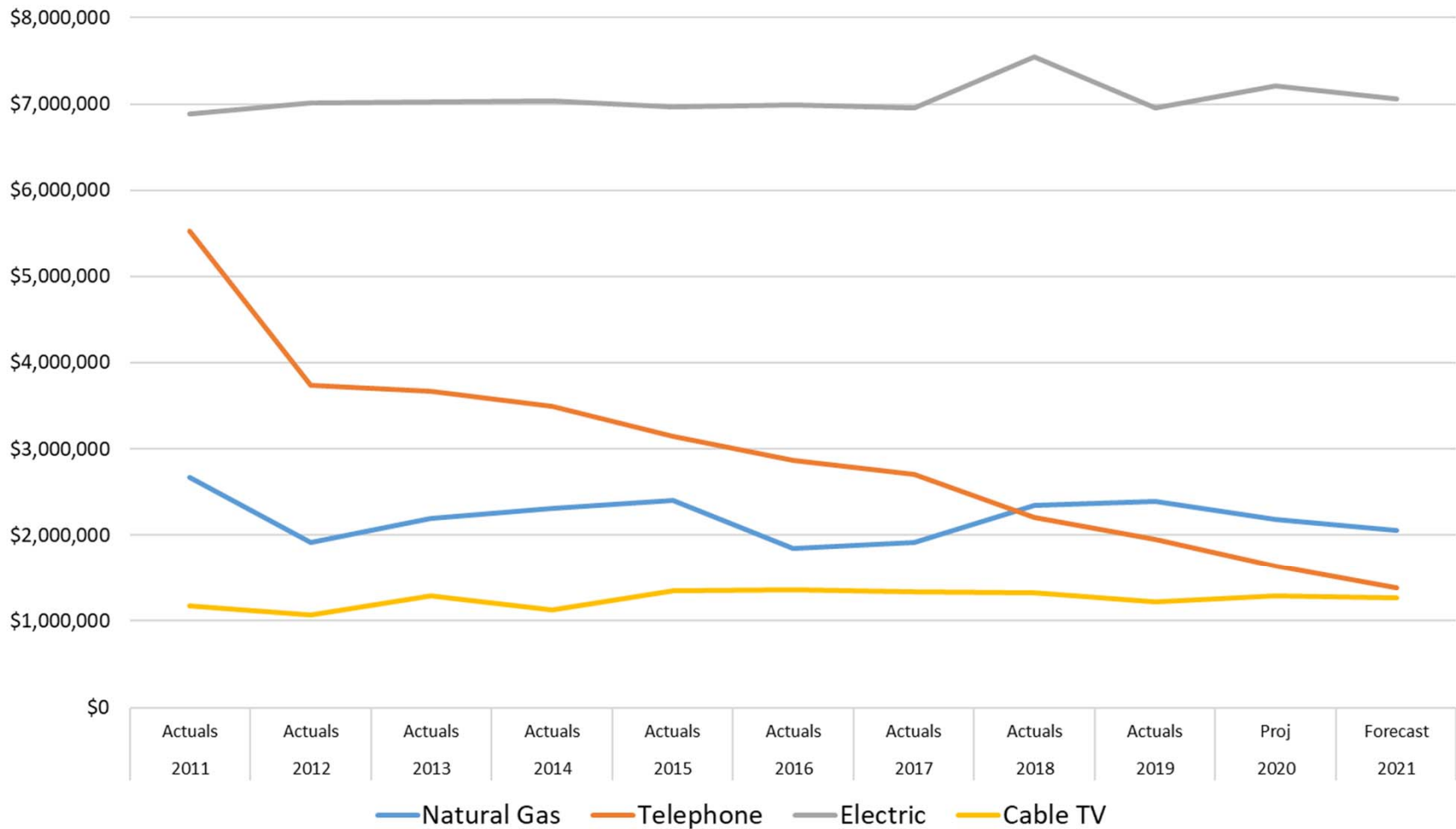
	2019	2020	2020	2021	Change from FY20 Budget		Change from FY20 Proj	
	Actuals	Budget	Proj	Budget	\$	%	\$	%
Natural Gas	2,394,693	2,101,323	2,180,203	2,059,083	-42,240	-2.01%	-121,120	-5.56%
Telephone	1,950,523	1,937,147	1,635,754	1,387,119	-550,028	-28.39%	-248,635	-15.20%
Electric	6,957,592	7,290,412	7,212,579	7,062,347	-228,065	-3.13%	-150,232	-2.08%
Cable TV	1,222,524	1,296,444	1,292,099	1,261,708	-34,736	-2.68%	-30,391	-2.35%
Total	12,525,332	12,625,326	12,320,635	11,770,257	-855,069	-6.77%	-550,378	-4.47%

Methodology:

- Natural Gas: 5-year average (baseline) and subtract 3%
- Telephone: subtract 3-year average annual percentage decrease (15.2%) from baseline (FY20 Projection)
- Electric: 3-year average (baseline) and subtract out 3%
- Cable TV: subtract 3-year average annual percentage decrease (2.3%) from baseline (FY20 Projection)



Franchise Taxes



Use Tax

- The Use Tax was approved on June 2, 2020.
- The Use Tax will go into effect on October 1, 2020.
- The estimated Use Tax revenue is NOT included in the FY21 General Fund Revenue Forecast.
- The following is the estimated amount of revenue that the City would have received for the last four quarters where data is available:

	CY18 Q4	CY19 Q1	CY19 Q2	CY19 Q3	Total
General Fund (1 cent)	\$238,822	\$189,596	\$194,898	\$194,201	\$817,517
Transportation (1/2 cent)	\$119,411	\$94,798	\$97,449	\$97,101	\$408,759
Capital Improvement (1/2 cent)	\$119,411	\$94,798	\$97,449	\$97,101	\$408,759
Parks (1/4 cent)	\$59,706	\$47,399	\$48,725	\$48,550	\$204,379
					\$1,839,413

General Fund Expenses

- From the time when the budget was presented to the Finance and Budget Committee and the publication of the Notice of Public Hearing, City staff have continued to review and analyze the proposed expenses in the FY21 Budget.
- City staff have identified and made the following changes:
 - Fire Department: reduce expenses by \$322,716.
 - Public Works-Operations: reclassify an existing Streets Operations Supervisor to a Public Works Operations Supervisor (budget neutral).
- The above changes have been included in the following slides and in the budget ordinance.



General Fund Expenses

	2019	2020	2020	2021	Change from FY20 Budget		Change from FY20 Proj	
	Actuals	Budget	Projection	Request	\$	%	\$	%
Personnel Services	48,318,173	51,151,869	50,808,937	52,843,228	1,691,359	3.31%	2,034,291	4.00%
Supplies for resale	200,894	255,500	255,500	255,500	0	0.00%	0	0.00%
Other supplies, services and charges	7,903,642	10,784,194	10,434,011	6,895,310	-3,888,884	-36.06%	-3,538,701	-33.92%
Repairs and maintenance	1,477,287	1,827,806	1,594,670	1,735,030	-92,776	-5.08%	140,360	8.80%
Utilities	1,730,369	1,843,618	1,847,145	1,905,430	61,812	3.35%	58,285	3.16%
Fuel and lubricants	486,956	479,059	477,006	493,262	14,203	2.96%	16,256	3.41%
Miscellaneous	26,034	258,800	229,797	405,430	146,630	56.66%	175,633	76.43%
Capital outlay	182,372	22,500	17,500	0	-22,500	-100.00%	-17,500	-100.00%
Construction	-78,589	0	0	0	0	0.00%	0	0.00%
Interdepartment charges	6,259,265	7,043,254	7,043,254	7,045,434	2,180	0.03%	2,180	0.03%
Transfers out	1,517,278	1,143,569	1,143,569	380,210	-763,359	-66.75%	-763,359	-66.75%
Receivables Adjustment	3,746,443	3,940,000	4,101,060	3,940,000	0	0.00%	-161,060	-3.93%
Total	71,770,124	78,750,168	77,952,449	75,898,833	-2,851,335	-3.62%	-2,053,616	-2.63%



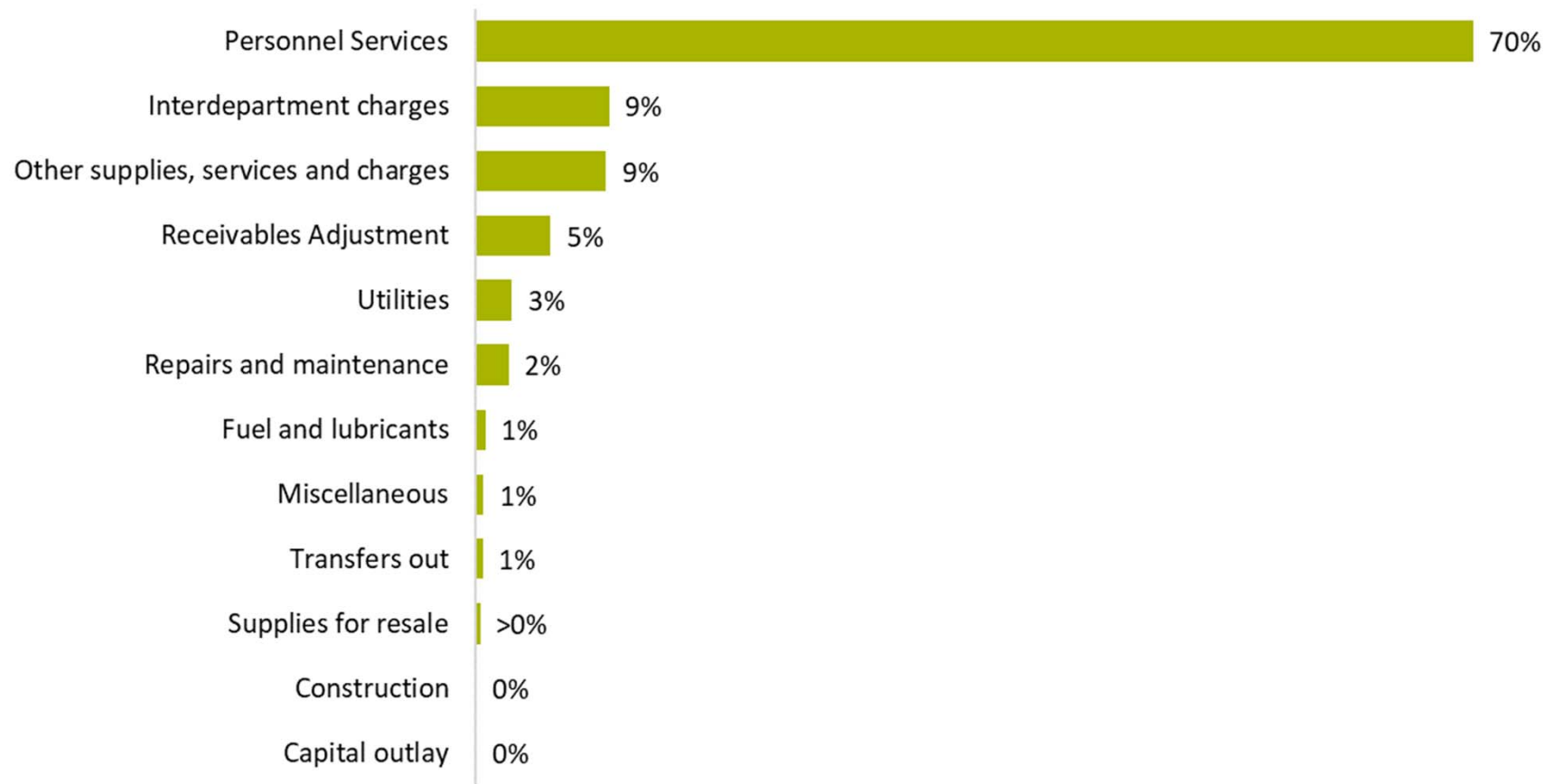
General Fund Expenses

	2019	2020	2020	2021	Change from FY20 Budget		Change from FY20 Proj	
	Actuals	Budget	Projection	Request	\$	%	\$	%
Personnel Services	48,318,173	51,151,869	50,808,937	52,843,228	1,691,359	3.31%	2,034,291	4.00%
Supplies for resale	200,894	255,500	255,500	255,500	0	0.00%	0	0.00%
Other supplies, services and charges	6,290,005	8,281,729	8,182,587	6,895,310	-1,386,419	-16.74%	-1,287,277	-15.73%
Repairs and maintenance	1,477,287	1,827,806	1,594,670	1,735,030	-92,776	-5.08%	140,360	8.80%
Utilities	1,730,369	1,843,618	1,847,145	1,905,430	61,812	3.35%	58,285	3.16%
Fuel and lubricants	486,956	479,059	477,006	493,262	14,203	2.96%	16,256	3.41%
Miscellaneous	26,034	258,800	229,797	405,430	146,630	56.66%	175,633	76.43%
Capital outlay	182,372	22,500	17,500	0	-22,500	-100.00%	-17,500	-100.00%
Construction	-78,589	0	0	0	0	0.00%	0	0.00%
Interdepartment charges	6,259,265	7,043,254	7,043,254	7,045,434	2,180	0.03%	2,180	0.03%
Transfers out	1,517,278	1,143,569	1,143,569	380,210	-763,359	-66.75%	-763,359	-66.75%
Receivables Adjustment	3,746,443	3,940,000	4,101,060	3,940,000	0	0.00%	-161,060	-3.93%
Total	70,156,487	76,247,703	75,701,025	75,898,833	-348,870	-0.46%	197,808	0.26%

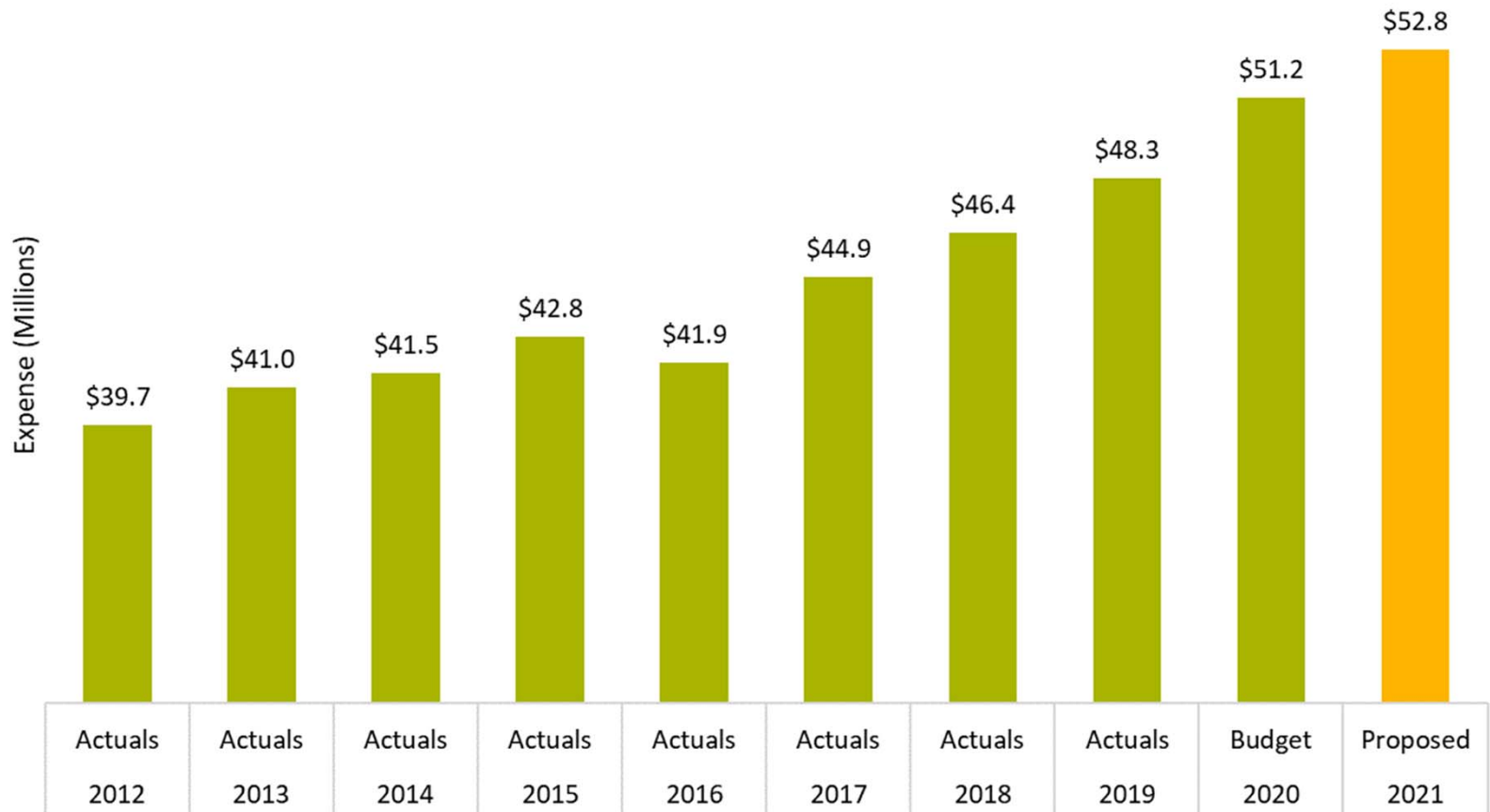
	2019	2020	2020	2021
	Actuals	Budget	Projection	Request
Pilot Expense	1,613,637	2,502,465	2,251,424	0



FY21 General Fund Expenses Overview



Personnel Services



Personnel Services: Workforce

	2019 Budget	2020 Budget [^]	2021 Budget	Difference FY20
Administration	30.29	30.43	29.75	-0.68
PW Engineering	42.25	42.00	42.00	0.00
Law Enforcement	206.50	207.50	207.50	0.00
Fire/Ems Services	154.00	155.00	155.00	0.00
Finance	22.00	22.00	22.00	0.00
Legal Services	10.50	10.88	10.88	0.00
Municipal Court	11.96	10.90	10.90	0.00
PW Operations Division	33.80	33.80	33.75	-0.05
Development Services*	40.67	41.42	40.40	-1.02
General Fund Total	551.97	553.93	552.18	-1.75

*FY19 Development Services includes employee totals for both Development Services and Planning and Special Projects.

[^]FY20 Budget amounts includes position changes resulting from Budget Amendments.



Personnel Services: Wage Increases, Step Advancement, and Promotions

- General/ Non-Represented:
 - 2% Merit Increase at Beginning of Fiscal Year
 - Estimated Impact to General Fund: \$364,497.78
- IAFF:
 - Annual Step Advancement on Job Anniversary Date
 - Estimated Impact to General Fund: \$105,181.37
- FOP:
 - Biennial Step Advancement on Job Anniversary Date
 - Estimated Impact to General Fund: \$120,482.00
- IAM
 - Annual Step Advancement at Beginning of Fiscal Year
 - Estimated Impact on General Fund: \$14,367.02

There are certain FOP, IAFF, and IAM positions that shall be eligible for automatic promotion once specific requirements of the position are met (i.e. experience, certifications, training, etc.). The expenses associated with those promotions are not factored into the above estimated impacts.



Personnel Services: Blended Insurance Rate

FY20 Blended Insurance Rate: \$11,784

FY21 Blended Insurance Rate: \$13,800

Reasons for Blended Insurance Rate Increase used for Budget:

- Updated Methodology
- 10% increase for CY 2021

FY21 Blended Rate Benefit

Month	Blended Rate
July (2020)	\$1,098
August (2020)	\$1,098
September (2020)	\$1,098
October (2020)	\$1,098
November (2020)	\$1,098
December (2020)	\$1,098
January (2021)	\$1,202
February (2021)	\$1,202
March (2021)	\$1,202
April (2021)	\$1,202
May (2021)	\$1,202
June (2021)	\$1,202
Total	\$13,800

City Insurance Costs

	Medical	Vision	Dental	Total
Total Costs - Current	\$8,001,540	\$78,996	\$456,364	\$8,536,900
Employee enrollment - Current	647	655	658	
Annual Blended Cost/ employee	\$12,367	\$121	\$694	\$13,181
CY20 Monthly Blended Cost/ employee	\$1,031	\$10	\$58	\$1,098
estimated rate increase for CY21	10%	0%	0%	
CY21 Monthly Blended Cost/ employee	\$1,134	\$10	\$58	\$1,202

Medical Insurance Increase – Impact to Employee

Employee Contribution (Monthly): Current

	Individual	Individual + Spouse or Child	Family
Preferred Care Blue Choice (\$0 Deductible)	\$159.66	\$581.93	\$675.46
Preferred Care Blue (\$500 Deductible)	\$73.37	\$403.74	\$468.69
BlueSaver HDHP	\$18.46	\$282.31	\$327.68

Average Monthly Contribution: \$332.37

Employee Contribution (Monthly): + 10% Increase

	Individual	Individual + Spouse or Child	Family
Preferred Care Blue Choice (\$0 Deductible)	\$175.63	\$640.12	\$743.01
Preferred Care Blue (\$500 Deductible)	\$80.71	\$444.11	\$515.56
BlueSaver HDHP	\$20.31	\$310.54	\$360.45

Average Monthly Contribution: \$365.60

The average monthly contribution for medical insurance will increase by \$33.23.

Full-time employees (2080 hours per year) making a wage of at least \$10 per hour would have the average monthly contribution increase for medical insurance (\$33.23) covered by the 2% increase.

$\$10 \times 2\% \text{ increase} = \$0.20 \text{ increase per hour} \times 2080 \text{ hours} = \$416 \text{ annual wage increase} \div 12 \text{ months} = \underline{\$34.67}$



All benefits eligible, full-time employees have an hourly wage of greater than \$10.

Personnel Services: LAGERS Rates

LAGERS Type	FY20 Budget	FY21 Budget	% Change Increase
General	9.60%	10.60%	1.00%
Police	13.50%	13.80%	0.30%
Fire	11.90%	12.30%	0.40%

FY20 General Fund Budget–LAGERS: \$3,899,477

FY21 General Fund Budget–LAGERS: \$4,127,331

Difference/ Increase to General Fund: \$237,854



Net Income

Revenues	2021 Forecast
Property Taxes	21,076,390
Sales Tax	15,475,569
Franchise Tax	11,770,257
Motor Vehicle Taxes	3,408,925
Other Taxes	269,410
Fines and Forfeitures	1,043,397
Licenses and Permits	2,825,126
Intergovernmental	1,457,795
Charges for Services	9,528,761
Materials and Fuel Sales	3,945
Investment Earnings	111,304
Other	2,481,942
Sale of Property	0
Transfers In	870,113
Total	70,322,934

Expenses	2021 Request
Personnel Services	52,843,228
Supplies for resale	255,500
Other supplies, services and charges	6,895,310
Repairs and maintenance	1,735,030
Utilities	1,905,430
Fuel and lubricants	493,262
Miscellaneous	405,430
Capital outlay	0
Construction	0
Interdepartment charges	7,045,434
Transfers out	380,210
Receivables Adjustment	3,940,000
Total	75,898,833

Revenues less than Expenses by \$5,575,899.



Why are Revenues less than Expenses?

REVENUES

- Forecasted revenue decrease of \$3.1 million from FY20 to FY21.

EXPENSES

- Personnel Services increases
- Comprehensive Plan Update: \$350,000
- GEMT expense increase: \$155,000
- Repairs & Maintenance increase: \$123,000
- Utilities increase: \$60,000
- PSERP increase: \$125,000



General Fund Balance Analysis

Anticipated End of Year General Fund Balance for FY2020	\$27,729,680
Less anticipated reduced revenues and increased expenditures during FY2021	<u>(\$5,575,899)</u>
Anticipated End of Year General Fund Balance for FY 2021	\$22,153,781

General Estimate of FY2021 Budget	\$75,898,833
Estimate of Reserve Balance / Expenditure Budget FY2021	29%

Note:

<i>Estimated General Fund Reserve Policy Amount (2 months or 16.67%)</i>	\$12,649,806
<i>Potential funds identified for future Market / Pavilion Development</i>	\$3,360,000



General Fund Expenses by Department

	2019	2020	2020	2021	Change from FY20 Budget		Change from FY20 Proj	
	Actuals	Budget	Projection	Request	\$	%	\$	%
Administration	4,456,991	3,919,481	3,919,481	3,522,887	-396,594	-10.12%	-396,594	-10.12%
Public Works Engineering	5,527,222	5,954,642	5,954,642	6,275,757	321,115	5.39%	321,115	5.39%
Law Enforcement	21,167,316	22,191,703	22,168,847	22,793,832	602,129	2.71%	624,985	2.82%
Fire/ EMS Services	18,865,352	21,744,489	21,378,141	20,781,662	-962,827	-4.43%	-596,479	-2.79%
Finance	10,670,365	12,238,365	12,228,821	10,261,893	-1,976,472	-16.15%	-1,966,928	-16.08%
Legal Services	1,437,623	1,615,661	1,615,661	1,665,081	49,420	3.06%	49,420	3.06%
Municipal Court	905,018	1,011,265	1,011,265	971,756	-39,509	-3.91%	-39,509	-3.91%
Public Works Operations	4,906,874	5,471,516	5,462,513	5,158,485	-313,031	-5.72%	-304,028	-5.57%
Development Services	3,833,363	4,603,046	4,213,078	4,467,480	-135,566	0.00%	254,402	0.00%
Total	71,770,124	78,750,168	77,952,449	75,898,833	-2,851,335	-3.62%	-2,053,616	-2.63%



General Fund Expenses by Department

	2019	2020	2020	2021	Change from FY20 Budget		Change from FY20 Proj	
	Actuals	Budget	Projection	Request	\$	%	\$	%
Administration	4,456,991	3,919,481	3,919,481	3,522,887	-396,594	-10.12%	-396,594	-10.12%
Public Works Engineering	5,527,222	5,954,642	5,954,642	6,275,757	321,115	5.39%	321,115	5.39%
Law Enforcement	21,167,316	22,191,703	22,168,847	22,793,832	602,129	2.71%	624,985	2.82%
Fire/ EMS Services	18,865,352	21,744,489	21,378,141	20,781,662	-962,827	-4.43%	-596,479	-2.79%
Finance^	9,056,728	9,735,900	9,977,397	10,261,893	525,993	5.40%	284,496	2.85%
Legal Services	1,437,623	1,615,661	1,615,661	1,665,081	49,420	3.06%	49,420	3.06%
Municipal Court	905,018	1,011,265	1,011,265	971,756	-39,509	-3.91%	-39,509	-3.91%
Public Works Operations	4,906,874	5,471,516	5,462,513	5,158,485	-313,031	-5.72%	-304,028	-5.57%
Development Services	3,833,363	4,603,046	4,213,078	4,467,480	-135,566	0.00%	254,402	0.00%
Total	70,156,487	76,247,703	75,701,025	75,898,833	-348,870	-0.46%	197,808	0.26%

	2019	2020	2020	2021
	Actuals	Budget	Projection	Request
Pilot Expense^	1,613,637	2,502,465	2,251,424	0



Remainder of FY21 Budget



Special Revenue Funds

Special Revenue Funds	FY20 Budget	FY21 Proposed
Parks and Recreation Fund	\$3,615,724	\$3,406,344
Gamber Center	\$425,730	\$399,100
Lovell CC at Legacy Park	\$2,085,352	\$1,860,716
Summit Waves	\$689,414	\$764,531
Cemetery Trust Fund	\$204,873	\$191,522
Longview Community Center	\$1,362,821	\$1,257,015
Business and Industry Fund	\$631,544	\$323,583
Entitlement Fund	\$406,232	\$393,451
VAWA Grant Fund	\$150,000	\$150,000
Postclosure Trust Fund	\$303,120	\$508,681
PSERP	\$782,850	\$187,628
Total	\$10,657,660	\$9,442,571



TIF and TDD Funds

TIF and TDD Funds	FY20 Budget	FY21 Proposed
SummitWoods East TIF	\$3,825,399	\$3,224,445
I470 Business Center TIF	\$946,360	\$809,353
Longview Farm TIF	\$1,602,310	\$587,227
Longview TDD	\$33,000	\$0
Ritter Plaza TIF	\$196,347	\$279,815
Todd George/50 Hwy TIF	\$1,392,239	\$1,873,138
LS Sports Complex TIF	\$26	\$38,057
Longview Farm 2016 TIF	\$0	\$768,371
Total	\$7,995,681	\$7,580,406



Capital Project Funds

Capital Project Funds	FY20 Budget	FY21 Proposed
Water Tap Fund	\$2,534,147	\$1,609,318
Sewer Tap Fund	\$700,000	\$0
Water Construction	\$5,074,000	\$7,852,000
Sewer Construction Fund	\$5,345,000	\$7,522,000
WU Equipment Replacement	\$874,000	\$1,757,000
Airport Construction	\$4,901,000	\$2,983,000
Capital Imprvmt Sales Tax	\$15,578,000	\$12,673,000
R&B Excise Tax	\$1,200,000	\$1,477,000
Road & Bridge Improvement	\$8,140,616	\$9,825,000
Park Development Fund	\$5,530,000	\$378,500
TIF Application Fund	\$96,429	\$250,000
Road Improvements 2013	\$216,820	\$0
Public Safety Improvements 2020	\$0	\$9,055,000
Public Safety Bonds 2020 B	\$0	\$7,000,000
Total	\$50,190,012	\$62,381,818



Debt Service Funds

Debt Service Funds	FY20 Budget	FY21 Proposed
General Obligation Debt	\$8,305,275	\$10,266,598
Park COP Debt	\$4,495,000	\$3,657,500
Total	\$12,800,275	\$13,924,098



Enterprise Funds

Enterprise Funds	FY20 Budget	FY21 Proposed
Water/Sewer Fund	\$50,080,335	\$47,773,890
Airport Fund	\$2,892,256	\$2,956,827
Solid Waste Management	\$4,040,332	\$180,362
Harris Park Community Ctr	\$1,638,875	\$1,253,453
Total	\$58,651,798	\$52,164,532



Internal Service Funds

Internal Service Funds	FY20 Budget	FY21 Proposed
Central Building Services	\$2,110,750	\$1,391,007
Fleet Operations	\$7,988,676	\$4,561,712
ITS Services	\$5,190,953	\$4,940,872
Short Term Disability Fnd	\$31,074	\$20,393
Unemployment Trust Fund	\$30,792	\$32,630
Claims & Damages Reserve Fund	\$982,000	\$1,005,874
Work Comp Self Insurance	\$1,480,564	\$1,008,423
Health Insurance Reserve Funds	\$0	\$18,159
Total	\$17,814,809	\$12,979,070



Total Request All Funds

Total Proposed Budget		
	FY20	FY21
	Budget	Proposed
General Fund	\$78,750,168	\$75,898,833
Special Revenue Funds	\$10,657,660	\$9,442,571
TIF & TDD Funds	\$7,995,681	\$7,580,406
Capital Project Funds	\$50,190,012	\$62,381,818
Debt Service Funds	\$12,800,275	\$13,924,098
Enterprise Funds	\$58,651,798	\$52,164,532
Internal Service Funds	\$17,814,809	\$12,979,070
Total Proposed Expenditures	\$236,860,403	\$234,371,328



City Manager's Remarks

