

City of Lee's Summit
Fiscal Year 2023
Proposed Budget

Missouri Statutes Section 67.010 require political subdivisions to adopt annual budget

City Charter Article XI requires public hearing and subsequent adoption of budget prior to start of fiscal year

- General Fund Review presented May 16
- Required Budget Hearing Notice published May 28 in LS Tribune
- Review of Other Funds-June 1
- Budget Hearing and 1st Ordinance Reading-June 14
- 2nd Ordinance Reading June 21

General Fund Revenue and Expense Summary

	2023 Forecast
Property Taxes	\$25,183,791
Sales Tax	\$24,493,861
Franchise Tax	\$12,394,014
Motor Vehicle Taxes	\$3,962,250
Other Taxes	\$298,007
Fines and Forfeitures	\$1,081,610
Licenses and Permits	\$3,744,674
Intergovernmental	\$1,744,763
Charges for Services	\$9,694,036
Materials and Fuel	
Sales	\$3,330
Investment Earnings	\$137,280
Other	\$3,738,006
Sale of Property	\$0
Transfers In	\$708,024
Rollover of FY22 funds	\$1,126,062
Use of Gen Fund	
Balance	\$1,439,676
Total	\$89,749,384

	FY23 Proposed Budget
Expenditures	
Personnel Services	\$59,832,771
Supplies for Resale	\$290,500
Other Supplies, Services, and Charges	\$12,807,982
Repairs and Maintenance	\$2,264,331
Utilities	\$1,775,522
Fuel and Lubricants	\$617,976
Miscellaneous	\$410,820
Capital Outlay	\$22,500
Interdepartmental Charges	\$9,383,526
Transfer Out	\$2,343,456
Total	\$89,749,384

Explanation of Funds

General Fund

Provides funds for departments that do not have a dedicated revenue stream.

CIP Fund

Source of funding for capital projects that have revenues from additional sales & property tax levies.

Special Revenue Fund

Used to account for revenues & expenses that have special legal or regulatory provisions (TIF, CID funds).

Enterprise Fund

Expenses are funded from service & consumption charges instead of taxes (Water Utilities, Airport).

Debt Service Fund

Records financial transactions tied to issuing & repayment of debt (GO Debt, Parks Debt).

Internal Service Fund

Funding is received from all departments for services (ITS, Fleet CBS).

Total Proposed Budget			
	FY21	FY22	FY23
	Budget	Budget	Proposed
General Fund	\$75,898,833	\$80,298,295	\$89,749,384
Special Revenue Funds	\$17,022,977	\$11,081,048	\$10,539,622
Capital Project Funds	\$62,381,818	\$58,779,200	\$74,546,716
Debt Service Funds	\$13,924,098	\$15,732,148	\$12,253,000
Enterprise Funds	\$52,164,532	\$54,840,820	\$59,997,828
Internal Service Funds	\$12,979,070	\$15,827,101	\$17,081,445
Total Proposed Expenditures	\$234,371,328	\$236,558,612	\$264,167,995

	FY21	FY22	FY23
Internal Service Funds	Budget	Budget	Proposed
Central Building Services	\$1,391,007	\$1,811,716	\$1,942,631
Fleet Operations	\$4,561,712	\$7,350,470	\$7,464,906
ITS Services	\$4,940,872	\$4,711,614	\$5,675,491
Short Term Disability	\$20,393	\$21,308	\$23,000
Unemployment Trust	\$32,630	\$40,000	\$40,000
Claims & Damages Reserve	\$1,005,874	\$1,005,874	\$1,100,000
Work Comp Self Insurance	\$1,008,423	\$867,960	\$835,417
Health Insurance Reserve	\$18,159	\$18,159	-
Total	\$12,979,070	\$15,827,101	\$17,081,445

	FY21	FY22	FY23
TIF and TDD Funds	Budget	Actuals	Proposed
Summit Woods East TIF	\$3,224,445	\$3,195,071	\$3,232,400
I470 Business Center TIF	\$809,353	\$1,107,046	\$1,102,000
Longview Farm TIF	\$587,227	\$587,227	\$385,000
Ritter Plaza TIF	\$279,815	\$280,798	\$283,700
Todd George/50 Hwy TIF	\$1,873,138	\$1,225,959	\$1,210,000
LS Sports Complex TIF	\$38,057	\$35,634	-
Longview Farm 2016 TIF	\$768,371	\$291,349	\$590,000
Streets of West Pryor TIF	-	\$404,261	\$670,000
Total	\$7,580,406	\$7,127,345	\$7,473,100

Special Revenue Funds	FY21 Budget	FY22 Budget	FY23 Proposed
Parks and Recreation Fund	\$3,406,344	\$3,740,252	\$3,942,629
Gamber Center	\$399,100	\$350,195	\$435,860
Lovell CC at Legacy Park	\$1,860,716	\$1,634,772	\$2,009,240
Summit Waves	\$764,531	\$844,633	\$1,001,946
Cemetery Trust Fund	\$191,522	\$179,826	\$171,101
Longview Community Center	\$1,257,015	\$1,026,494	\$1,167,255
Business and Industry Fund	\$323,583	\$446,811	\$471,200
Public Safety Fund	-	-	\$330,862
Entitlement Fund	\$393,451	\$448,239	\$356,113
VAWA Grant Fund	\$150,000	\$200,000	\$200,000
Post Closure	\$508,681	\$415,373	\$433,416
PSERP	\$187,628	\$224,316	\$20,000
CARES	-	\$1,500,000	-
Total	\$9,442,571	\$11,010,911	\$10,539,622

BUSINESS AND INDUSTRY FUND

FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023

	FY 2017 <u>ACTUAL</u>	FY 2018 <u>ACTUAL</u>	FY 2019 <u>ACTUAL</u>	FY 2020 <u>ACTUAL</u>	FY 2021 <u>ACTUAL</u>	FY 2022 <u>PROJECTED</u>	FY 2023 <u>BUDGET</u>
REVENUES:							
Business & Industry Tax (Hotel)	443,399	533,037	570,499	440,201	428,047	580,000	590,000
Penalty / Fines and Forfeitures						1,000	
Transfers							
Contributions							
Interest Earnings (loss)	870	1,185	8,625	4,501	(1,990)	-	
Total Revenues	\$ 444,269	\$ 534,222	\$ 579,124	\$ 444,702	\$ 426,057	\$ 581,000	\$ 590,000
EXPENDITURES:							
Administrative Fees	8,868	10,661	11,410	8,804	8,561	15,500	29,500
Discount Expense	9,797	9,288	10,830	8,982	8,633	11,800	11,700
Interest Expense							
Contributions							
Downtown Mainstreet Inc (DLSMS)	60,000	60,000	60,000	60,000	44,669	60,000	60,000
LS Economic Development Council	250,911	275,500	275,000	275,000	204,732	200,000	200,000
LS Chamber of Commerce	51,043	51,043	51,043	51,043	38,000	-	-
LS Chamber Marketing PSA			157,500	157,500	117,256	0	0
Velocity			75,000	70,000	52,114	0	0
Marketing Fund (Pre-DMO/CVB)						70,000	70,000
DMO/CVB (Future)						100,000	100,000
Total Expenditures	\$ 380,619	\$ 406,492	\$ 640,783	\$ 631,329	\$ 473,965	\$ 457,300	\$ 471,200
Excess of Revenues Over (Under)							
Expenditures	63,650	127,730	(61,659)	(186,627)	(47,908)	123,700	118,800
Fund Balance, Beginning of Year	\$ 269,602	\$ 333,252	\$ 460,982	\$ 399,323	\$ 212,696	\$ 164,788	\$ 288,488
Fund Balance	\$ 333,252	\$ 460,982	\$ 399,323	\$ 212,696	\$ 164,788	\$ 288,488	\$ 407,288

	FY21	FY22	FY23
Enterprise Funds	Budget	Budget	Proposed
Water/Sewer Fund	\$47,773,890	\$50,050,931	\$50,861,016
Airport Fund	\$2,956,827	\$3,338,371	\$7,434,954
Solid Waste Management	\$180,362	\$21,656	\$21,656
Harris Park Community Ctr	\$1,253,453	\$1,429,862	\$1,680,202
Total	\$52,164,532	\$54,840,820	\$59,997,828

GENERAL OBLIGATION DEBT SERVICE FUNDS

FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 PROJECTED	FY 2023 BUDGET
REVENUES:							
Taxes (Net Bad Debt)	\$ 12,364,038	\$ 13,193,126	\$ 13,563,998	\$ 15,003,291	\$ 16,120,417	\$ 14,140,700	\$ 14,161,589
Interest	55,110	68,803	339,320	331,995	91,042	55,800	86,500
Penalty/Interest	47,420	53,803	49,653	47,046		49,150	50,000
Bond Proceeds	0	0				15,000,000	
Other Taxes	0	0			187,894		0
Refunds & Reimbursements							
Transfer In							
Total Revenues	\$ 12,466,568	\$ 13,315,732	\$ 13,952,971	\$ 15,382,332	\$ 16,399,353	\$ 29,245,650	\$ 14,298,089
EXPENDITURES:							
County Collection Fees	\$ 148,571	\$ 158,427	\$ 163,821	\$ 185,675	\$ 185,462	\$ 161,200	\$ 163,000
Debt Service:							
Principal Retirement	8,971,500	9,006,500	8,432,000	7,006,000	8,855,000	24,910,000	8,370,000
Interest & Fiscal Charges	1,707,297	1,677,893	1,613,688	1,366,866	1,273,023	1,126,948	545,000
Transfer Out	175,000	3,800,000	3,975,000	4,019,250	3,675,000	3,281,250	3,175,000
Total Expenditures	\$ 11,002,368	\$ 14,642,820	\$ 14,184,509	\$ 12,577,791	\$ 13,988,485	\$ 29,479,398	\$ 12,253,000
Excess of Revenues Over (Under)							
Expenditures	1,464,200	(1,327,088)	(231,538)	2,804,541	2,410,868	(233,748)	2,045,089
Fund Balances, Beginning of Year	\$ 8,172,352	9,636,552	8,309,464	8,077,926	10,882,467	13,293,335	\$ 13,059,587
Fund Balances, End of Year	\$ 9,636,552	\$ 8,309,464	\$ 8,077,926	\$ 10,882,467	\$ 13,293,335	\$ 13,059,587	\$ 15,104,676

Capital Project Funds	FY22-23
Water Tap Fund	495,000
Water Construction	8,990,000
Sewer Construction Fund	4,367,000
WU Equipment	
Replacement	966,000
Airport Construction	503,000
Capital Improvmt Sales Tax	29,937,000
R&B Excise Tax	3,110,000
Road & Bridge	
Improvement	11,810,616
Park Development Fund	1,750,000
TIF Application Fund	250,000
Public Safety 2021 A	3,955,000
Green St Improvement	940,000
Total:	66,073,616



PERSONNEL EXPANSIONS			
FUND	DEPARTMENT	JOB TITLE	FTE
General	ADMINISTRATION	Assistant City Manager	1.00
General	ADMINISTRATION	Graduate Fellow	0.50
General	DEVELOPMENT SERVICES	Neighborhood Services Manager	1.00
General	DEVELOPMENT SERVICES	Project Manager	1.00
General	LAW	Research Assistant/Paralegal	1.00
PSST	POLICE	School Resource Officer	1.00
Water	WATER UTILITIES	Financial Services Manager	1.00
Water	WATER UTILITIES	Maintenance & Asset Management Supervisor	1.00
Water	AIRPORT	Airfield Operations Supervisor	1.00
Water	AIRPORT	Convert Airport Attendant PT (.8 FTEs) to FT	0.20
ITS	ITS	PT HelpDesk to FT position	0.28
PERSONNEL RECLASSIFICATIONS			
FUND	DEPARTMENT	OLD JOB TITLE	NEW JOB TITLE
General	ADMINISTRATION	Creative Services Manager	Director of Creative Services
General	ADMINISTRATION	Workforce Development Analyst	Asst. Dir. of Human Resources
General	FIRE	Data Analyst	Administration Manager
General	POLICE	Facilities Maintenance Worker II	Facility Technician
General	PUBLIC WORKS ENGINEERING	Right-of-Way Agent	Senior Right-of-Way Agent
General	PUBLIC WORKS ENGINEERING	Administration Manager	Asst. Dir. of Public Works Administration
Water	WATER UTILITIES	Account Services Manager	Asst. Dir. of Customer Care (Water)
Water	WATER UTILITIES	Customer Service Rep.	Lead Customer Service Rep.
Airport	AIRPORT	Lead Airport Attendant	Lead Airport Attendant II
Airport	AIRPORT	Airport Attendant (.7)	Service Attendant (.7)
Fleet	FLEET	Administrative Assistant	Office Coordinator
PERSONNEL RECLASSIFICATIONS-JOB TITLE ONLY			
FUND	DEPARTMENT	OLD JOB TITLE	NEW JOB TITLE
General	DEVELOPMENT SERVICES	Administration Manager - Dev, Administration Manager - PW	Administration Manager
General	PUBLIC WORKS ENGINEERING	Deputy Director of Public Works/Administration	Deputy Director of Public Works/Operations

VEHICLE, EQUIPMENT, & TECHNOLOGY EXPANSIONS

	DEPARTMENT	VEHICLE, EQUIPMENT & TECHNOLOGY EXPANSIONS
General	DEVELOPMENT SERVICES	MERP Upgrade Addition of High-End Laptops
General	FINANCE	Fire EMS Medicare Audit
General	LAW	Addition of monitor
General	PUBLIC WORKS ENGINEERING	VERP Upgrade of F-450 to Bucket Truck
General	PUBLIC WORKS ENGINEERING	Addition of Monitors
General	PUBLIC WORKS OPERATIONS/IT	Snow Route Turn by Turn System
General	PUBLIC WORKS OPERATIONS	MERP Upgrades
General	PUBLIC WORKS OPERATIONS	Inspection camera
General	PUBLIC WORKS OPERATIONS	Addition of F550 Truck with Snow Equipment
Water	WATER UTILITIES	MERP Upgrade and Additional Monitor
Water	WATER UTILITIES	Furniture build-out of remaning offices surrounding Bullpen
Water	WATER UTILITIES	VERP Upgrade of F-150 to EV
Water	WATER UTILITIES	Replacement of Bulk Water Kiosk
Airport	AIRPORT	MERP Upgrade Airport PC replacement upgraded to a Laptop
Airport	AIRPORT	VERP Upgrade Airport Truck 282 replacement upgraded to Tandem Dump - dual axle truck
Airport	AIRPORT	Covered Building for Airport Equipment
Airport	AIRPORT	Walk Behind Pavement Marking Machine
Airport	AIRPORT	Over Seeder
Airport	AIRPORT	Airfield Matting Runway 11/29
Fleet	FLEET	MERP Upgrade PC to Laptop
Fleet	FLEET	Vehicle Lift Upgrade
ITS	ITS	MERP Upgrade PCs to Laptops
ITS	ITS	Expansion of Unitrends Backup appliance
ITS/PSST	FIRE/IT	Fire CAD/RMS System Replacement (year one implementation)

Future Actions

- Public Hearing and first reading with full Council June 14
- Second reading June 21
- Future amendment for Public Safety Sales Tax
- Future amendment for ARPA funds