

An aerial photograph of a town with a large hot air balloon in the sky. The hot air balloon is white with red, yellow, and blue stripes. The town below has many buildings, parking lots, and green spaces. The image is used as a background for a budget presentation.

General Fund Proposed Budget

- Fiscal Year 2023 -

LS

Agenda

1 Strategic Plan/Core Values

2 Historical Review

3 Budget Approach

4 Public Safety Sales Tax (PSST)

5 Budget Details

Critical Success Factors



Strategic
Economic
Development



Cultural &
Recreational
Amenities



Strong
Neighborhoods
With Housing
Choices



Community
Engagement



Community
Health &
Well-Being



Collaborative
Relations w/
Education
Partners



City Services &
Infrastructure

Core Values

be responsible.

We are innovative
and use our resources
wisely.

STEWARDSHIP

**SERVICE
EXCELLENCE**

aim high & deliver.

We are committed to
quality in all we do.

do the right thing.

INTEGRITY

We are
transparent,
ethical and
accountable in
our actions.

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).

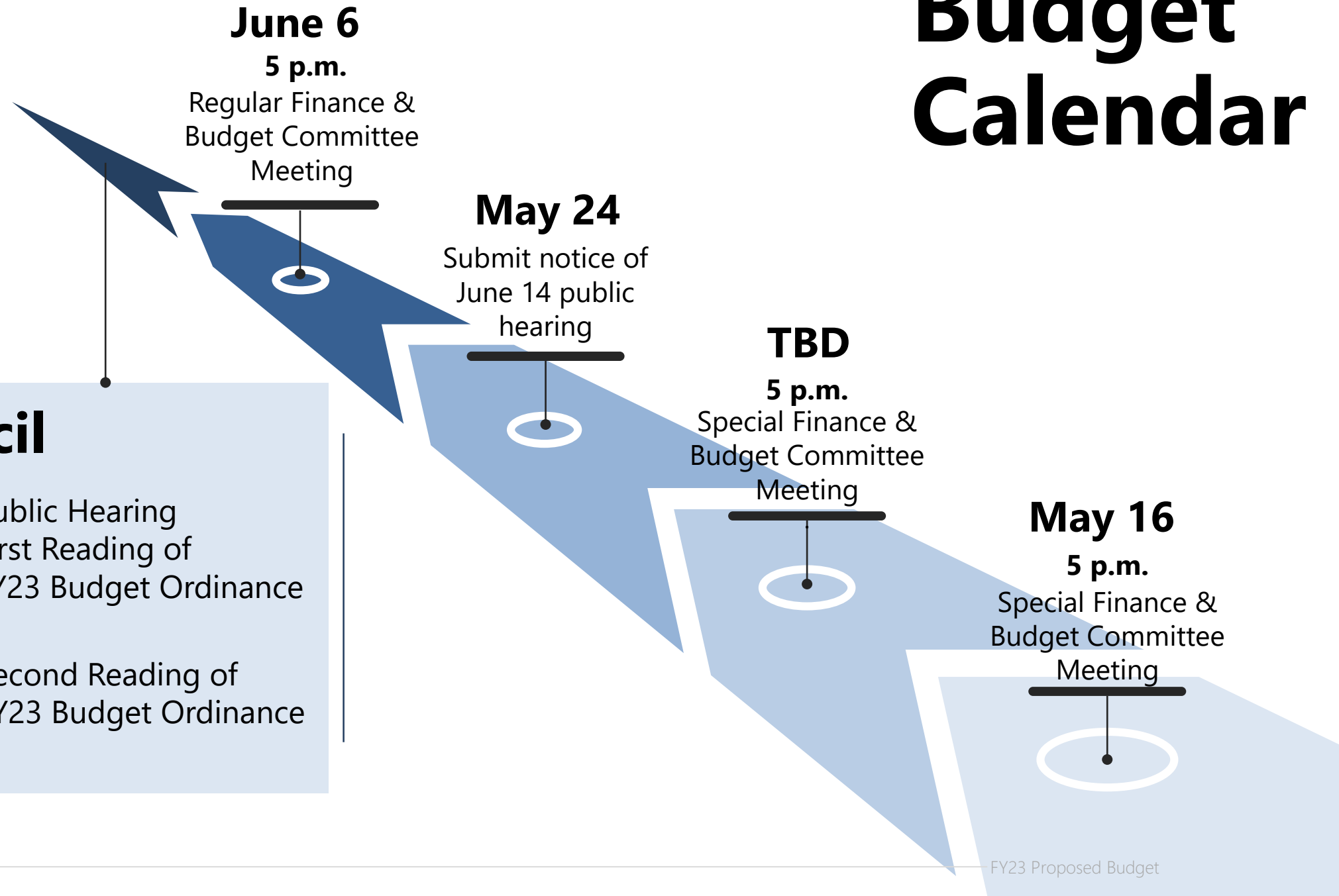
Debt Service Fund

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).

Budget Calendar





General Fund History

	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimated
Revenues	\$75,716,437	\$76,403,623	\$77,696,132	\$83,580,945
Expenditures	\$70,496,819	\$77,713,006	\$71,932,349	\$82,121,883
Net Change	\$5,219,618	(\$1,309,383)	\$5,763,783	\$1,459,062

▲
Use Tax

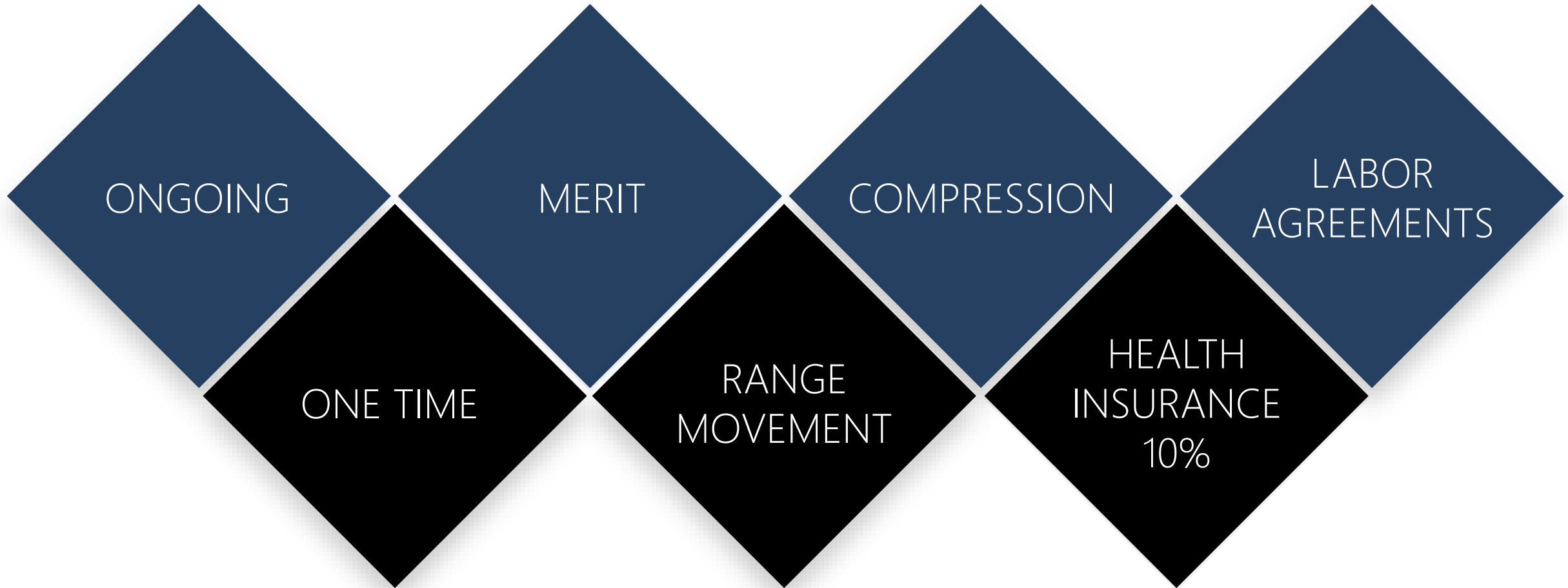
▲
Debt Levy
Reallocation

▲
Public
Safety Sales
Tax

General Fund Reserve Balance

	FY17	FY18	FY19	FY20	FY21	FY22 Projected
Revenues	\$75,716,437	\$70,646,058	\$75,716,437	\$76,403,623	\$77,696,132	\$83,580,945
Expenditures	\$65,848,773	\$69,023,881	\$70,496,819	\$77,313,006	\$71,932,349	\$82,121,883
Net Change in Fund Balance	\$1,319,821	\$1,622,177	\$5,219,618	-\$1,309,383	\$5,763,783	\$1,459,062
Fund Balance FY Start	\$25,439,328	\$26,759,149	\$28,381,326	\$32,825,776	\$31,235,135	\$34,031,623
Fund Balance FY End	\$26,759,149	\$28,381,326	\$32,825,776	\$31,235,135	\$34,031,623	\$35,490,685
Fund Balance Non-Spendable	\$5,167,826	\$2,082,174	\$2,276,442	\$1,274,024	\$3,841,012	\$3,841,012
Fund Balance - Unassigned	\$21,591,323	\$26,299,152	\$30,549,334	\$29,961,111	\$30,190,611	\$31,649,673
GF Reserve Balance Fund Policy (16.67%)	\$11,194,766	\$11,774,343	\$12,619,406	\$12,733,937	\$12,949,355	\$13,930,158
Ending Fund Balance as % of Expenditures	40.64%	41.12%	46.56%	40.19%	47.31%	43.22%
Unassigned Ending Fund Balance as % of Expenditures	32.79%	38.10%	43.33%	38.55%	41.97%	38.54%
Ending Fund Balance a % of Revenues	39.84%	40.17%	43.35%	40.88%	43.80%	42.46%
Unassigned Ending Fund Balance as % of Revenues	32.14%	37.23%	40.35%	39.21%	38.86%	37.87%

Budget Approach



One-Time Needs

One-Time Budgeted Expenditures		One-Time Expansion Needs	
Administration	\$141,500	F-450 Upgrade to Bucket Truck	\$10,000
Fire	\$250,617	Computer Enhancements	\$11,405
Public Works Operations	\$138,018	Snow Route Turn-By-Turn System	\$30,000
Public Works Engineering	\$10,000	Pipe Inspection Camera	\$22,500
Workers Compensation IBNR	\$400,000	F550 Truck w/ Snow Equipment	\$97,906
Transfer to Claims Fund	\$1,400,000	Computer & Monitor Upgrades	\$2,700
Total	\$2,340,135	Total	\$174,511

Total All One-Time Needs \$2,514,646

Fund Sources for One-Time Needs	
Rollover of Unspent FY22 Budget	\$1,126,062
Use of General Fund Balance	\$1,388,584
Total	\$2,514,646

General Fund Expansion Needs

With Recurring Expense

FY23 Total
\$630,395

Recurring
Amount
\$682,368

	FY23	Recurring	
Assistant City Manager - Admin	\$190,613	\$187,753	New
Graduate Fellow – Admin	\$38,930	\$52,935	New
Certified Paralegal – Law	\$104,610	\$103,156	New
Neighborhood Services Manager – Development Services	\$130,267	\$106,374	New
Project Manager – Development Services	\$107,478	\$101,928	New
Assistant Director – Human Resources	\$47,615	\$119,340	Reclass
Senior Right-of-Way Agent – Public Works	\$4,882	\$4,882	Reclass
Fire EMS Medicare Audit – Finance	\$6,000	\$6,000	Reclass
Total	\$630,395	\$682,368	

Public Safety Sales Tax

Sales Tax
Revenue
\$5.5M*

Use Tax
Revenue
\$900K*



Public safety sales tax collection begins in October



School Resource Officer (SRO)

*Represents estimated seven months of FY23

Eligible for PSST	\$6,639,404
Recurring expenses-Personnel	
Recurring expenses-Non-Personnel	
One-Time Expenses	
 Total General Fund Expansion Needs	 \$7,577,471

General Fund Projected Revenues

Revenue Type	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Mid-Year Proj	FY23 Budget	Change from FY22 Budget		Change from FY22 Mid-Year Proj	
Taxes	55,965,290	57,004,677	59,216,813	60,481,165	63,882,740	65,831,923	5,350,758	8.85%	1,949,183	3.05%
Fines and Forfeitures	1,171,958	782,983	749,785	1,189,141	1,086,360	1,081,610	(107,531)	-9.04%	(4,750)	-0.44%
Licenses and Permits	2,605,210	3,652,593	4,044,547	3,715,760	3,538,025	3,744,674	28,914	0.78%	206,649	5.84%
Intergovernmental	1,157,114	1,301,777	1,105,587	1,431,202	1,409,414	1,744,763	313,561	21.91%	335,349	23.79%
Charges for Services	9,093,424	9,121,940	9,514,053	9,092,539	9,590,151	9,949,036	856,497	9.42%	358,885	3.74%
Material and Fuel Sales	2,842	3,691	5,825	3,500	3,633	3,330	(170)	-4.86%	(303)	-8.35%
Investment Earnings	727,475	774,051	49,828	150,000	62,256	137,280	(12,720)	-8.48%	75,024	120.51%
Other	2,022,422	3,761,911	3,009,694	2,826,318	3,068,117	3,737,806	911,488	32.25%	669,689	21.83%
Sale of Property	2,970,703	3,053,000	137,000				-	0.00%	-	0.00%
Transfers In	742,110	862,311	805,915	940,250	940,250	708,024	(232,226)	-24.70%	(232,226)	-24.70%
Net Use of General Fund Balance				512,046		1,548,773				
Rollover of Unspent FY22 Budget						1,126,062				
Total	76,458,548	80,318,934	78,639,047	80,341,921	83,580,945	89,613,281	7,108,571	8.85%	3,357,501	4.02%

General Fund Property Taxes

Revenue Type	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Mid-Year Proj	FY23 Budget	Change from FY22 Budget		Change from FY22 Mid-Year Proj	
Property Taxes-Jackson	17,284,775	17,370,788	19,038,378	20,854,780	21,803,845	21,271,875	417,095	2.00%	(531,970)	-2.44%
Property Taxes-Cass	516,191	506,197	567,422	596,938	656,657	608,876	11,938	2.00%	(47,781)	-7.28%
RR Tax-Jackson	409,841	350,306	392,532	438,812	438,812	447,588	8,776	2.00%	8,776	2.00%
RR Taxes-Cass	9,188	7,365	8,472	9,471	9,451	9,660	189	2.00%	209	2.21%
Replacement Tax	2,015,598	2,160,910	2,156,404	2,156,404	2,156,404	2,199,532	43,128	2.00%	43,128	2.00%
Payment In Lieu Of Taxes	1,931,033	2,685,609	602,762	635,174	618,475	646,260	11,086	1.75%	27,785	4.49%
Total	22,166,626	23,081,175	22,765,970	24,691,579	25,683,644	25,183,791	492,212	1.99%	(499,853)	-1.95%

General Fund Sales Tax

Revenue Type	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Mid-Year Proj	FY23 Budget	Change from FY22 Budget		Change from FY22 Mid-Year Proj	
Local Sales Tax	17,786,028	17,610,336	19,101,158	18,767,865	20,356,132	21,333,149	2,565,284	13.67%	977,017	4.80%
Local Sales Tax - EATS	(704,507)	(510,900)	(552,242)	(361,482)	(580,350)	(494,195)	(132,713)	36.71%	86,155	-14.85%
Sales tax-CassCo prior period remit	198,410	214,821	109,202	-	-		-	0.00%	-	0.00%
Use Tax			1,502,101	1,560,398	3,445,542	3,654,907	2,094,509	134.23%	209,365	6.08%
CID Sales Tax	48,948	29,806					-	0.00%	-	0.00%
Total	17,328,879	17,344,063	20,160,219	19,966,781	23,221,324	24,493,861	4,527,080	22.67%	1,272,537	5.48%

Franchise Fees

Revenue Type	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Mid-Year Proj	FY23 Budget	Change from FY22 Budget		Change from FY22 Mid-Year Proj	
Natural Gas Franchise Tax	2,394,693	2,102,643	2,205,302	2,232,303	2,729,145	2,945,661	713,358	31.96%	216,516	7.93%
Telephone Franchise Tax	1,950,523	1,625,884	1,417,883	1,240,753	1,263,112	1,038,376	(202,377)	-16.31%	(224,736)	-17.79%
Electric Franchise Tax	6,957,592	7,333,016	7,129,584	7,193,123	7,322,149	6,824,297	(368,826)	-5.13%	(497,852)	-6.80%
Cable TV Franchise Tax	1,222,524	1,376,213	1,174,834	1,244,002	1,106,786	1,085,680	(158,322)	-12.73%	(21,106)	-1.91%
Total	12,525,332	12,437,755	11,927,603	11,910,181	12,421,192	11,894,014	(16,167)	-0.14%	(527,178)	-4.24%

General Fund Expenses By Type

Expense Type	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Mid-Year Proj	FY23 Budget	Change from FY22 Budget		Change from FY22 Mid-Year Proj	
Personnel Services	48,318,173	51,141,606	49,892,806	55,491,093	54,341,285	58,490,213	2,999,120	5.40%	4,148,928	7.63%
Supplies for Resale	200,894	254,422	253,152	290,500	290,500	290,500	-	0.00%	-	0.00%
Other Supplies, Services, and Charges	11,650,084	14,014,857	10,542,618	11,917,201	12,519,952	12,960,217	1,043,016	8.75%	440,265	3.52%
Repairs and Maintenance	1,477,288	1,997,890	1,775,132	2,020,597	2,139,542	2,314,331	293,734	14.54%	174,789	8.17%
Utilities	1,730,369	1,741,106	1,699,854	1,834,260	1,689,184	1,775,522	(58,738)	-3.20%	86,338	5.11%
Fuel and Lubricants	486,956	377,245	380,958	463,658	407,415	617,976	154,318	33.28%	210,561	51.68%
Miscellaneous	26,034	310,852	319,076	401,400	350,612	410,820	9,420	2.35%	60,208	17.17%
Capital Outlay	103,783	(4,493)	520,717				-		-	
Interdepartmental Charges	6,259,265	7,242,055	6,734,169	7,338,366	7,338,366	9,383,526	2,045,160	0.00%	2,045,160	0.00%
Transfer Out	1,517,278	1,143,569	380,210	1,389,764	889,764	549,887	(839,877)	-60.43%	(339,877)	-38.20%
Total	71,770,124	78,219,109	72,498,692	81,146,839	79,966,620	86,792,992	5,646,153	6.96%	6,826,372	8.54%



Strategic Economic Development

- Economic Development Incentive Policy updates (alignment with Strategic & Comp Plan)
- Cultural Arts Economic Prosperity Study (last done in 2019) – economic impact of arts in the community – partnership with ArtsKC
- Implementation of Comprehensive Plan
 - Major policy decisions
 - UDO amendments
- Development Services Project Manager
- Paralegal for Economic Development
- Airport Master Plan and Business Plan



Strong
Neighborhoods
With Housing
Choices

- Implementation of Pro-active Code Enforcement
- Quality Housing program
- Neighborhood Services Supervisor (new)
- Implementation of Comprehensive Plan
 - Major policy decisions
- UDO amendments



Community Engagement

- Implement SMS Mass notification system/texting service (LS Aware)– opt in system allowing citizens to select type of information they would like to receive (emergency, public meetings, news events, etc)
- Equipment to allow for live broadcasting from remote location(s)
- D&I study – completion & final report
- Boards & Commissions reorganization – alignment with strategic plan
- SRO for East Trails Middle School (#4)
- Mental Health Co-responder



Cultural & Recreational Amenities

- Cultural Arts Economic Prosperity Study (last done in 2019) – economic impact of arts in the community – partnership with ArtsKC
- Implementation of Comprehensive Plan
 - Major policy decisions
 - UDO amendments
- Downtown Market Plaza Project



Community Health & Well-Being

- D&I study – completion & final report
- Downtown Market Plaza Project
- PSST initiatives
- SRO for East Trails Middle School (#4)
- Mental Health Co-responder
- Implementation of Comprehensive Plan
 - Major policy decisions
 - UDO amendments



Collaborative Relations With Education Partners

- Continued collaboration with Summit Technology Academy (Engineering & Aerospace)
- SRO for East Trails Middle School (#4)
- MPA Graduate Fellow
- Implementation of Comprehensive Plan
 - Major policy decisions
 - UDO amendments
- Workforce Development Analyst position to Asst. Director of HR



City Services & Infrastructure

- City Manager retirement, 3rd ACM, MPA Graduate Fellow
- Downtown Market Plaza Project
- Implement SMS Mass notification system/texting service – opt in system allowing citizens to select type of information they would like to receive (emergency, public meetings, news, events, etc.)
- Equipment to allow for live broadcasting from remote location(s)
- Facility Condition Assessment – assessment completed and working on implementation of Facilities Asset Management Plan
- CM Audit – ERP's audit
- Implementation of Pro-active Code Enforcement
- Quality Housing program
- Project Manager (4th)
- Neighborhood Services Supervisor
- Finance Staffing / Budget Manager
- Medicare related program audit services
- Construction of new FS 4 & 5
- PSST implementation
- LSFD Strategic Plan update
- Communications Center space needs / Station 1 HQ facility assessment
- FDM CAD/RMS system replacement
- Evaluation of Fire apparatus fleet options (purchase, lease purchase, lease turn-in)
- 20,000 lb. truck lift



City Services & Infrastructure

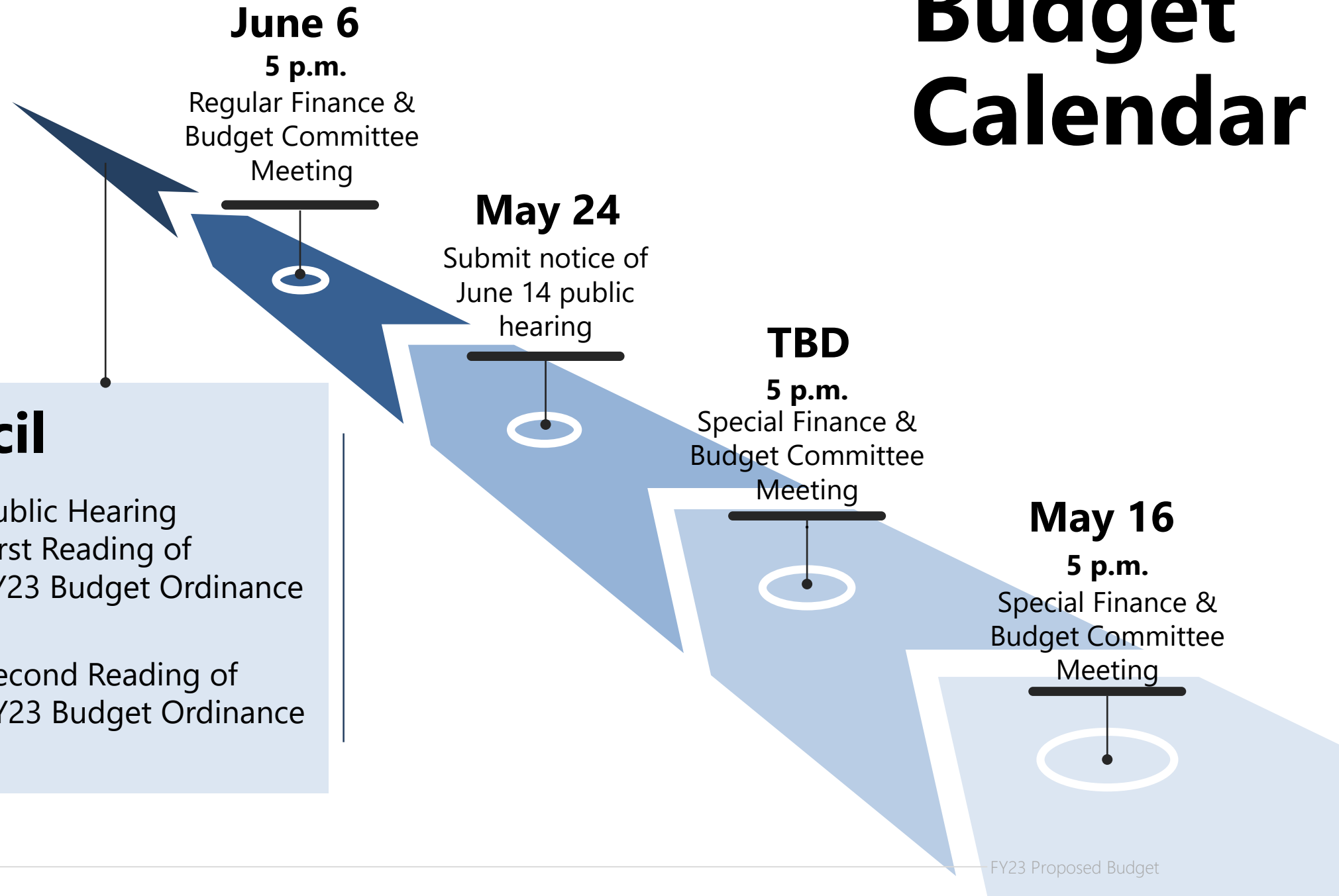
- Workforce Development Analyst position to Asst. Director of HR
- FDM CAD RMS system replacement
- \$1M in server storage, security and network replacements
- Project Sonic initiative
- Paralegal for Economic Development
- E-filing – migration to paperless (over 12,000 cases)
- Records Management System (RMS) upgrade
- SRO for East Trails Middle School (#4)
- Mental Health Co-responder
- Stormwater Utility Study
- Processing Facility
- Snow Route navigation system

Revenues & Expenditures Summary

Expense Type	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Mid-Year Proj	FY23 Budget	Change from FY22 Budget		Change from FY22 Mid- Year Proj	
Personnel Services	48,318,173	51,141,606	49,892,806	55,491,093	54,341,285	59,559,061	4,067,968	7.33%	5,217,776	9.60%
Supplies for Resale	200,894	254,422	253,152	290,500	290,500	290,500	-	0.00%	-	0.00%
Other Supplies, Services, and Charges	11,650,084	14,014,857	10,542,618	11,917,201	12,519,952	13,260,217	1,343,016	11.27%	740,265	5.91%
Repairs and Maintenance	1,477,288	1,997,890	1,775,132	2,020,597	2,139,542	2,314,331	293,734	14.54%	174,789	8.17%
Utilities	1,730,369	1,741,106	1,699,854	1,834,260	1,689,184	1,775,522	(58,738)	-3.20%	86,338	5.11%
Fuel and Lubricants	486,956	377,245	380,958	463,658	407,415	617,976	154,318	33.28%	210,561	51.68%
Miscellaneous	26,034	310,852	319,076	401,400	350,612	410,820	9,420	2.35%	60,208	17.17%
Capital Outlay	103,783	(4,493)	520,717				-		-	
Interdepartmental Charges	6,259,265	7,242,055	6,734,169	7,338,366	7,338,366	9,383,526	2,045,160	0.00%	2,045,160	0.00%
Transfer Out	1,517,278	1,143,569	380,210	1,389,764	889,764	1,999,887	560,123	40.30%	1,060,123	119.15%
Total	71,770,124	78,219,109	72,498,692	81,146,839	79,966,620	89,611,840	8,415,001	10.37%	9,595,220	12.00%

Revenue Type	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Mid Year Projections Updated	FY23 Budget	Change from FY22 Budget		Change from FY22 Mid- Year Proj	
Taxes	55,965,290	57,004,677	59,216,813	60,481,165	63,882,740	66,331,923	5,850,758	9.67%	2,449,183	3.83%
Fines and Forfeitures	1,171,958	782,983	749,785	1,189,141	1,086,360	1,081,610	(107,531)	-9.04%	(4,750)	-0.44%
Licenses and Permits	2,605,210	3,652,593	4,044,547	3,715,760	3,538,025	3,744,674	28,914	0.78%	206,649	5.84%
Intergovernmental	1,157,114	1,301,777	1,105,587	1,431,202	1,409,414	1,744,763	313,561	21.91%	335,349	23.79%
Charges for Services	9,093,424	9,121,940	9,514,053	9,092,539	9,590,151	9,949,036	856,497	9.42%	358,885	3.74%
Material and Fuel Sales	2,842	3,691	5,825	3,500	3,633	3,330	(170)	-4.86%	(303)	-8.35%
Investment Earnings	727,475	774,051	49,828	150,000	62,256	137,280	(12,720)	-8.48%	75,024	120.51%
Other	2,022,422	3,761,911	3,009,694	2,826,318	3,068,117	3,737,806	911,488	32.25%	669,689	21.83%
Sale of Property	2,970,703	3,053,000	137,000				-	0.00%	-	0.00%
Transfers In	742,110	862,311	805,915	940,250	940,250	708,024	(232,226)	-24.70%	(232,226)	-24.70%
Net Use of General Fund Balance				512,046		1,047,332				
Rollover of Unspent FY22 Budget						1,126,062				
Total	76,458,548	80,318,934	78,639,047	80,341,921	83,580,945	89,611,840	7,608,571	9.47%	3,857,501	4.62%

Budget Calendar



Questions