

RESOLUTION NO. R-20-21

A RESOLUTION ADOPTING THE 2021 ANNUAL OPERATING BUDGET FOR THE CITY OF GLADSTONE, MISSOURI, AND AUTHORIZING THE EXPENDITURES OF FUNDS FOR MUNICIPAL SERVICES.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF GLADSTONE, MISSOURI, AS FOLLOWS:

THAT, for the purpose of financing the conduct of affairs of the City of Gladstone, Missouri, during the fiscal year from July 1, 2020, and ending June 30, 2021 inclusive, the budget of the City's revenue and expenses for such period prepared and submitted to the Gladstone City Council by the City Manager is hereby approved and adopted as the Official Budget of the City of Gladstone, Missouri; and

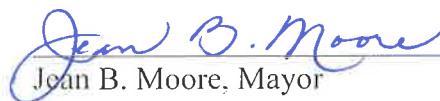
FURTHER, THAT, the amounts set forth in the various funds are hereby appropriated to such uses, and authority is hereby given to the City Manager of the City of Gladstone, to expend the amounts shown for the purposes indicated; and

FURTHER, THAT, Annual Expenditures as shown in the Annual Budget and in each of the listed budgeted funds are:

Fund	Expenditure/Expense
General Fund	\$20,373,273
Capital Improvement Sales Tax Fund	\$2,328,250
Transportation Sales Tax Fund	\$3,861,700
Equipment Replacement Fund	\$538,960
Combined Waterworks Sewerage System Fund	\$11,839,095
Public Safety Sales Tax Fund	\$950,769
Comm Center/Parks Tax Fund	\$4,293,764
Special Parks & Playground Fund	\$0

FURTHER, THAT, the amounts for each fund, as shown in the Annual Budget, shall not be increased or decreased except by Council approval, but the various objects of expenses comprising the total appropriation for any fund may be increased or decreased at the discretion of the City Manager, providing the adjustments shall not increase the total amount appropriated for that fund.

INTRODUCED, READ, PASSED, AND ADOPTED BY THE COUNCIL OF THE CITY OF GLADSTONE, MISSOURI, THIS 22ND DAY OF JUNE, 2020.


Jean B. Moore, Mayor

ATTEST:


Ruth E. Bocchino, City Clerk



Request for Council Action

RES ☒ # R-20-21

BILL ☐ # City Clerk Only

ORD # City Clerk Only

Date: 6/17/2020

Department: Finance

Meeting Date Requested: 6/22/2020

Public Hearing: Yes ☒ Date: 6/22/2020

Subject: Adopting the Annual 2021 Fiscal Year Operating Budget

Background: Staff has presented the 2021 Fiscal Year Operating Budget for the General Fund, Capital Improvement Sales Tax Fund, Transportation Sales Tax Fund, Equipment Replacement Fund, Combined Waterworks and Sewerage System Fund, Public Safety Sales Tax Fund, Community Center and Parks Tax Fund, and the Special Parks and Playground Fund during an Open Study Sessions and a Public Hearing. The Budget will serve as strategic, administrative and financial plan for the City for the 2021 Fiscal Year.

Budget Discussion: Funds are budgeted in the amount of \$ Click here to enter amount from the Choose a Fund Fund. Ongoing costs are estimated to be \$ Click here to enter amount annually. Previous years' funding was \$Click here to enter amount

Public/Board/Staff Input: Staff is recommending that the 2021 budget be passed as presented at the Open Study Sessions and Public Hearing. The budgeted funds and amounts to expended are as follows: General Fund \$20,373,273, Capital Improvement Sales Tax Fund \$2,328,250, Transportation Sales Tax Fund 3,861,700, Equipment Replacement Fund \$538,960, Combined Waterworks Sewerage System Fund \$11,839,095, Public Safety Sales Tax Fund \$950,769, Community Center/Parks Tax Fund \$4,293,764, and \$0 for the Special Parks & Playground Fund.

Provide Original Contracts, Leases, Agreements, etc. to: City Clerk and Vendor

Dominic Accurso
Department Director/Administrator

PC
City Attorney

SW
City Manager

CITY OF GLADSTONE FISCAL YEAR 2021 BUDGET



Presentation Overview

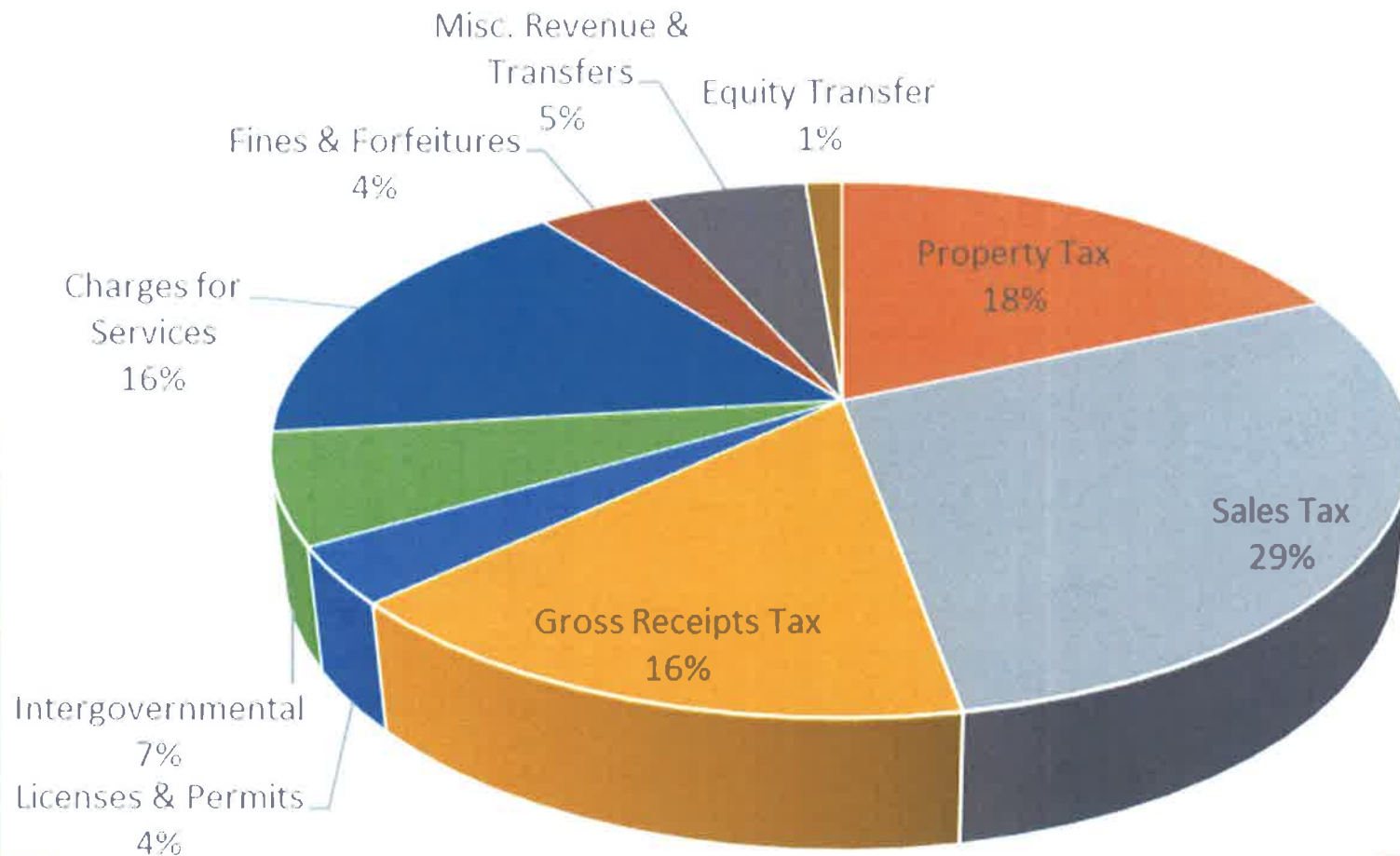
- ❖ General Fund
- ❖ Capital Equipment Replacement Fund (CERF)
- ❖ Public Safety Sales Tax Fund(PSST)
- ❖ Combined Waterworks and Sewerage System Fund(CWSS)
- ❖ Capital Improvement Program
 - ❖ Capital Improvement Sales Tax Fund (CIST)
 - ❖ Transportation Sales tax Fund (TST)
- ❖ Community Center/Parks Sales Tax Fund (CCPT)



GENERAL FUND



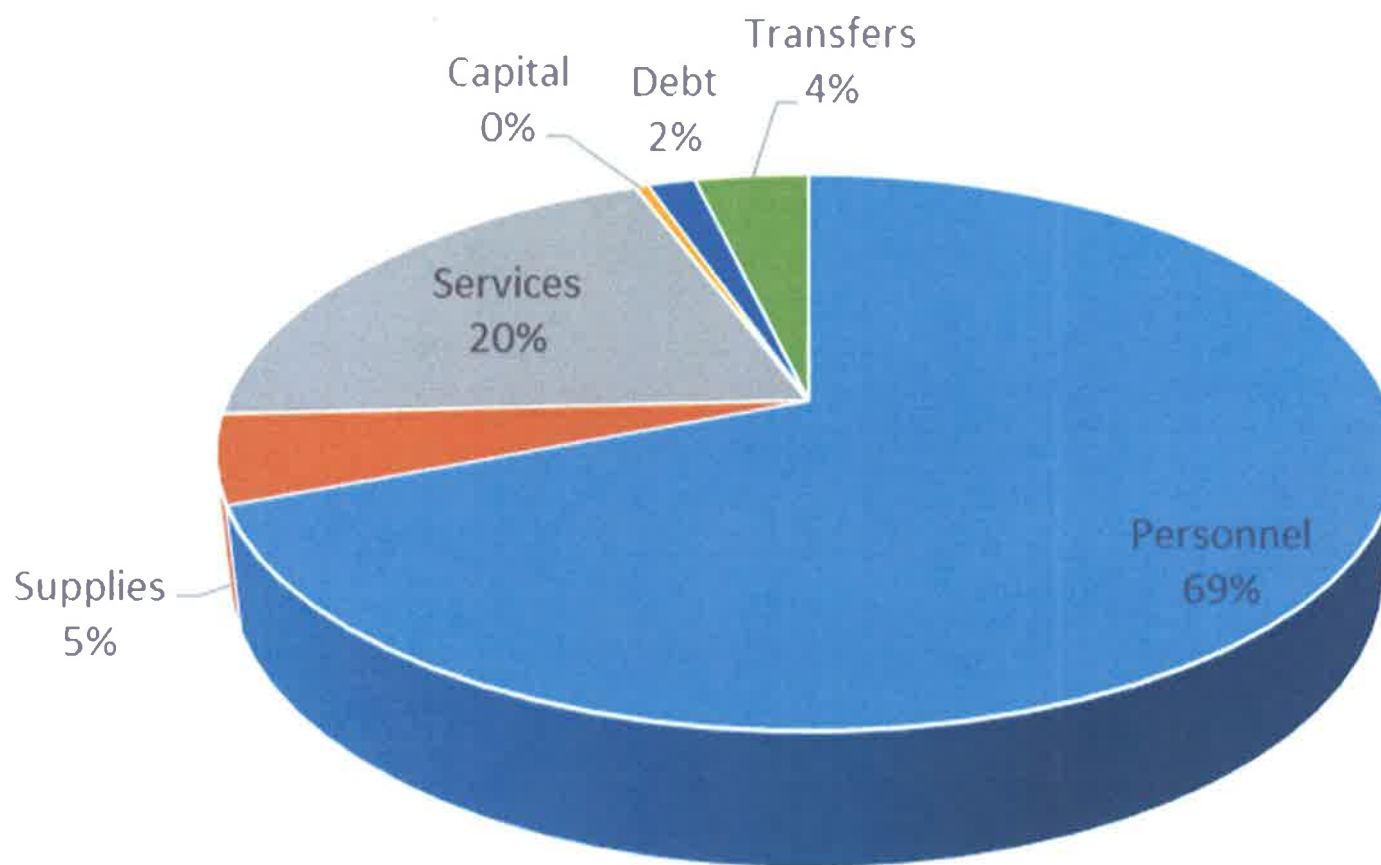
FY21 Budget - % of Revenues by Category



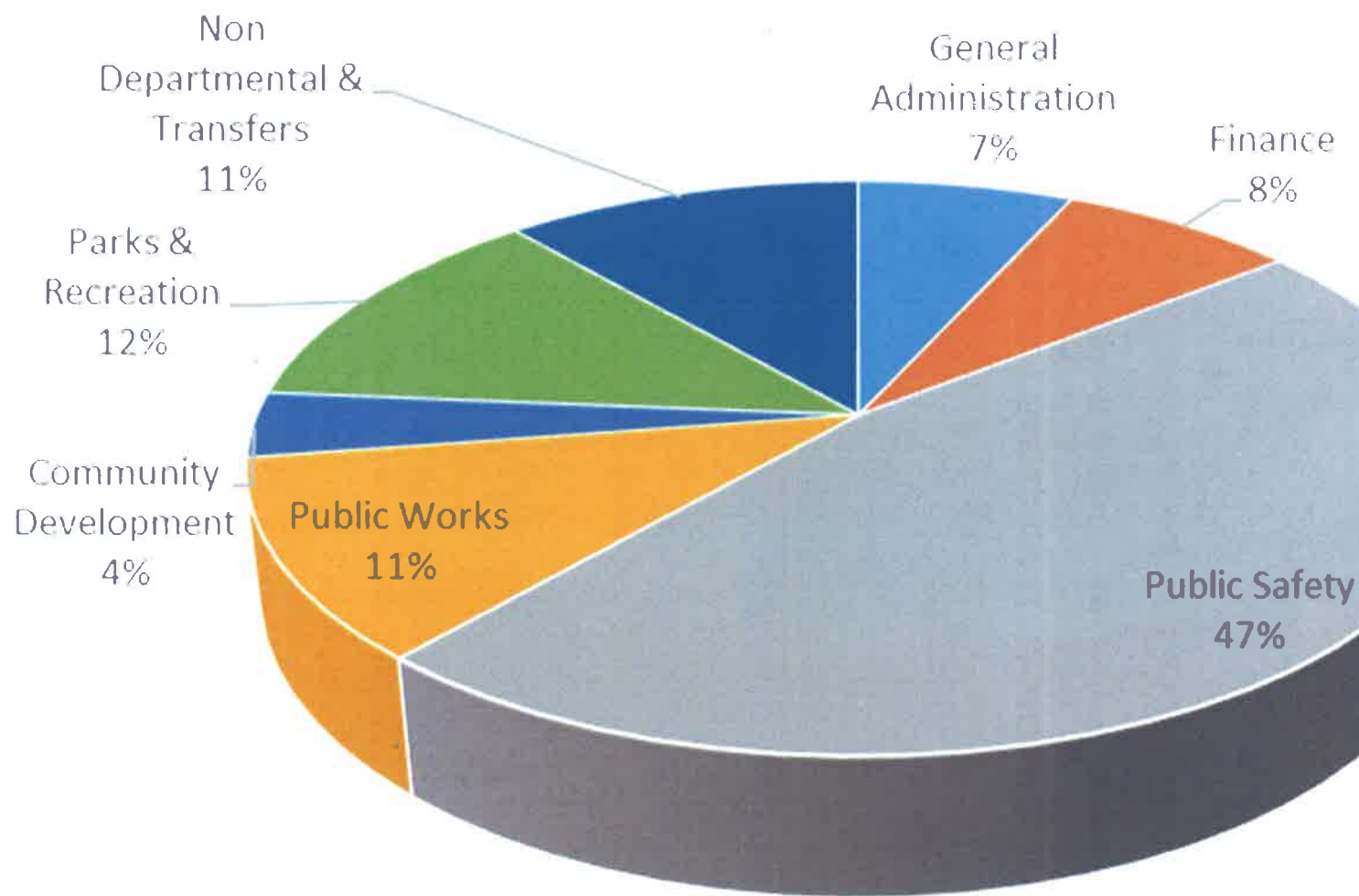
FY21 Budget - Revenues

	2019	2020	2021	20-21
	<u>Actual</u>	<u>Original</u>	<u>Original</u>	<u>Variance</u>
Revenue Sources				
Property Tax	3,592,614	3,644,650	3,764,050	119,400
Sales Tax	3,987,036	4,025,000	4,125,550	100,550
2019 Sales Tax	-	1,300,000	1,750,000	450,000
Gross Receipts Tax	3,282,175	3,573,500	3,221,500	(352,000)
Licenses & Permits	593,705	755,050	707,550	(47,500)
Intergovernmental	1,362,034	1,388,300	1,367,800	(20,500)
Charges for Services	3,796,937	3,728,100	3,353,646	(374,454)
Fines & Forfeitures	691,486	755,000	770,000	15,000
Misc. Revenue & Transfers	<u>1,084,948</u>	<u>1,190,000</u>	<u>1,113,500</u>	<u>(76,500)</u>
Operating Revenue	18,390,935	20,359,600	20,173,596	(186,004)
Equity Transfer	<u>291,327</u>	<u>100,000</u>	<u>250,000</u>	<u>150,000</u>
Total Revenue	18,682,262	20,459,600	20,423,596	(36,004)

FY21 Budget - Expenditures by Category



FY 21 Budget - Expenditures by Department



FY21 Budget - Expenditures

	2019	2020	2021	20-21
	<u>Actual</u>	<u>Original</u>	<u>Original</u>	<u>Variance</u>
Expenditures				
General Administration	1,259,287	1,355,795	1,397,271	41,476
Finance	1,462,817	1,546,093	1,533,819	(12,274)
Public Safety	8,295,072	8,855,708	9,581,327	725,619
Public Works	2,383,947	2,407,184	2,279,232	(127,952)
Community Development	732,879	790,281	753,281	(37,000)
Parks & Recreation	2,830,635	2,864,172	2,526,789	(337,383)
2019 Sales Tax Transfer	-	742,000	1,000,000	258,000
Non Departmental & Transfers	<u>1,717,625</u>	<u>1,889,142</u>	<u>1,301,554</u>	<u>(587,588)</u>
Total Expenditures	18,682,262	20,450,375	20,373,273	(77,102)

GENERAL FUND

STATEMENT OF REVENUES & EXPENDITURES

Analysis of Funds Available

	2019	2020	2021
	<u>Actual</u>	<u>Midyear</u>	<u>Original</u>
Beginning Funds Available	4,353,168	4,061,841	3,997,182
Revenues	18,682,262	19,266,600	20,423,596
Equity Adjustment	<u>(291,327)</u>	<u>(100,000)</u>	<u>(250,000)</u>
Net Funds Available	22,744,103	23,228,441	24,170,778
Expenditures	<u>(18,682,262)</u>	<u>(19,231,259)</u>	<u>(20,373,273)</u>
Ending Funds Available	4,061,841	3,997,182	3,797,505
20% Fund Balance Requirement			3,739,081
Over/(Under)			58,424
Net Income			50,323

Capital & Supplemental Requests FY 21

- ❖ Finance \$64,500
 - ❖ MDT's for patrol vehicles (12)
 - ❖ FuelMaster upgrades

- ❖ Public Safety \$101,869
 - ❖ Increased ETAC fees (information sharing)
 - ❖ Bunker gear (10-12 sets)
 - ❖ Storm siren repair funding
 - ❖ Battalion Chief vehicle

Capital & Supplemental Requests FY 21

- ❖ Public Works \$23,500
 - ❖ Additional funding in Contractual line
 - ❖ Additional funding in Auto supplies line
 - ❖ Mill Attachment (shared with CWSS)
 - ❖ Community Development \$30,000
 - ❖ Replace 2 Codes vehicles
 - ❖ Parks & Recreation \$3,000
 - ❖ Additional funding in Contractual line
- Total General Fund Capital & Supplemental \$222,869**

Capital Equipment Replacement Fund (CERF)



CAPITAL EQUIPMENT REPLACEMENT FUND

STATEMENT OF REVENUES & EXPENDITURES

	2019	2020	2021	
	<u>Actual</u>	<u>Original</u>	<u>Original</u>	<u>Variance</u>
Revenue Sources				
Taxes/Transfers	408,032	552,500	475,000	(77,500)
Misc. Revenue	80,916	95,500	101,000	5,500
Equity Transfer	-	-	-	-
Total Revenue	488,948	648,000	576,000	(72,000)
Expenditures				
Capital Expenditures	2,404,578	300,000	300,000	-
Debt Requirements	25,592	61,609	88,960	27,351
Transfers out	35,130	200,000	150,000	(50,000)
Total Expenditures	2,465,300	561,609	538,960	(22,649)

Analysis of Funds Available

	2019	2020	2021
	<u>Actual</u>	<u>Midyear</u>	<u>Original</u>
Beginning Funds Available	2,146,059	169,706	256,097
Revenues	488,948	648,000	576,000
Equity Adjustment	-	-	-
Net Funds Available	2,635,007	817,706	832,097
Expenditures	(2,465,300)	(561,609)	(538,960)
Ending Funds Available	169,706	256,097	293,137
Net Income			37,040



FY20 BUDGET

Public Safety Sales Tax Fund

PUBLIC SAFETY SALES TAX FUND

STATEMENT OF REVENUES & EXPENDITURES

	2019	2020	2021	
	<u>Actual</u>	<u>Original</u>	<u>Original</u>	<u>Variance</u>
Revenue Sources				
Sales Tax	858,079	844,075	894,075	50,000
Misc. Revenue & Transfers	9,368	14,600	14,600	-
Equity Transfer	-	81,553	44,000	(37,553)
Total Revenue	<u>867,447</u>	<u>940,228</u>	<u>952,675</u>	<u>12,447</u>
Expenditures				
PSST Law	652,649	656,601	696,942	40,341
Non Departmental & Transfers	<u>237,596</u>	<u>283,627</u>	<u>253,827</u>	<u>(29,800)</u>
Total Expenditures	<u>890,244</u>	<u>940,228</u>	<u>950,769</u>	<u>10,541</u>

Analysis of Funds Available

	2019	2020	2021
	<u>Actual</u>	<u>Midyear</u>	<u>Original</u>
Beginning Funds Available	245,708	222,911	141,358
Revenues	867,447	940,228	952,675
Equity Adjustment	-	(81,553)	(44,000)
Net Funds Available	1,113,155	1,081,586	1,050,033
Expenditures	<u>(890,244)</u>	<u>(940,228)</u>	<u>(950,769)</u>
Ending Funds Available	222,911	141,358	99,264
Net Income			1,906

Capital & Supplemental Requests FY 21

- ❖ PSST

- ❖ (2) 2020 Ford Explorer interceptors with
equipment \$88,000

Combined Water and Sewerage Fund (CWSS)



COMBINED WATERWORKS & SEWER SYSTEM FUND

STATEMENT OF REVENUES & EXPENDITURES

	2019 <u>Actual</u>	2020 <u>Original</u>	2021 <u>Original</u>	<u>Variance</u>
Revenue Sources				
Water	4,163,710	4,367,765	4,403,600	35,835
Sanitation	6,361,254	6,828,140	7,101,872	273,732
Misc. Revenue	<u>213,125</u>	<u>172,000</u>	<u>139,744</u>	<u>(32,256)</u>
Operating Revenue	10,738,089	11,367,905	11,645,216	277,311
Equity Transfer	<u>-</u>	<u>362,338</u>	<u>200,000</u>	<u>(162,338)</u>
Total Revenue	10,738,089	11,730,243	11,845,216	114,973

COMBINED WATERWORKS & SEWER SYSTEM FUND

STATEMENT OF REVENUES & EXPENDITURES

	2019 <u>Actual</u>	2020 <u>Original</u>	2021 <u>Original</u>	<u>Variance</u>
Expenditures				
Water Production	1,284,490	1,346,354	1,335,560	(10,794)
Water Operations & Maintenance	1,283,712	1,906,051	2,043,811	137,760
Sewer Collection	416,597	456,092	523,967	67,875
Non Departmental & Transfers	6,210,989	6,789,549	6,884,822	95,273
Debt Requirements	<u>1,055,599</u>	<u>1,063,610</u>	<u>1,050,935</u>	<u>(12,675)</u>
Total Expenditures	10,251,387	11,561,656	11,839,095	277,439

COMBINED WATERWORKS & SEWER SYSTEM FUND

STATEMENT OF REVENUES & EXPENDITURES

Analysis of Funds Available

	2019	2020	2021
	<u>Actual</u>	<u>Midyear</u>	<u>Original</u>
Beginning Funds Available	3,267,013	3,753,715	3,559,964
Revenues	10,738,089	11,730,243	11,845,216
Equity Adjustment	<u>-</u>	<u>(362,338)</u>	<u>(200,000)</u>
Net Funds Available	14,005,102	15,121,620	15,205,180
Expenditures	<u>(10,251,387)</u>	<u>(11,561,656)</u>	<u>(11,839,095)</u>
Ending Funds Available	3,753,715	3,559,964	3,366,085
20% Fund Balance Requirement			2,314,319
Over/(Under)			1,051,766
Net Income			6,121

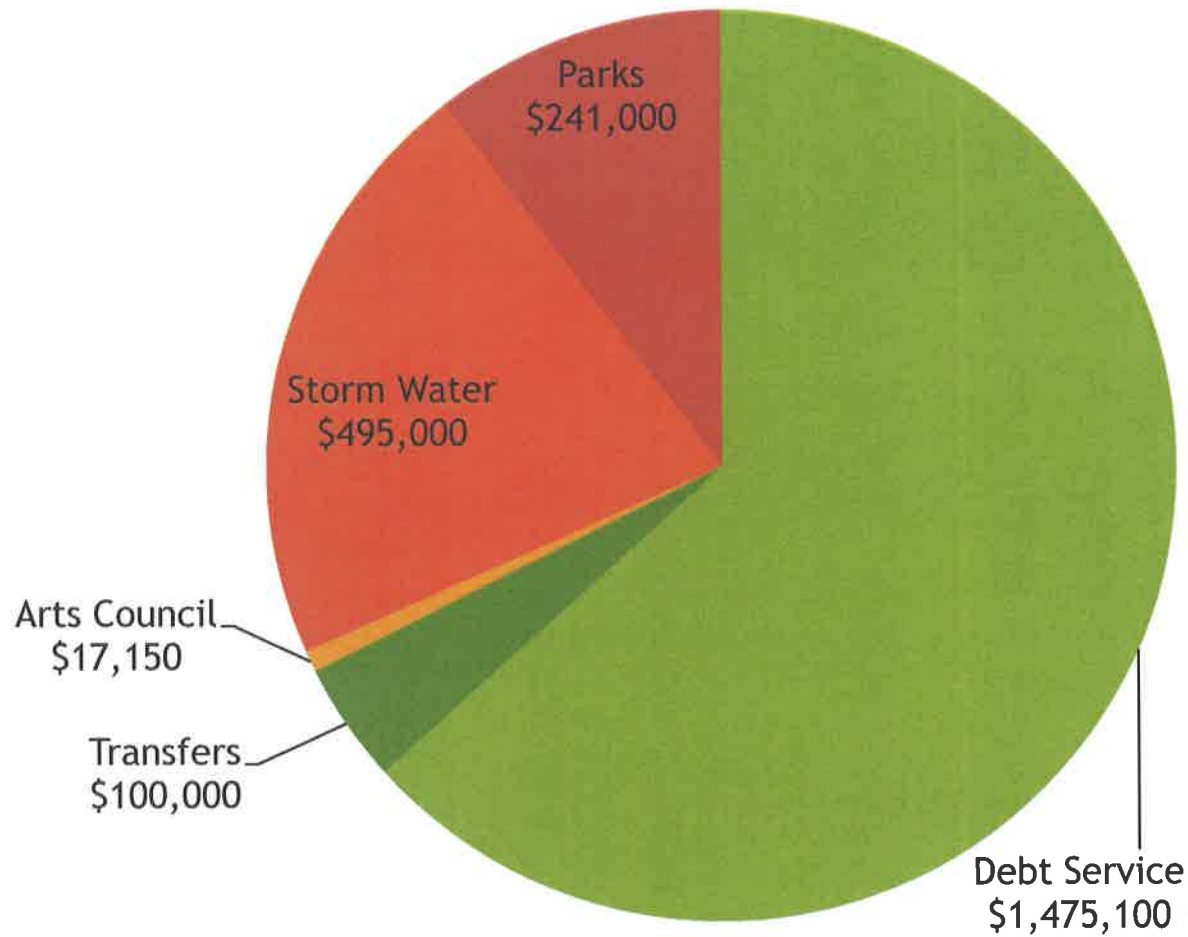
Capital & Supplemental Requests FY 21

- ❖ Operations & Maintenance \$267,500
 - ❖ Water Sustainability Master Plan update
 - ❖ Excavator with trailer
 - ❖ ½ ton 4x4 truck
 - ❖ Mill attachment (shared with General Fund)



FY21 BUDGET
Capital Improvement Program (CIST &
TST)

Capital Improvement Sales Tax fund Expenditures



CITY OF GLADSTONE
Capital Improvement Sales Tax

Budgeted Revenues

Sales Tax	1,715,000
Interest	2,500
DNR Grant - NE 76th Street & N. Tracy	80,000
DNR Grant - Carriage Commons Box Culvert	52,360
2017 Lease Purchase	<u>200,000</u>
Total Budgeted Revenue	<u>2,049,860</u>

Budgeted Expenditures

Debt Service	
2017 Lease Purchase (Ends 6/1/32)	93,000
2011 COP - Refinanced 2017 (Ends 6/1/23)	356,200
2016 Lease Purchase (Ends 1/22/30)	97,000
2015 COP - Refinanced 2017 (Ends 6/1/26)	678,000
2015 COP (Ends 6/1/30)	114,000
The Heights - (Ends 7/1/36)	136,900
Engineering Transfer	100,000
Arts Council	17,150

Storm water Projects

Storm water Master Plan Implementation	
Storm water Master Plan - Carriage Commons Box Culvert	150,000
Storm water Master Plan - NE 76th St & N. Tracy	150,000
Storm water Master Plan - Phase 1 NE 68th & N. Bellefontaine	120,000
Misc. Storm water Projects	75,000

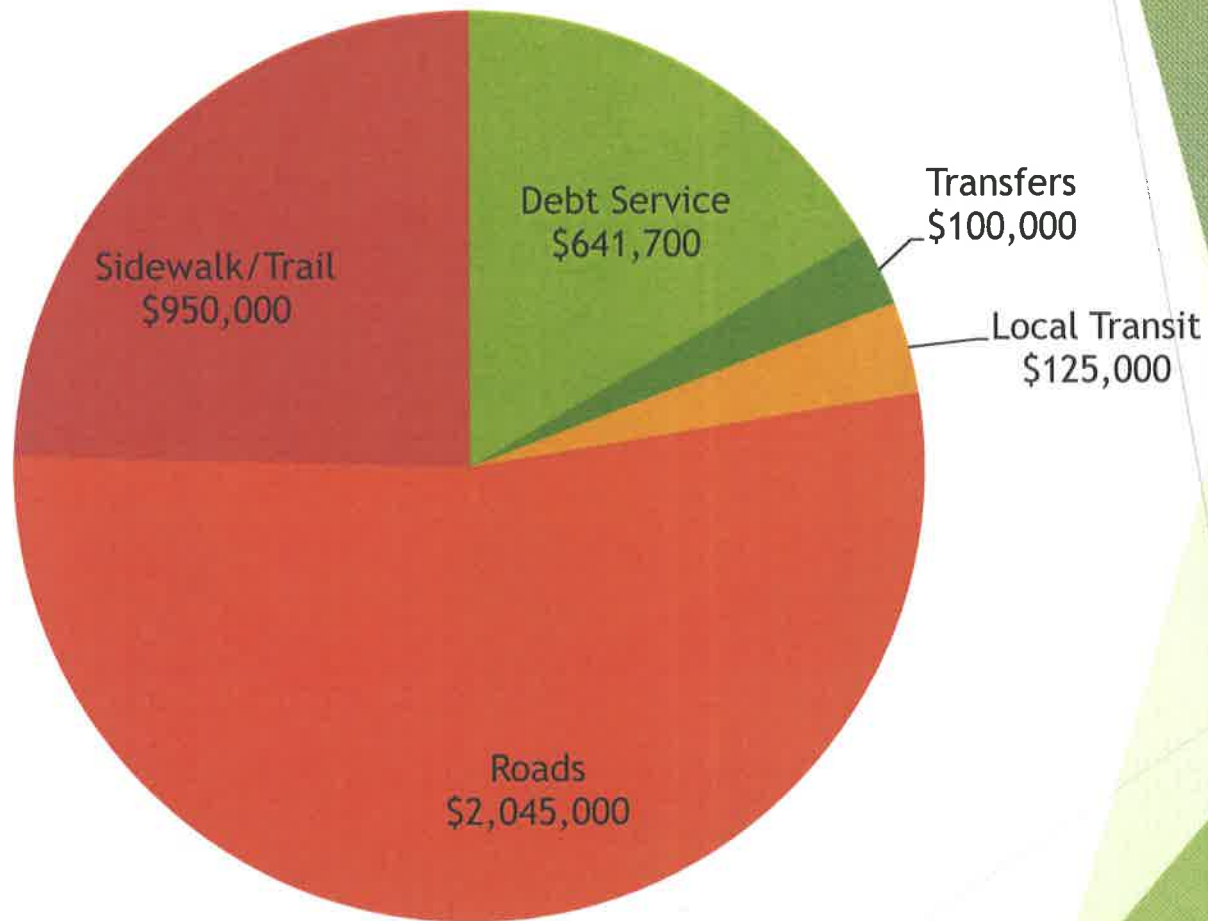
Park Projects

Parks Master Plan Implementation	
Hamilton Heights Park Play Surface	16,000
Oak Grove Park Concessions	200,000
Parks Trail Replacement Program - Happy Rock	25,000

Facility Projects

Shaping Our Future - Police Station/Fire Station Improvements*	
Total Budgeted Expenditures	<u>2,328,250</u>
Est Funds Available	<u>\$ 150,518</u>

Transportation Sales Tax fund Expenditures



CITY OF GLADSTONE

Transportation Sales Tax Projects

Budgeted Revenues

Sales Tax	1,715,000
Interest	2,500
Transfer from GF-Prop Tax (sidewalks)	50,000
Transfer from GF-Prop Tax (transit)	50,000
Transfer from CWSS (street maintenance)	50,000
Special Road District Funds	325,000
Recovery Zone Bonds (RZB) Subsidy	14,324
2017 Lease Purchase	650,000
Rock Creek Greenway - Phase 2 TAP Grant	400,000
NE 76th Street STP Grant	600,000
Total Budgeted Revenue	<u>3,856,824</u>

Budgeted Expenditures

Debt Service	
2017 Lease Purchase (Ends 6/1/32)	111,000
2011 COP - Refinanced 2017 (Ends 6/1/23)	55,000
2015 COP (Ends 6/1/30)	34,000
2015 COP - Refinanced 2017 (Ends 6/1/26)	100,000
2010 GO (Ends 3/1/23)	226,700
The Heights - (Ends 7/1/36)	115,000
Engineering Transfer	100,000
Local transit	50,000
KCATA & Stop Improvements	75,000

Road Projects*

Street Mill & Overlay Program	450,000
Intermediate Maintenance	150,000
City Intermediate Maintenance - Community Center	20,000
NE 76th Street Construction	1,100,000
Road District Project - TBD	325,000

Sidewalk/Trail Projects*

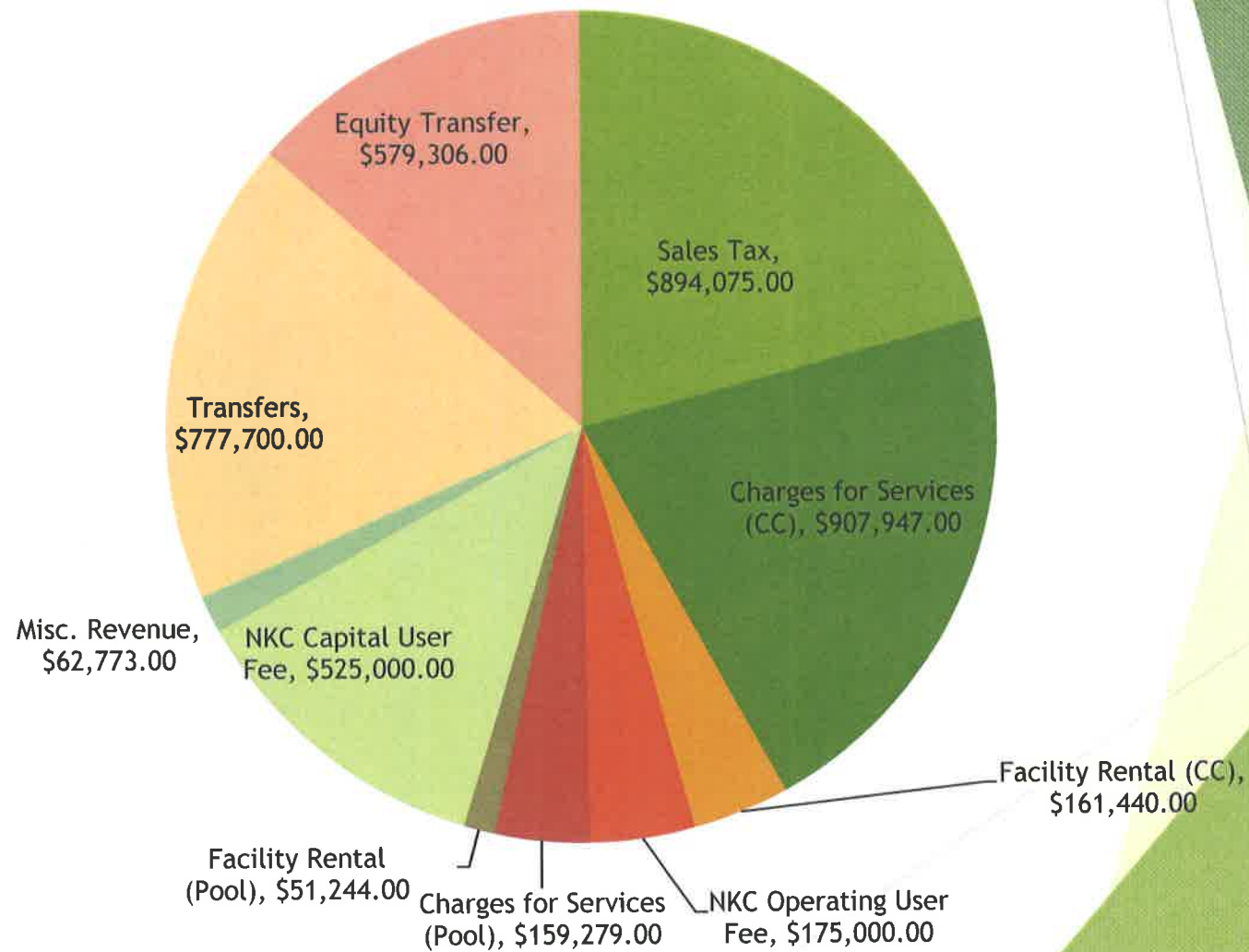
Curb, Gutter, Sidewalk Replacement	100,000
ADA/Curb cut Sidewalks	50,000
Traffic/Ped Signal Upgrades - N. Oak & NE 72nd St	50,000
Rock Creek Greenway Trail - Phase 2	750,000

Total Budgeted Expenditures	<u>3,861,700</u>
Est Funds Available	<u>\$ 54,936</u>

Community Center & Parks Tax Fund (CCPT)



CCPT Revenues

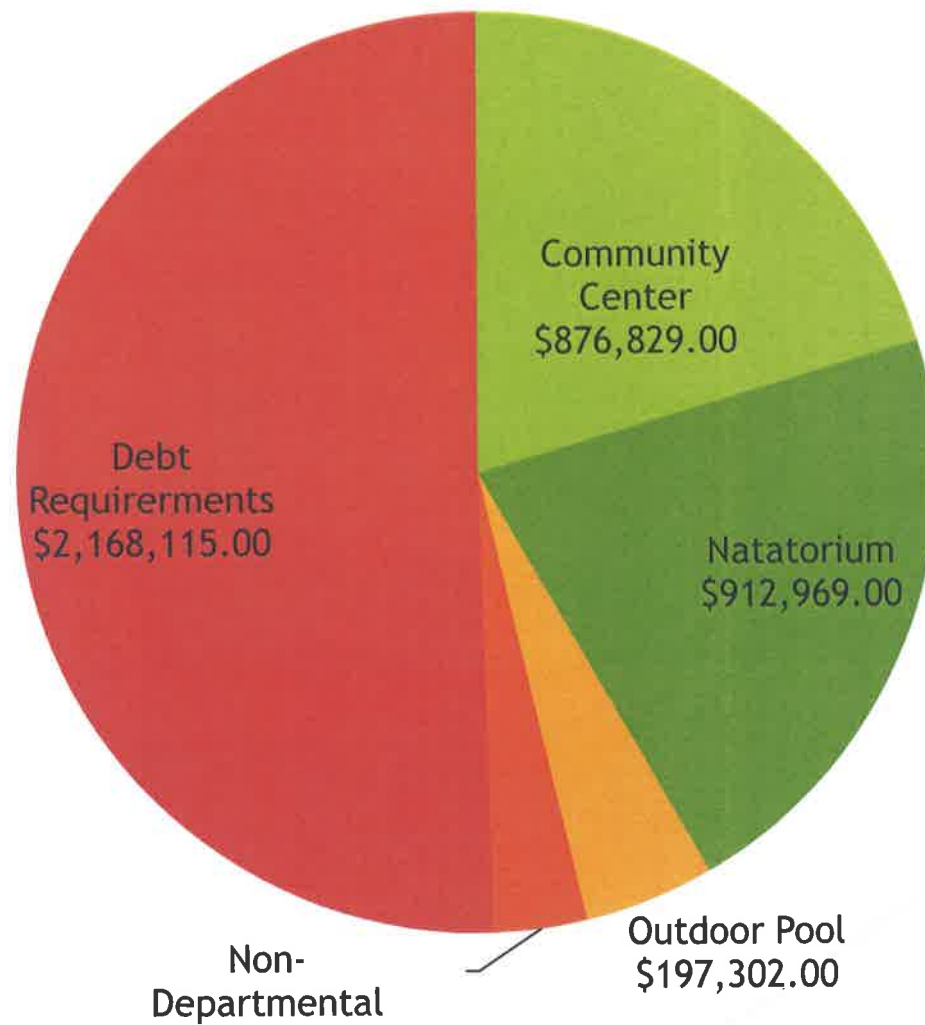


COMMUNITY CENTER PARKS SALES TAX FUND

STATEMENT OF REVENUES & EXPENDITURES

	2019	2020	2021	
	<u>Actual</u>	<u>Original</u>	<u>Original</u>	<u>Variance</u>
Revenue Sources				
Community Center/Natatorium				
Sales Tax	858,104	894,075	894,075	-
Charges for Services	1,068,172	1,126,325	907,947	(218,378)
Facility Rental	189,929	181,000	161,440	(19,560)
NKC Operating User Fee	<u>175,000</u>	<u>175,000</u>	<u>175,000</u>	<u>-</u>
Total Community Center/Natatorium	<u>2,291,206</u>	<u>2,376,400</u>	<u>2,138,462</u>	<u>(237,938)</u>
Outdoor Pool				-
Charges for Services	187,387	187,500	159,279	(28,221)
Facility Rental	<u>60,284</u>	<u>75,000</u>	<u>51,244</u>	<u>(23,756)</u>
Total Outdoor Pool	<u>247,671</u>	<u>262,500</u>	<u>210,523</u>	<u>(51,977)</u>
Total Operating Revenue	<u>2,538,877</u>	<u>2,638,900</u>	<u>2,348,985</u>	<u>(289,915)</u>
				-
NKC Capital User Fee	525,000	525,000	525,000	-
Misc. Revenue	61,329	58,200	62,773	4,573
Transfers in	749,500	769,315	777,700	8,385
Equity Transfer	<u>295,948</u>	<u>232,350</u>	<u>579,306</u>	<u>346,956</u>
Total Non-Operating Revenue	<u>1,631,777</u>	<u>1,584,865</u>	<u>1,944,779</u>	<u>359,914</u>
Total Revenue	<u>4,170,654</u>	<u>4,223,765</u>	<u>4,293,764</u>	<u>69,999</u>

CCPT Expenditures



COMMUNITY CENTER PARKS SALES TAX FUND

STATEMENT OF REVENUES & EXPENDITURES

	2019	2020	2021	
	<u>Actual</u>	<u>Original</u>	<u>Original</u>	<u>Variance</u>
Expenditures				-
Community Center	910,627	859,418	876,829	17,411
Natatorium	806,074	884,860	912,969	28,109
Outdoor Pool	198,141	179,938	197,302	17,364
Non-Departmental	117,767	138,549	138,549	-
Debt Requirements	<u>2,138,045</u>	<u>2,161,000</u>	<u>2,168,115</u>	<u>7,115</u>
Total Expenditures	4,170,654	4,223,765	4,293,764	69,999

Analysis of Funds Available

	2019	2020	2021
	<u>Actual</u>	<u>Midyear</u>	<u>Original</u>
Beginning Funds Available	1,895,397	1,599,449	881,120
Revenues	4,170,654	4,133,629	4,293,764
Equity Adjustment	<u>(295,948)</u>	<u>(718,330)</u>	<u>(579,306)</u>
Net Funds Available	5,770,103	5,014,748	4,595,578
Expenditures	<u>(4,170,654)</u>	<u>(4,133,628)</u>	<u>(4,293,764)</u>
Ending Funds Available	1,599,449	881,120	301,814

Capital & Supplemental Requests FY 21

- ❖ Community Center \$7,956
 - ❖ Backflow deficiency replacement

- ❖ Natatorium \$14,862
 - ❖ Backflow deficiency replacement
 - ❖ Flowmeter replacement

FY21 Budget

Comments / Questions?

Thanks to:

City Council

Budget Team

Scott Wingerson

Bob Baer

Charlene Leslie

Tim Nebergall

Austin Greer

Dominic Accurso

Ryan Johnston

