City of Kansas City, Missouri

Docket Memo

Ordinance/Resolution #: 250043
Submitted Department/Preparer: Finance
Revised 10/23/23

Docket memos are required on all ordinances initiated by a Department Director. More information can be found in Administrative Regulation (AR) 4-1.

Executive Summary

Estimating revenue and adjusting appropriations in various funds in connection with the second quarter FY2024-25 budget analysis; closing the Comm. Policing and Prevention Fund, the Streetlight Debt Fund, the N.I.D. GO Bond Fund, and the STIF Tower - 909 Walnut Fund to the General fund; closing the STIF 12th and Wyandotte and STIF Midtown funds; and recognizing this ordinance as having an accelerated effective date.

Discussion

This is the annual second quarter clean-up ordinance to address anomalies in connection with the second quarter budget analysis of FY2024-25.

Explanation of Second Quarter clean-up items:

Section 1.
This section re-estimates revenue in the Payments in Lieu of Taxes Fund (6830) in the amounts of $869,700 for Sales Tax, $151,100 for Restaurant Tax, and $1,050,500 for Hotel/Motel Tax redirections for a total amount of $2,071,300 in additional revenue.

Section 2.
This section appropriates $2,212,800 from the unappropriated fund balance of the Payments in Lieu of Taxes Fund (6830) to support additional contributions to Community Improvement Districts, economic development projects, and transfers of payments in lieu of taxes to various other funds.

Section 3.
This section re-estimates revenue in the General Fund (1000) in the additional amount of $1,000 related to a transfer from the Payments in Lieu of Taxes Fund (6830).

Section 4.
This section re-estimates revenue in the Health Levy Fund (2330) in the additional amount of $900 related to a transfer from the Payments in Lieu of Taxes Fund (6830).

Section 5.
This section re-estimates revenue in the Housing Trust Fund (2490) in the additional amount of $298,500 related to a transfer from the Payments in Lieu of Taxes Fund (6830).

Section 6.
This section re-estimates revenue in the Shared Success Fund (2590) in the additional amount of $138,200 related to a transfer from the Payments in Lieu of Taxes Fund (6830).

Section 7.
This section re-estimates revenue in the General Debt and Interest Fund (5010) in the additional amount of $1,400 related to a transfer from the Payments in Lieu of Taxes Fund (6830).

Section 8.
This section appropriates $501,679.16 from the Unappropriated Fund Balance of the Capital Improvements Fund (3090) to roll forward available and unencumbered funds from Fiscal Year 2024 that were not captured by the FY24 year-end ordinance (240374).

Section 9.
This section re-estimates revenue in the Fire Sales Tax Fund (2300) in the additional amount of $734,344 in sales tax revenue.

Section 10.
This section appropriates $800,000 from the Unappropriated Fund Balance of the Fire Sales Tax Fund (2300) for the purpose of providing funding for software contracts that should have been included in the FY2025 Budget.

Section 11.
This section closes several funds with a remaining fund balance to the General Fund to include the Comm. Policing and Prevention Fund (1200), the Streetlight Debt Fund (5030), the N.I.D. GO Bond Fund (5120), and the STIF Tower – 909 Walnut Fund (5310).

Section 12.
This section closes two funds with no remaining fund balance to include the STIF 12th and Wyandotte Fund (5170) and the STIF Midtown Fund (5180),

section 13.
This section contains the standard language to recognize this ordinance as having an accelerated effective date.

Fiscal Impact

1. Is this legislation included in the adopted budget? ☐ Yes ☒ No

2. What is the funding source?
   Various funding sources; see Discussion Section and admin/approp sheet

3. How does the legislation affect the current fiscal year?
   This legislation estimates revenue and adjusts appropriations in various funds for the remainder of Fiscal Year 2024-25.

4. Does the legislation have a fiscal impact in future fiscal years? Please notate the difference between one-time and recurring costs.
   N/A

5. Does the legislation generate revenue, leverage outside funding, or deliver a return on investment?
   N/A

Office of Management and Budget Review
(OMB Staff will complete this section.)

1. This legislation is supported by the general fund. ☒ Yes ☐ No

2. This fund has a structural imbalance. ☒ Yes ☐ No

3. Account string has been verified/confirmed. ☒ Yes ☐ No

Additional Discussion (if needed)
Click or tap here to enter text.

Citywide Business Plan (CWBP) Impact

1. View the Adopted 2025-2029 Citywide Business Plan

2. Which CWBP goal is most impacted by this legislation?
   Finance and Governance (Press tab after selecting.)

3. Which objectives are impacted by this legislation (select all that apply):

   ☒ Ensure the resiliency of City government

☐ Engage in workforce planning including employee recruitment, development, retention, and engagement
☒ Ensure a responsive, representative, engaged, and transparent City government
☐
☐

Prior Legislation

CS 240374: Estimating revenue and adjusting appropriations in various funds in connection with the FY 2023-24 third quarter analysis; appropriating Fiscal Year 2023-24 unexpended and unencumbered balances in various funds to the same accounts and funds in Fiscal Year 2024-25 as designated; and recognizing this ordinance as having an accelerated effective date.

CS 240917: Estimating revenue and adjusting appropriations in various funds in connection with the first quarter FY2024-25 budget analysis; and recognizing this ordinance as having an accelerated effective date.

Service Level Impacts

Other Impacts

1. What will be the potential health impacts to any affected groups?
   N/A

2. How have those groups been engaged and involved in the development of this ordinance?
   N/A

3. How does this legislation contribute to a sustainable Kansas City?
   N/A

4. Does this legislation create or preserve new housing units?
   No (Press tab after selecting)

Click or tap here to enter text.
Click or tap here to enter text.

5. Department staff certifies the submission of any application Affirmative Action Plans or Certificates of Compliance, Contractor Utilization Plans (CUPs), and Letters of Intent to Subcontract (LOIs) to CREO prior to, or simultaneously with, the legislation entry request in Legistar.

   No - CREO's review is not applicable (Press tab after selecting)
   Please provide reasoning why not:
   Click or tap here to enter text.

6. Does this legislation seek to approve a contract resulting from an Invitation for Bid?

   No(Press tab after selecting)

   Click or tap here to enter text.

7. Does this legislation seek to approve a contract resulting from a Request for Proposal/Qualification (RFP/Q)?
   No(Press tab after selecting