



LEE'S SUMMIT
MISSOURI®

FY25 General Fund
& PSST Proposed Budgets

Agenda

1. Strategic Plan/Core Values

2. General Fund Budget Details

3. General Fund Expansion Needs

4. Public Safety Sales Tax Budget Details

5. Public Safety Sales Tax Expansion Needs

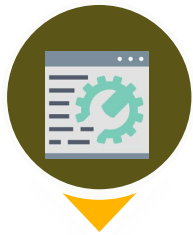
Lee's Summit



IGNITE

your ideas. our future.

Critical Success Factors



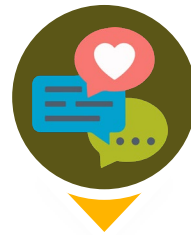
Strategic
Economic
Development



Cultural &
Recreational
Amenities



Strong
Neighborhoods
With Housing
Choices



Community
Engagement



Community
Health &
Well-being



Collaborative
Relations With
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.

Special Revenue Fund: Used to account for revenues and expenses that have special legal or regulatory provisions (TIF, CID, PSST funds).

Debt Service Fund: Records financial transactions tied to issuing and repayment of debt (GO Debt, Parks Debt).

CIP Fund: Source of funding for capital projects that have revenues from additional sales and property tax levies.

Enterprise Fund: Expenses are funded from service and consumption charges instead of taxes (Water Utilities, Airport).

Internal Service Fund: Funding is received from all departments for services (ITS, Fleet, CBS).

General Fund History

	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Projection
Revenues	\$77,696,132	\$86,968,337	\$91,195,455	\$97,215,891
Expenditures	(\$71,932,349)	(\$75,021,949)	(\$82,695,280)	(\$92,055,773)
Net Transfers	(\$2,967,295)	\$2,306,587	(\$11,894,818)	(\$10,708,185)
Net Change	\$2,796,488	\$14,252,975	(\$3,394,643)	(\$5,548,067)
Fund Balance	\$34,031,623	\$48,284,598	\$44,889,955	\$39,341,888

General Fund Expense Trend (Including FY25 Expansions)

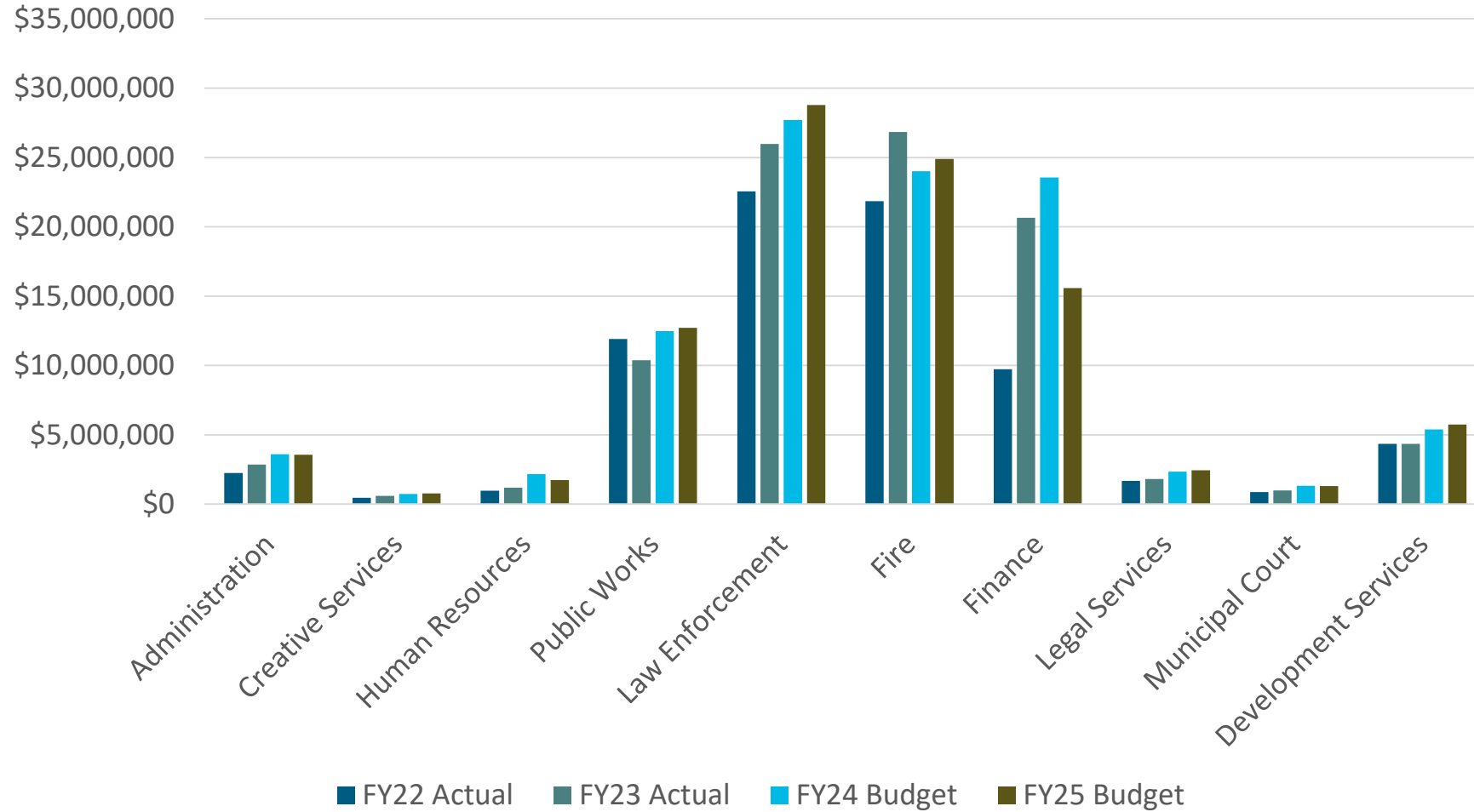
Department	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Budget
Administration	\$2,247,871	\$2,853,001	\$3,600,577	\$3,565,809
Creative Services	\$466,429	\$598,057	\$744,521	\$779,036
Human Resources	\$973,917	\$1,179,824	\$2,162,297	\$1,737,342
Public Works	\$11,911,482	\$10,372,878	\$12,478,613	\$12,717,594
Law Enforcement	\$22,555,920	\$25,977,996	\$27,702,380	\$28,782,794
Fire	\$21,846,635	\$26,841,096	\$24,008,773	\$24,902,629
Finance	\$9,725,758	\$20,658,881	\$23,564,299	\$15,576,585
Legal Services	\$1,684,883	\$1,812,479	\$2,340,012	\$2,445,689
Municipal Court	\$876,284	\$986,631	\$1,333,532	\$1,311,532
Development Services	\$4,355,158	\$4,354,410	\$5,383,310	\$5,737,193
Total	\$76,644,337	\$95,635,253	\$103,318,314	\$97,556,203

General Fund Expenses (Including FY25 Expansions)

Department	FY24 Budget	FY25 Budget	\$ Change	% Change
Administration	\$3,600,577	\$3,565,809	(\$34,768)	-1.0%
Creative Services	\$744,521	\$779,036	\$34,515	4.6%
Human Resources	\$2,162,297	\$1,737,342	(\$424,955)	-19.7%
Public Works	\$12,478,613	\$12,717,594	\$238,981	1.9%
Law Enforcement	\$27,702,380	\$28,782,794	\$1,080,414	3.9%
Fire	\$24,008,773	\$24,902,629	\$893,856	3.7%
Finance*	\$13,768,814	\$15,576,585	\$1,807,771	13.1%
Legal Services	\$2,340,012	\$2,445,689	\$105,677	4.5%
Municipal Court	\$1,333,532	\$1,311,532	(\$22,000)	-1.6%
Development Services	\$5,383,310	\$5,737,193	\$353,883	6.6%
Total	\$93,522,829	\$97,556,203	\$4,033,374	4.3%

*Excludes \$9,795,485 Transfer to Green Street Improvement Fund

General Fund Expense Trend



General Fund Expense Categories (Including FY25 Expansions)

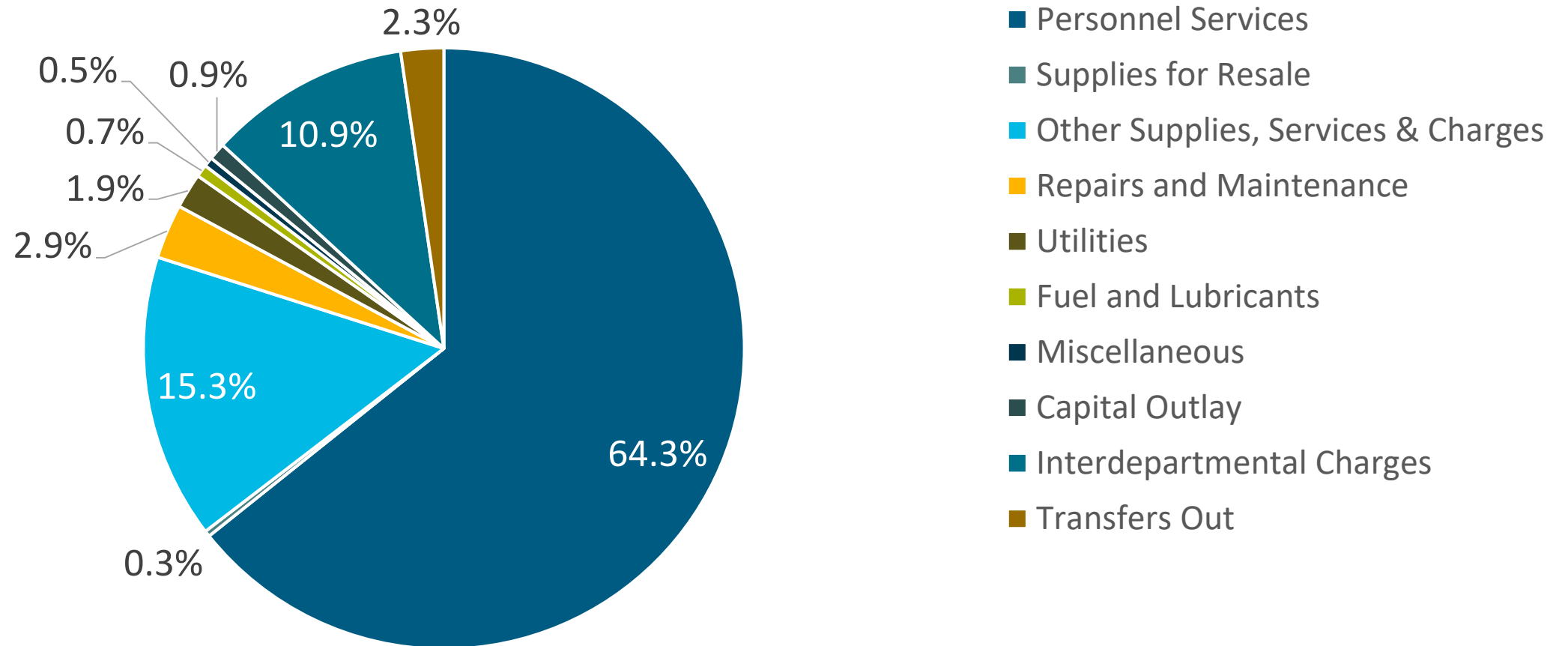
Category	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Budget
Personnel Services	\$53,150,986	\$53,928,833	\$60,832,674	\$62,704,041
Supplies for Resale	\$297,537	\$169,811	\$309,000	\$309,000
Other Supplies, Services & Charges	\$10,113,930	\$13,616,234	\$14,867,724	\$14,945,244
Repairs and Maintenance	\$2,144,655	\$2,354,573	\$2,992,037	\$2,860,897
Utilities	\$1,664,468	\$1,741,135	\$1,766,254	\$1,845,358
Fuel and Lubricants	\$589,627	\$639,608	\$612,627	\$651,462
Miscellaneous	\$412,565	\$570,775	\$697,209	\$495,800
Capital Outlay	\$221,052	\$610,113	\$476,152	\$894,370
Interdepartmental Charges	\$6,659,753	\$9,038,584	\$9,502,098	\$10,600,377
Transfers Out	\$1,389,764	\$12,965,587	\$11,262,539	\$2,249,654
Total	\$76,644,337	\$95,635,253	\$103,318,314	\$97,556,203

General Fund Expense Categories (Including FY25 Expansions)

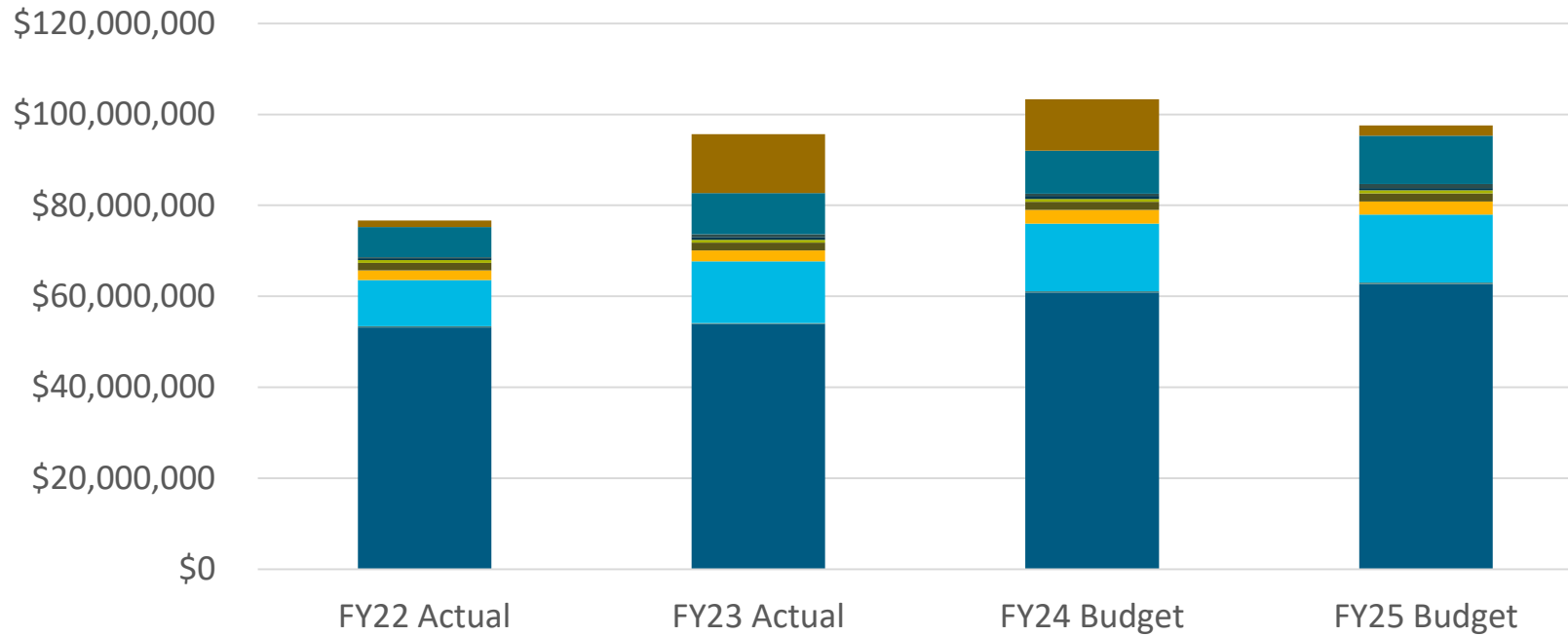
Category	FY24 Budget	FY25 Budget	\$ Change	% Change
Personnel Services	\$60,832,674	\$62,704,041	\$1,871,367	3.1%
Supplies for Resale	\$309,000	\$309,000	\$0	0.0%
Other Supplies, Services & Charges	\$14,867,722	\$14,945,244	\$77,522	0.5%
Repairs and Maintenance	\$2,992,037	\$2,860,897	(\$131,140)	-4.4%
Utilities	\$1,766,254	\$1,845,358	\$79,104	4.5%
Fuel and Lubricants	\$612,627	\$651,462	\$38,835	6.3%
Miscellaneous	\$697,209	\$495,800	(\$201,409)	-28.9%
Capital Outlay	\$476,152	\$894,370	\$418,218	87.8%
Interdepartmental Charges	\$9,502,098	\$10,600,377	\$1,098,279	11.6%
Transfers Out*	\$1,467,054	\$2,249,654	\$782,600	53.3%
Total	\$93,522,827	\$97,556,203	\$4,033,376	4.3%

*Excludes \$9,795,485 Transfer to Green Street Improvement Fund

General Fund Expense by Category



General Fund Expense by Category



- Personnel Services
- Other Supplies, Services & Charges
- Utilities
- Miscellaneous
- Interdepartmental Charges
- Supplies for Resale
- Repairs and Maintenance
- Fuel and Lubricants
- Capital Outlay
- Transfers Out

FY25 General Fund Expansion Needs – Non-Personnel

Item	Department	Amount
LAGERS Change	Administration	\$472,549
Two Additional Holidays	Administration	\$97,700
Policy Management Platform	Administration	\$50,000
Smartsheet Enterprise Plan	Administration	\$16,225
Microsoft 365	ITS	\$375,000
Network Detection	ITS	\$27,054
Cityview Workspace	Development Services	\$343,000
Costs Related to New Positions	Various	\$122,524
Total		\$1,504,052

FY25 General Fund Expansion Needs – Personnel

Position	Department	Amount
Executive Assistant (Reclass)	Administration	\$11,964
AV Production Specialist (Additional Hours)	Creative Services	\$46,154
Hiring Specialist (Reclass)	Police	\$14,150
Public Safety Technology Manager (Reclass)	Police	\$4,183
Assistant Director Police Administration Services (Reclass)	Police	\$14,428
Operator (2)	Public Works	\$140,419
Right-of-Way Inspector	Public Works	\$87,367
Contract/Records Specialist	Public Works	\$83,215
Facilities Maintenance Worker 1	Central Building Services	\$72,463
ITS Cyber Security Manager	ITS	\$140,884
Fleet Maintenance Technician	Fleet	\$76,090
Total		\$691,318

FY25 General Fund Expansion Needs



General Fund – Tax Revenue

Category	2022 Actual	2023 Actual	2024 Budget	2024 Projection	2025 Budget
Property Tax	\$26,170,747	\$27,597,450	\$28,810,567	\$29,309,693	\$30,188,984
Sales Tax	\$24,492,448	\$25,214,642	\$26,391,247	\$27,095,735	\$28,126,860
Franchise Tax	\$12,658,933	\$13,939,239	\$14,164,719	\$14,044,456	\$14,200,233
Motor Vehicle Taxes	\$4,039,392	\$4,933,026	\$5,017,978	\$5,327,765	\$5,644,617
Other Taxes	\$323,521	\$263,908	\$253,777	\$241,936	\$217,984
Total Taxes	\$67,685,041	\$71,948,265	\$74,638,288	\$76,019,585	\$78,378,677

General Fund - Other Revenue

Category	2022 Actual	2023 Actual	2024 Budget	2024 Projection	2025 Budget
Fines and Forfeitures	\$879,840	\$1,059,172	\$1,028,137	\$1,167,856	\$1,198,275
Licenses and Permits	\$4,213,867	\$3,285,490	\$2,817,688	\$3,606,099	\$3,619,789
Intergovernmental	\$1,694,247	\$2,276,043	\$1,709,710	\$1,709,710	\$1,859,796
Charges for Service	\$10,167,603	\$10,560,769	\$10,341,250	\$10,180,299	\$10,170,858
Material and Fuel Sales	\$3,289	\$2,343	\$4,000	\$4,000	\$4,000
Investment Earnings	(\$981,122)	\$443,344	\$99,520	\$500,000	\$531,848
Other	\$3,542,596	\$1,300,425	\$1,502,636	\$1,232,857	\$1,265,189
Sale of Property	\$0	\$0	\$2,795,485	\$2,795,485	\$0
Bond Proceeds/Premiums	\$232,892	\$554,011	\$0	\$0	\$0
Transfers In	\$812,922	\$516,759	\$554,354	\$554,354	\$527,771
Total Other Revenue	\$20,566,134	\$19,998,356	\$20,852,780	\$21,750,660	\$19,177,526

General Fund Revenue

Category	2024 Projection	2025 Budget	\$ Change	% Change
Property Tax	\$29,309,693	\$30,188,984	\$879,291	3.0%
Sales Tax	\$27,095,735	\$28,126,860	\$1,031,125	3.8%
Franchise Tax	\$14,044,456	\$14,200,233	\$155,777	1.1%
Motor Vehicle Taxes	\$5,327,765	\$5,644,617	\$316,852	5.9%
Other Taxes	\$241,936	\$217,984	(\$23,952)	-9.9%
Other Revenue*	\$18,955,175	\$19,177,526	\$222,351	1.2%
Total Revenue	\$94,974,760	\$97,556,203	\$2,581,443	2.7%

*FY24 Excludes \$2,795,485 Sale of Property

FY25 General Fund Proposed Budget

Sources	Amount
Revenues	\$97,556,203
Expenses	\$97,556,203
Difference	\$0

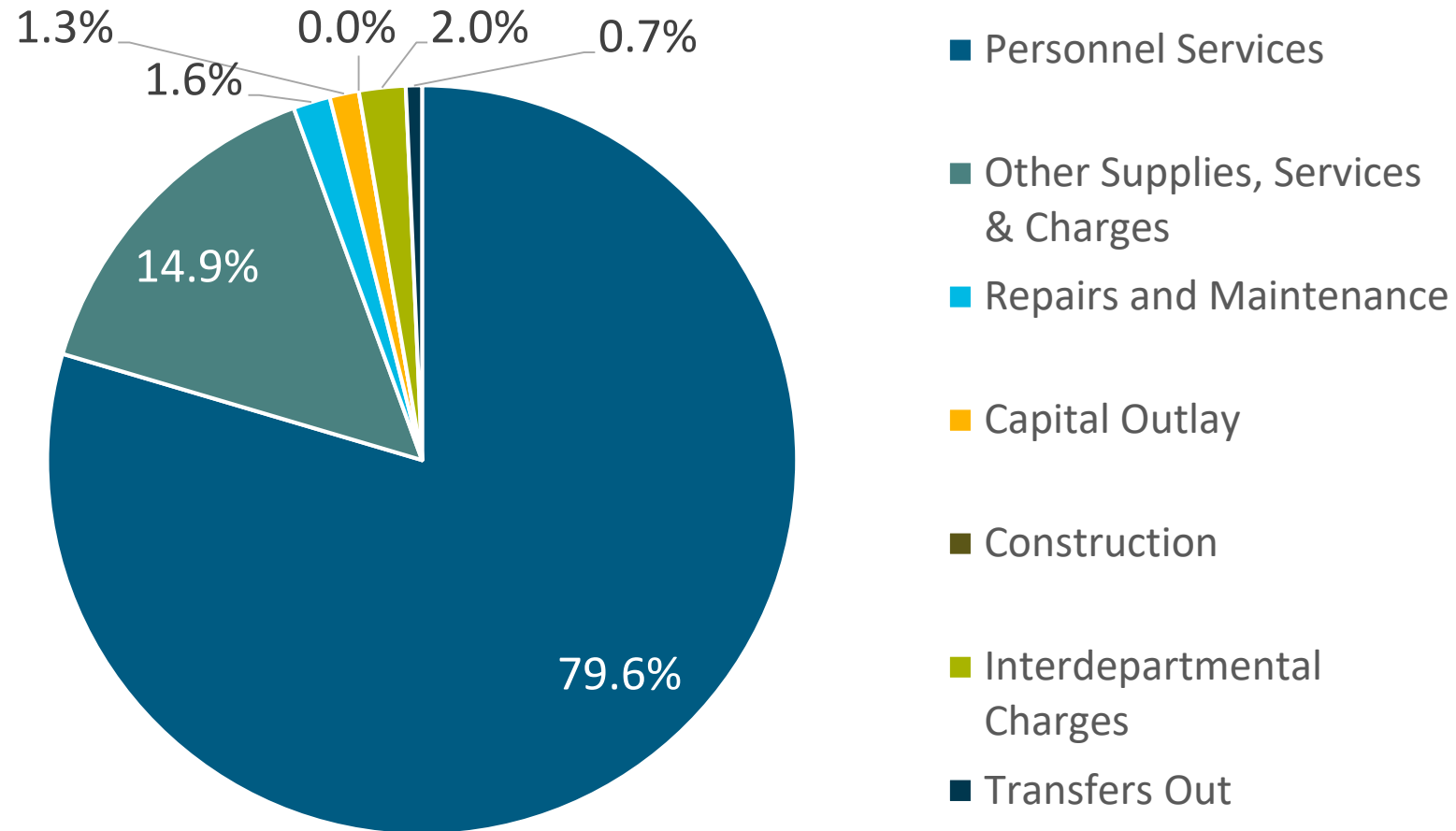
Public Safety Sales Tax Expense Trend

Category	FY23 Actual	FY24 Budget	FY24 Projection	FY25 Budget
Personnel Services	\$1,162,749	\$6,950,545	\$6,656,494	\$10,591,155
Other Supplies, Services & Charges	\$776,794	\$2,568,022	\$2,723,022	\$1,977,591
Repairs and Maintenance	\$129,968	\$296,568	\$296,568	\$212,485
Capital Outlay	\$0	\$124,246	\$124,246	\$168,000
Construction	\$136,166	\$1,563,834	\$1,563,834	\$0
Interdepartmental Charges	\$0	\$199,599	\$199,599	\$267,393
Transfers Out	\$497,792	\$788,593	\$339,346	\$92,675
Total	\$2,703,469	\$12,491,407	\$11,903,109	\$13,309,299

Public Safety Sales Tax Expense Changes

Category	FY24 Budget	FY25 Budget	\$ Change	% Change
Personnel Services	\$6,950,545	\$10,591,155	\$3,640,610	52.4%
Other Supplies, Services & Charges	\$2,568,022	\$1,977,591	-\$590,431	-23.0%
Repairs and Maintenance	\$296,568	\$212,485	-\$84,083	-28.4%
Capital Outlay	\$124,246	\$168,000	\$43,754	35.2%
Construction	\$1,563,834	\$0	(\$1,563,834)	-100.0%
Interdepartmental Charges	\$199,599	\$267,393	\$67,794	34.0%
Transfers Out	\$788,593	\$92,675	(\$695,918)	-88.2%
Total	\$12,491,407	\$13,309,299	\$817,892	6.5%

Public Safety Sales Tax Expense by Category



PSST Expenses - Police

Category	FY24 Budget	FY25 Budget	\$ Change	% Change
Personnel Services	\$3,117,497	\$5,524,911	\$2,407,414	77.2%
Other Supplies, Services & Charges	\$1,458,022	\$1,372,575	(\$85,447)	-5.9%
Repairs and Maintenance	\$296,568	\$212,485	(\$84,083)	-28.4%
Capital Outlay	\$49,246	\$0	(\$49,246)	-100.0%
Construction	\$0	\$0	\$0	
Interdepartmental Charges	\$145,975	\$196,515	\$50,540	34.6%
Transfers Out	\$343,493	\$88,315	(\$255,178)	-74.3%
Total	\$5,410,801	\$7,394,801	\$1,984,000	36.7%

PSST Expenses – Fire

Category	FY24 Budget	FY25 Budget	\$ Change	% Change
Personnel Services	\$3,833,048	\$5,066,244	\$1,233,196	32.2%
Other Supplies, Services & Charges	\$1,110,000	\$605,016	(\$504,984)	-45.5%
Repairs and Maintenance	\$0	\$0	\$0	
Capital Outlay	\$75,000	\$168,000	\$93,000	124.0%
Construction	\$1,563,834	\$0	(\$1,563,834)	-100.0%
Interdepartmental Charges	\$53,624	\$70,878	\$17,254	32.2%
Transfers Out	\$445,100	\$4,360	(\$440,740)	-99.0%
Total	\$7,080,606	\$5,914,498	(\$1,166,108)	-16.5%

FY25 PSST Expansion Needs - Personnel

Position	Department	Amount
Police Records Supervisor (Reclass)	Police	\$13,296
Police Records Supervisor	Police	\$85,503
Crime Analyst	Police	\$70,175
Police Officer - Retail (4)	Police	\$326,135
Police Officer - Second Shift (4)	Police	\$326,135
Radio Systems Specialist	Police	\$87,541
Youth Services Sergeant	Police	\$123,714
Data Analyst	Fire	\$92,479
Communications Training Q/A Specialist	Fire	\$97,490
Communications Specialist (2)	Fire	\$148,485
Applications Administrator Public Safety	Police/Fire	\$121,548
Total		\$1,492,501

FY25 PSST Expansion Needs – Non-Personnel

Item	Department	Amount
Emergency Services Deployment Van	Police	\$85,000
Station No. 6 Remodel Design	Fire	\$46,200
Station No. 7 Kitchen Remodel	Fire	\$55,000
Access Lock Upgrade	Fire	\$113,000
Sesquicentennial Celebration	Fire	\$35,000
Costs Related to New Positions	Police/Fire	\$129,193
Total		\$463,393

FY25 PSST Expansion Needs

Personnel
Expansion
Needs:
\$1,492,501



Non-Personnel
Expansion
Needs:
\$463,393



Total
Expansion
Needs:
\$1,955,894

PSST Revenues

Category	2024 Budget	2024 Projection	2025 Budget	\$ Change	% Change
Sales Tax	\$11,200,000	\$10,917,600	\$11,308,939	\$391,339	4%
Use Tax	\$1,992,500	\$2,375,000	\$2,446,250	\$71,250	3%
Total	\$13,192,500	\$13,292,600	\$13,755,189	\$462,589	3%

Fund Balance as of June 30, 2023
\$2,513,940

FY25 Public Safety Sales Tax Proposed Budget

Sources	Amount
Revenues	\$13,755,189
Expenses	\$13,309,299
Difference	\$445,890

Budget Summary

FY25 General Fund Budget

Revenues	\$97,556,203
Expenses	(\$97,556,203)
Difference	\$0

FY25 Public Safety Sales Tax Budget

Revenues	\$13,755,189
Expenses	(\$13,309,299)
Difference	\$445,890

Next Steps

May 20 F&BC Meeting:
B&I Presentation,
Downtown PSA & Follow-
up Discussion



June 3 F&BC Meeting:
Presentation of All Funds



June 11 City Council
Meeting:
Budget Public Hearing &
First Reading of
Ordinances