June 2, 2026

Mayor and City Council,

The FY27 budget represents an important moment for the City of Lee's Summit as we continue to balance the needs of a growing community with the responsibility of maintaining long-term financial stability. As Lee's Summit evolves, the City remains focused on providing high-quality services, investing in critical infrastructure, and supporting the priorities that make Lee's Summit a safe, vibrant, and desirable place to live, work, and visit.

This budget also reflects the reality that the City is operating in a more constrained financial environment. Factors such as economic uncertainty, changing revenue trends, and Jackson County property assessment impacts require thoughtful planning and disciplined decision-making. Like many local governments, Lee's Summit is experiencing increased costs in many areas including: collective bargaining agreement obligations, efforts to remain competitive with employee compensation, public safety, healthcare, facility expansions, operational needs, infrastructure maintenance, and service delivery.

Over the past several years, the City has made significant investments in areas of public safety and projects that will serve Lee's Summit for decades to come, including major roadway improvements, the South Police Substation, the Joint Operations Center, and Green Street. These projects demonstrate the City's continued commitment to public safety, infrastructure, community gathering spaces, and responsible growth. As these investments come online, the City must allocate appropriate resources toward the ongoing operational costs necessary to maintain them and deliver services effectively.

The FY27 budget continues that work while also driving difficult conversations about priorities, service capacity, and how best to align expenses with available revenues during times of uncertainty. The recommended budget includes operational reductions and strategic adjustments designed to preserve essential services, limit disruption where possible, and position the organization for continued financial health. This includes the continued use of a hiring freeze as a budget-management tool, with the City Manager authorized to evaluate frozen positions throughout the year and make adjustments based on organizational priorities, service needs, and available resources.

As we move through the fiscal year, we will actively monitor economic indicators and compare our budget to actual performance. In addition, the organization will continually evaluate how to deliver high-quality services the community expects, but in efficient, sustainable, and evolving ways. One tool that will assist in this effort is working through the hiring freeze to align our resources with community priorities as established by the Mayor and City Council.

Budget Overview

The City is proposing a total budget of $502,247,629 for the 2027 fiscal year. The total budget includes funding for daily operations, capital improvements, debt service, internal service and enterprise operations.

Fund	FY25 Actual	FY26 Amended Budget	FY27 Proposed Budget
General Fund	$110,864,578	$104,226,031	$103,354,803
Special Revenue Funds	$19,524,359	$27,289,794	$26,122,225
Capital Project Funds	$145,721,766	$200,853,521	$248,520,337
Debt Service Funds	$23,508,074	$18,352,776	$11,766,150
Enterprise Funds	$71,262,137	$81,915,468	$82,662,781
Internal Service Funds	$17,641,321	$34,253,890	$21,288,333
Economic Development	$11,266,392	$8,290,000	$8,533,000
Total	**$399,788,627**	**$475,181,480**	**$502,247,629**

General Fund

This fund is the City's primary operating fund and accounts for all financial resources of the general government. It includes funding for services such as police and fire protection, street maintenance, planning, permitting, code enforcement, municipal court, and general administration of the city.

Special Revenue Funds

These funds are used to account for the revenues derived from specific taxes or other revenue sources which are designated to finance specific functions or activities of the City. Budgeted Special Revenue Funds include: Parks; Cemetery Trust; Business and Industry; Public Safety Sales Tax; Road and Bridge Escrow; Green Street; and Grants and Settlements.

Capital Project Funds

These funds account for financial resources to be used for the acquisition or construction of major capital facilities and infrastructure other than those financed by Enterprise funds. Budgeted funds include: Capital Improvement Sales Tax; Road and Bridge Excise Tax; Transportation Sales Tax; Park Development Fund; Capital Project Bond; Capital Project; Public Safety Equipment Replacement; Bridges, Streets, and Signals Projects; Facilities Projects; Stormwater Projects; General Projects. Capital projects are budgeted by project in the five-year capital improvement plan with the first year of the plan adopted annually with the budget.

Debt Service Funds

This fund accounts for the accumulation of ad valorem property taxes, special assessment taxes, and investment interest income for the payment of principal and interest of general obligation bonds and fiscal charges on City debt.

Enterprise Funds

The City's Enterprise Funds hold the budgets for departments that operate in business-type activities where the intent of the governing body is to provide the goods or services to the public on a continuing basis, primarily through user charges. These funds primarily rely on revenues generated from sales of materials or services. Budgeted funds include: Water and Wastewater; Water Tap; Wastewater Tap; Water Construction; Wastewater Construction; Water Replacement; Airport; Airport Construction; Recreation; and Stormwater Utility.

Internal Service Funds

The City uses Internal Service Funds to budget and recover the full cost of providing shared services internally across City funds to operate on break-even basis, ensuring that each fund pays for the actual cost of using the service. Budgeted funds include: Central Building Services; Fleet Operations; Disability Unemployment and Workers' Compensation; Risk Management; and Equipment Replacement Programs.

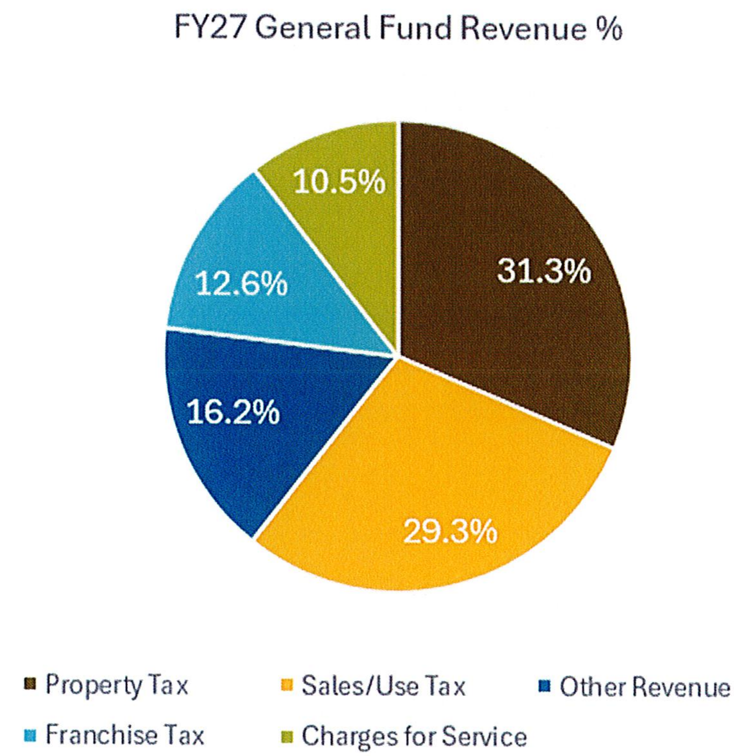
General Fund Revenue Highlights

The General Fund includes ten departments that provide essential services to citizens, including: Police Department; Fire Department; Public Works, Development Services; Municipal Court; Finance; Human Resources; Administration; Law; and Creative Services.

Funding for these services primarily comes from taxes, along with charges for service and other revenue streams. For FY27, the total projected revenue for the General Fund is $103,354,803, an increase of 3.1% compared to where the City projects to end FY26.

Revenue Category	FY26 Projection	FY27 Proposed Budget	$ Change	% Change
Property Tax	$31,966,245	$32,399,779	$433,534	1.4%
Sales/Use Tax	$29,083,202	$30,291,310	$1,208,108	4.2%
Franchise Tax	$12,716,815	$13,022,339	$305,524	2.4%
Motor Vehicle Tax	$6,114,768	$6,228,090	$113,322	1.9%
Fines and Forfeitures	$1,277,406	$1,325,135	$47,729	3.7%
Licenses and Permits	$4,182,719	$4,348,634	$165,915	4.0%
Intergovernmental	$1,114,043	$1,132,670	$18,627	1.7%
Charges for Service	$10,574,795	$10,871,041	$296,246	2.8%
Other Revenue	$1,785,171	$1,930,750	$145,579	8.2%
Investment Earnings	$916,281	$1,128,242	$211,961	23.1%
Transfers In	$527,771	$676,813	$149,042	28.2%
Total	**$100,259,216**	**$103,354,803**	**$3,095,587**	**3.1%**

Property tax, sales tax, franchise tax, and charges for service make up approximately 84% of the City's General Fund revenue, with the remainder coming from a variety of sources including: licenses and permits; investment earnings; grants; and reimbursements.



Property Tax

Property tax is the largest revenue source for the City's General Fund, accounting for 31% of revenues. Projections are based on the City's assessed value in Jackson and Cass Counties, along with new construction.

Based on preliminary information from Jackson County, assessed values decreased 4.4%, which means permitted reassessment revenue growth is 0% for the 2026 tax year. The preliminary General Fund tax levy is $0.8334 per $100 of assessed valuation, with the finalized tax levy set to be approved in September 2026. The property tax levy also includes $0.3697 per $100 of assessed valuation for debt service and $0.1264 for Parks Department bringing our total preliminary property tax levy to $1.3295 per $100 of assessed valuation for the 2026 tax year compared to a total property tax levy of $1.2876 per $100 of assessed valuation for the 2025 tax year.

Regarding property tax revenue, the City is also dealing with uncertainty at the county level related to tax credits, assessment caps, and tax freezes. This uncertainty has resulted in the City taking a more conservative approach toward property tax projections for FY27.

Overall, the City projects an approximately 1.4% increase in property tax revenue for FY27 over FY26 projections for General Fund.

Sales Tax

Sales tax is the second largest source of revenue for the City's General Fund, accounting for approximately 29% of General Fund revenues. This category includes sales tax, use tax, and marijuana tax. A 3% tax on all retail sales of adult use, non-medical marijuana sold in the City was approved by voters in April 2023. The City is projecting a 4.2% increase in FY27 compared to FY26 projections. This growth rate reflects current trends we're experiencing in Lee's Summit, along with projected retail growth in the community, most notably the addition of Costco, which is expected to open in 2026.

Unlike property tax, sales tax is a more volatile revenue source which fluctuates based on economic conditions. Given the nature of this revenue source, the City closely monitors is throughout the year to track performance against projections and make adjustments as economic conditions evolve.

Franchise Tax

The City has four types of franchise taxes, which are imposed on the gross receipts of various utility companies operating in the City:

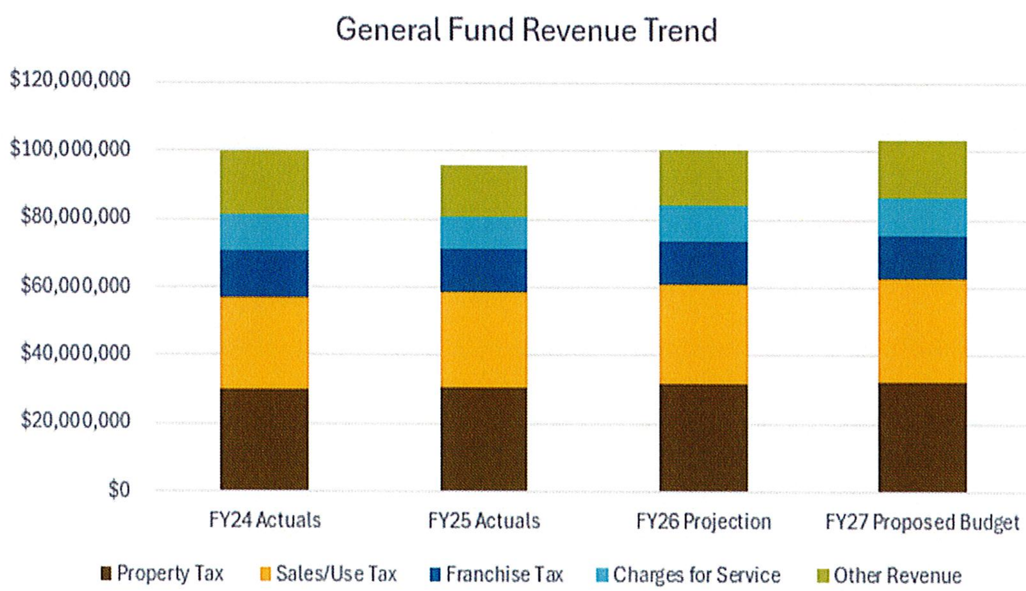
- Natural Gas (7%)
- Telephone (7%)

- Electric (7%)
- Cable Television (3% Effective August 28, 2026)

The two main revenue drivers in this category are electric and natural gas, with both telephone and cable experiencing a decline in recent years. As a category, the City is projecting a 2.4% increase in FY27 over FY26 projections.

Charges for Service

The City charges fees for various services, including special detail for Police, contracts for EMS/Dispatch support, ambulance fees, and numerous other services. Charges for Service account for approximately 10% of General Fund revenues.



Overall, the City is projecting a 3.1% increase in General Fund revenues in FY27 compared to FY26 projections, which aligns with the City's long-term revenue trends.

General Fund Expenditure Highlights

The FY27 General Fund budget reflects the City's prioritization of public safety and ensuring Lee's Summit is a safe community to live, work, and visit. The City recently finalized two new collective bargaining agreements with represented members of the Police and Fire departments. The new collective bargaining agreements included an average increase of 19.4% for police officers, 17.6% for sergeants, and 18.75% for firefighters. In addition to salary step increases, the agreements include a 3% wage adjustment in each year of the contract.

In addition to the significant investment in public safety personnel, the City is also investing heavily in public safety capital projects. The new Joint Operations Center recently opened and is home to Fire Administration, Emergency Management, EMS, Prevention, Support Services, and Training along with a co-located Fire and Police Emergency Communications Center. Voters approved the Joint Operations Center by voting yes on a 2023 no-tax-increase general obligation bond question. The City also recently opened a Police substation in the southern part of the City.

The City is also working to enhance technology to become a more efficient organization. The City transitioned to a new enterprise resource planning (ERP) software in FY26 and has added additional software enhancements in FY27 to improve reporting, processes, and tools for future planning.

The rising cost of healthcare is a national trend that is also impacting the City's budget. The FY27 budget includes a projected 10% increase in health insurance costs. The City is actively exploring options to mitigate some of these rising costs to ensure competitive health care offerings while also focusing on fiscal sustainability.

The City's General Fund consists of ten departments, with a total proposed FY27 budget of $103,354,803. The proposed FY27 budget is a 2.5% increase over the originally adopted FY26 budget.

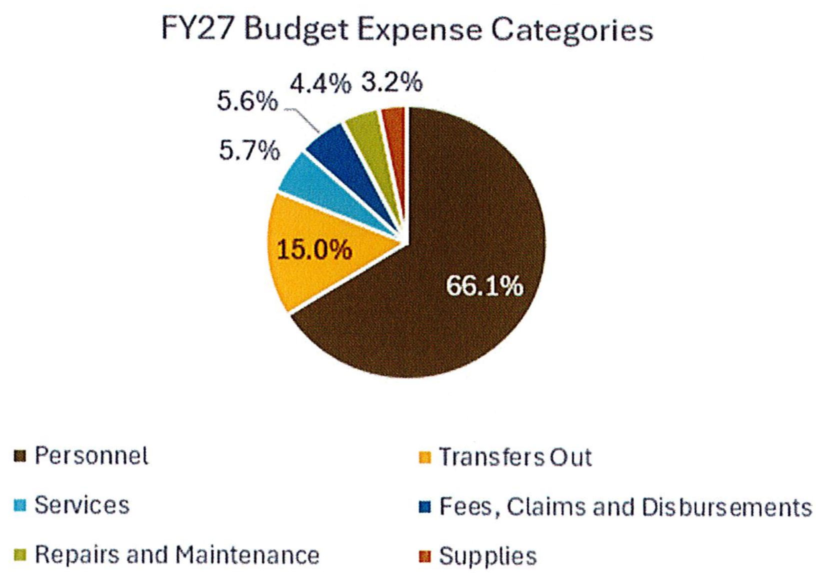
In order to achieve a balanced budget for FY27, all departments were tasked with identifying efficiencies and looking holistically across the organization to reduce costs. As part of this process, the City is freezing the majority of current non-public safety open positions and will strategically review the operational needs of these positions as the budget allows.

Department	FY26 Original Budget	FY27 Proposed Budget	$ Change	% Change
Administration	$3,785,623	$2,750,006	($1,035,617)	-27.4%
Creative Services	$839,162	$772,691	($66,471)	-7.9%
Development Services	$5,836,135	$5,537,608	($298,527)	-5.1%
Finance	$4,057,369	$3,068,496	($988,873)	-24.4%
Citywide	$10,690,844	$9,872,386	($818,458)	-7.7%
Human Resources	$1,921,666	$1,846,903	($74,763)	-3.9%
Law	$2,611,374	$2,564,844	($46,530)	-1.8%
Municipal Court	$1,477,958	$1,555,052	$77,094	5.2%
Fire	$26,079,527	$29,816,141	$3,736,614	14.3%
Police	$29,874,373	$33,004,171	$3,129,798	10.5%
Public Works	$13,680,553	$12,566,505	($1,114,048)	-8.1%
Total	**$100,854,584**	**$103,354,803**	**$2,500,219**	**2.5%**

Personnel Services

The City's largest expense is personnel, which makes up approximately 66% of General Fund expenditures. For the FY27 budget, the City is proposing a 3.5% merit increase for employees not represented by a labor union. Personnel costs include salary and benefits.

The City offers medical, dental, and vision insurance to benefits-eligible employees. For the FY27 budget, the City has allocated funds for as much as a 10% increase in insurance costs, though the actual cost is currently unknown.



The City provides retirement benefits to eligible employees through the Local Government Employees Retirement System (LAGERS), funding 100% of the retirement benefits. There are four different types of LAGERS plans depending on the position and type of work performed by the employees.

Workforce, or employee counts, is defined as a ratio of full-time equivalents (FTE) where one full- time employee is estimated to work 2,080 hours annually or 2,912 hours for certain Fire Department personnel. The FTE count for the General Fund in FY27 is 656.28. In order to present a balanced budget, the City is freezing the hiring of certain non-public safety positions across the organization. Throughout the fiscal year, the City Manager may evaluate organizational priorities, operational needs, and available resources to determine whether a frozen position should be filled, remain vacant, or be adjusted as part of broader staffing decisions. Supporting detail in subsequent pages of the budget document provides a listing of frozen positions.

Transfers Out

Transfers Out is the second largest expense category for the General Fund. It includes interdepartmental charges, of which there are two types:

1. Overhead Costs: These are the actual operation costs incurred by Information Technology Services, Central Building Services, and Fleet Operations. They are charged to departments for services that are provided. The amounts charged to departments are determined and calculated using formulas.

2. Equipment Replacement Programs (ERPs): These are the costs associated with the incremental funding of future replacement of vehicles and equipment. Departments are charged a fee based on the equipment and estimated replacement cost of items in the programs.

Transfers Out also include property and liability insurance and workers' compensation.

Supplies; Services; Fees Claims and Disbursements; Repairs and Maintenance

The remaining expense categories account for a wide variety of expenses, ranging from professional fees, travel and training, organizational dues, rentals and leases, building maintenance, construction materials and other supplies and services needed to deliver service to the community.

Budget Process

Each year, department directors present their proposed budget to the City Manager, detailing changes, major initiatives, expansion requests and department structure.

As the budget is compiled and decisions are being made, the City's strategic plan provides guidance along with City Council priorities. The Ignite Strategic Plan identified seven critical success factors:

1. Strategic Economic Development
2. Cultural and Recreational Amenities
3. Community Health and Wellbeing
4. City Services and Infrastructure
5. Strong Neighborhoods with Housing Choices
6. Collaborative Relations with Education Partners
7. Community Engagement

In October 2024, the City Council also took part in a retreat to identify priorities to guide the City. As a result of that retreat, four "big rocks" were identified:

1. Beautification
2. Housing
3. Solid Waste
4. Stormwater

In addition to the "big rocks," several "little rocks" were also identified, such as public safety, internal/external communication and sidewalks and downtown infrastructure. The City has made progress on several of these "big rocks", with upcoming elections planned that will determine the future of Residential Solid Waste collection and creating a Stormwater Utility.

All these items are taken into consideration to determine funding priorities for the upcoming fiscal year.

Review of Financial Condition – General Fund

Due to the various factors leading to a financially constrained environment, the City is making difficult decisions to bring forward a balanced budget for FY27 while prioritizing and preserving essential services in a manner that is least disruptive or impactful to the community. While the City maintains a healthy General Fund reserve balance to withstand a potential future economic downturn in accordance with the Unassigned General Fund Reserve Policy (Ordinance No. 9757), relying on General Fund reserves to sustain annual ongoing expenditures is not financially sustainable. Therefore, the City is taking a conservative approach to planning for revenues and expenditures over the 2027 fiscal year. As many of the economic uncertainties begin to become clearer, and financial pressures are relieved, the City will organizationally prioritize the allocation of any unplanned resources or continue to evaluate further cost containment measures to operate within the resources provided. Instituting a hiring freeze allows for this organizational adaptability in the year(s) ahead.

Although there are many substantial economic development projects underway throughout the community, the General Fund revenues have been conservatively estimated. As these substantial projects continue to progress forward and be completed, the revenues derived from the projects will be helpful in sustaining and growing future general fund resources.

Enterprise Funds

Enterprise funds receive revenues from user fees and charges directly from external customers. These funds are not directly supported by tax revenue, but by charges to City departments and users of provided services.

Fund	FY26 Budget	FY27 Proposed Budget	$ Change	% Change
Water and Wastewater	$67,978,435	$70,040,337	$2,061,902	3.0%
Airport	$5,697,569	$5,122,863	($574,706)	-10.1%
Recreation	$7,944,464	$7,399,581	($544,883)	-6.9%
Storm Water Utility	$295,000	$100,000	($195,000)	-66.1%
Total	**$81,915,468**	**$82,662,781**	**$747,313**	**0.9%**

Water Utilities

Water Utilities is responsible for providing clean, safe drinking water for the City with the exception of two areas served by other water districts. The department purchases treated water from Independence and Kansas City to serve those in Lee's Summit. Similarly, the department operates and maintains facilities to collect wastewater from its customers so that it is conveyed to Litle Blue Valley Sewer District for treatment.

The Kansas City – Lee's Summit Regional Airport

The Kansas City – Lee's Summit Regional Airport provides general management and administration of resources to operate, maintain, market, and promote the airport, which operates two runways and eight taxiways, totaling 166,044 square yards of pavement, and 23 buildings.

Recreation

The Recreation Fund accounts for Summit Waves, athletics, special events and various community centers run by Parks and Recreation:

- Gamber Community Center
- Lovell Community Center
- Longview Community Center
- Harris Park Community Center

Stormwater Utility

Stormwater Utility Fund was established to account for activities related to implementing and operating stormwater utility.

Internal Services

Internal Service Funds receive funding from all departments for services and include Central Building Services, Fleet Operations and Information Technology Services. Internal Service Funds also include the various equipment replacement programs the City has, such as Building Equipment Replacement Program (BERP), Vehicle Equipment Replacement Program (VERP), Machine Equipment Replacement Program (MERP) and Software License Equipment Replacement Program (SLERP).

The FY27 budget includes changes in the budgeting of certain ITS costs, which is why there is a significant reduction in the ITS budget and a significant increase in the MERP and SLERP categories. Some of the other variation in the equipment replacement programs is due to fluctuations in replacement schedules.

Fund	FY26 Budget	FY27 Proposed Budget	$ Change	% Change
Central Building Services	$2,401,767	$2,281,245	($120,522)	-5.0%
Fleet Operations	$1,516,687	$1,578,765	$62,078	4.1%
IT Services	$6,677,038	$4,282,711	($2,394,327)	-35.9%
Short-term Disability, Unemployment & Work Comp	$1,132,000	$1,160,000	$28,000	2.5%
Risk Management	$1,705,795	$1,650,000	($55,795)	-3.3%
BERP	$600,000	$250,000	($350,000)	-58.3%
VERP	$6,357,458	$4,655,786	($1,701,672)	-26.8%
MERP Direct Charge	$1,167,960	$1,341,562	$173,602	14.9%
SLERP Direct Charge	$0	$1,139,302	$1,139,302	
Citywide SLERP	$2,268,634	$2,332,703	$64,069	2.8%
Citywide MERP	$0	$616,259	$616,259	

Information Technology Services (ITS)

Information Technology Services (ITS) provides central management of information technology resources and initiatives for the entire organization, including administration of the Miscellaneous Equipment Replacement Program (MERP).

Fleet Operations

Fleet Management provides oversight and management of the City's motor vehicle and equipment fleet, including administration of the Vehicle and Equipment Replacement Program (VERP), motor pool, maintenance and repair services, acquisition and disposal of the City's fleet units. Key work done in this area includes expanding the capabilities to do repairs in-house thereby reducing maintenance costs for the City.

Central Building Services (CBS)

Central Building Services (CBS) provides oversight and management of the City's facilities including administration of the Building and Equipment Replacement Program (BERP), project management, facility maintenance services and custodial services programs, as well as maintenance and repair services for leased facilities.

Special Revenue Funds and Economic Development

Special Revenue Funds are used to account for the proceeds of specific revenue sources requiring separate accounting because of legal or regulatory provisions or administrative action.

Fund	FY26 Budget	FY27 Proposed Budget	$ Change	% Change
Parks Fund	$7,603,535	$9,096,184	$1,492,649	19.6%
Cemetery Trust Fund	$225,311	$196,625	($28,686)	-12.7%
Business and Industry Fund	$989,000	$1,038,200	$49,200	5.0%
Public Safety Sales Tax	$14,859,268	$14,800,329	($58,939)	-0.4%
Road and Bridge Fund	$190,000	$0	($190,000)	-100.0%
Green Street	$565,859	$595,887	$30,028	5.3%
Grants, Contracts and Settlements	$462,628	$395,000	($67,628)	-14.6%
Total	**$24,895,601**	**$26,122,225**	**$1,226,624**	**4.9%**

Economic Development funds reflect expenses such as payment in lieu of taxes (PILOTS) and economic activity taxes (EATS) for incentive districts per development agreements.

Incentive	FY26 Budget	FY27 Proposed Budget	$ Change	% Change
2nd and Douglas	$762,000	$770,000	$8,000	1.0%
Highway 50 and Todd George	$1,249,000	$1,520,000	$271,000	21.7%
Longview Farms	$433,000	$458,000	$25,000	5.8%
New Longview	$86,000	$278,000	$192,000	223.3%
Oldham Village	$0	$200,000	$200,000	
Paragon Star	$34,000	$50,000	$16,000	47.1%
Ritter Plaza	$364,000	$364,000	$0	0.0%
Streets of West Pryor	$2,724,000	$3,020,000	$296,000	10.9%
Summit Fair	$2,638,000	$1,833,000	($805,000)	-30.5%
Citywide - Administrative Fee	$0	$40,000	$40,000	
Total	**$8,290,000**	**$8,533,000**	**$243,000**	**2.9%**

Capital Improvement Plan

The City's Capital Improvement Plan (CIP) is a planning document that outlines anticipated City infrastructure improvements for the next five years. The proposed 2027-2031 CIP totals $746.5 million, including funding from prior years, and features 20 new projects. Among the new projects, design for an air traffic control tower, Jacomo watershed improvements along with annual programs, such as curb and gutter replacement, overlay and micro surface and crack sealing. The five-year CIP plan is reviewed and updated annually, with every project considered for its financial feasibility, environmental impact, conformance to previously adopted plans, citizen priorities and ability to meet public needs. Citizen input is a valuable part of the CIP planning process. Public comments are accepted on the City's website (cityofls.net) and there is a public hearing held annually at Planning Commission. The proposed 2027-2031 CIP is divided into ten categories, including storm water, airport, facilities, sanitary sewer and bridges, streets and signals. For budgeting purposes, the first year's CIP funding is included in the annual budget with the subsequent years funding added to each future annual budget. The total proposed FY27 CIP is $136 million.

Project	FY27 Amount
Public Works Programs	$14,337,000
Water Utilities Programs	$250,000
Facilities Programs	$250,000
Airport	$3,900,000
Bridges, Streets and Signals	$50,297,000
Facilities	$25,170,000
Parks and Recreation	$3,190,000
Storm Water	$3,173,000
Sanitary Sewer	$21,909,000
Water	$13,442,000
Total	**$135,918,000**

To view the full Capital Improvement Plan, visit: https://cityofls.net/cip.

The proposed FY27 budget is the result of thoughtful planning, careful evaluation of competing needs, and close collaboration with departments across the organization. It reflects our continued commitment to providing high-quality services to the community while making responsible decisions that protect the City's long-term financial health.

Unlike prior years, this budget requires a more disciplined approach to balancing service expectations with available resources. The recommendations included in this budget are not made lightly, and they reflect the City's commitment to being proactive, transparent, and responsible with public resources. We must remain intentional about how we fund, staff and sustain the services our residents, businesses and visitors rely on.

The progress we have made as a community would not be possible without the support of our residents and businesses. Lee's Summit has a long history of investing in its future, and that support has allowed the City to grow, modernize, and continue providing the services our citizens expect and deserve.

While FY27 presents challenges, it also provides an opportunity to evaluate how the City operates, focus resources where they are most needed, and ensure Lee's Summit remains positioned for long-term success.

It is my honor to present this recommended budget to the Mayor and City Council.

Mark Dunning, City Manager

Mark Dunning

City of Lee's Summit

Exhibit A

2026-2027 Budget			
Fund Group Fund Department	Department Budget 2026-2027	Transfers Out	Net Budget 2026-2027
General Fund			
100 Administration	2,750,006	209,692	2,540,314
100 Creative Services	772,691	30,832	741,859
100 Development Services	5,537,608	491,085	5,046,523
100 Finance	3,068,496	83,322	2,985,174
100 Citywide	9,872,386	5,579,755	4,292,631
100 Human Resources	1,846,903	93,808	1,753,095
100 Law	2,564,844	47,128	2,517,716
100 Municipal Court	-	-	-
100 Fire	-	-	-
100 Police	33,004,171	2,864,236	30,139,935
100 Public Works	12,566,505	1,750,593	10,815,912
General Fund Total:	**71,983,610**	**11,150,451**	**60,833,159**
Special Revenue Funds			
200 Parks & Recreation	9,096,184	658,342	8,437,842
210 Cemetery Trust Fund	196,625	44,678	151,947
220 Business & Industry Fund	1,038,200	38,000	1,000,200
225 Public Safety Sales Tax-Police	7,303,413	1,247,367	6,056,046
225 Public Safety Sales Tax-Fire	-	-	-
230 Road & Bridge Escrow	-	-	-
235 Green Street Operations	595,887	95,970	499,917
265 Grants and Settlements Fund	395,000	-	395,000
Special Revenue Funds Total:	**18,625,309**	**2,084,357**	**16,540,952**
Capital Project Funds			
300 Capital Imprvmt Sales Tax	18,414,000	12,904,000	5,510,000
310 R&B Excise Tax	3,000,000	3,000,000	-
320 Road & Bridge Improvement	14,624,000	3,547,000	11,077,000
330 Park Development	26,170,000	400,000	25,770,000
340 Capital Project Bond	61,577,000	61,577,000	-
350 Capital Project	400,000	400,000	-
360 Public Safety Equipment Replacement Program	212,949	-	212,949
501 Water Tap Fund	800,000	-	800,000
502 Wastewater Tap Fund	12,074,000	-	12,074,000
503 Water Construction	13,772,000	-	13,772,000
504 Wastewater Construction Fund	11,265,000	-	11,265,000
505 WU Equipment Replacement	500,000	-	500,000
515 Airport Construction	4,700,000	-	4,700,000
395 Bridge Street & Signal	52,688,000	-	52,688,000
396 Facilities Projects	25,170,000	-	25,170,000
397 Stormwater Projects	923,000	-	923,000
398 General Projects	400,000	-	400,000
Capital Projects Funds Total:	**246,689,949**	**81,828,000**	**164,861,949**

City of Lee's Summit

2026-2027 Budget			
Fund Group Fund Department	Department Budget 2026-2027	Transfers Out	Net Budget 2026-2027
Debt Service Funds			
400 General Obligation Debt	11,766,150	-	11,766,150
Debt Service Funds Total:	**11,766,150**	**-**	**11,766,150**
Enterprise Funds			
500 Water/Sewer Fund	70,040,337	26,019,842	44,020,495
510 Airport Fund	5,122,863	94,470	5,028,393
530 Parks and Recreation - Community Centers and Programs	7,399,581	279,941	7,119,640
540 Storm Water Utility	100,000	-	100,000
Enterprise Funds Total:	**82,662,781**	**26,394,253**	**56,268,528**
Internal Service Funds			
600 Central Building Services	2,281,245	123,994	2,157,251
610 Fleet Operations	1,578,765	268,603	1,310,162
620 ITS Services	4,282,711	220,194	4,062,517
630 ST Disability (PG055)	42,000	-	42,000
630 Unemployment (PG	40,000	-	40,000
630 Workers Compensation	1,078,000	-	1,078,000
650 Claims & Damages Reserve Fund	1,650,000	-	1,650,000
670 Building Equipment Replacement Program (PG006)	250,000	-	250,000
670 Vehicle Equipment Replacement Program (PG004)	4,655,786	-	4,655,786
670 Machine Euquipment Replacement Program Direct Charge (PG0(	1,341,562	-	1,341,562
670 Software License Equipment Replacement Program DC (PG066)	1,139,302	-	1,139,302
670 Citywide SLERP (PG063)	2,332,703	-	2,332,703
670 Citywide MERP (PG067)	616,259	-	616,259
Internal Service Funds Total:	**21,288,333**	**612,791**	20,675,542
TIF & TDD Fund F800			
800 2nd & Douglas TIF (ED003)	770,000	-	770,000
800 Todd George/50 Hwy TIF (ED030)	1,520,000	-	1,520,000
800 Longview Farm TIF (old TIF)(ED019)	458,000	-	458,000
800 Longview Farm 2016 TIF (ED020)	278,000	-	278,000
800 Oldham Village (ED021)	200,000	-	200,000
800 Paragon Star (ED022)	50,000	-	50,000
800 Ritter Plaza TIF (ED024)	364,000	-	364,000
800 Streets of West Pryor TIF (ED027)	3,020,000	-	3,020,000
800 Summit Fair (ED028)	1,833,000	-	1,833,000
800 Citywide - Admin Cost	40,000	-	40,000
TIF &TDD Funds Total:	**8,533,000**	**-**	**8,533,000**
Total Appropriation	**461,549,132**	**122,069,852**	**339,479,280**

Exhibit B

General Fund Departments

Administration
FY27 Budget Summary

Expense By Type

Expense Category		FY25 Actuals		FY26 Amended Budget		FY27 Proposed Budget		$ Difference	% Difference
Personnel	$	1,741,450	$	1,806,256	$	1,832,086	$	25,830	1%
Supplies	$	81,168	$	59,676	$	99,550	$	39,874	67%
Services	$	577,628	$	964,980	$	595,119	$	(369,861)	-38%
Fees, Claims and Disbursements	$	123,796	$	9,025	$	13,560	$	4,535	50%
Repairs and maintenance	$	64,066	$	87,659	$	-	$	(87,659)	-100%
Capital	$	7,830	$	60,000	$	-	$	(60,000)	-100%
Finance Charges	$	1,858	$	-	$	-	$	-	
Transfers Out	$	776,330	$	1,084,991	$	209,692	$	(875,299)	-81%
Total	**$**	**3,374,125**	**$**	**4,072,587**	**$**	**2,750,006**	**$**	**(1,322,581)**	**-32%**

Expense by Cost Center

Cost Center		FY25 Actuals		FY26 Amended Budget		FY27 Proposed Budget		$ Difference	% Difference
Administration	$	3,134,129	$	3,736,317	$	2,568,417	$	(1,167,900)	-31%
Cultural Arts	$	239,996	$	336,270	$	181,589	$	(154,681)	-46%
Total	**$**	**3,374,125**	**$**	**4,072,587**	**$**	**2,750,006**	**$**	**(1,322,581)**	**-32%**

Creative Services
FY27 Budget Summary

Expense by Type

Expense Category	FY25 Actuals	FY26 Amended Budget	FY27 Proposed Budget	$ Difference	% Difference
Personnel	$ 693,135	$ 769,758	$ 699,804	$ (69,954)	-9%
Supplies	$ 9,590	$ 14,300	$ 18,159	$ 3,859	27%
Services	$ 24,222	$ 64,294	$ 16,160	$ (48,134)	-75%
Fees, Claims and Disbursements	$ 2,758	$ 880	$ 880	$ -	0%
Repairs and maintenance	$ 12,953	$ 21,602	$ 6,856	$ (14,746)	-68%
Capital	$ -	$ -	$ -	$ -	
Finance Charges	$ -	$ -	$ -	$ -	
Transfers Out	$ 11,472	$ 14,793	$ 30,832	$ 16,039	108%
Total	**$ 754,131**	**$ 885,627**	**$ 772,691**	**$ (112,936)**	**-13%**

Expense by Cost Center

Cost Center	FY25 Actuals	FY26 Amended Budget	FY27 Proposed Budget	$ Difference	% Difference
Creative Services	$ 754,131	$ 885,627	$ 772,691	$ (112,936)	-13%
Total	**$ 754,131**	**$ 885,627**	**$ 772,691**	**$ (112,936)**	**-13%**

Development Services
FY27 Budget Summary

Expense by Type

Expense Category	FY25 Actuals	FY26 Amended Budget	FY27 Proposed Budget	$ Difference	% Difference
Personnel	$ 4,228,082	$ 4,941,009	$ 4,849,441	$ (91,568)	-2%
Supplies	$ 54,741	$ 45,816	$ 45,901	$ 85	0%
Services	$ 289,964	$ 184,201	$ 103,450	$ (80,751)	-44%
Fees, Claims and Disbursements	$ 78,776	$ 17,090	$ 25,000	$ 7,910	46%
Repairs and maintenance	$ 120,379	$ 123,777	$ 22,731	$ (101,046)	-82%
Capital	$ -	$ -	$ -	$ -	
Finance Charges	$ -	$ -	$ -	$ -	
Transfers Out	$ 616,435	$ 428,350	$ 491,085	$ 62,735	15%
Total	**$ 5,388,378**	**$ 5,740,243**	**$ 5,537,608**	**$ (202,635)**	**-4%**

Expense by Cost Center

Expense Category	FY25 Actuals	FY26 Amended Budget	FY27 Proposed Budget	$ Difference	% Difference
Development Services	$ 1,555,227	$ 1,310,696	$ 1,319,529	$ 8,833	1%
Development Services Planning	$ 2,087,722	$ 2,376,800	$ 2,101,884	$ (274,916)	-12%
Development Services Field	$ 1,745,429	$ 2,052,747	$ 2,116,195	$ 63,448	3%
Total	**$ 5,388,378**	**$ 5,740,243**	**$ 5,537,608**	**$ (202,635)**	**-4%**

Finance
FY27 Budget Summary

Expense by Type

Expense Category		FY25 Actuals		FY26 Amended Budget		FY27 Proposed Budget		$ Difference	% Difference
Personnel	$	2,611,704	$	2,857,510	$	2,660,028	$	(197,482)	-7%
Supplies	$	836,813	$	25,500	$	23,900	$	(1,600)	-6%
Services	$	394,606	$	426,204	$	301,245	$	(124,959)	-29%
Fees, Claims and Disbursements	$	227,050	$	60,000	$	-	$	(60,000)	-100%
Repairs and maintenance	$	2,013	$	-	$	-	$	-	
Capital	$	-	$	-	$	-	$	-	
Finance Charges	$	-	$	-	$	-	$	-	
Transfers Out	$	1,081,982	$	688,154	$	83,322	$	(604,832)	-88%
Total	**$**	**5,154,167**	**$**	**4,057,368**	**$**	**3,068,496**	**$**	**(988,872)**	**-24%**

Expense by Cost Center

Cost Center		FY25 Actuals		FY26 Amended Budget		FY27 Proposed Budget		$ Difference	% Difference
Finance	$	5,154,167	$	4,057,368	$	3,068,496	$	(988,872)	-24%
Total	**$**	**5,154,167**	**$**	**4,057,368**	**$**	**3,068,496**	**$**	**(988,872)**	**-24%**

Human Resources
FY27 Budget Summary

Expense by Type

Expense Category	FY25 Actuals	FY26 Amended Budget	FY27 Proposed Budget	$ Difference	% Difference
Personnel	$ 893,129	$ 1,389,361	$ 1,381,534	$ (7,827)	-1%
Supplies	$ 7,119	$ 11,800	$ 12,900	$ 1,100	9%
Services	$ 246,684	$ 401,980	$ 355,162	$ (46,818)	-12%
Fees, Claims and Disbursements	$ 76,607	$ 2,000	$ 3,500	$ 1,500	75%
Repairs and maintenance	$ 28,374	$ 4,039	$ -	$ (4,039)	-100%
Capital	$ 4,673	$ -	$ -	$ -	
Finance Charges	$ -	$ -	$ -	$ -	
Transfers Out	$ 39,480	$ 116,526	$ 93,808	$ (22,718)	-19%
Total	**$ 1,296,065**	**$ 1,925,706**	**$ 1,846,903**	**$ (78,803)**	**-4%**

Expense by Cost Center

Cost Center	FY25 Actuals	FY26 Amended Budget	FY27 Proposed Budget	$ Difference	% Difference
Human Resources	$ 1,296,065	$ 1,925,706	$ 1,846,903	$ (78,803)	-4%
Total	**$ 1,296,065**	**$ 1,925,706**	**$ 1,846,903**	**$ (78,803)**	**-4%**

Law
FY27 Budget Summary

Expense by Type

Expense Category		FY25 Actuals		FY26 Amended Budget		FY27 Proposed Budget		$ Difference	% Difference
Personnel	$	1,970,241	$	2,103,135	$	2,016,738	$	(86,397)	-4%
Supplies	$	8,079	$	7,700	$	38,695	$	30,995	403%
Services	$	642,632	$	622,954	$	457,673	$	(165,281)	-27%
Fees, Claims and Disbursements	$	31,898	$	3,560	$	4,610	$	1,050	29%
Repairs and maintenance	$	17,194	$	2,004	$	-	$	(2,004)	-100%
Capital	$	-	$	-	$	-	$	-	
Finance Charges	$	-	$	-	$	-	$	-	
Transfers Out	$	56,155	$	122,021	$	47,128	$	(74,893)	-61%
Total	**$**	**2,726,199**	**$**	**2,861,374**	**$**	**2,564,844**	**$**	**(296,530)**	**-10%**

Expense by Cost Center

Cost Center		FY25 Actuals		FY26 Amended Budget		FY27 Proposed Budget		$ Difference	% Difference
Law	$	2,726,199	$	2,861,374	$	2,564,844	$	(296,530)	-10%
Total	**$**	**2,726,199**	**$**	**2,861,374**	**$**	**2,564,844**	**$**	**(296,530)**	**-10%**

Police
FY27 Budget Summary

Expense by Type

Expense Category		FY25 Actuals		FY26 Amended Budget		FY27 Proposed Budget		$ Difference	% Difference
Personnel	$	22,452,000	$	23,222,273	$	26,572,931	$	3,350,658	14%
Supplies	$	818,269	$	1,087,476	$	964,512	$	(122,964)	-11%
Services	$	952,447	$	1,203,984	$	1,044,185	$	(159,799)	-13%
Fees, Claims and Disbursements	$	349,872	$	60,880	$	2,500	$	(58,380)	-96%
Repairs and maintenance	$	1,548,612	$	1,766,808	$	1,555,808	$	(211,000)	-12%
Capital	$	19,300	$	27,800	$	-	$	(27,800)	-100%
Finance Charges	$	9,476	$	-	$	-	$	-	
Transfers Out	$	2,037,369	$	2,734,401	$	2,864,236	$	129,835	5%
Total	**$**	**28,187,345**	**$**	**30,103,622**	**$**	**33,004,171**	**$**	**2,900,549**	**10%**

Expense by Cost Center

Cost Center		FY25 Actuals		FY26 Amended Budget		FY27 Proposed Budget		$ Difference	% Difference
Police Community Engagement and Crime Prevention	$	8,274,994	$	9,061,011	$	7,957,755	$	(1,103,256)	-12%
Police Administrative Support	$	3,901,872	$	4,691,977	$	5,516,778	$	824,801	18%
Police Operations Division	$	11,021,118	$	11,208,777	$	14,456,678	$	3,247,901	29%
Police Criminal Investigation	$	4,008,173	$	3,899,949	$	3,882,281	$	(17,668)	0%
Animal Control	$	981,187	$	1,241,908	$	1,190,679	$	(51,229)	-4%
Total	**$**	**28,187,345**	**$**	**30,103,622**	**$**	**33,004,171**	**$**	**2,900,549**	**10%**

Police - Public Safety Sales Tax
FY27 Budget Summary

Expense by Type

Expense Category	FY25 Actuals	FY26 Amended Budget	FY27 Proposed Budget	$ Difference	% Difference
Personnel	$ 3,189,355	$ 6,041,097	$ 5,463,843	$ (577,254)	-10%
Supplies	$ 348,032	$ 186,566	$ 427,938	$ 241,372	129%
Services	$ 162,001	$ 183,120	$ 164,265	$ (18,855)	-10%
Fees, Claims and Disbursements	$ -	$ -	$ -	$ -	
Repairs and maintenance	$ 154,804	$ 245,605	$ -	$ (245,605)	-100%
Capital	$ 140,675	$ 518,031	$ -	$ (518,031)	-100%
Finance Charges	$ 34,325	$ -	$ -	$ -	
Transfers Out	$ 281,429	$ 1,926,913	$ 1,247,367	$ (679,546)	-35%
Total	**$ 4,310,621**	**$ 9,101,332**	**$ 7,303,413**	**$ (1,797,919)**	**-20%**

Expense by Cost Center

Cost Center	FY25 Actuals	FY26 Amended Budget	FY27 Proposed Budget	$ Difference	% Difference
Police Community Engagement and Crime Prevention	$ 1,664,085	$ 4,607,547	$ 3,079,619	$ (1,527,928)	-33%
Police Administrative Support	$ 783,814	$ 826,260	$ 920,997	$ 94,737	11%
Police Operations Division	$ 1,566,689	$ 2,679,515	$ 2,438,561	$ (240,954)	-9%
Police Criminal Investigation	$ 295,915	$ 725,330	$ 853,661	$ 128,331	18%
Animal Control	$ 118	$ 262,680	$ 10,575	$ (252,105)	-96%
Total	**$ 4,310,621**	**$ 9,101,332**	**$ 7,303,413**	**$ (1,797,919)**	**-20%**

Public Works
FY27 Budget Summary

Expense by Type

Expense Category	FY25 Actuals	FY26 Amended Budget	FY27 Proposed Budget	$ Difference	% Difference
Personnel	$ 5,986,627	$ 7,139,981	$ 6,140,140	$ (999,841)	-14%
Supplies	$ 627,712	$ 1,023,751	$ 653,178	$ (370,573)	-36%
Services	$ 1,692,400	$ 1,926,673	$ 1,779,699	$ (146,974)	-8%
Fees, Claims and Disbursements	$ 191,311	$ 76,050	$ 78,661	$ 2,611	3%
Repairs and maintenance	$ 1,974,667	$ 2,375,985	$ 2,150,734	$ (225,251)	-9%
Capital	$ 46,362	$ 57,391	$ 13,500	$ (43,891)	-76%
Finance Charges	$ -	$ 30,039	$ -	$ (30,039)	-100%
Transfers Out	$ 1,512,858	$ 2,126,846	$ 1,750,593	$ (376,253)	-18%
Total	**$ 12,031,937**	**$ 14,756,716**	**$ 12,566,505**	**$ (2,190,211)**	**-15%**

Expense by Cost Center

Cost Center	FY25 Actuals	FY26 Amended Budget	FY27 Proposed Budget	$ Difference	% Difference
Public Works Administration	$ 4,319,680	$ 3,734,762	$ 853,345	$ (2,881,417)	-77%
Public Works Engineering	$ 2,612,947	$ 4,162,121	$ 3,743,355	$ (418,766)	-10%
Public Works Operations	$ 5,099,311	$ 6,355,194	$ 7,675,718	$ 1,320,524	21%
Solid Waste Operations	$ -	$ 504,639	$ 13,750	$ (490,889)	-97%
Post Closure Landfill	$ -	$ -	$ 280,337	$ 280,337	
Total	**$ 12,031,937**	**$ 14,756,716**	**$ 12,566,505**	**$ (2,190,211)**	**-15%**

Citywide
FY27 Budget Summary

Expense by Type

Expense Category	FY25 Actuals	FY26 Amended Budget	FY27 Proposed Budget	$ Difference	% Difference
Personnel	$ -	$ (1,737,420)	$ (1,823,419)	$ (85,999)	5%
Supplies	$ -	$ 500,000	$ 250,000	$ (250,000)	-50%
Services	$ -	$ 350,000	$ 280,000	$ (70,000)	-20%
Fees, Claims and Disbursements	$ 5,907,819	$ 5,220,000	$ 5,586,050	$ 366,050	7%
Repairs and maintenance	$ -	$ -	$ -	$ -	
Capital	$ -	$ -	$ -	$ -	
Finance Charges	$ 787,879	$ -	$ -	$ -	
Transfers Out	$ 20,381,883	$ 6,358,263	$ 5,579,755	$ (778,508)	-12%
Total	**$ 27,077,581**	**$ 10,690,843**	**$ 9,872,386**	**$ (818,457)**	**-8%**

Expense by Cost Center

Cost Center	FY25 Actuals	FY26 Amended Budget	FY27 Proposed Budget	$ Difference	% Difference
Citywide	$ 27,077,581	$ 10,690,843	$ 9,872,386	$ (818,457)	-8%
Total	**$ 27,077,581**	**$ 10,690,843**	**$ 9,872,386**	**$ (818,457)**	**-8%**

General Fund					
		Full Time Equivalents (FTE)			
Position	Department	FY25 Amended	FY26 Amended	FY27 Frozen*	FY27 Proposed
Assistant City Manager	Admin	2.35	2.35		2.35
City Clerk	Admin	1.00	1.00		1.00
City Councilmember (headcount)	Admin	8.00	8.00		8.00
City Manager	Admin	1.00	1.00		1.00
Cultural Arts Manager	Admin	1.00	1.00	1.00	0.00
Cultural Arts Specialist	Admin	1.00	1.00		1.00
Executive Assistant	Admin	3.00	3.00	1.00	2.00
Facility and Events Manager	Admin	1.00	1.00		1.00
Graduate Fellow	Admin	1.00	1.00	1.00	0.00
LSVB Executive Director	Admin	1.00	1.00		1.00
Mayor (headcount)	Admin	1.00	1.00		1.00
Performance Management Analyst	Admin	1.00	1.00		1.00
AV Production Specialist	Creative Services	0.89	0.89	0.14	0.75
Communications & Marketing Manager	Creative Services	1.00	1.00		1.00
Communications Strategist	Creative Services	1.00	1.00	1.00	0.00
Director of Creative Services	Creative Services	1.00	1.00		1.00
Marketing Specialist	Creative Services	2.00	2.00		2.00
Media Services Supervisor	Creative Services	1.00	1.00		1.00
Asst. City Mgr., Dev Svcs/Comm	Development Services	0.50	0.50		0.50
Assistant Director of Field Services	Development Services	1.00	1.00		1.00
Assistant Director of Grants and Administration	Development Services	1.00	1.00		1.00
Customer Service Representative	Development Services	3.00	3.00		3.00
Customer Service Supervisor	Development Services	1.00	1.00		1.00
Deputy Director / Assistant Director of Plan Services	Development Services	1.00	1.00		1.00
Building Inspections Manager	Development Services	1.00	1.00		1.00
Building Inspector	Development Services	6.00	6.00		6.00
Grant Specialist	Development Services	1.00	1.00		1.00
Codes Administration Manager	Development Services	1.00	1.00		1.00
Development Technician	Development Services	2.00	2.00		2.00
Director of Development Services	Development Services	0.90	0.90		0.90
Engineering Inspections Manager	Development Services	1.00	1.00		1.00
Engineering Manager	Development Services	1.00	1.00		1.00
Field Engineering Inspector	Development Services	6.00	6.00		6.00
GIS Technician	Development Services	0.00	0.00		1.00
Neighborhood Services Officer	Development Services	4.00	4.00		4.00
Neighborhood Services Manager	Development Services	1.00	1.00		1.00
Planner/Senior Planner	Development Services	4.00	4.00		4.00
Planning Manager	Development Services	1.00	1.00	1.00	0.00
Plans Examiner	Development Services	1.00	1.00		1.00
Project Manager - Dev. Ctr.	Development Services	4.00	4.00		4.00
Staff Engineer/ Senior Staff Engineer	Development Services	2.00	2.00	1.00	1.00
Accountant/Senior Accountant	Finance	4.00	4.00		4.00
Accounting Clerk	Finance	2.00	2.00		2.00
Accounts Payable Supervisor	Finance	1.00	1.00		1.00
Deputy Dir./Assistant Finance Director - Cash & Debt	Finance	1.00	1.00		1.00
Deputy Dir./Asst. Dir. of Finance - Controller	Finance	1.00	1.00		1.00

General Fund					
		Full Time Equivalents (FTE)			
Position	Department	FY25 Amended	FY26 Amended	FY27 Frozen*	FY27 Proposed
Budget Manager	Finance	2.00	2.00		2.00
Cash Management Officer	Finance	1.00	1.00		1.00
EMS Billing Specialist	Finance	1.00	1.00		1.00
Finance Director	Finance	1.00	1.00		1.00
Financial Analyst	Finance	2.00	2.00		2.00
Grant Manager	Finance	1.00	1.00		1.00
Lead Treasury Cashier	Finance	1.00	1.00		1.00
Procurement & Contract Svc Mgr	Finance	1.00	1.00	1.00	0.00
Procurement Officer I/ Procurement Officer II	Finance	2.00	2.00	1.00	1.00
Senior Procurement Officer	Finance	1.00	1.00		1.00
Treasury Cashier	Finance	2.00	2.00		2.00
Assistant Director Human Resources	Human Resources	1.00	1.00		1.00
Benefits Specialist	Human Resources	1.00	1.00		1.00
Compensation and Classification Specialist/ Senior Compensation and Classification Analyst	Human Resources	1.00	1.00		1.00
Director of Human Resources	Human Resources	1.00	1.00		1.00
Human Resources Generalist	Human Resources	1.00	1.00		1.00
Human Resources Coordinator	Human Resources	1.00	1.00		1.00
Lead Payroll Specialist	Human Resources	1.00	1.00	1.00	0.00
Learning & Development Specialist	Human Resources	1.00	1.00		1.00
Payroll Specialist	Human Resources	1.00	1.00		1.00
Recruitment Specialist	Human Resources	1.00	1.00		1.00
Safety & Wellness Specialist	Human Resources	1.00	1.00		1.00
Assistant Prosecuting Attorney PTR	Law	0.75	0.75		0.75
Chief Counsel of Economic Development & Planning	Law	1.00	1.00	1.00	0.00
Chief Counsel of Infrastructure and Recreation	Law	1.00	1.00		1.00
Chief Counsel of Management & Operations	Law	1.00	1.00		1.00
Chief Counsel of Public Safety - Civil Rights Specialist	Law	1.00	1.00		1.00
Chief of Litigation	Law	1.00	1.00		1.00
Chief Prosecuting Attorney	Law	1.00	1.00		1.00
City Attorney	Law	1.00	1.00		1.00
Contract Compliance Coor/Para	Law	1.00	1.00		1.00
Executive Assistant PTR	Law	0.88	0.88		0.88
Legal Assistant	Law	1.00	1.00		1.00
Office Manager/Paralegal	Law	1.00	1.00		1.00
Research Assistant/Paralegal	Law	1.00	1.00		1.00
Staff Attorney	Law	1.00	1.00		1.00
Administrative Assistant	Police	1.50	1.50		1.50
Animal Control Field Supvr.	Police	1.00	1.00		1.00
Animal Control Manager	Police	1.00	1.00		1.00
Animal Control Officer	Police	5.00	5.00	1.00	4.00
Animal Shelter Supervisor	Police	1.00	1.00		1.00
Communications Call Taker	Police	4.00	4.00	4.00	0.00
Communications Specialist-Pol	Police	14.00	14.00		14.00
Communications Supvr-Police	Police	1.00	1.00		1.00
Deputy Police Chief	Police	1.00	1.00		1.00
Detention Officer	Police	8.00	8.00		8.00

General Fund

Position	Department	FY25 Amended	FY26 Amended	FY27 Frozen*	FY27 Proposed
		Full Time Equivalents (FTE)			
Detention Supervisor	Police	0.00	1.00		1.00
Evidence & Property Tech. I /Evidence & Property Tech. II-PSST	Police	1.00	1.00		1.00
Facility Technician (PD)	Police	1.00	1.00		1.00
Intern - Dispatch	Police	0.00	0.00		0.50
Intern - Technology	Police	0.00	0.63	0.63	0.00
Lead Comm Specialist-Police	Police	4.00	4.00		4.00
Lead Detention Officer	Police	4.00	4.00		4.00
Asst. Dir. of Police Administrative Services	Police	1.00	1.00		1.00
Parking Control Officer	Police	1.00	1.00	1.00	0.00
Police Administratve Supervisor	Police	1.00	1.00		1.00
Police Captain	Police	7.00	7.00		7.00
Police Chief	Police	1.00	1.00		1.00
Police Custodian of Records Supervisor	Police	1.00	1.00		1.00
Police Major%	Police	4.00	4.00		4.00
Police Recruit/Officer	Police	114.00	114.00		114.00
Police Recruitment Specialist	Police	1.00	1.00		1.00
Police Records Clerk/Senior Police Records Clerk	Police	3.50	3.50		3.50
Police Sergeant	Police	23.00	23.00		23.00
Police Services Officer	Police	3.00	3.00		3.00
Public Safety Technology Manager	Police	1.00	1.00		1.00
Purchasing and Supply Officer	Police	1.00	1.00		1.00
Radio System Specialist	Police	1.00	1.00		1.00
Shelter Attendant	Police	4.50	4.50		4.50
Animal Control Officer-PSST	Police	1.00	1.00		1.00
Applications Administrator Public Safety	Police	0.50	0.50		0.50
Communications Specialist-Pol-PSST	Police	4.00	4.00		4.00
Crime Analyst/Senior Crime Analyst-PSST	Police	2.00	2.00		2.00
Detention Officer-PSST	Police	2.00	2.00		2.00
Evidence & Property Tech. I /Evidence & Property Tech. II-PSST	Police	1.00	1.00		1.00
Police Custodian of Records Supervisor-PSST	Police	1.00	1.00		1.00
Police Recruit/Officer-PSST	Police	22.00	22.00		22.00
Radio System Specialist	Police	1.00	1.00		1.00
Administrative Assistant	Public Works	1.00	1.00		1.00
Applications Analyst	Public Works	1.00	1.00	1.00	0.00
Assistant Director of Public Works Administration	Public Works	1.00	1.00		1.00
CIP Inspections Manager	Public Works	1.00	1.00		1.00
CIP Resident Inspector	Public Works	8.00	8.00	1.00	7.00
City Traffic Engineer	Public Works	1.00	1.00		1.00
Construction Manager	Public Works	1.00	1.00		1.00
Construction Project Manager	Public Works	4.00	4.00		4.00
Contract/Records Specialist	Public Works	2.00	2.00		2.00
Deputy Director of Public Works Operations	Public Works	1.00	1.00		1.00
Deputy Director of Public Works City Engineer	Public Works	1.00	1.00		1.00
Director of Public Works	Public Works	1.00	1.00		1.00
Engineering Manager	Public Works	1.00	1.00		1.00
Engineering Technician/Senior Engineering Technician^	Public Works	2.00	2.00		1.00
Environmental Specialist	Public Works	1.00	1.00		1.00

General Fund

Position	Department	Full Time Equivalents (FTE)			
		FY25 Amended	FY26 Amended	FY27 Frozen*	FY27 Proposed
GIS Technician	Public Works	0.00	0.00		1.00
Lead Engineering Technician	Public Works	1.00	1.00		1.00
Lead Traffic Operations Technichian	Public Works	1.00	1.00		1.00
Office Coordinator	Public Works	1.00	1.00	1.00	0.00
Project Manager - Public Works	Public Works	1.00	1.00		1.00
Right of Way Inspector	Public Works	3.00	3.00		3.00
Right of Way Supervisor	Public Works	1.00	1.00		1.00
Right-of-Way Agent / Senior Right-of-Way Agent	Public Works	1.00	1.00		1.00
Service Representative I	Public Works	1.00	1.00		1.00
Staff Engineer/ Senior Staff Engineer^	Public Works	8.00	8.00		7.00
Traffic Operations Technician/Senior Traffic Operations Technician	Public Works	5.00	5.00		5.00
Apprentice Operator / Operator / Skilled Operator/ Senior Operator/Operations Foreman	Public Works	32.00	34.00	2.00	32.00
Asst. Dir. of Public Works Oper.	Public Works	1.00	1.00		1.00
Office Coordinator	Public Works	1.00	1.00		1.00
Public Works Operations Manager	Public Works	1.00	1.00		1.00
PW Operations Supervisor	Public Works	3.00	3.00		3.00
PW Ops Contract Specialist	Public Works	1.00	1.00		1.00
Seasonal Appretice Operator	Public Works	1.12	1.12	1.12	0.00
Solid Waste Superintendent	Public Works	1.00	1.00		1.00
Totals		**675.04**	**679.67**	**24.89**	**656.28**

*Throughout the fiscal year, the City Manager may evaluate organizational priorities, operational needs, and available resources to determine whether a frozen position should be filled, remain vacant, or be adjusted as part of broader staffing decisions.

Other Funds

Parks Fund
FY27 Budget Summary

Revenue

Revenue	FY25 Actuals	FY26 Budget	FY27 Proposed Budget	$ Difference	% Difference
Property Tax	$ 4,446,157	$ 4,351,653	$ 4,696,191	$ 344,538	8%
Fines and Forfeitures	$ 25,092	$ 20,200	$ 20,200	$ -	0%
Charges for Service	$ 2,388	$ 2,840	$ -	$ (2,840)	-100%
Other Revenue	$ 479,326	$ 239,249	$ 310,209	$ 70,960	30%
Transfers In	$ 2,625,231	$ 33,851	$ 277,877	$ 244,026	721%
Total	**$ 7,578,194**	**$ 4,647,793**	**$ 5,304,477**	**$ 656,684**	**14%**

Expense by Type

Expense Category	FY25 Actuals	FY26 Amended Budget	FY27 Proposed Budget	$ Difference	% Difference
Personnel	$ 2,252,103	$ 2,529,941	$ 2,567,619	$ 37,678	1%
Supplies	$ 476,603	$ 706,941	$ 736,399	$ 29,458	4%
Services	$ 505,331	$ 619,029	$ 592,321	$ (26,708)	-4%
Fees, Claims and Disbursements	$ 222,444	$ 75,682	$ 75,541	$ (141)	0%
Repairs and maintenance	$ 609,017	$ 629,707	$ 596,522	$ (33,185)	-5%
Capital	$ 229,708	$ 2,377,858	$ -	$ (2,377,858)	-100%
Finance Charges	$ -	$ -	$ 3,869,440	$ 3,869,440	
Transfers Out	$ 342,748	$ 664,376	$ 658,342	$ (6,034)	-1%
Total	**$ 4,637,954**	**$ 7,603,534**	**$ 9,096,184**	**$ 1,492,649**	**20%**

Expense by Cost Center

Cost Center	FY25 Actuals	FY26 Amended Budget	FY27 Proposed Budget	$ Difference	% Difference

Parks and Recreation Administration	$	1,389,708	$	1,681,919	$	5,165,584	$	3,483,665	207%
Park Services	$	2,542,477	$	3,124,220	$	3,076,599	$	(47,621)	-2%
Legacy Park	$	705,769	$	2,797,395	$	854,000	$	(1,943,395)	-69%
Total	**$**	**4,637,954**	**$**	**7,603,534**	**$**	**9,096,184**	**$**	**1,492,650**	**20%**

Cemetery Trust Fund
FY27 Budget Summary

Revenue

Revenue	FY25 Actuals	FY26 Amended Budget	FY27 Proposed Budget	$ Difference	% Difference
Charges for Service	$ 64,189	$ 55,530	$ 73,320	$ 17,790	32%
Other Revenue	$ 105,905	$ 12,200	$ 29,623	$ 17,423	143%
Total	**$ 170,094**	**$ 67,730**	**$ 102,943**	**$ 35,213**	**52%**

Expense by Type

Expense Category	FY25 Actuals	FY26 Amended Budget	FY27 Proposed Budget	$ Difference	% Difference
Personnel	$ 53,644	$ 47,123	$ 42,487	$ (4,635)	-10%
Supplies	$ 1,346	$ 6,675	$ 5,885	$ (790)	-12%
Services	$ 68,413	$ 87,809	$ 88,680	$ 871	1%
Fees, Claims and Disbursements	$ 1,181	$ 960	$ -	$ (960)	-100%
Repairs and maintenance	$ 15,216	$ 15,090	$ 14,895	$ (195)	-1%
Capital	$ -	$ -	$ -	$ -	
Finance Charges	$ -	$ -	$ -	$ -	
Transfers Out	$ 39,282	$ 49,554	$ 44,678	$ (4,877)	-10%
Total	**$ 179,080**	**$ 207,211**	**$ 196,625**	**$ (10,586)**	**-5%**

Expense by Cost Center

Cost Center	FY25 Actuals	FY26 Amended Budget	FY27 Proposed Budget	$ Difference	% Difference
Cemetery Grounds	$ 179,080	$ 207,211	$ 196,625	$ (10,586)	-5%
Total	**$ 179,080**	**$ 207,211**	**$ 196,625**	**$ (10,586)**	**-5%**

Parks Operations F200				
	Full Time Equivalents (FTE)			
Position	FY25 Amended	FY26 Amended	FY27 Frozen	FY27 Proposed
Parks Administration F200				
Administration Analyst	1.00	1.00		1.00
Administrative Services Coordinator	1.00	1.00		1.00
Administrator of Parks & Rec	1.00	1.00		1.00
Management Analyst	1.00	1.00		1.00
Marketing and Communication Manager	1.00	1.00		1.00
Marketing and Communication Specialist	1.00	1.00		1.00
Superintendent of Administration II	1.00	1.00		1.00
Parks Operations / Construction F200				
Assistant Superintendent of Park Construction	1.00	1.00		1.00
Master Park Specialist	2.00	2.00		2.00
Park Operations Supervisor	2.00	2.00		2.00
Park Specialist	2.00	2.00		2.00
Senior Park Specialist	5.00	5.00		5.00
Skilled Park Specialist	2.00	2.00		2.00
Superintendent of Parks Planning and Construction II	1.00	1.00		1.00
Superintendent Park Operations II	1.00	1.00		1.00
Assistant Superintendent of Park Operations	1.00	1.00		1.00
Master Park Specialist	1.00	1.00		1.00
Fund Totals	25.00	25.00	0.00	25.00

Internal Service Funds

Central Building Services
FY27 Budget Summary

Expense by Type

Expense Category		FY25 Actuals		FY26 Amended Budget		FY27 Proposed Budget		$ Difference	% Difference
Personnel	$	711,435	$	821,071	$	679,281	$	(141,790)	-17%
Supplies	$	31,065	$	29,174	$	25,700	$	(3,474)	-12%
Services	$	594,280	$	756,964	$	775,524	$	18,560	2%
Fees, Claims and Disbursements	$	6,236	$	2,759	$	2,877	$	118	4%
Repairs and maintenance	$	490,546	$	538,441	$	526,280	$	(12,161)	-2%
Capital	$	147,390	$	-	$	-	$	-	
Finance Charges	$	155,457	$	155,743	$	147,590	$	(8,153)	-5%
Transfers Out	$	100,115	$	2,031,534	$	123,994	$	(1,907,540)	-94%
Total	**$**	**2,236,524**	**$**	**4,335,686**	**$**	**2,281,245**	**$**	**(2,054,441)**	**-47%**

Expense by Cost Center

Cost Center		FY25 Actuals		FY26 Amended Budget		FY27 Proposed Budget		$ Difference	% Difference
Central Building Services	$	2,236,524	$	4,335,686	$	2,281,245	$	(2,054,441)	-47%
Total	**$**	**2,236,524**	**$**	**4,335,686**	**$**	**2,281,245**	**$**	**(2,054,441)**	**-47%**

Central Building Services

Position	Full Time Equivalents (FTE)			
	FY25 Amended	FY26 Amended	FY27 Frozen*	FY27 Updated
Director of Development Services	0.10	0.10		0.10
Facilities Maintenance Worker I/Facilities Maintenance Worker II	3.00	3.00		3.00
Facilities Manager	1.00	1.00	1.00	0.00
Facilities Operations and Maintenance Manager	1.00	1.00		1.00
Facility Technician (CBS)	2.00	2.00		2.00
Project Manager - CBS	1.00	1.00		1.00
Totals	**8.10**	**8.10**	**1.00**	**7.10**

*Throughout the fiscal year, the City Manager may evaluate organizational priorities, operational needs, and available resources to determine whether a frozen position should be filled, remain vacant, or be adjusted as part of broader staffing decisions.

Fleet
FY27 Budget Summary

Expense by Type

Expense Category		FY25 Actuals		FY26 Amended Budget		FY27 Proposed Budget		$ Difference	% Difference
Personnel	$	877,563	$	979,437	$	993,776	$	14,339	1%
Supplies	$	29,092	$	29,990	$	30,232	$	242	1%
Services	$	36,039	$	99,867	$	73,565	$	(26,302)	-26%
Fees, Claims and Disbursements	$	107,054	$	3,975	$	5,000	$	1,025	26%
Repairs and maintenance	$	141,336	$	157,183	$	193,455	$	36,272	23%
Capital	$	614,389	$	-	$	10,500	$	10,500	
Finance Charges	$	2,271,641	$	2,288,601	$	3,633	$	(2,284,968)	-100%
Transfers Out	$	130,023	$	5,008,514	$	268,603	$	(4,739,911)	-95%
Total	**$**	**4,207,138**	**$**	**8,567,567**	**$**	**1,578,765**	**$**	**(6,988,802)**	**-82%**

Expense by Cost Center

Cost Center		FY25 Actuals		FY26 Amended Budget		FY27 Proposed Budget		$ Difference	% Difference
Fleet Operations	$	4,207,138	$	8,567,567	$	1,578,765	$	(6,988,802)	-82%
Total	**$**	**4,207,138**	**$**	**8,567,567**	**$**	**1,578,765**	**$**	**(6,988,802)**	**-82%**

Fleet

Position	Full Time Equivalents (FTE)			
	FY25 Amended	FY26 Amended	FY27 Frozen*	FY27 Updated
Fleet Manager	1.00	1.00		1.00
Maintenance Shop Supervisor	1.00	1.00		1.00
Fleet Inventory/ Mechanic I/ Mechanic II/ Mechanic III	7.00	7.00	1.00	6.00
Fleet Maintenance Tech	1.00	1.00		1.00
Office Coordinator	1.00	1.00		1.00
Totals	**11.00**	**11.00**	**1.00**	**10.00**

*Throughout the fiscal year, the City Manager may evaluate organizational priorities, operational needs, and available resources to determine whether a frozen position should be filled, remain vacant, or be adjusted as part of broader staffing decisions.

Information Technology
FY27 Budget Summary

Expense by Type

Expense Category	FY25 Actuals	FY26 Amended Budget	FY27 Proposed Budget	$ Difference	% Difference
Personnel	$ 3,988,715	$ 3,993,710	$ 3,611,291	$ (382,419)	-10%
Supplies	$ 536,621	$ 78,087	$ 20,660	$ (57,427)	-74%
Services	$ 613,090	$ 1,264,391	$ 286,323	$ (978,068)	-77%
Fees, Claims and Disbursements	$ 148,973	$ 52,467	$ 132,729	$ 80,262	153%
Repairs and maintenance	$ 652,439	$ 2,549,639	$ -	$ (2,549,639)	-100%
Capital	$ 26,051	$ 648,005	$ -	$ (648,005)	-100%
Finance Charges	$ 555,931	$ 50	$ 11,515	$ 11,465	22929%
Transfers Out	$ 100,769	$ 2,401,702	$ 220,194	$ (2,181,508)	-91%
Total	**$ 6,622,589**	**$ 10,988,051**	**$ 4,282,711**	**$ (6,705,340)**	**-61%**

Expense by Cost Center

Cost Center	FY25 Actuals	FY26 Amended Budget	FY27 Proposed Budget	$ Difference	% Difference
Information Technology	$ 6,622,589	$ 10,988,051	$ 4,282,711	$ (6,705,340)	-61%
Total	**$ 6,622,589**	**$ 10,988,051**	**$ 4,282,711**	**$ (6,705,340)**	**-61%**

ITS				
	Full Time Equivalents (FTE)			
Position	FY25 Amended	FY26 Amended	FY27 Frozen*	FY27 Updated
Applications Administrator	5.00	6.00	1.00	5.00
Applications Analyst	3.00	3.00		3.00
Asst. City Manager	0.15	0.15		0.15
Audiovisual Support Speicalist	1.00	1.00		1.00
IT Cyber Security Manager	1.00	1.00		1.00
Database Administrator	1.00	1.00		1.00
Director of ITS	1.00	1.00		1.00
GIS Coordinator	1.00	1.00		1.00
GIS Technician/Senior GIS Technition*	3.00	1.00	1.00	0.00
Help Desk Support Specialist	2.00	2.00		2.00
Inventory & Records Specialist	1.00	1.00		1.00
IT Operations Manager	3.00	3.00	1.00	2.00
ITS Project Manager	1.50	1.50		1.50
Manager, Entprs. Tech. Svcs.*	1.00	0.00		0.00
Network Administrator/Senior Network Administrator	2.00	2.00		2.00
System Support Analyst	2.00	2.00		2.00
System Support Specialist	2.00	2.00		2.00
Systems Administrator	2.00	2.00		2.00
Systems Analyst	1.00	1.00	1.00	0.00
Web Administrator	1.00	1.00		1.00
Totals	**34.65**	**32.65**	**4.00**	**28.65**

*Throughout the fiscal year, the City Manager may evaluate organizational priorities, operational needs, and available resources to determine whether a frozen position should be filled, remain vacant, or be adjusted as part of broader staffing decisions.

Enterprise Funds

Water and Wastewater Fund
FY27 Budget Summary

Revenue

Revenue	FY25 Actuals	FY26 Amended Budget	FY27 Proposed Budget	$ Difference	% Difference
Fines and Forfeitures	$ 340,934	$ 323,275	$ 327,620	$ 4,345	1%
Charges for Service	$ 51,690,824	$ 52,366,693	$ 55,751,836	$ 3,385,143	6%
Other Revenue	$ 5,986,022	$ 666,518	$ 927,761	$ 261,243	39%
Transfers In	$ 19,094,653	$ -	$ -		
Total	**$ 77,112,433**	**$ 53,356,486**	**$ 57,007,217**	**$ 3,650,731**	**7%**

Expense by Type

Expense Category	FY25 Actuals	FY26 Amended Budget	FY27 Proposed Budget	$ Difference	% Difference
Personnel	$ 7,080,685	$ 8,014,111	$ 8,381,604	$ 367,493	5%
Supplies	$ 20,359,214	$ 23,999,366	$ 25,549,151	$ 1,549,785	6%
Services	$ 1,873,163	$ 2,124,201	$ 2,393,122	$ 268,921	13%
Fees, Claims and Disbursements	$ 436,012	$ 195,299	$ 25,022	$ (170,277)	-87%
Repairs and maintenance	$ 1,679,985	$ 1,791,372	$ 1,558,556	$ (232,816)	-13%
Capital	$ -	$ 111,654	$ -	$ (111,654)	-100%
Finance Charges	$ 6,466,467	$ 6,139,662	$ 6,113,041	$ (26,621)	0%
Transfers Out	$ 20,824,980	$ 25,602,769	$ 26,019,842	$ 417,073	2%
Total	**$ 58,720,505**	**$ 67,978,434**	**$ 70,040,337**	**$ 2,061,903**	**3%**

Expense by Cost Center

Cost Center	FY25 Actuals	FY26 Amended Budget	FY27 Proposed Budget	$ Difference	% Difference
Water and Sewer Business Services	$ 49,123,034	$ 32,696,382	$ 4,337,677	$ (28,358,705)	-87%
Water Operations	$ 2,427,019	$ 3,532,567	$ 10,270,199	$ 6,737,632	191%
Water Facilities	$ 1,236,010	$ 11,931,386	$ 12,964,141	$ 1,032,755	9%

Water and Sewer Engineering	$	1,974,374	$	765,755	$	24,331,964	$	23,566,209	3078%
Wastewater Facilities	$	1,072,403	$	13,152,343	$	13,699,425	$	547,082	4%
Water and Sewer Department Administration	$	1,186,330	$	2,699,142	$	2,188,711	$	(510,431)	-19%
Wastewater Operations	$	1,701,335	$	2,290,810	$	2,180,130	$	(110,680)	-5%
Water and Sewer Customer Service	$	-	$	910,049	$	68,090	$	(841,959)	-93%
Total	**$**	**58,720,505**	**$**	**67,978,434**	**$**	**70,040,337**	**$**	**2,061,903**	**3%**

Water Utilities

Position	Full Time Equivalents (FTE) FY25 Amended	FY26 Amended	FY27 Frozen	FY27 Updated
Administrative Assistant	2.00	2.00		2.00
Applications Analyst	1.00	1.00		1.00
Asset Management Supervisor	1.00	1.00		1.00
Assistant Utility Manager	1.00	1.00		1.00
Assistant Director of Business Services	1.00	1.00		1.00
Assistant Director of Customer Care	1.00	1.00		1.00
Assistant Director of Water Operations	1.00	1.00		1.00
Community Relations Specialist	1.00	1.00		1.00
Contract/Records Specialist	1.00	1.00		1.00
Control System Supervisor	1.00	1.00		1.00
Customer Service Representative	4.00	4.00		4.00
Customer Service Supervisor	1.00	1.00		1.00
Deputy Director of Water Utilities	1.00	1.00		1.00
Director of Water Utilities	1.00	1.00		1.00
Engineering Manager	1.00	1.00		1.00
Engineering Technician/Senior Engineering Technician^	0.00	0.00		1.00
Equipment Technician	2.00	2.00		2.00
Facilities Technician	1.00	1.00		1.00
Financial Services Manager	1.00	1.00		1.00
Instrumentation & Controls Technician	2.00	2.00		2.00
Inventory Maintenance Technician	1.00	1.00		1.00
Lead Customer Service Representative	1.00	1.00		1.00
Manager of Technology Services	0.00	1.00		1.00
Meter Technician I/ Meter Technician II/ Meter Specialist	9.00	9.00		9.00
Metered Services Supervisor	1.00	1.00		1.00
Operations & Maintenance Manager	1.00	1.00		1.00
Operations Technician	3.00	3.00		3.00
Seasonal Laborer	0.92	0.92		1.15
Staff Engineer/Senior Staff Engineer*	3.00	3.00		3.00
Utility Billing Specialist	1.00	1.00		1.00
Utility Management Analyst	3.00	3.00		3.00
Utility System Supervisor	3.00	3.00		3.00
Utility Technician	1.00	1.00		1.00
Apprentice Utiltiy Worker / Utility Worker/ Utility Specialist/Utility Specialist II/Utiltiy Foreman	24.00	24.00		24.00
Totals	76.92	77.92	0.00	79.15

^Sr/ Engineering Technician 1.0 FTE moved from Public Works to Water Utilities

*One Engineer employee moved from Public Works to Water Utilities, no additional FTE

Airport
FY27 Budget Summary

Revenue

Revenue	FY25 Actuals	FY26 Amended Budget	FY27 Proposed Budget	$ Difference	% Difference
Fines and Forfeitures	$ 591	$ 1,582	$ -	$ (1,582)	-100%
Charges for Service	$ 1,052,732	$ 1,454,488	$ 1,514,305	$ 59,817	4%
Other Revenue	$ 3,146,287	$ 2,947,524	$ 2,496,120	$ (451,404)	-15%
Transfers In	$ 1,184,202	$ -			
Total	**$ 5,383,812**	**$ 4,403,594**	**$ 4,010,425**	**$ (393,169)**	**-9%**

Expense by Type

Expense Category	FY25 Actuals	FY26 Amended Budget	FY27 Proposed Budget	$ Difference	% Difference
Personnel	$ 968,385	$ 1,025,278	$ 1,042,350	$ 17,072	2%
Supplies	$ 2,258,160	$ 2,272,525	$ 1,785,945	$ (486,580)	-21%
Services	$ 500,432	$ 326,199	$ 189,119	$ (137,080)	-42%
Fees, Claims and Disbursements	$ 159,945	$ 87,350	$ 83,500	$ (3,850)	-4%
Repairs and maintenance	$ 187,676	$ 207,743	$ 341,692	$ 133,949	64%
Capital	$ (7,900)	$ 133,864	$ -	$ (133,864)	-100%
Finance Charges	$ 1,375,293	$ 1,332,118	$ 1,331,269	$ (849)	0%
Transfers Out	$ 160,235	$ 312,491	$ 348,987	$ 36,496	12%
Total	**$ 5,602,225**	**$ 5,697,568**	**$ 5,122,863**	**$ (574,705)**	**-10%**

Expense by Cost Center

Cost Center	FY25 Actuals	FY26 Amended Budget	FY27 Proposed Budget	$ Difference	% Difference
Airport	$ 5,602,225	$ 5,697,568	$ 5,122,863	$ (574,705)	-10%
Total	**$ 5,602,225**	**$ 5,697,568**	**$ 5,122,863**	**$ (574,705)**	**-10%**

Airport

Position	FY25 Amended	FY26 Amended	FY27 Frozen	FY27 Updated
	Full Time Equivalents (FTE)			
Airport Attendant	5.40	5.40		5.40
Airfield Operations Supervisor#	1.00	1.00		1.00
Airport Manager	1.00	1.00		1.00
Airport Service Attendant	0.70	0.70		0.70
Assistant Airport Manager	1.00	1.00		1.00
Airport Maintenance Worker	2.00	2.00		2.00
Lead Airport Attendant I/II	1.00	1.00		1.00
Office Coordinator	1.00	1.00		1.00
Totals	13.10	13.10	0.00	13.10

#Position not budgeted, FTE held for future use

Recreation Fund
FY27 Budget Summary

Revenue

Expense Category		FY25 Actuals		FY26 Amended Budget		FY27 Proposed Budget		$ Difference	% Difference
Charges for Service	$	5,714,953	$	6,717,147	$	6,875,595	$	158,448	2%
Other Revenue	$	622,468	$	627,412	$	684,568	$	57,156	9%
Transfers In	$	233,520	$	233,520	$	233,520	$	-	0%
Total	**$**	**6,570,941**	**$**	**7,578,079**	**$**	**7,793,683**	**$**	**215,604**	**3%**

Expense by Category

Expense Category		FY25 Actuals		FY26 Amended Budget		FY27 Proposed Budget		$ Difference	% Difference
Personnel	$	4,188,526	$	4,652,707	$	4,743,222	$	90,515	2%
Supplies	$	764,831	$	554,198	$	474,141	$	(80,057)	-14%
Services	$	409,423	$	600,418	$	588,476	$	(11,942)	-2%
Fees, Claims and Disbursements	$	123,357	$	117,122	$	130,202	$	13,080	11%
Repairs and maintenance	$	1,014,062	$	1,038,090	$	1,008,984	$	(29,106)	-3%
Capital	$	218,322	$	508,566	$	-	$	(508,566)	-100%
Finance Charges	$	16,733	$	43,000	$	24,759	$	(18,241)	-42%
Transfers Out	$	195,798	$	430,364	$	429,797	$	(567)	0%
Total	**$**	**6,931,052**	**$**	**7,944,465**	**$**	**7,399,581**	**$**	**(544,884)**	**-7%**

Expense by Type

Cost Center		FY25 Actuals		FY26 Amended Budget		FY27 Proposed Budget		$ Difference	% Difference
Gamber Community Center	$	479,326	$	570,749	$	498,660	$	(72,089)	-13%
Lovell Community Center	$	1,895,569	$	2,383,828	$	2,241,335	$	(142,493)	-6%

Longview Community Center	$ 1,341,029	$ 1,551,391	$ 1,504,755	$ (46,636)	-3%
Harris Park Community Center	$ 364,373	$ 446,064	$ 335,212	$ (110,852)	-25%
Aquatics Center	$ 1,316,325	$ 1,348,074	$ 1,143,619	$ (204,455)	-15%
Camp Summit	$ 741,807	$ 715,351	$ 847,145	$ 131,794	18%
Youth Instructional	$ 98,754	$ 120,781	$ 120,705	$ (75)	0%
Athletics	$ 234,120	$ 231,632	$ 246,711	$ 15,079	7%
Parks Special Events	$ 40,194	$ 51,648	$ 50,511	$ (1,137)	-2%
Amphitheater	$ 184,220	$ 277,107	$ 182,973	$ (94,134)	-34%
Lea McKeighan North Park Operations	$ 235,335	$ 247,841	$ 227,954	$ (19,887)	-8%
Total	**$ 6,931,052**	**$ 7,944,465**	**$ 7,399,581**	**$ (544,884)**	**-7%**

Parks & Recreation F530

Facility / Program	Full Time Equivalents (FTE)			
Position	FY25 Amended	FY26 Amended	FY27 Frozen	FY27 Proposed
Gamber Center				
Facility Maintenance Specialist	1.00	1.00		1.00
Gamber Community Center Manger	1.00	1.00		1.00
Lovell Community Center				
Aquatic Supervisor	1.00	1.00		1.00
Facility Maintenance Specialist	1.00	1.00		1.00
Facility Maintenance Supervisor	1.00	1.00		1.00
Lovell Community Center Manager	1.00	1.00		1.00
Lovell Community Ctr. Assistant Mgr.	1.00	1.00		1.00
Recreation Supervisor I	1.00	1.00		1.00
Service Representative I (Parks)	1.00	1.00		1.00
Service Representative II	1.00	1.00		1.00
Longview Community Center				
Aquatic Supervisor	1.00	1.00		1.00
Facility Maintenance Specialist	1.00	1.00		1.00
Facility Maintenance Supervisor	1.00	1.00		1.00
Longview Community Center Manager	1.00	1.00		1.00
Service Representative I (Parks)	1.00	1.00		1.00
Harris Park				
Facility Maintenance Specialist	1.00	1.00		1.00
Aquatics				
Aquatics Manager	1.00	1.00		1.00
Superintendent of Recreation	1.00	1.00		1.00
Camp Summit				
Assistant Superintendent of Recreat	1.00	1.00		1.00
Superintendent of Recreation II	1.00	1.00		1.00
Youth Instructional				
Recreation Supervisor I	1.00	1.00		1.00
Athletics				
Harris Park Community Ctr. Mgr.	1.00	1.00		1.00
Fund Totals	22.00	22.00	0.00	22.00

Exhibit C

Pay and Classification Plan FY 2027				
Non-Exempt Job Titles	**Hourly Rates** **Minimum**	**Midpoint**	**Maximum**	**Workday Grade**
Court Clerk Police Records Clerk Service Representative I	$16.92	$21.67	$26.41	LSNE2
Media Production Specialist Facilities Maintenance Worker I	$17.74	$22.73	$27.71	LSNE3
Administrative Assistant Airport Service Attendant Cash Receipts Clerk Evidence & Property Tech. I Parking Control Officer Police Services Officer Procurement Officer I Senior Court Clerk Shelter Attendant	$18.42	$23.55	$28.68	LSNE4
Animal Control Officer Communications Call Taker - Police	$18.83	$24.13	$29.43	LSNE5
Accounting Clerk Airport Attendant Business Services Rep - Dev Ctr Customer Service Rep. EMS Billing Specialist Evidence & Property Tech. II Facilities Maintenance Worker II Human Resources Coordinator Office Coordinator Purchasing and Supply Officer Senior Police Records Clerk Treasury Cashier	$20.04	$25.63	$31.22	LSNE6
Airport Maintenance Worker Contract/Records Specialist Court Security Officer Crime Analyst Detention Officer Development Technician Engineering Technician Facilities Technician Inventory And Records Specialist Inventory Maintenance Technician Lead Customer Service Rep. Lead Treasury Cashier Legal Assistant Neighborhood Services Officer Payroll Specialist Utility Billing Specialist Utility Technician	$21.73	$28.14	$34.55	LSNE7
Contract Compliance Coor/Para Cultural Arts Specialist GIS Technician Help Desk Support Specialist Police Recruitment Specialist Probation/Compliance Officer Right of Way Inspector Senior Crime Analyst System Support Analyst Traffic Operations Technician	$22.79	$29.18	$35.56	LSNE8

Pay and Classification Plan FY 2027				
Non-Exempt Job Titles	**Hourly Rates**			**Workday Grade**
	Minimum	**Midpoint**	**Maximum**	
Executive Assistant Graduate Fellow	$23.26	$29.76	$36.25	LSNE9
Building Inspector CIP Resident Inspector Field Engineering Inspector Senior GIS Technician Utility Management Analyst	$24.61	$31.52	$38.42	LSNE10
Accounts Payable Supervisor Animal Control Field Supervisor Animal Shelter Supervisor Comm. Training & QA Specialist (Fire) Court Clerk Supervisor Customer Service Supervisor Lead Airport Attendant Lead Detention Officer Lead Payroll Specialist	$25.13	$32.18	$39.23	LSNE11
Audiovisual Support Specialist Office Manager/Paralegal PW Ops Contract Specialist Research Assistant/Paralegal Right-of-Way Agent Senior Engineering Technician Senior Traffic Operations Technician System Support Specialist	$26.74	$34.23	$41.71	LSNE12
Police Custodian of Records Supervisor	$27.84	$35.64	$43.44	LSNE13
Communications Supvr-Fire Communications Supvr-Police Construction Project Manager Detention Supervisor Equipment Technician Instrumentation & Controls Tech Operations Technician Plans Examiner Project Manger - Public Works Radio Systems Specialist	$28.67	$36.71	$44.75	LSNE14
ITS Project Manager (PT) Maintenance Shop Supervisor Right-of-Way Supervisor Senior Right-of-Way Agent	$30.38	$38.88	$47.38	LSNE15
Lead Traffic Operations Technician Maintenance & Asset Mgmt Supervisor Metered Services Supervisor PW Operations Supervisor Utility System Supervisor	$32.78	$41.96	$51.14	LSNE16
Control System Supervisor	$35.30	$45.18	$55.06	LSNE17

Job Titles and Workday Grades	**Minimum**	**Midpoint**	**Maximum**
Police Recruit	$29.81		$29.81
Communication Specialist - Police	$26.45		$38.77
Lead Communication Specialist - Police	$34.88		$41.83

Pay and Classification Plan FY 2027				
Exempt Job Titles	**Est. Annualized Rates**			**Workday**
	Minimum	**Midpoint**	**Maximum**	**Grade**
Accountant Data Analyst Grants Specialist Human Resources Generalist Procurement Officer II Recruitment Specialist	$51,042.00	$65,337.00	$79,632.00	LSE1
Benefits Specialist Communications & Public Information Specialist Community Relations Specialist Planner Senior Procurement Officer	$55,600.00	$71,168.00	$86,735.00	LSE2
Compensation & Classification Specialist Environmental Specialist Financial Analyst Grants Manager Learning & Development Specialist Safety & Wellness Specialist Senior Accountant Staff Engineer	$60,047.00	$76,859.00	$93,671.00	LSE3
Applications Analyst Cash Management Officer City Clerk Network Administrator Police Administration Supervisor Systems Administrator Web Administrator	$63,173.00	$80,862.00	$98,551.00	LSE4
Administration Manager Applications Administrator Assistant Airport Manager Cultural Arts Manager Database Administrator GIS Coordinator ITS Project Manager Media Production Manager Performance Management Analyst Procurement & Contract Svc Mgr. Project Manager - CBS Project Manager - Dev. Services Senior Communications & Public Information Specialist Senior Compensation & Classification Analyst Senior Planner	$65,618.00	$83,991.00	$102,364.00	LSE5
Animal Control Manager Lead Engineering Technician	$68,167.00	$87,254.00	$106,341.00	LSE6

Pay and Classification Plan FY 2027				
Exempt Job Titles	**Est. Annualized Rates**			**Workday**
	Minimum	**Midpoint**	**Maximum**	**Grade**
Account Services Manager Assistant Utility Manager Building Inspections Manager CIP Inspections Manager Codes Administration Manager Engineering Inspections Manager Facility and Events Manager Financial Services Manager (Water) Neighborhood Services Manager Planning Manager	$70,779.00	$90,597.00	$110,415.00	LSE7
Senior Network Administrator Systems Analyst	$73,864.00	$94,545.00	$115,225.00	LSE8
Facilities Operations & Maintenance Manager IT Operations Manager Operations and Maintenance Manager Public Safety Technology Manager Public Works Operations Manager Utility System Manager	$76,933.00	$98,475.00	$120,017.00	LSE9
Airport Manager Asst. Dir. of Grants & Administration Asst. Prosecuting Attorney PTR Budget Manager Court Administrator Facilities Manager Fleet Manager IT Cyber Security Manager Senior Staff Engineer Solid Waste Superintendent Staff Attorney	$78,249.00	$100,159.00	$122,068.00	LSE10
City Traffic Engineer Construction Manager Engineering Manager Manager of Technology Sevices	$83,623.00	$107,038.00	$130,453.00	LSE11
Asst. Dir. of Field Services Asst. Dir. of Finance Asst. Dir. of Human Resources Asst. Dir. of Plan Services Asst. Dir. of Police Administrative Services Asst. Dir. of Public Works Admininstration	$87,961.00	$112,589.00	$137,217.00	LSE12

Pay and Classification Plan FY 2027				
Exempt Job Titles	**Est. Annualized Rates**			**Workday**
	Minimum	**Midpoint**	**Maximum**	**Grade**
Asst. Dir. of Business Services Asst. Dir. of Engineering Services Asst. Dir. of Public Works Operation Asst. Dir. of Water Operations Chief Counsel of Economic Development & Planning Chief Counsel of Infrastructure and Recreation Chief Counsel of Management and Operations Chief Counsel of Public Safety-Civil Rights Specialist Chief of Litigation	$94,583.00	$121,066.00	$147,549.00	LSE13
Deputy Dir. of Development Services Deputy Dir. of Finance Deputy Dir. of Public Works/City Engineer Deputy Dir. of Public Works/Operations Deputy Dir. of Water Utilities	$97,751.00	$125,123.00	$152,495.00	LSE14
Director of Communications & Public Information Director of Development Svcs. Director of Human Resources Director of ITS Director of Public Works Director of Water Utilities Finance Director	$114,112.00	$146,066.00	$178,020.00	LSE15
Battalion Chief Police Captain	$116,714.00	$135,693.00	$154,671.00	LSE16
Asst. Fire Chief Police Major	$128,385.00	$149,435.00	$170,485.00	LSE17
Deputy Fire Chief Deputy Police Chief	$141,224.00	$164,188.00	$187,151.00	LSE18
Assistant City Manager Fire Chief Police Chief	$142,800.00	$172,176.00	$201,552.00	LSE19

Pay and Classification Plan FY 2027				
See contracts for union step progression rates	Hourly Rate		Est. Annualized Rate	
	Minimum	Maximum	Minimum	Maximum
Police - Union	**Based on 2080 hours per year**		**Based on 2080 hours per year**	
Police Officer	$29.81	$50.00	$62,004.80	$104,000.00
Sergeant	$50.49	$56.25	$105,019.20	$117,000.00

IAM - Union	**Based on 2080 hours per year**	
Meter Technician I	$19.83	$21.46
Meter Technician II	$20.82	$22.53
Meter Specialist	$23.27	$25.18
Fleet Maintenance Technician	$19.38	$20.98
Fleet Inventory Technician	$23.46	$25.40
Mechanic Technician I	$24.48	$26.50
Mechanic Technician II	$27.03	$29.25
Mechanic Technician III	$29.58	$32.02
Apprentice Utility Worker	$23.13	$23.13
Utility Worker	$27.54	$29.80
Utility Specialist I	$30.84	$33.38
Utility Specialist II	$32.94	$35.66
Utility Foreman	$34.70	$37.56
Apprentice Operator	$21.42	$21.42
Operator	$23.46	$25.40
Skilled Operator	$26.52	$28.70
Senior Operator	$30.60	$33.12
Operations Foreman	$33.15	$35.88