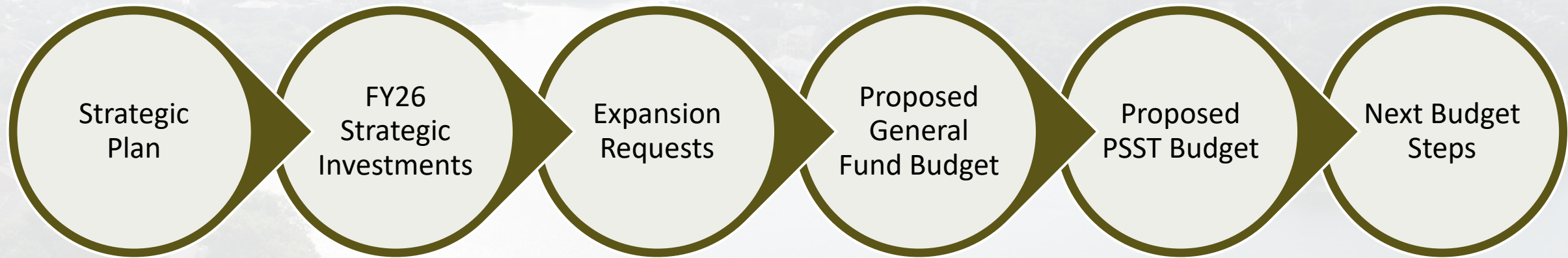




LEE'S SUMMIT
MISSOURI®

**FY26 General Fund
and Public Safety Sales Tax**

Agenda



Critical Success Factors



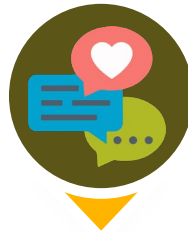
Strategic
Economic
Development



Cultural &
Recreational
Amenities



Strong
Neighborhoods
With Housing
Choices



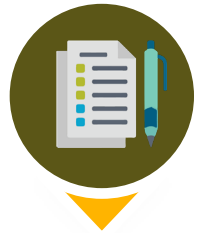
Community
Engagement



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.

City Council Priorities

Beautification

Housing

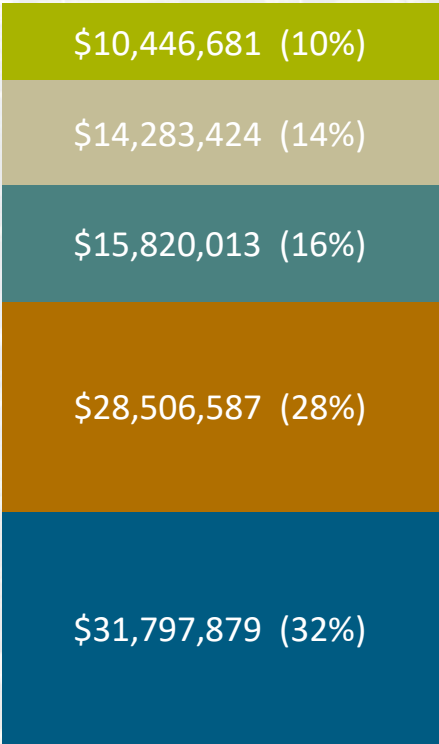
Big Rocks

Solid Waste

Stormwater

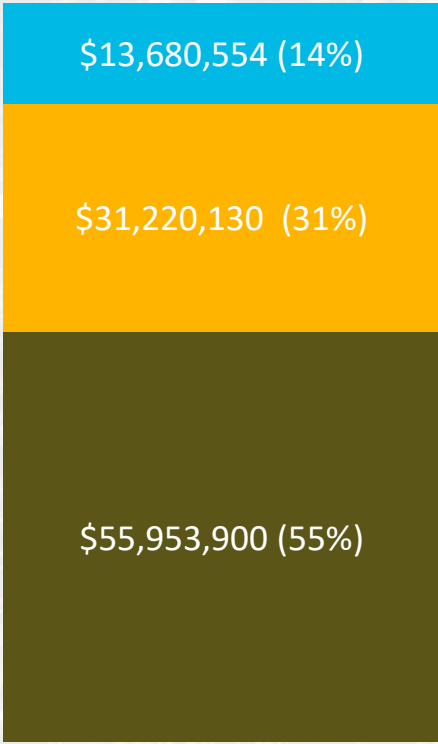
FY26 General Fund Budget

Revenues: \$100,854,584



- Property Tax
- Sales Tax
- Other Revenue
- Franchise Tax
- Charges for Service

Expenses: \$100,854,584



- Public Safety
- General Government
- Public Works

FY26 Budget Strategic Investments



Green
Street



Police
Substation



Workday
Transition



Pay and
Growth
Plan



4% Merit
Increase
for Core
General
Employees



Joint
Operations
Facility

Phase 2
PD/Court
Renovation

General Fund Expansions

Department	Expansion	Amount	FY26 Budget
Administration	World Cup Preparations	\$250,000	\$250,000
CBS	Facilities Maintenance Worker 1	\$77,406	\$77,406
Human Resources	Employee Referral Program	\$13,000	\$13,000
ITS	Cyber Security Software	\$81,349	\$81,349
ITS	Data Backup Software	\$28,500	\$28,500
Law Enforcement*	Police Captain	\$165,655	\$0
Law Enforcement*	Civilian Detention Supervisor	\$110,051	\$0
Law Enforcement*	Interns	\$60,480	\$0
Public Works	Apprentice Operators (2)	\$159,611	\$159,611
Public Works	Tandem Dump Truck	\$310,415	\$310,415
Total		\$1,256,467	\$920,281

General Fund Expense Trend

Department	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Administration	\$2,782,258	\$3,032,723	\$3,793,549	\$3,785,623
Creative Services	\$598,057	\$580,513	\$814,044	\$839,162
Development Services	\$4,354,410	\$4,806,893	\$5,732,207	\$5,836,135
Finance	\$2,969,675	\$3,166,102	\$4,550,343	\$4,185,974
Fire	\$26,841,096	\$22,389,217	\$25,350,688	\$26,079,527
Human Resources	\$1,179,824	\$1,355,673	\$1,779,899	\$1,793,061
Law Enforcement	\$25,977,996	\$26,604,836	\$29,190,354	\$29,874,373
Legal Services	\$1,812,479	\$2,225,317	\$2,626,464	\$2,611,374
Municipal Court	\$986,631	\$1,124,034	\$1,440,634	\$1,477,958
Public Works	\$10,372,878	\$11,470,379	\$13,308,279	\$13,680,553
Citywide	\$15,462,952	\$19,967,170	\$24,250,243	\$10,690,844
Total	\$93,338,256	\$96,722,857	\$112,836,704	\$100,854,584

*New category beginning with Workday

General Fund Expense Trend

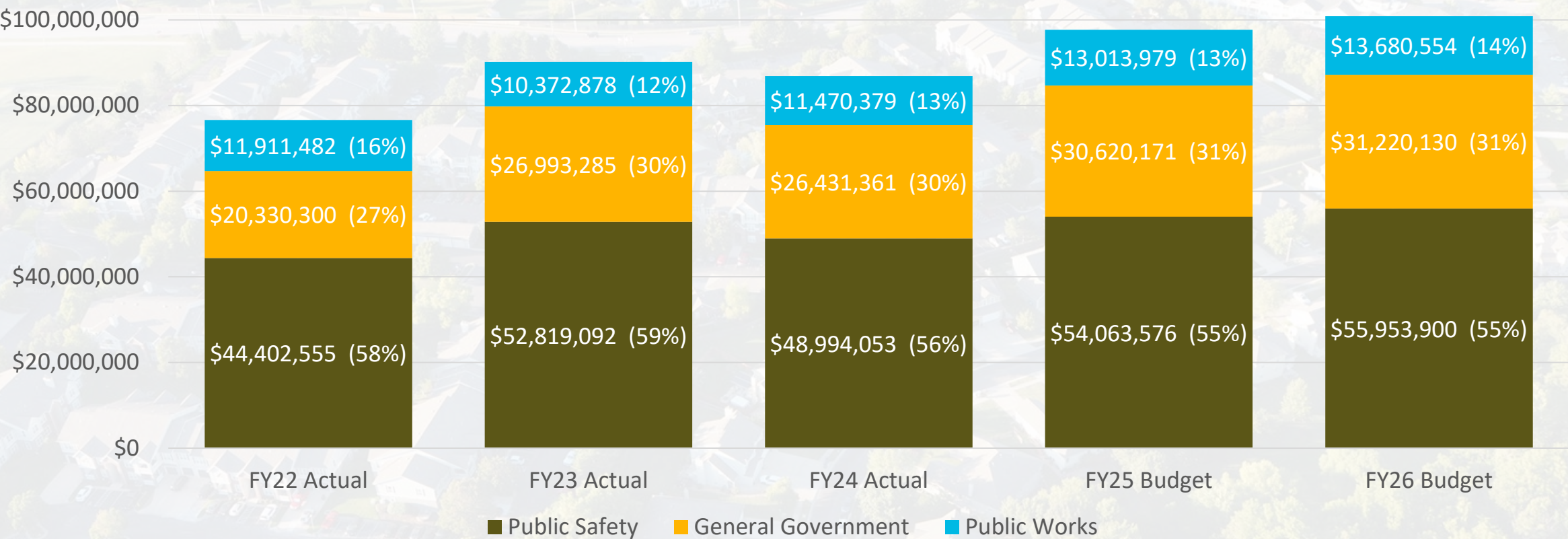
Department	FY25 Budget	FY26 Budget	\$ Change	% Change
Administration	\$3,793,549	\$3,785,623	(\$7,926)	0%
Creative Services	\$814,044	\$839,162	\$25,118	3%
Development Services	\$5,732,207	\$5,836,135	\$103,928	2%
Finance	\$4,550,343	\$4,185,974	(\$364,369)	-8%
Fire	\$25,350,688	\$26,079,527	\$728,839	3%
Human Resources	\$1,779,899	\$1,793,061	\$13,162	1%
Law Enforcement	\$29,190,354	\$29,874,373	\$684,019	2%
Legal Services	\$2,626,464	\$2,611,374	(\$15,090)	-1%
Municipal Court	\$1,440,634	\$1,477,958	\$37,324	3%
Public Works	\$13,308,279	\$13,680,553	\$372,274	3%
Citywide	\$9,011,265	\$10,690,844	\$1,679,579	19%
Total	\$97,597,726	\$100,854,584	\$3,256,858	3%

***FY25 Budget Excludes Fund Balance Investments of \$15,238,978 for Comparison**

Citywide Expense Category

Expense	Amount
ITS Overhead	\$5,103,712
Insurance Adjustment	\$3,600,000
Bad Debt	\$1,000,000
ITS Transfer for Workday + Expansion Software	\$959,849
Jackson/Cass County Collection	\$535,000
Ground Emergency Medical Transport (GEMT)	\$500,000
Green Street Operations	\$256,000
World Cup Preparations	\$250,000
GEMT Cost Reporting Consultant	\$100,000
Election Cost	\$85,000
CBS Expansion (Split Cost with Green Street)	\$38,703
Vacancy Savings	(\$1,737,420)
Total	\$10,690,844

General Fund Expense Trend



***Chart excludes one-time transfers.**

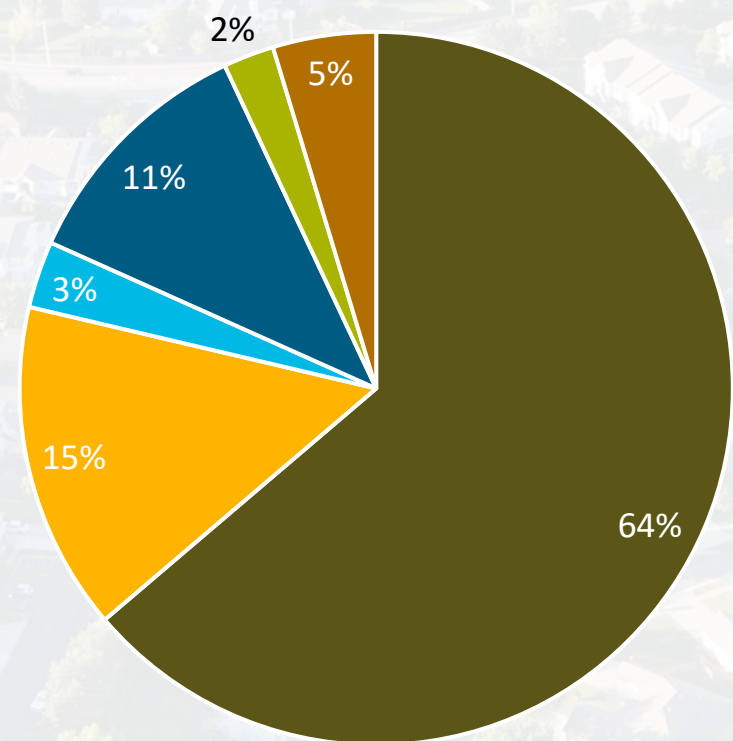
General Fund Expense Categories

Expense Category	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Personnel Services	\$53,928,833	\$56,709,878	\$62,643,164	\$64,313,613
Supplies for Resale	\$169,811	\$209,544	\$309,000	\$309,000
Other Supplies, Services & Charges	\$13,616,234	\$12,628,396	\$15,923,357	\$15,034,614
Repairs and Maintenance	\$2,354,573	\$2,768,085	\$2,947,192	\$3,054,709
Utilities	\$1,741,135	\$1,776,576	\$1,845,358	\$2,090,888
Fuel and Lubricants	\$639,608	\$656,186	\$651,462	\$665,840
Miscellaneous	\$527,514	\$549,240	\$503,845	\$625,500
Capital Outlay + Interest	\$653,374	\$241,270	\$894,370	\$1,025,012
Interdepartmental Charges	\$9,038,584	\$9,057,064	\$10,600,377	\$11,409,730
Transfers Out	\$12,965,587	\$12,095,039	\$16,518,579	\$2,325,677
Total	\$95,635,253	\$96,691,278	\$112,836,704	\$100,854,583

General Fund Expense Categories

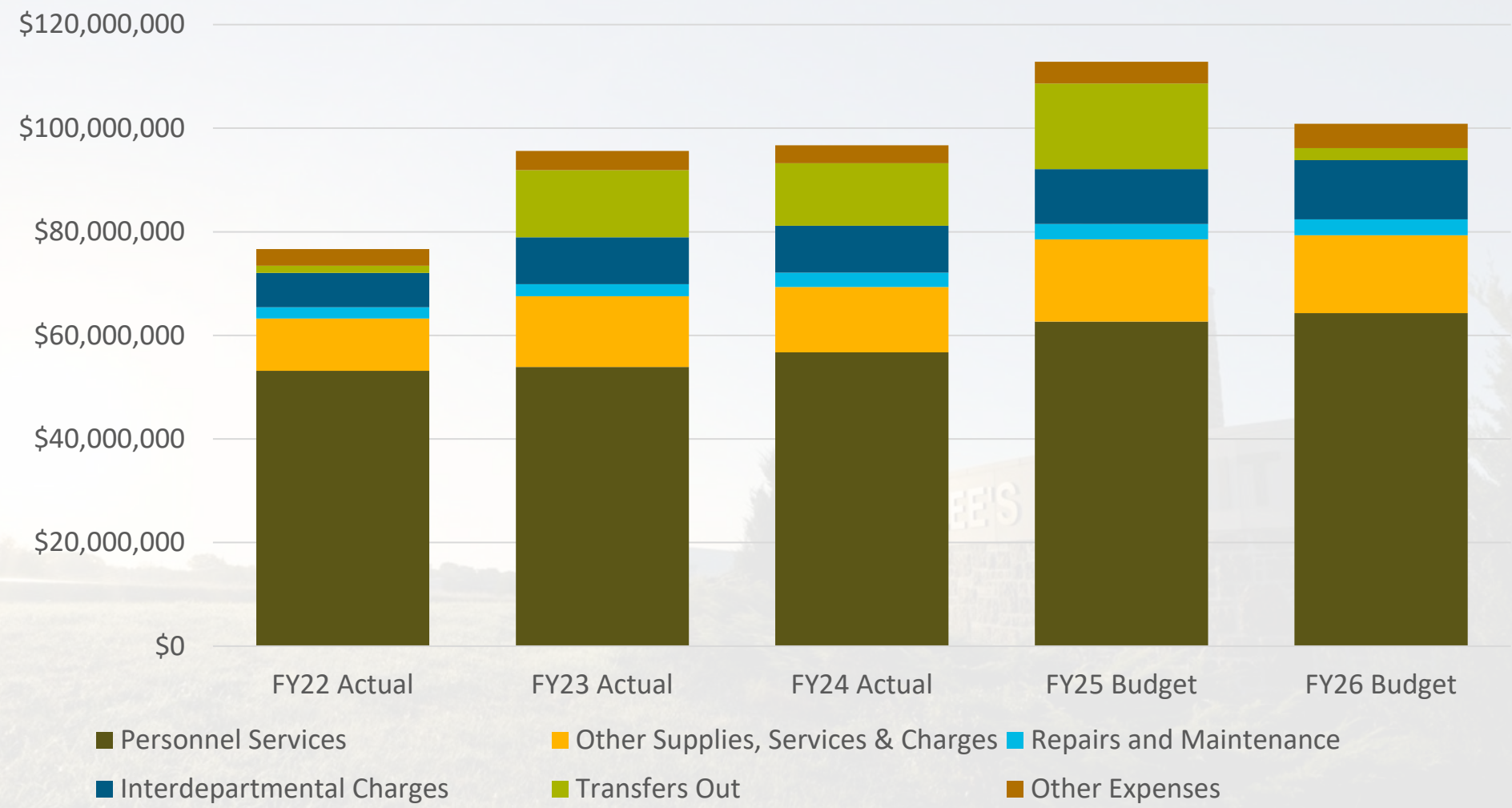
Expense Category	FY25 Budget	FY26 Budget	\$ Change	% Change
Personnel Services	\$62,643,164	\$64,313,613	\$1,670,449	3%
Supplies for Resale	\$309,000	\$309,000	\$0	0%
Other Supplies, Services & Charges	\$15,923,357	\$15,034,614	(\$888,743)	-6%
Repairs and Maintenance	\$2,947,192	\$3,054,709	\$107,517	4%
Utilities	\$1,845,358	\$2,090,888	\$245,530	13%
Fuel and Lubricants	\$651,462	\$665,840	\$14,378	2%
Miscellaneous	\$503,845	\$625,500	\$121,655	24%
Capital Outlay + Interest	\$894,370	\$1,025,012	130,642	15%
Interdepartmental Charges	\$10,600,377	\$11,409,730	\$809,353	8%
Transfers Out	\$16,518,579	\$2,325,677	(\$14,192,902)	-86%
Total	\$112,836,704	\$100,854,583	(\$11,982,121)	-11%

General Fund Expense Categories



- Personnel Services
- Other Supplies, Services & Charges
- Repairs and Maintenance
- Interdepartmental Charges
- Transfers Out
- Other Expenses

General Fund Expense Categories



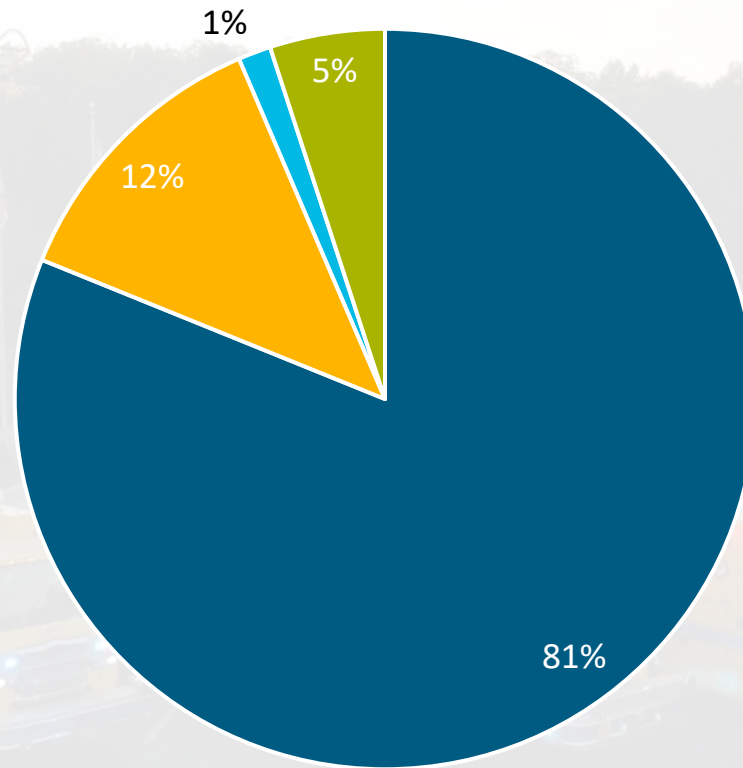
Public Safety Sales Tax Expense Trend

Category	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Personnel Services	\$1,162,749	\$5,321,739	\$10,591,155	\$11,998,957
Other Supplies, Services & Charges	\$776,794	\$1,030,647	\$3,029,108	\$1,836,449
Repairs and Maintenance; Other Expenses	\$266,134	\$2,495,842	\$834,143	\$210,605
Interdepartmental Charges	\$0	\$142,574	\$267,393	\$743,257
Transfers Out	\$497,792	\$690,618	\$3,057,675	\$70,000
Total	\$2,703,469	\$9,681,420	\$17,779,474	\$14,859,268

Public Safety Sales Tax Expense Trend

Category	FY25 Budget	FY26 Budget	\$ Change	% Change
Personnel Services	\$10,591,155	\$11,998,957	\$1,407,802	13%
Other Supplies, Services & Charges	\$3,029,108	\$1,836,449	(\$1,192,659)	-39%
Repairs and Maintenance; Other Expenses	\$834,143	\$210,605	(\$623,538)	-75%
Interdepartmental Charges	\$267,393	\$743,257	\$475,864	178%
Transfers Out	\$3,057,675	\$70,000	(\$2,987,675)	-98%
Total	\$17,779,474	\$14,859,268	(\$2,920,206)	-16%

Public Safety Sales Tax Expense by Category



■ Personnel Services ■ Other Supplies, Services & Charges
■ Repairs and Maintenance; Other Expenses ■ Interdepartmental Charges

Public Safety Sales Tax Expansion Requests

Department	Expansion	FY26 Amount
Fire	Communication Technology for Underground Space Center	\$350,000
Fire	Knox Secure Storage System for Fire Apparatus	\$97,500
Fire	Power Stairs for Ambulances	\$188,000
Fire	Communication Specialists (2)	\$68,935*
Police	Major	\$181,745
Police	Virtual Reality Training System	\$435,000
Total		\$1,321,180

***Funding for partial year; Ongoing cost will be \$134,975**

Budget Summary

FY26 General Fund Budget	
Revenue	\$100,854,583
Expense	(\$100,854,583)
Difference	\$0

FY26 Public Safety Sales Tax Budget	
Revenue	\$14,072,046
Expense	(\$14,859,268)
Difference*	(\$787,222)

***PSST One-Time Expenditures of \$1,035,500**
Projected PSST Fund Balance at end of FY25 is \$3.97M

Economic Downturn Strategies

Based on Government Finance Officers Association (GFOA) Best Practices:

- Active monthly monitoring of budget to actual performance
- Personnel options:
 - Monitor and limit non-essential overtime
 - Review use of consultants/temporary staff
 - Review and freeze non-essential vacant positions
 - Review healthcare cost mitigation strategies
- Prioritize capital projects that reduce costs
- Review/improve purchasing practices
- Review/audit ongoing expenditures
- Enhance revenues

Budget Timeline

April 7:

F&BC General Fund & PSST Revenue Projections

April 21:

F&BC General Fund, PSST, Expansions Presentation

May 5:

F&BC Other Funds Presentation

May 13:

City Council Public Hearing; First Reading

May 20:

City Council Second Reading