



LEE'S SUMMIT
MISSOURI®

**FY27 Budget
Work Session**

FY27 Budget Pressures & Cost Drivers

- Uncertainty related to Jackson County assessed valuation
- Marginal growth in sales and use taxes
- Recently-approved Collective Bargaining Agreements: IAFF, FOP, IAM
- Escalating healthcare costs
- Core General Pay Equity / Market Competitiveness
- LAGERS contribution increases
- Operational costs for new facilities: Joint Operations Center, South Substation, Green Street

FY27 Revenue Projections

Fund	Revenue Amount
General Fund	\$102,035,427
Public Safety Sales Tax	\$14,800,329
Total	\$116,835,756

Presented to Finance and Budget Committee on April 6, 2026

FY27 Initial Budget

Fund	Revenue	Expenditure	Difference
General Fund	\$102,035,427	\$105,979,821	(\$3,944,394)
Public Safety Sales Tax	\$14,800,329	\$15,319,515	(\$519,186)
Total	\$116,835,756	\$121,299,336	(\$4,463,580)
Public Safety Collective Bargaining Agreements			(\$7,000,000)*
Core General Wage Enhancements			(\$2,000,000)
Total Funding Gap			(\$13,463,580)

*Estimate of CBA Amounts

FY27 Budget Request - Reductions

Review of Operational Costs (Non-Personnel) \$2,000,000

Modeling/Scenarios

Review FY27 Budget Requests and Reduce to FY25 Actuals:

- Revenue Enhancements
- Increased Capital Project Charges
- Service Level Reductions
- Hiring Freeze / Workforce Reduction

FY27 General Fund & PSST Scenario 1

Fund	Revenue	Expenditure	Difference
General Fund	\$102,285,427	\$95,102,852	\$7,182,575
Public Safety Sales Tax	\$14,800,329	\$13,645,372	\$1,154,957
Total	\$117,085,756	\$108,748,224	\$8,337,532
Public Safety Collective Bargaining Agreements			(\$7,000,000)*
Core General Wage Enhancements			(\$2,000,000)
Total Funding Gap			(\$662,468)

*Estimate of CBA Amounts

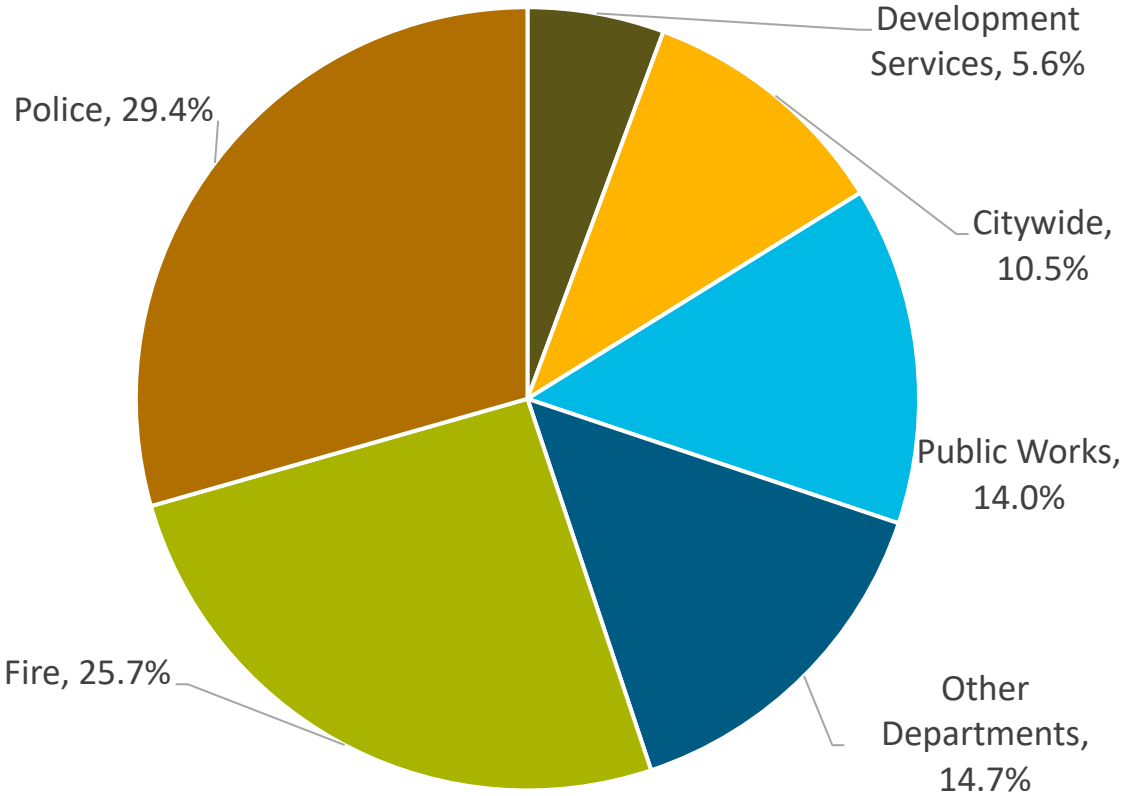
FY27 General Fund Overview

Department	FY2026 Original Budget	FY2027 Starting Budget	FY2027 Scenario 1	\$ Increase Over FY26 (Scenario 1 vs FY26)	% Increase Over FY26 (Scenario 1 vs FY26)
Fire	\$26,079,527	\$28,859,182	\$29,152,618	\$3,073,091	11.8%
Citywide	\$10,690,843	\$12,033,407	\$11,925,495	\$1,234,652	11.5%
Police	\$29,856,192	\$30,828,428	\$31,406,703	\$1,550,511	5.2%
Court	\$1,491,867	\$1,525,339	\$1,468,715	(\$23,152)	-1.6%
HR	\$1,921,667	\$1,981,257	\$1,800,190	(\$121,477)	-6.3%
Law	\$2,861,375	\$2,781,268	\$2,537,687	(\$323,688)	-11.3%
Development Services	\$5,728,624	\$5,751,003	\$5,069,880	(\$658,744)	-11.5%
Creative Services	\$843,352	\$895,312	\$742,799	(\$100,553)	-11.9%
Public Works	\$14,180,516	\$14,262,380	\$12,002,495	(\$2,178,021)	-15.4%
Finance	\$4,048,967	\$3,557,836	\$3,184,668	(\$864,299)	-21.3%
Admin	\$3,449,773	\$3,179,767	\$2,630,574	(\$819,199)	-23.7%
Cultural Arts	\$336,270	\$324,641	\$181,027	(\$155,243)	-46.2%
Total	\$101,488,973	\$105,979,821	\$102,102,851	\$613,878	0.6%

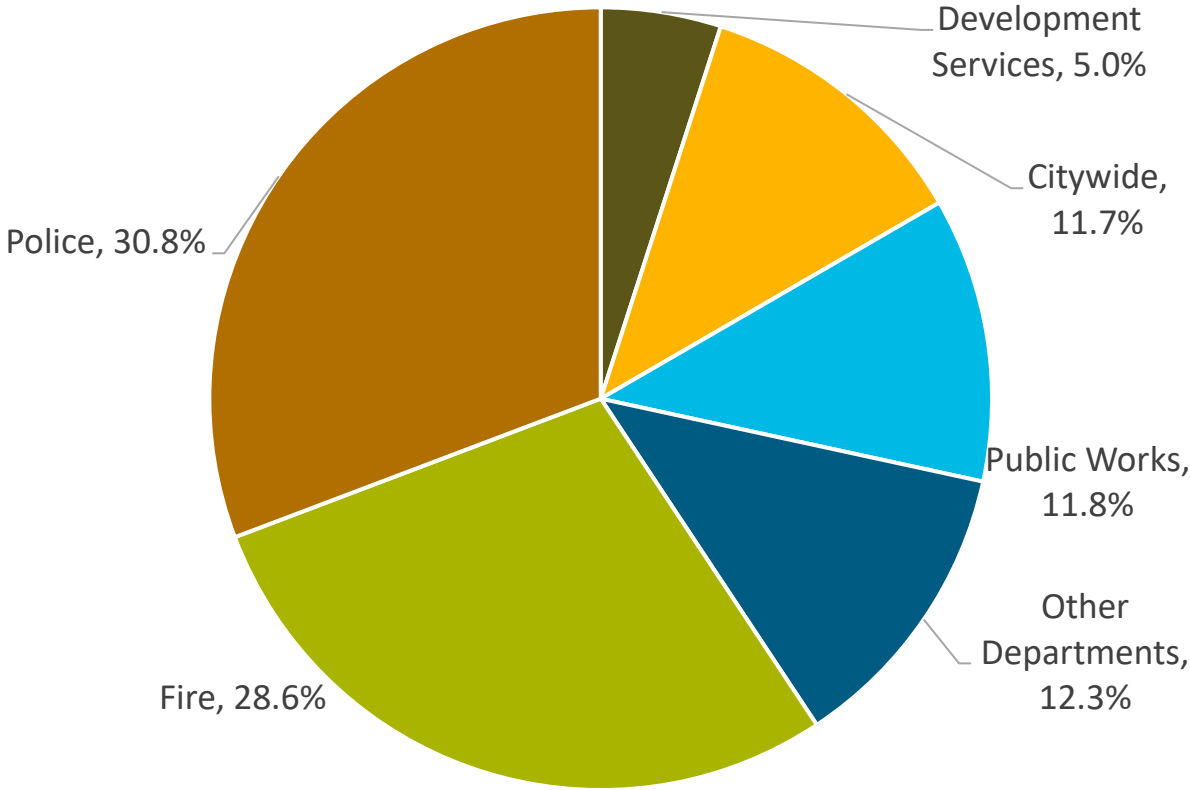
*FY27 Budget Scenario 1 Includes CBAs

FY27 Budget Allocation Comparison

FY2026 Budget Allocation

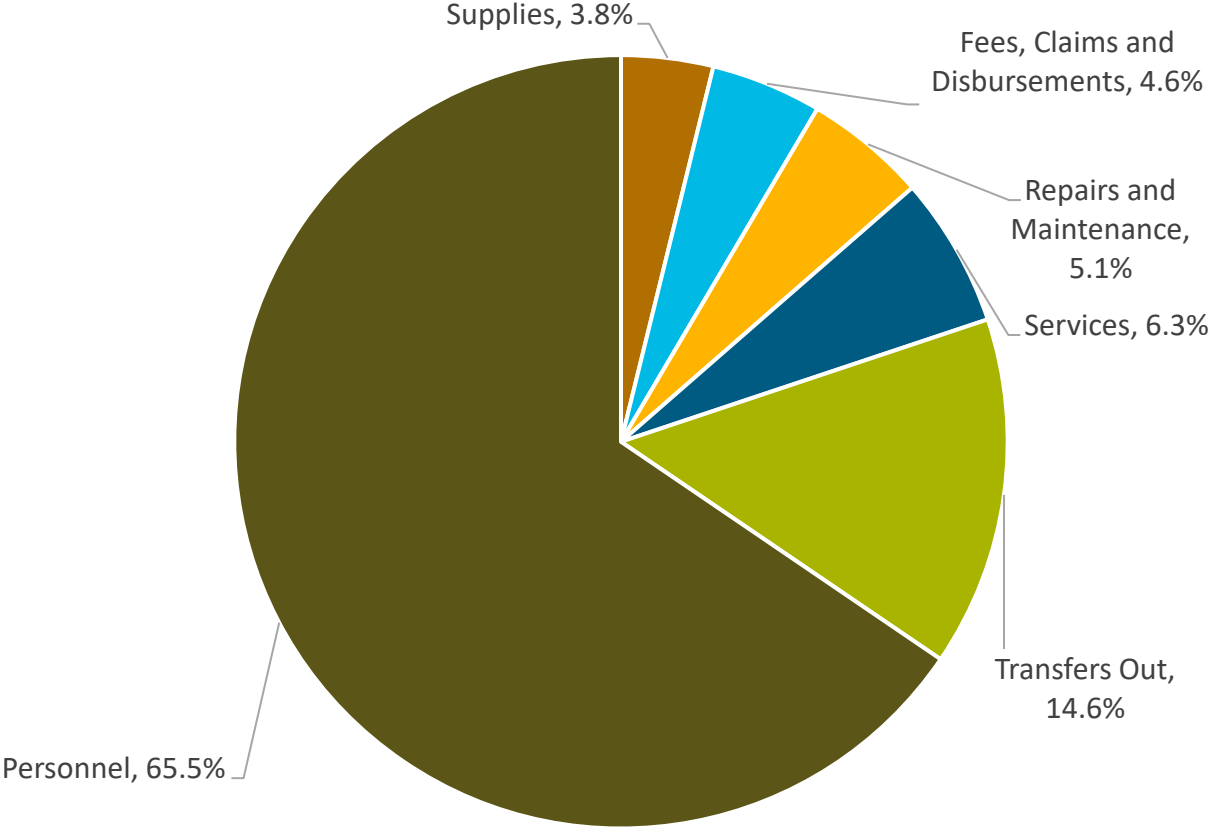


FY2027 Budget Scenario 1

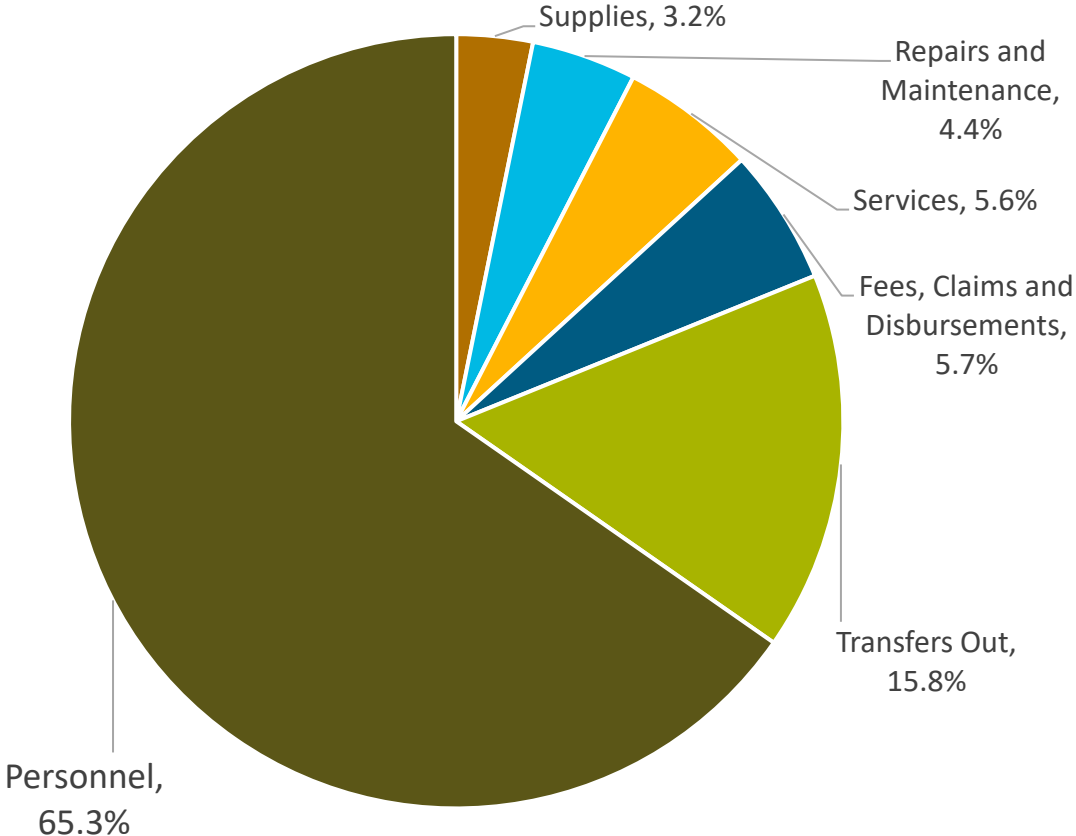


FY27 Budget Scenario 1 Major Categories

FY26 Budget Categories



FY27 Scenario 1 Budget Categories



FY27 Budget Impacts

Item	\$	Impact
Revenue Enhancements	\$250,000	Allows tax payment collection to resume at City Hall.
Increased Capital Project Charges	\$1.1 Million	Reduces available project balance.
Service Level Reductions (Operational)	\$4.6 Million	Visible reductions across organization.
Hiring Freeze / Workforce Reduction	\$7.6 Million	Visible reductions across organization (71.76 FTEs).

Guidance / Direction for Resource Allocation

- Mission, Vision, Values
- Strategic Plan
- Citizen Survey
- Council Goals
- Department Strategic Plans / Goals
- Accreditation

Core Values

Our Vision: A vibrant community ensuring the finest quality of life for all generations.

Our Mission: To enrich lives in our community through collaboration, creativity and commitment.

be responsible.

We are innovative
and use our resources
wisely.

STEWARDSHIP

**SERVICE
EXCELLENCE**

aim high & deliver.

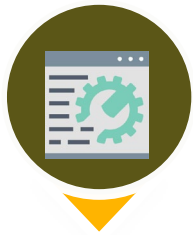
We are committed to
quality in all we do.

do the right thing.

INTEGRITY

We are
transparent,
ethical and
accountable in
our actions.

Critical Success Factors



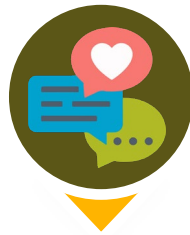
Strategic
Economic
Development



Cultural &
Recreational
Amenities



Strong
Neighborhoods
With Housing
Choices



Community
Engagement



Community
Health &
Well-being



Collaborative
Relations With
Education
Partners

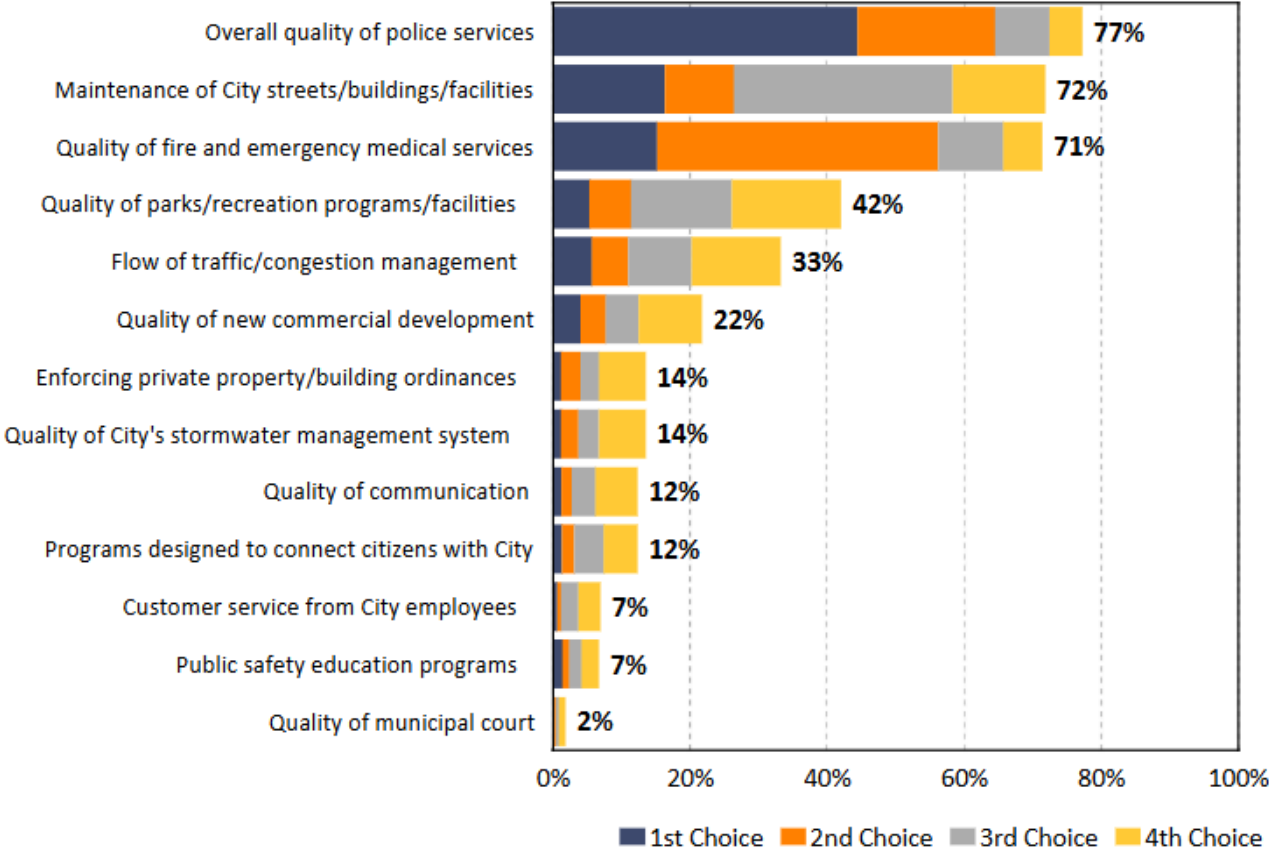


City Services &
Infrastructure

2024 Citizen Survey

Q5. City Services That Residents Think Are Most Important to Provide

by percentage of respondents who selected the item as one of their top four choices



2024 Citizen Survey

2024 Importance-Satisfaction Rating City of Lee's Summit, Missouri Overall Quality of City Services

Category of Service	Most Important %	Most Important Rank	Satisfaction %	Satisfaction Rank	Importance-Satisfaction Rating	I-S Rating Rank
Maintenance of City streets/buildings/facilities	72%	2	57%	7	0.3116	1
Flow of traffic/congestion management	33%	5	52%	8	0.1584	2
Overall quality of police services	77%	1	81%	3	0.1459	3
Quality of new commercial development	22%	6	48%	12	0.1131	4
Enforcing private property/building ordinances	14%	7	52%	10	0.0655	5
Programs designed to connect citizens with City	12%	10	51%	11	0.0600	6
Quality of fire and emergency medical services	71%	3	92%	1	0.0543	7
Quality of City's stormwater management system	14%	8	61%	6	0.0531	8
Quality of parks/recreation programs/facilities	42%	4	88%	2	0.0500	9
Quality of communication	12%	9	65%	5	0.0433	10
Public safety education programs	7%	12	52%	9	0.0324	11
Customer service from City employees	7%	11	69%	4	0.0212	12
Quality of municipal court	2%	13	47%	13	0.0096	13

I-S Ratings .1000 or Greater Are Considered a High Priority for Investment Over the Next Two Years

2024 Council Goals

Category	Priority	Priority Voting	
		Votes	Vetoed
Big Rocks	Housing	9	0
	Beautification	6	1
	Stormwater Management	6	0
	Solid Waste	4	0
	Economic Development Strategy	2	0
Little Rocks	Maintaining elite public safety status	7	0
	Internal and external communications	5	0
	Downtown infrastructure	5	0
	Reviewing the selection process for the charter review commissions and citizen boards/commissions	4	2
	Sidewalk (plan to fill gaps) including a specific request for the north-south connection on 4 th St. downtown	4	0
	Citywide marketing/rebranding	2	2
Sand	Better training (new council orientation) and camaraderie (staff appreciation and helping City Council feel connected)	13	0
	Visible tax dollar projects (safety mirrors, landscaping, sidewalks)	12	0
	Better public education about process for street overlays and curb replacements	2	0

Considerations

- Core General Pay and Growth
- Core General Range Movement
- Equalize Communication Wages (FD/PD)

Additional Budget Options

- Voluntary Retirement Incentive Program
- One-Time Use of Reserve Funds
- Additional Service Delivery Reductions
- Alternative Service Delivery Methods
- Furloughs (Reduction in Hours/Pay)
- Reduce/Eliminate Pay Increases
- Revenue Enhancements (Development Fees/Cost Recovery)
- Transportation Tax (Usage for Personnel/Operations)
- Stormwater Utility (Upcoming Election)
- Increase Sales Tax Rate
- Increase/Reallocate Property Tax Levy

FY27 Budget Feedback and Guidance

- Core Services/Mission Critical
- Areas of Importance (Maintain or Improve)
- Areas to Reduce or Eliminate

Next Steps

April 20:

F&BC Budget Work Session

May 4:

F&BC General Fund & Other Funds Presentation

May 12:

City Council Public Hearing; First Reading

May 19:

City Council Second Reading

Citywide Expenses

Item	Amount
Interdepartment Overhead - ITS	\$5,342,479
EMS Contract Adjustments	\$3,800,000
Bad Debt Write-off	\$1,000,000
Jackson County Collection Fee	\$500,000
Transfer to BERP for General Fund	\$500,000
Property & Liability Insurance – Transfer to Risk Management	\$317,945
GEMT Expense	\$250,000
Fire Recovery EMS - Billing & Collection	\$180,000
Election Costs	\$170,000
Interdepartment Overhead - CBS	\$149,021
GEMT Cost Reporting - Public Consulting Group	\$100,000
Quick Trip Agreement	\$80,000
Cass County Collection Fee	\$36,050
Vacancy Savings	(\$500,000)
Total	\$11,925,495