

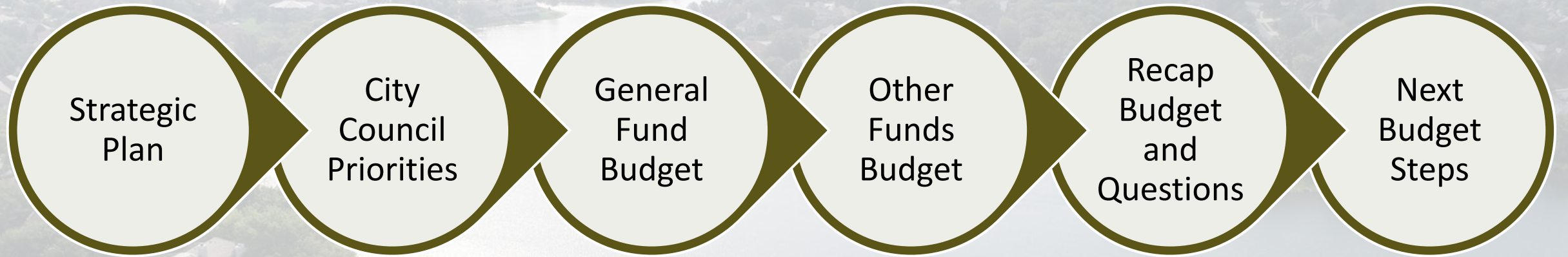


**LEE'S SUMMIT**  
MISSOURI®

**FY27 Total  
Proposed Budget**

# Agenda

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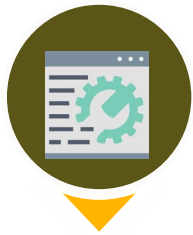
Lee's Summit



# IGNITE

*your ideas. our future.*

## Critical Success Factors



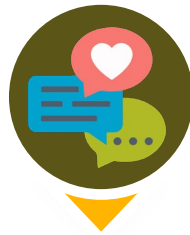
Strategic  
Economic  
Development



Cultural &  
Recreational  
Amenities



Strong  
Neighborhoods  
With Housing  
Choices



Community  
Engagement



Community  
Health &  
Well-being



Collaborative  
Relations With  
Education  
Partners



City Services &  
Infrastructure

# Core Values

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**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.

# Budget Overview

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- Contained Within Budget:
  - 3.5% Merit Increases for Core General Employees
  - 4% Top of Range Adjustment for Core General Employees
  - Negotiated Collective Bargaining Agreements
- Feedback from F&BC:
  - Resolve Fire and Police Communication Pay Disparity
  - Minimize Reductions to Public Safety
  - Mindful of Reductions Impacting New Development
  - Mindful of Reductions to Right-of-Way Maintenance
  - Avoid Large Irreversible Reductions Under Uncertainty

# Explanation of Funds

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**General Fund:** Provides funds for departments that do not have a dedicated revenue stream.

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

**Debt Service Funds:** Records financial transactions tied to issuing and repayment of debt (General Obligation Debt).

**Capital Funds:** Source of funding for capital projects that have revenues from additional sales and property tax levies.

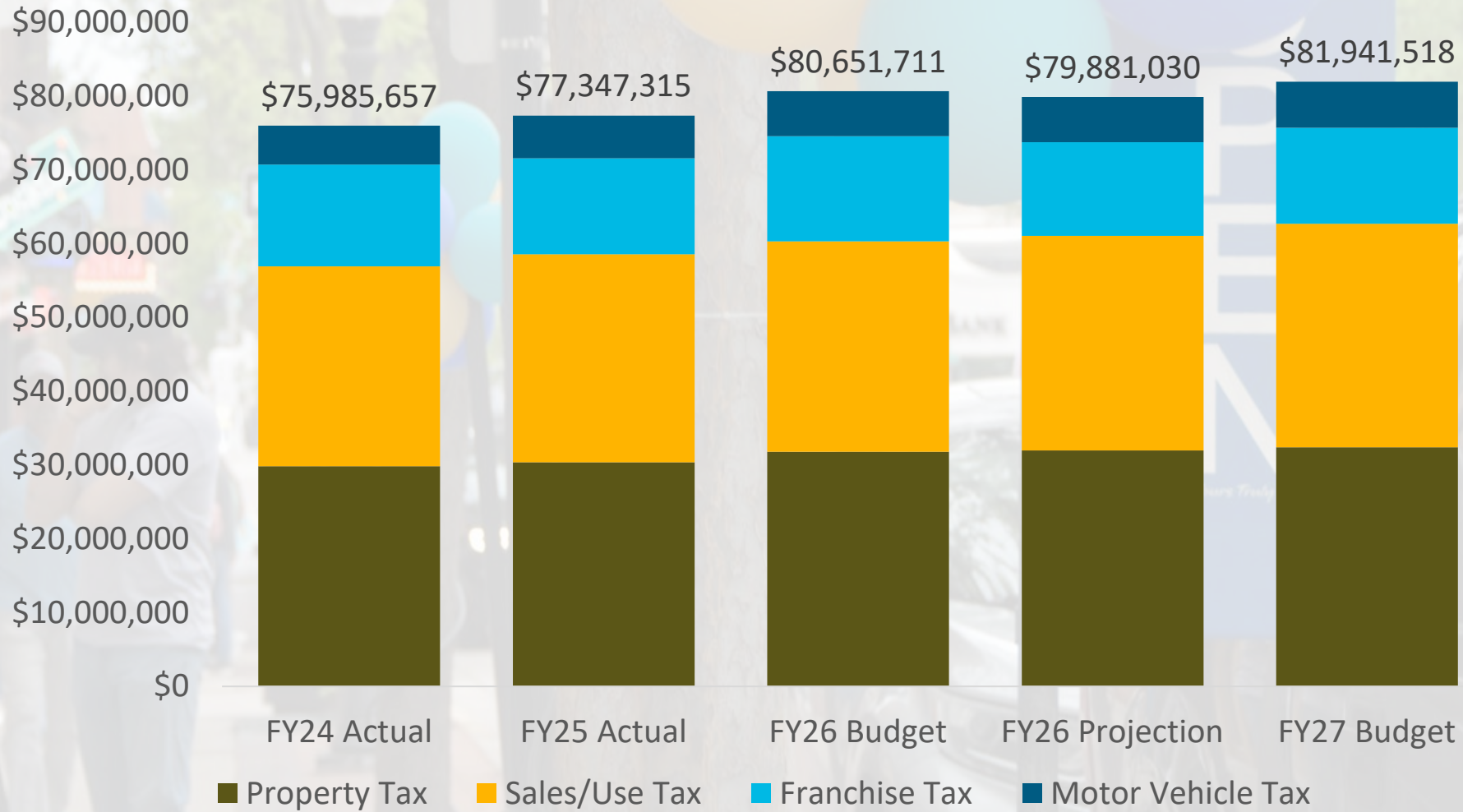
**Enterprise Funds:** Expenses are funded from service and consumption charges instead of taxes (Water Utilities, Airport, Parks).

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

# General Fund – Tax Revenue

Category	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Projection	FY27 Proposed Budget
Property Tax	\$29,853,329	\$30,389,447	\$31,797,878	\$31,966,245	\$32,399,779
Sales/Use Tax	\$27,087,437	\$28,185,958	\$28,506,587	\$29,083,202	\$30,291,310
Franchise Tax	\$13,775,942	\$12,984,194	\$14,283,424	\$12,716,815	\$13,022,339
Motor Vehicle Tax	\$5,268,949	\$5,787,715	\$6,063,822	\$6,114,768	\$6,228,090
<b>Total Tax Revenue</b>	<b>\$75,985,657</b>	<b>\$77,347,315</b>	<b>\$80,651,711</b>	<b>\$79,881,030</b>	<b>\$81,941,518</b>

# General Fund – Tax Revenue



# General Fund – Other Revenue

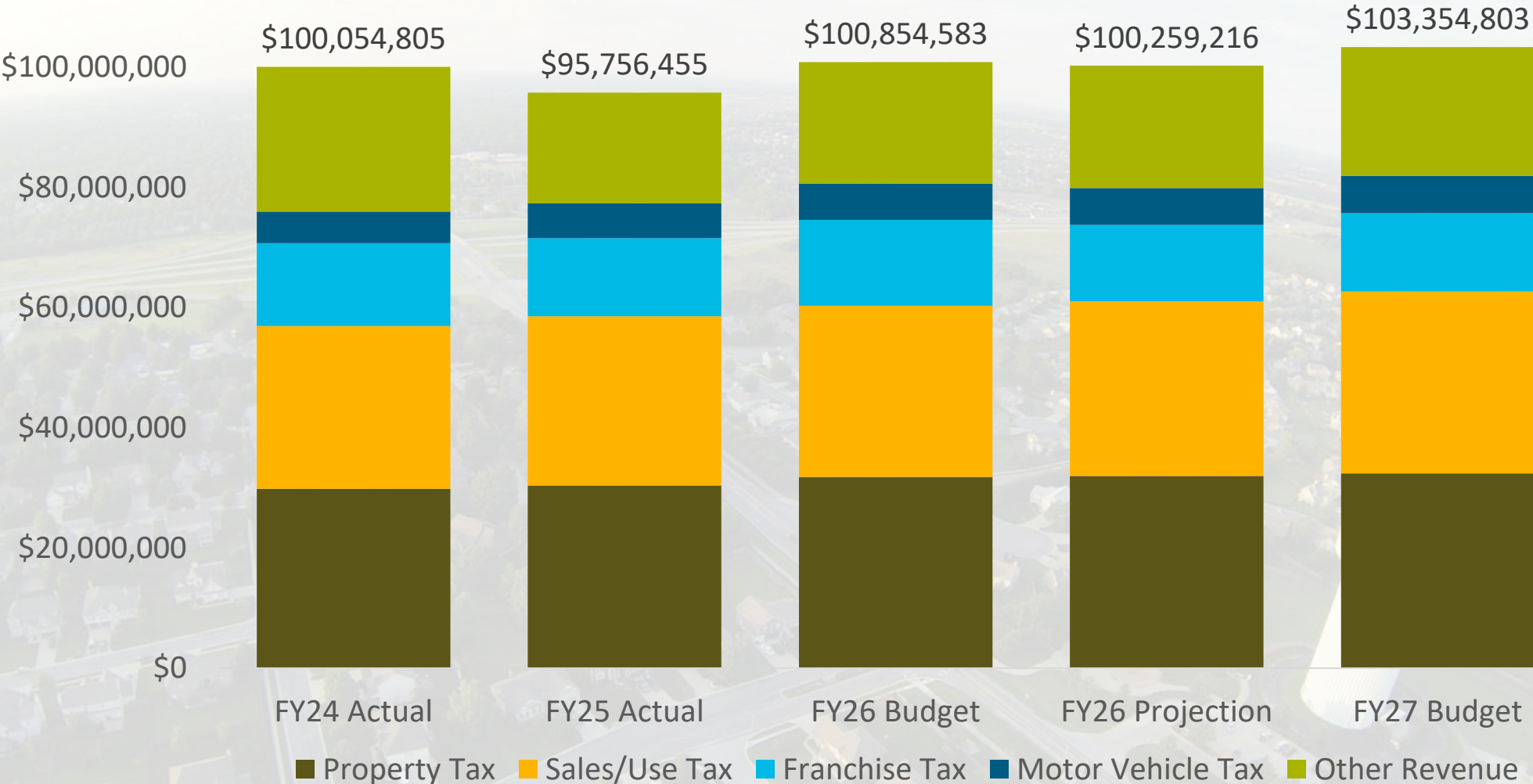
Category	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Projection	FY27 Proposed Budget
Fines and Forfeitures	\$1,307,758	\$1,342,116	\$1,301,506	\$1,277,406	\$1,325,135
Licenses and Permits	\$4,027,119	\$4,348,947	\$3,646,111	\$4,182,719	\$4,348,634
Intergovernmental	\$1,784,599	\$1,770,759	\$1,208,835	\$1,114,043	\$1,132,670
Charges for Service	\$10,448,421	\$9,060,829	\$10,446,681	\$10,574,795	\$10,871,041
Other Revenue*	\$4,365,884	\$519,000	\$2,221,968	\$1,785,171	\$1,930,750
Investment Earnings	\$680,160	\$619,479	\$850,000	\$916,281	\$1,128,242
Transfers In	\$1,455,207	\$748,010	\$527,771	\$527,771	\$676,813
<b>Total</b>	<b>\$24,069,148</b>	<b>\$18,409,140</b>	<b>\$20,202,872</b>	<b>\$20,378,186</b>	<b>\$21,413,285</b>

\*One-Time Revenue of \$3.7 Million in FY24

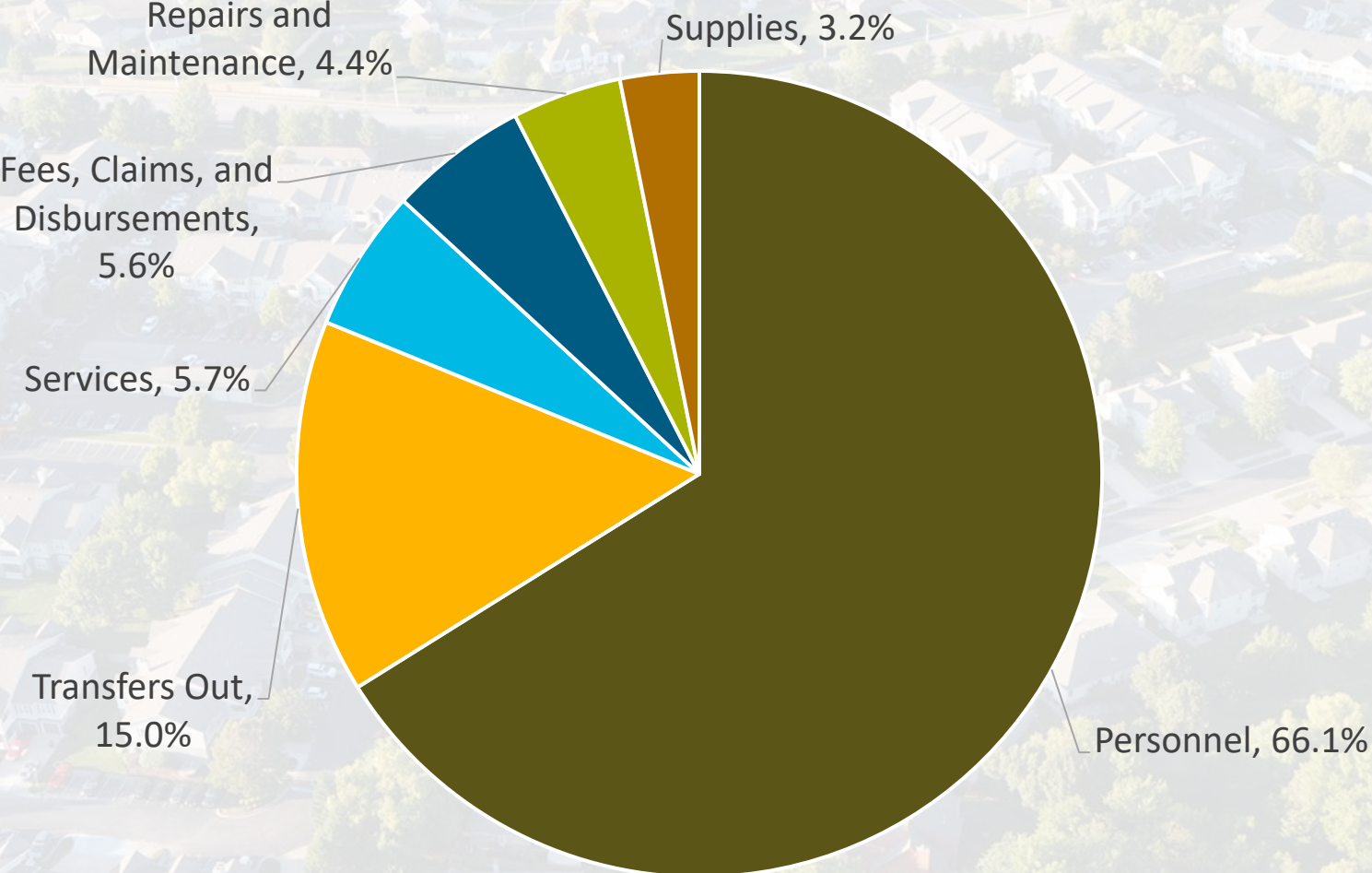
# General Fund Revenue

Category	FY26 Projection	FY27 Proposed Budget	\$ Change	% Change
Property Tax	\$31,966,245	\$32,399,779	\$433,534	1.4%
Sales 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%
Other Revenue	\$20,378,186	\$21,413,285	\$1,035,099	5.1%
<b>Total</b>	<b>\$100,259,216</b>	<b>\$103,354,803</b>	<b>\$3,095,587</b>	<b>3.1%</b>

# General Fund Revenue



# General Fund Expense Categories



# General Fund Expense Trend

Expense Category	FY24 Actual	FY25 Actual	FY26 Original Budget	FY27 Proposed Budget
Personnel	\$56,709,878	\$60,085,306	\$64,313,615	\$68,328,810
Supplies	\$3,237,404	\$3,759,686	\$3,877,444	\$3,275,885
Services	\$4,874,592	\$5,905,396	\$6,344,305	\$5,904,207
Fees, Claims, and Disbursements	\$5,855,234	\$8,056,883	\$6,413,204	\$5,764,209
Repairs and Maintenance	\$4,544,661	\$4,721,365	\$5,145,597	\$4,540,070
Capital	\$27,290	\$477,449	\$0	\$17,600
Finance Charges	\$213,980	\$321,841	\$0	\$0
Transfers Out	\$21,228,239*	\$27,536,652*	\$14,760,419	\$15,524,022
<b>Total</b>	<b>\$96,691,278</b>	<b>\$110,864,578</b>	<b>\$100,854,583</b>	<b>\$103,354,803</b>

\*One-Time Transfers of \$9.8 Million in FY24 and \$15.9 Million in FY25

# General Fund Expense Comparison

Expense Category	FY26 Original Budget	FY27 Proposed Budget	\$ Difference	% Difference
Personnel	\$64,313,615	\$68,328,810	\$4,015,195	6.2%
Supplies	\$3,877,444	\$3,275,885	(\$601,559)	-15.5%
Services	\$6,344,305	\$5,904,207	(\$440,098)	-6.9%
Fees, Claims, and Disbursements	\$6,413,204	\$5,764,209	(\$648,995)	-10.1%
Repairs and Maintenance	\$5,145,597	\$4,540,070	(\$605,527)	-11.8%
Capital	\$0	\$17,600	\$17,600	
Finance Charges	\$0	\$0	\$0	0.0%
Transfers Out	\$14,760,419	\$15,524,022	\$763,604	5.2%
<b>Total</b>	<b>\$100,854,583</b>	<b>\$103,354,803</b>	<b>\$2,500,221</b>	<b>2.5%</b>

# General Fund Department Trend

Department	FY24 Actual	FY25 Actual	FY26 Original Budget	FY27 Proposed Budget
Administration	\$3,110,530	\$3,374,125	\$3,785,623	\$2,750,006
Creative Services	\$580,513	\$754,131	\$839,162	\$772,691
Development Services	\$4,806,893	\$5,388,378	\$5,836,135	\$5,537,608
Finance	\$3,166,102	\$5,154,167	\$4,057,369	\$3,068,496
Citywide	\$19,857,784*	\$27,077,581*	\$10,690,844	\$9,872,386
Human Resources	\$1,355,673	\$1,296,065	\$1,921,666	\$1,846,903
Law	\$2,225,317	\$2,726,199	\$2,611,374	\$2,564,844
Municipal Court	\$1,124,034	\$1,282,314	\$1,477,958	\$1,555,052
Fire	\$22,389,217	\$23,592,336	\$26,079,527	\$29,816,141
Police	\$26,604,836	\$28,187,345	\$29,874,373	\$33,004,171
Public Works	\$11,470,379	\$12,031,937	\$13,680,553	\$12,566,505
<b>Total</b>	<b>\$96,691,278</b>	<b>\$110,864,578</b>	<b>\$100,854,584</b>	<b>\$103,354,803</b>

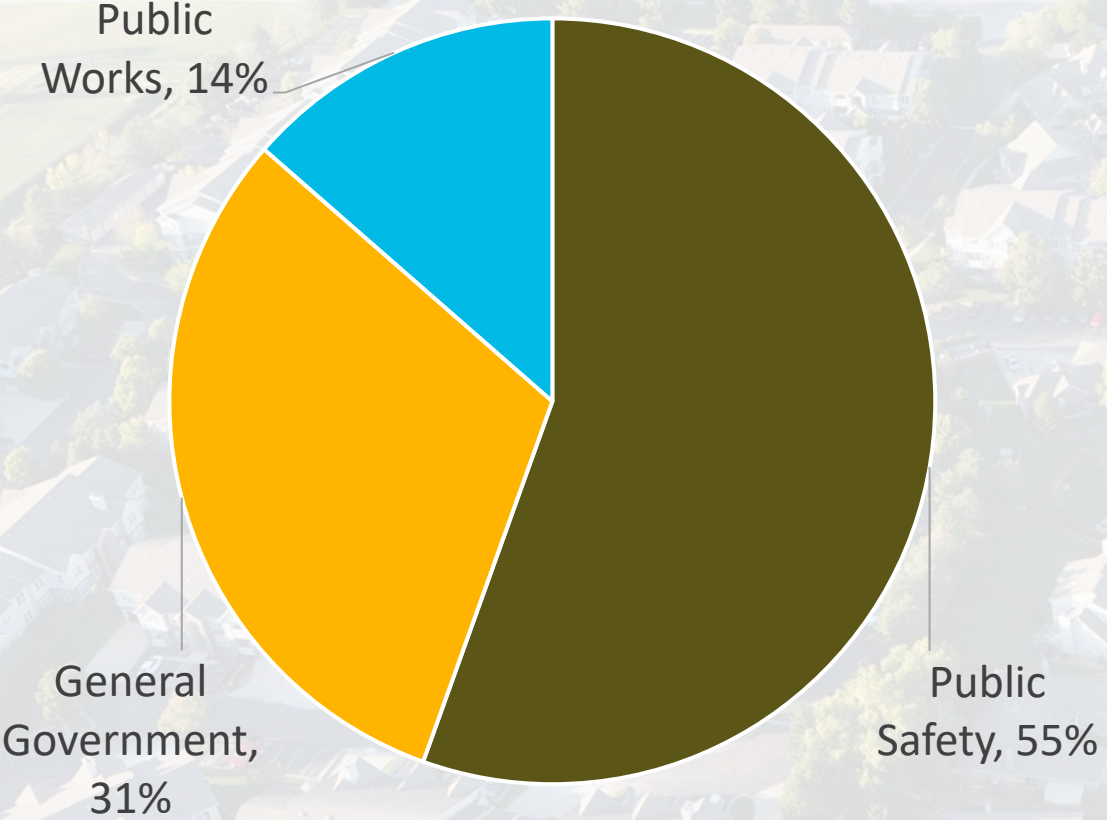
\*One-Time Transfers of \$9.8 Million in FY24 and \$15.9 Million in FY25

# General Fund Department Comparison

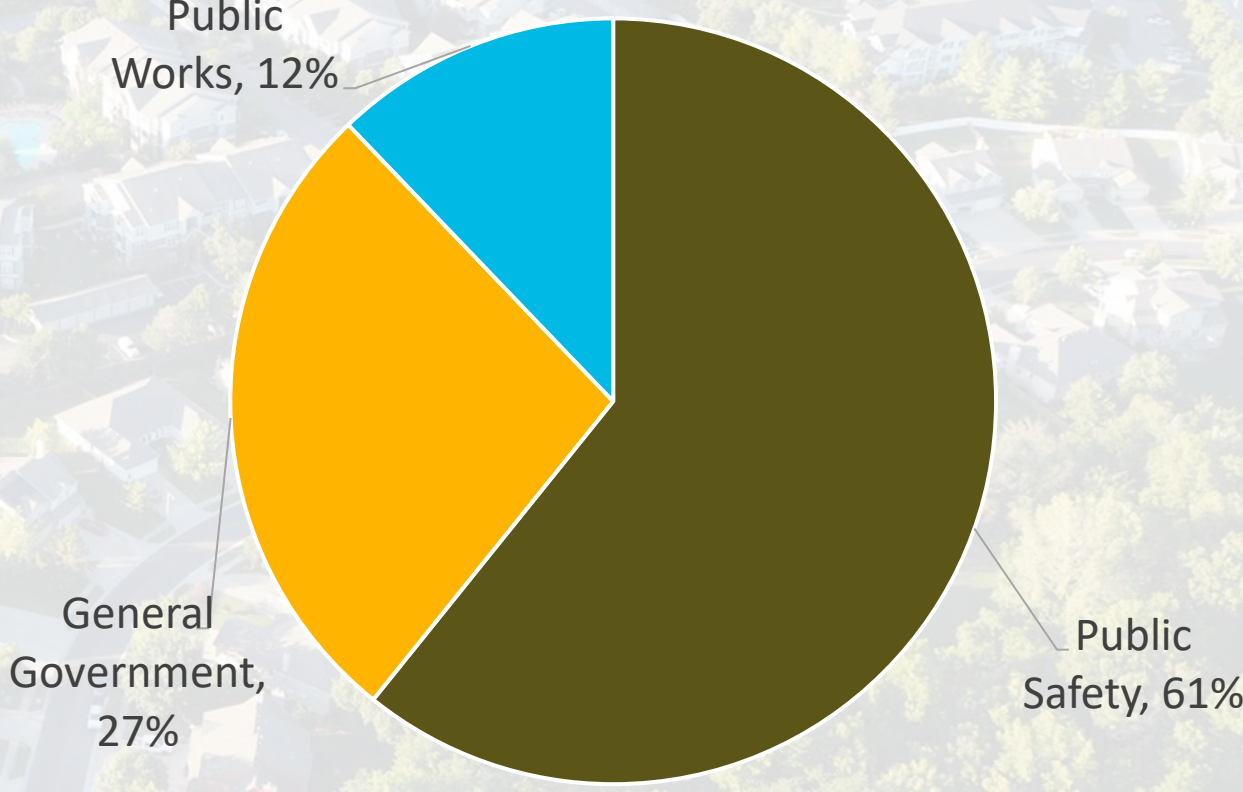
Department	FY26 Original Budget	FY27 Proposed Budget	\$ Change	% Change
Administration	\$3,785,623	\$2,750,006	(\$1,035,617)	-27.4%
Creative Services	\$839,162	\$772,691	(\$66,471)	-7.9%
Development Services	\$5,836,135	\$5,537,608	(\$298,527)	-5.1%
Finance	\$4,057,369	\$3,068,496	(\$988,873)	-24.4%
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%
<b>Total</b>	<b>\$100,854,584</b>	<b>\$103,354,803</b>	<b>\$2,500,219</b>	<b>2.5%</b>

# FY27 General Fund Budget Allocation

FY26 Original budget



FY27 Proposed Budget



# Areas of Operational Reduction

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## Staffing and Capacity

- Hiring Freeze (30.88 FTEs)
- Public Safety Overtime
- Professional Development

## Service-Level Impacts

- Reduced Right-of-Way Maintenance
  - Mowing, Sidewalk/Curb Repair
- Reduced Facility Maintenance and Improvement
  - Building and Equipment Replacement, Expansion
- Reduced Community Engagement
- Increased Turnaround Time

# Public Safety Sales Tax

Revenue Category	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Projection	FY27 Proposed Budget
Sales Tax	\$10,627,734	\$10,789,439	\$11,553,490	\$11,356,754	\$11,457,635
Use Tax	\$2,554,475	\$2,799,766	\$2,518,556	\$2,918,534	\$3,342,694
<b>Total</b>	<b>\$13,182,209</b>	<b>\$13,589,205</b>	<b>\$14,072,046</b>	<b>\$14,275,288</b>	<b>\$14,800,329</b>

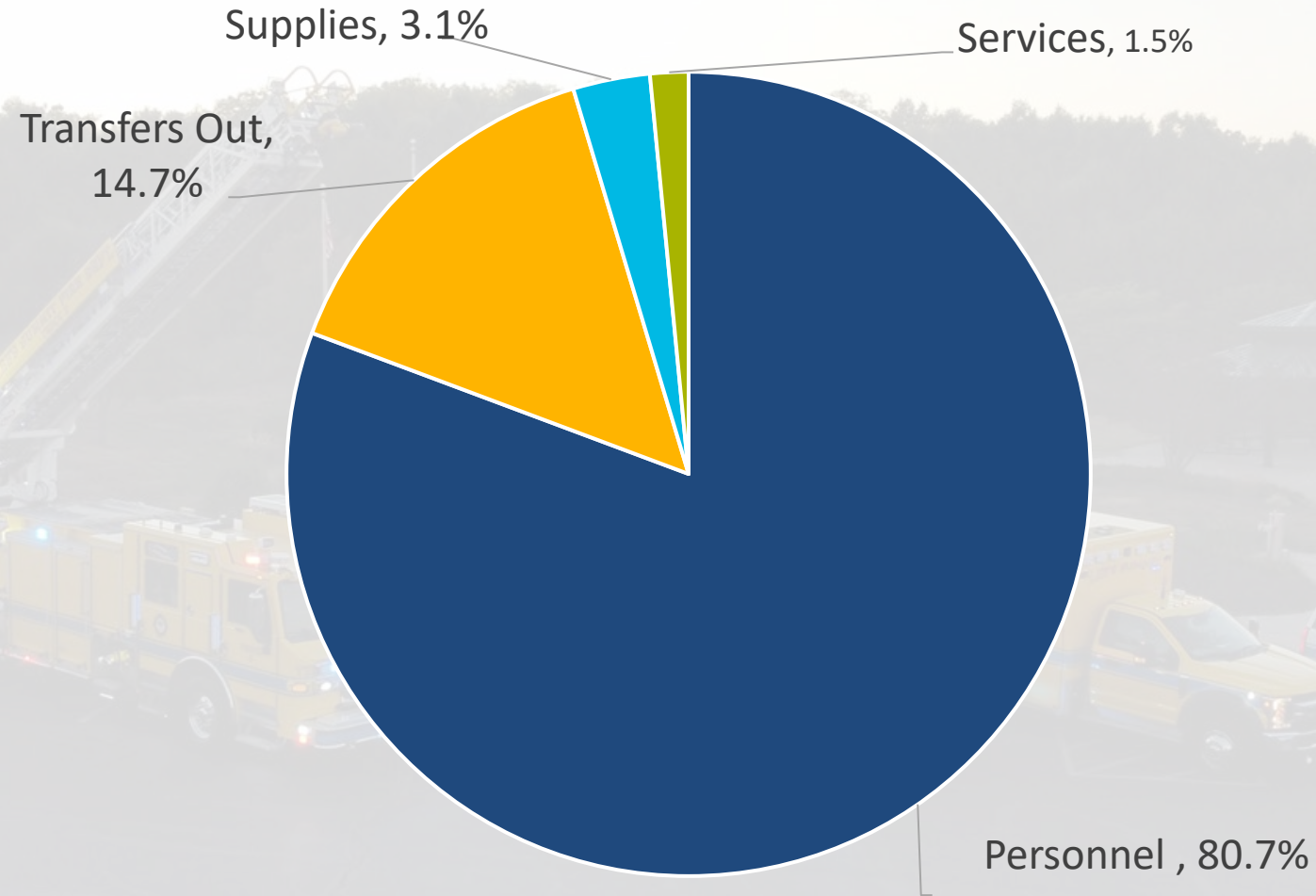
# Public Safety Sales Tax Expense Trend

Expense Category	FY24 Actual	FY25 Actual	FY26 Original Budget	FY27 Proposed Budget
Personnel	\$5,321,739	\$7,950,727	\$11,998,957	\$11,943,807
Supplies	\$897,215	\$941,103	\$1,526,679	\$457,938
Services	\$133,432	\$436,593	\$309,770	\$227,765
Repairs and Maintenance	\$67,753	\$154,862	\$210,605	\$0
Capital	\$2,428,088	\$269,813	\$0	\$0
Transfers Out	\$833,192	\$3,771,180	\$813,257	\$2,170,819
<b>Total</b>	<b>\$9,681,419</b>	<b>\$13,524,278</b>	<b>\$14,859,268</b>	<b>\$14,800,329</b>

# Public Safety Sales Tax Expense Comparison

Expense Category	FY26 Original Budget	FY27 Proposed Budget	\$ Difference	% Difference
Personnel	\$11,998,957	\$11,943,807	(\$55,150)	-0.5%
Supplies	\$1,526,679	\$457,938	(\$1,068,741)	-70.0%
Services	\$309,770	\$227,765	(\$82,005)	-26.5%
Repairs and Maintenance	\$210,605	\$0	(\$210,605)	-100.0%
Transfers Out	\$813,257	\$2,170,819	\$1,357,562	166.9%
<b>Total</b>	<b>\$14,859,268</b>	<b>\$14,800,329</b>	<b>(\$58,939)</b>	<b>-0.4%</b>

# Public Safety Sales Tax Expense by Category



# Special Revenue Funds

Fund	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Proposed Budget
Parks Fund	\$7,207,575	\$4,637,954	\$7,603,535	\$9,096,184
Cemetery Trust Fund	\$169,835	\$179,080	\$225,311	\$196,625
Business and Industry Fund	\$159,084	\$810,340	\$989,000	\$1,038,200
Public Safety Sales Tax	\$9,681,419	\$13,524,278	\$14,859,268	\$14,800,329
Road and Bridge Fund	\$0	\$43,032	\$190,000	\$0
Green Street	\$0	\$0	\$565,859	\$595,887*
Grants, Contracts and Settlements	\$1,094,586	\$329,675	\$462,628	\$395,000
<b>Total</b>	<b>\$18,312,499</b>	<b>\$19,524,359</b>	<b>\$24,895,601</b>	<b>\$26,122,225</b>

\*\$531,050 FY27 Green Street Revenue Projection

# Special Revenue Funds

Fund	FY27 Proposed		\$ Difference	% Difference
	FY26 Budget	Budget		
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%
<b>Total</b>	<b>\$24,895,601</b>	<b>\$26,122,225</b>	<b>\$1,226,624</b>	<b>4.9%</b>

# Business and Industry Fund

Expenditures	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Proposed Budget
Administrative Fees	\$33,468	\$34,098	\$34,000	\$38,000
Discount Expense	\$13,085	\$13,333	\$15,000	\$15,200
Other Supplies, Services and Charges	\$0	\$500	\$100,000	\$30,000
Downtown Mainstreet	\$60,000	\$120,000	\$140,000	\$180,000
LS Economic Development Council	\$0	\$200,000	\$250,000	\$300,000
Marketing Fund (Pre-LSVB)	\$52,530	\$47,408	\$0	\$0
LSVB	\$0	\$395,000	\$450,000	\$475,000
<b>Total</b>	<b>\$159,083</b>	<b>\$810,339</b>	<b>\$989,000</b>	<b>\$1,038,200</b>

# Business and Industry Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Proposed Budget
Revenues	\$723,266	\$798,246	\$720,000	\$770,000
Expenditures	(\$159,083)	(\$810,340)	(\$989,000)	(\$1,038,200)
Difference	\$564,183	(\$12,094)	(\$279,000)	(\$268,200)
<b>Fund Balance</b>	<b>\$1,504,768</b>	<b>\$1,492,674</b>	<b>\$1,223,674</b>	<b>\$955,474</b>

# Economic Development (TIFs)

Incentives	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Proposed Budget
2nd and Douglas	\$10,681	\$1,329,220	\$762,000	\$770,000
Highway 50 and Todd George	\$928,294	\$1,602,909	\$1,249,000	\$1,520,000
Longview Farms	\$379,693	\$482,263	\$433,000	\$458,000
New Longview	\$24,002	\$231,551	\$86,000	\$278,000
Oldham Village	\$0	\$0	\$0	\$200,000
Paragon Star	\$38,874	\$43,150	\$34,000	\$50,000
Ritter Plaza	\$378,750	\$385,378	\$364,000	\$364,000
Streets of West Pryor	\$1,277,691	\$2,835,923	\$2,724,000	\$3,020,000
Summit Fair	\$3,079,086	\$4,355,998	\$2,638,000	\$1,833,000
City Wide - Administrative Fee				\$40,000
<b>Total</b>	<b>\$6,117,071</b>	<b>\$11,266,392</b>	<b>\$8,290,000</b>	<b>\$8,533,000</b>

**Note: Expense Reflects Items Such as PILOTs and EATs for Incentive Districts Per Development Agreements**

# Capital Project Funds Trend

Fund	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Proposed Budget
Capital Improvement Sales Tax	\$33,905,835	\$36,663,966	\$65,946,409	\$18,414,000
Road and Bridge Excise Tax	\$586,020	\$1,105,712	\$813,642	\$3,000,000
Transportation Sales Tax	\$10,601,430	\$19,218,910	\$28,801,463	\$14,624,000
Parks Development	\$1,021,956	\$9,266,916	\$9,303,950	\$26,170,000
Capital Project Bond Fund	\$2,235,483	\$31,507,459	\$38,781,001	\$61,577,000
Capital Project Fund	\$15,589,860	\$25,660,616	\$22,935,795	\$400,000
Public Safety Equipment Replacement	\$0	\$2,003,308	\$3,874,382	\$2,043,337
Water Tap	\$1,661,234	\$3,826,180	\$75,771	\$800,000

# Capital Project Funds

Fund	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Proposed Budget
Wastewater Tap	\$305,098	\$1,775,551	\$18,854	\$12,074,000
Water Construction	\$21,395,759	\$6,228,410	\$16,375,679	\$13,772,000
Wastewater Construction	\$7,667,815	\$6,959,884	\$7,200,362	\$11,265,000
Water Replacement	\$2,868,466	\$312,755	\$1,942,314	\$500,000
Airport Construction	\$126,150	\$1,192,102	\$4,783,900	\$4,700,000
Bridges, Streets and Signals Projects	\$0	\$0	\$0	\$52,688,000
Facilities Project	\$0	\$0	\$0	\$25,170,000
Stormwater Project	\$0	\$0	\$0	\$923,000
General Projects	\$0	\$0	\$0	\$400,000

**Capital Project Funds Total**  
**\$248,520,337**

# General Obligation Debt Service Fund

	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Proposed Budget
Revenues	\$11,677,279	\$12,895,225	\$12,787,940	\$12,956,001
Expenditures	(\$10,445,190)	(\$13,833,074)	(\$16,063,852)	(\$11,766,150)
<b>Difference</b>	<b>\$1,232,089</b>	<b>(\$937,849)</b>	<b>(\$3,275,912)</b>	<b>\$1,189,851</b>

Fund Balance June 30, 2025  
\$9,532,818

# Enterprise Funds

Fund	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Proposed Budget
Water and Wastewater Fund	\$56,036,011	\$58,720,505	\$67,978,435	\$70,040,337
Airport Fund	\$5,172,951	\$5,602,225	\$5,697,569	\$5,122,863
Recreation Fund	\$6,660,899	\$6,931,052	\$7,944,464	\$7,399,581
Storm Water Utility Fund	\$8,407	\$8,355	\$295,000	\$100,000
<b>Total</b>	<b>\$67,878,268</b>	<b>\$71,262,137</b>	<b>\$81,915,468</b>	<b>\$82,662,781</b>

# Enterprise Funds

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

# Internal Service Funds

Fund	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Proposed Budget
Central Building Services	\$1,770,951	\$2,085,934	\$2,401,767	\$2,281,245
Fleet Operations	\$1,130,622	\$1,260,064	\$1,516,687	\$1,578,765
IT Services	\$4,385,609	\$5,389,216	\$6,677,038	\$4,282,711
<b>Total</b>	<b>\$7,287,182</b>	<b>\$8,735,214</b>	<b>\$10,595,492</b>	<b>\$8,142,721</b>

# Internal Service Funds

Fund	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Proposed Budget
Short-term Disability, Unemployment & Work Comp	\$1,080,747	\$2,429,267	\$1,132,000	\$1,160,000
Risk Management	\$1,069,987	\$1,709,523	\$1,705,795	\$1,650,000
Building Equipment Replacement Program	\$257,865	\$150,590	\$600,000	\$250,000
Vehicle Equipment Replacement Program	\$3,560,300	\$3,422,177	\$6,357,458	\$4,655,786
Machine Equipment Replacement Program Direct Charge	\$1,046,928	\$519,583	\$1,167,960	\$1,341,562
Software License Equipment Replacement Program Direct Charge	\$0	\$0	\$0	\$1,139,302
Citywide Software License Equipment Replacement Program	\$672,327	\$672,841	\$2,268,634	\$2,332,703
Citywide Machine Equipment Replacement Program	\$0	\$0	\$0	\$616,259

# Total Proposed Budget

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
<b>Total</b>	<b>\$399,788,627</b>	<b>\$475,181,480</b>	<b>\$502,247,629</b>

\*One-Time ERP Transfer

# Budget Timeline

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**May 4:**

F&BC Budget Discussion

**May 18:**

F&BC General Fund & Other Funds Presentation

**June 2:**

City Council Public Hearing; First Reading

**June 9:**

City Council Second Reading