



LEE'S SUMMIT
MISSOURI®

**FY24 General Fund
& PSST Proposed Budgets**

Agenda

1. Strategic Plan/Core Values

2. Historical Review

3. General Fund Expansion Needs

4. General Fund Budget Details

5. Public Safety Sales Tax Budget Details

Lee's Summit

IGNITE

your ideas. our future.

Critical Success Factors



Strategic
Economic
Development



Cultural &
Recreational
Amenities



Strong
Neighborhoods
With Housing
Choices



Community
Engagement



Community
Health &
Well-being



Collaborative
Relations With
Education
Partners



City Services &
Infrastructure

Core Values

be responsible.

We are innovative
and use our resources
wisely.

STEWARDSHIP

**SERVICE
EXCELLENCE**

aim high & deliver.

We are committed to
quality in all we do.

do the right thing.

INTEGRITY

We are
transparent,
ethical and
accountable in
our actions.

Budget Process Timeline

Tonight: Budget
Presentation
for General
Fund, PSST and
Expansions

June 13: Public
Hearing and
First Reading of
Budget

June 5:
Presentation of
All Department
and Fund
Budgets

June 20:
Second Reading
of Budget

Explanation of Funds

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 (TIF, CID funds).

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

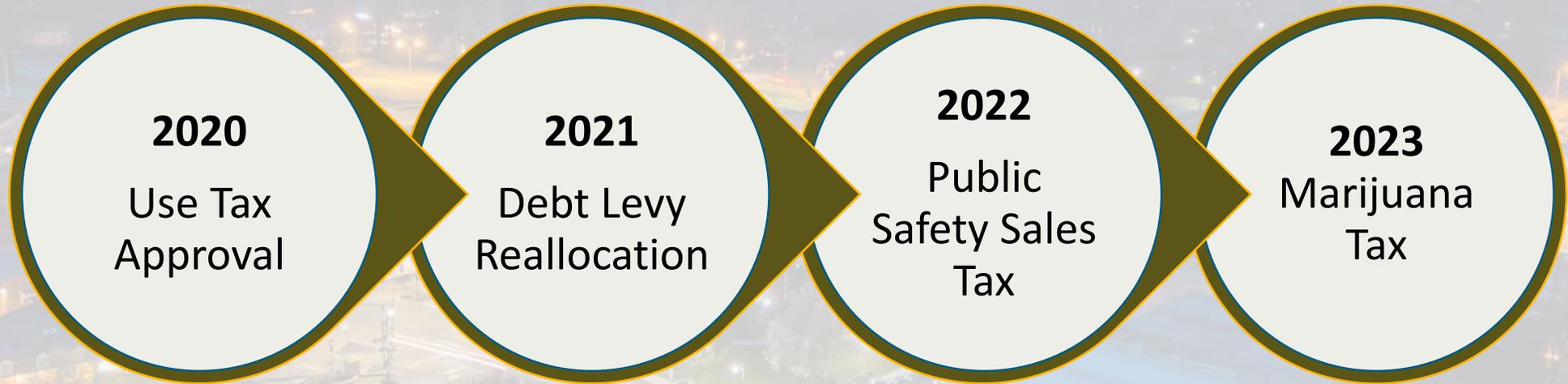
Internal Service Funds: Funding is received from all departments for services (ITS, Fleet, CBS).

General Fund History

	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Estimated
Revenues	\$76,403,623	\$77,696,132	\$86,968,337	\$92,173,194
Expenditures	(\$77,713,006)	(\$71,932,349)	(\$75,021,949)	(\$87,640,163)
Net Transfers	(\$281,258)	(\$2,967,295)	\$2,306,587	(6,103,818)
Net Change	(\$1,590,641)	\$2,796,488	\$14,252,975	(\$1,570,787)

Fund Balance as of June 30, 2022
\$48,284,598

Modernization of Revenue Sources



One-Time General Fund Needs

Item	Amount
AED Replacement	\$59,500
Rescue Boat Replacement/Upgrade	\$143,042
Outdoor Warning Siren Replacement	\$119,500
Compensation Review/Analysis	\$75,000
Utility Vehicle with Spray Tank	\$18,100
Pavement Milling Machine	\$292,424
16-Foot Trailer	\$17,500
Two ½ Ton Pickups	\$78,046
Computers, Monitors & Equipment	\$10,805
Total	\$813,917

Non-Personnel:

\$813,917

Personnel Equipment:

\$145,714

Total One-Time Expenses:

\$959,631

Expansion Needs with Recurring Expense

General Fund Non-Personnel Items	Amount
Diversity & Inclusion Enhancement Plan/Development	\$50,000
Lobbyist Services	\$75,000
Ambulance Fleet Replacement Lease	\$96,500
Defibrillator Lease Program	\$250,000
Station 4 Fiber Lease	\$26,400
Station 5 Fiber Lease	\$26,400
Total	\$524,300

Expansion Needs with Recurring Expense

General Fund Personnel	Amount
Cultural Arts Specialist	\$88,315
Marketing Specialist	\$93,754
HR Generalist	\$93,742
Benefit Specialist* (0.5 FTE)	\$35,184
Grants Manager	\$107,310
Probation Officer	\$88,315
EMS Assistant Chief	\$50,000
CIP Resident Inspector	\$94,239
Applications Analyst	\$111,975
Operator (4 FTE)	\$275,740
Lead Detention Officer (Reclass)	\$4,038

Total General Fund Personnel
Expansion Needs
\$1,042,612

General Fund Expansion Needs



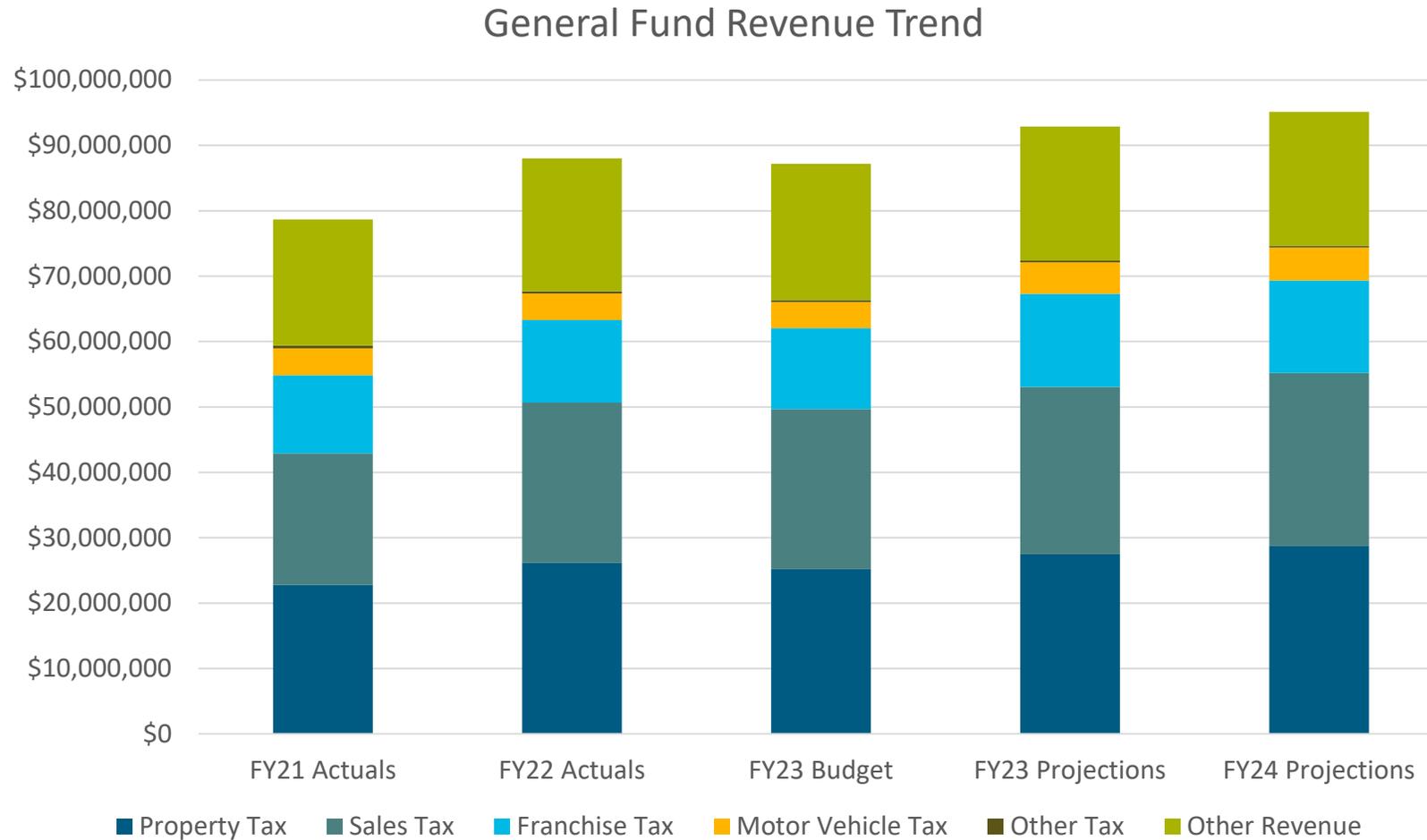
General Fund Total Revenue

Category	FY21 Actuals	FY22 Actuals	FY23 Budget	FY23 Projections	FY24 Budget
Property Tax	\$22,765,970	\$26,170,747	\$25,183,791	\$27,486,142	\$28,810,567
Sales Tax	\$20,160,219	\$24,492,448	\$24,493,861	\$25,581,008	\$26,391,247
Franchise Tax	\$11,927,603	\$12,658,933	\$12,394,014	\$14,244,898	\$14,164,719
Motor Vehicle Tax	\$4,099,517	\$4,039,392	\$3,962,250	\$4,792,608	\$5,017,979
Other Tax	\$462,495	\$323,521	\$298,007	\$265,750	\$253,777
Other Revenue	\$19,249,803	\$20,333,237	\$20,851,523	\$20,510,813	\$20,506,794
Total Revenue	\$78,665,606	\$88,251,171	\$87,183,446	\$92,881,218	\$95,145,083

Change in General Fund Revenues

Category	FY23 Projections	FY24 Budget	\$ Change	% Change
Property Tax	\$27,486,142	\$28,810,567	\$1,324,425	4.82%
Sales Tax	\$25,581,008	\$26,391,247	\$810,239	3.17%
Franchise Tax	\$14,244,898	\$14,164,719	-\$80,179	-0.56%
Motor Vehicle Tax	\$4,792,608	\$5,017,979	\$225,371	4.70%
Other Tax	\$265,750	\$253,777	-\$11,973	-4.51%
Other Revenue	\$20,510,813	\$20,506,794	-\$4,019	-0.02%
Total Revenue	\$92,881,218	\$95,145,083	\$2,263,865	2.44%

General Fund Revenues



Property Tax Revenue

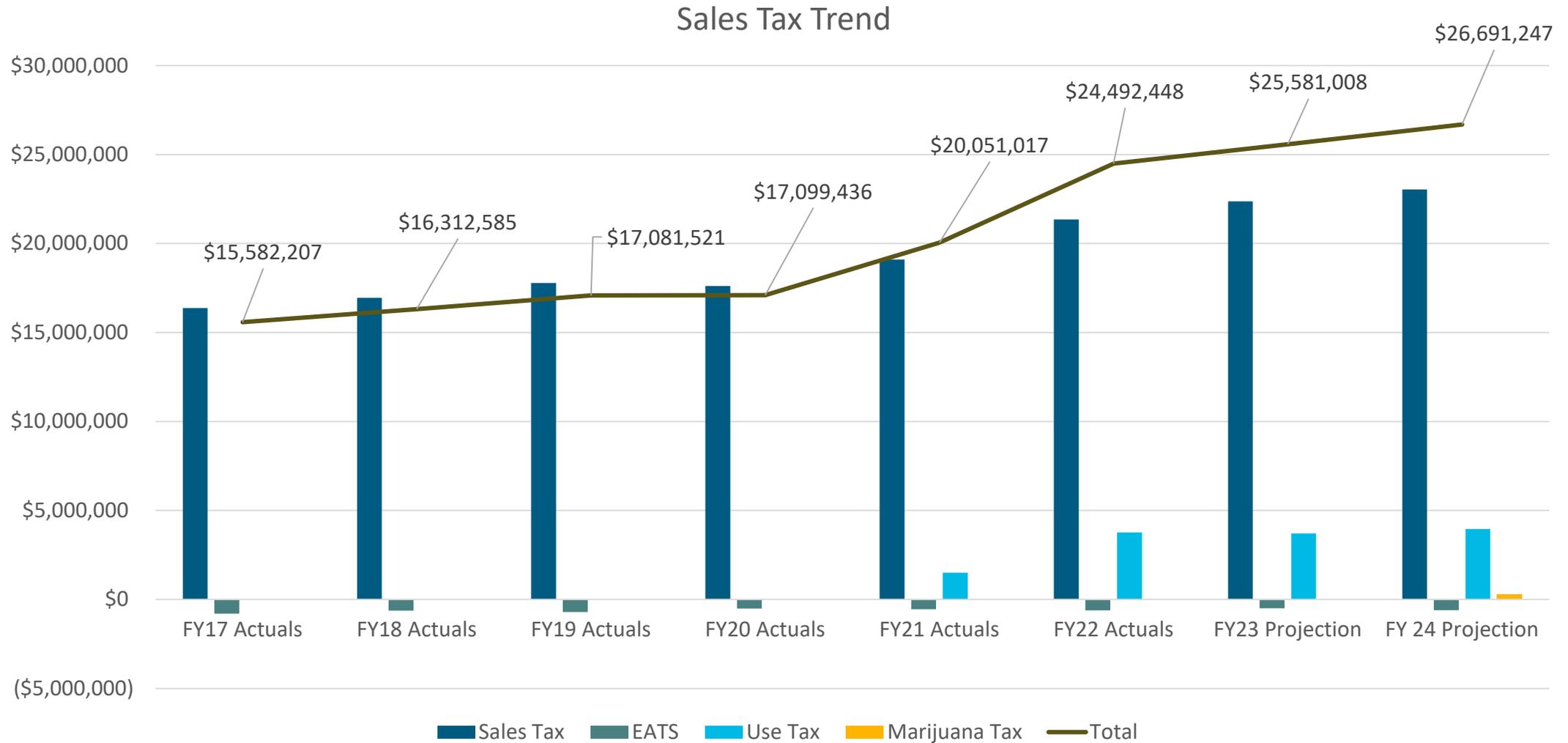
Category	FY21 Actuals	FY22 Actuals	FY23 Budget	FY23 Projections	FY24 Budget
Property Taxes - JaCo	\$19,038,378	\$22,002,298	\$21,271,875	\$23,176,972	\$24,360,000
Property Taxes - Cass	\$567,422	\$666,275	\$608,876	\$696,984	\$731,833
RR Taxes - JaCo	\$392,532	\$439,599	\$447,588	\$467,554	\$490,932
RR Taxes - Cass	\$8,472	\$9,451	\$9,660	\$9,729	\$10,215
Replacement Tax	\$2,156,404	\$2,416,274	\$2,199,532	\$2,488,968	\$2,572,587
PILOTS	\$602,762	\$636,850	\$646,260	\$645,935	\$645,000
Total	\$22,765,970	\$26,170,747	\$25,183,791	\$27,486,142	\$28,810,567

Sales Tax Revenue

Category	FY21 Actuals	FY22 Actuals	FY23 Budget	FY23 Projections	FY24 Budget
Sales Tax	\$19,101,158	\$21,343,982	\$21,333,149	\$22,367,726	\$23,038,757
EATS	(\$552,242)	(\$611,214)	(\$494,195)	(\$494,195)	(\$602,510)
Use Tax	\$1,502,101	\$3,759,680	\$3,654,907	\$3,707,477	\$3,955,000
Total	\$20,160,219*	\$24,492,448	\$24,493,861	\$25,581,008	\$26,391,247

*Includes \$109,202 Cass County sales tax reclassification

Sales Tax History

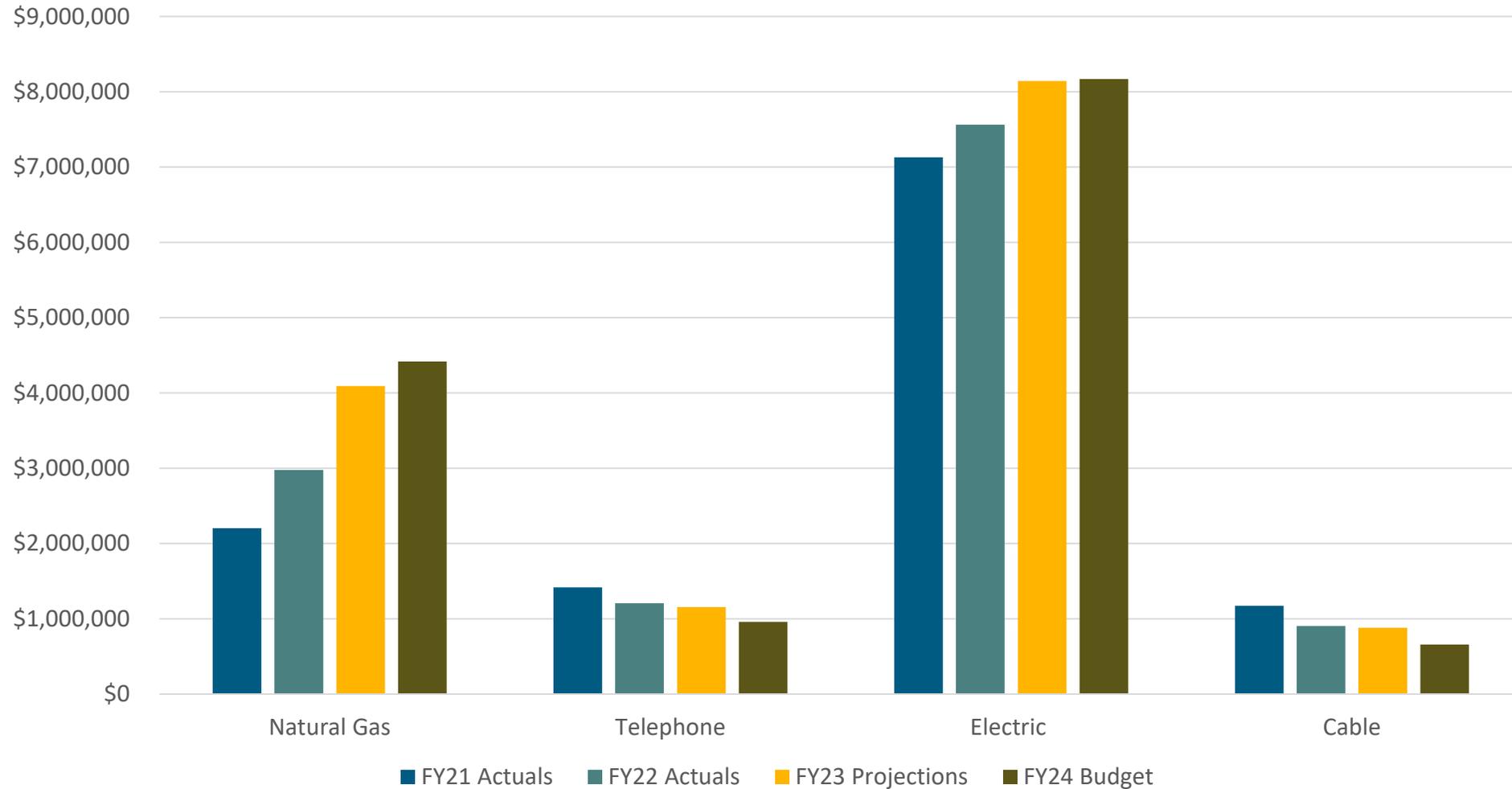


Franchise Tax Revenue

Category	FY21 Actuals	FY22 Actuals	FY23 Budget	FY23 Projections	FY24 Budget
Natural Gas	\$2,205,302	\$2,978,443	\$2,945,661	\$4,092,055	\$4,418,208
Telephone	\$1,417,883	\$1,209,068	\$1,038,376	\$1,126,656	\$918,384
Electric	\$7,129,584	\$7,565,450	\$7,324,297	\$8,144,576	\$8,170,389
Cable	\$1,174,834	\$905,972	\$1,085,680	\$881,611	\$657,738
Total	\$11,927,603	\$12,658,933	\$12,394,014	\$14,244,898	\$14,164,720

Franchise Tax History

Franchise Tax Trends



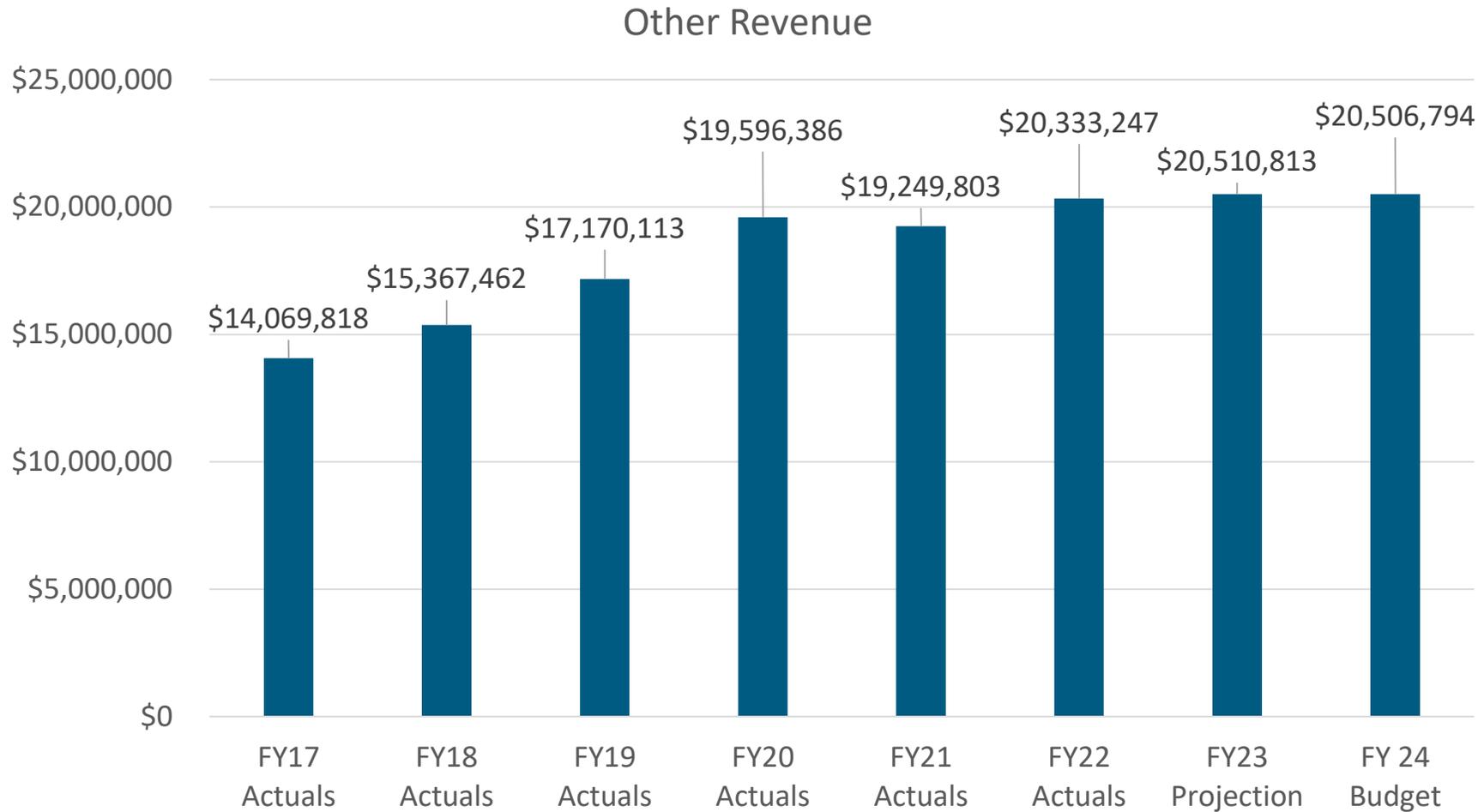
Motor Vehicle Tax Revenue

Category	FY21 Actuals	FY22 Actuals	FY23 Budget	FY23 Projections	FY24 Budget
Motor Vehicle Fuel Tax	\$2,614,154	\$2,703,096	\$2,517,901	\$3,286,866	\$3,473,133
Motor Vehicle Sales Tax	\$1,022,991	\$903,518	\$993,467	\$1,042,241	\$1,054,999
Motor Vehicle License	\$462,372	\$432,778	\$450,882	\$463,501	\$489,846
Total	\$4,099,517	\$4,039,392	\$3,962,250	\$4,792,608	\$5,017,979

Other Revenue

Category	2021 Actuals	FY22 Actuals	FY23 Budget	FY23 Projections	FY24 Budget
Total Fines & Forfeitures	\$749,784	\$879,839	\$1,081,610	\$923,831	\$1,028,137
Total Licenses & Permits	\$4,044,546	\$4,213,866	\$3,744,674	\$3,329,356	\$2,817,688
Total Intergovernmental	\$1,105,587	\$1,694,247	\$1,744,763	\$1,721,763	\$1,709,710
Total Charges for Service	\$9,514,053	\$10,167,602	\$9,694,036	\$10,370,954	\$10,341,250
Total Material & Fuel Sales	\$5,825	\$3,289	\$3,330	\$2,563	\$4,000
Total Investment Earnings	\$49,217	(\$981,122)	\$137,280	(\$52,618)	\$99,520
Total Other	\$2,974,875	\$3,542,594	\$3,737,806	\$3,737,806	\$3,952,635
Total Transfers In	\$805,915	\$812,921	\$708,024	\$477,158	\$553,854
Total	\$19,249,803	\$20,333,237	\$20,851,523	\$20,510,813	\$20,506,794

Other Revenue History



General Fund Expenses

Category	FY21 Actuals	FY22 Actuals	FY23 Budget	FY23 Projections	FY24 Budget
Personnel Services	\$49,892,806	\$53,151,276	\$60,037,174	\$58,516,322	\$63,592,638
Supplies for Resale	\$253,152	\$297,537	\$290,500	\$294,619	\$309,000
Other Supplies, Services & Charges	\$10,542,618	\$10,113,931	\$12,837,813	\$13,238,555	\$14,170,398
Repairs and Maintenance	\$1,775,132	\$2,144,655	\$2,264,331	\$2,391,599	\$2,992,037
Utilities	\$1,699,854	\$1,664,468	\$1,775,522	\$1,719,522	\$1,766,254
Fuel and Lubricants	\$380,958	\$589,627	\$617,976	\$615,044	\$612,627
Miscellaneous	\$319,076	\$408,694	\$410,820	\$405,663	\$465,000
Capital Outlay	\$520,717	\$221,052	\$22,500	\$22,500	\$477,849
Interdepartmental Charges	\$6,734,169	\$6,659,753	\$9,383,526	\$9,383,526	\$10,105,179
Transfer Out	\$3,910,210	\$1,389,764	\$6,811,842	\$6,811,842	\$970,302
Total	\$76,028,692	\$76,640,757	\$94,452,004	\$93,399,192	\$95,461,284

General Fund Expense Changes

Category	FY23 Projections	FY24 Budget	\$ Change	% Change
Personnel Services	\$58,516,322	\$63,592,638	\$5,076,316	8.68%
Supplies for Resale	\$294,619	\$309,000	\$14,381	4.88%
Other Supplies, Services & Charges	\$13,238,555	\$14,170,398	\$931,843	7.04%
Repairs and Maintenance	\$2,391,599	\$2,992,037	\$600,438	25.11%
Utilities	\$1,719,522	\$1,766,254	\$46,732	2.72%
Fuel and Lubricants	\$615,044	\$612,627	-\$2,417	-0.39%
Miscellaneous	\$405,663	\$465,000	\$59,337	14.63%
Capital Outlay	\$22,500	\$477,849	\$455,349	2023.77%
Interdepartmental Charges	\$9,383,526	\$10,105,179	\$721,653	7.69%
Transfer Out	\$6,811,842	\$970,302	-\$5,841,540	-85.76%
Total	\$93,399,192	\$95,461,284	\$2,062,092	2.21%

Personnel Services Expenses

6% Pay Increase for Core General Employees

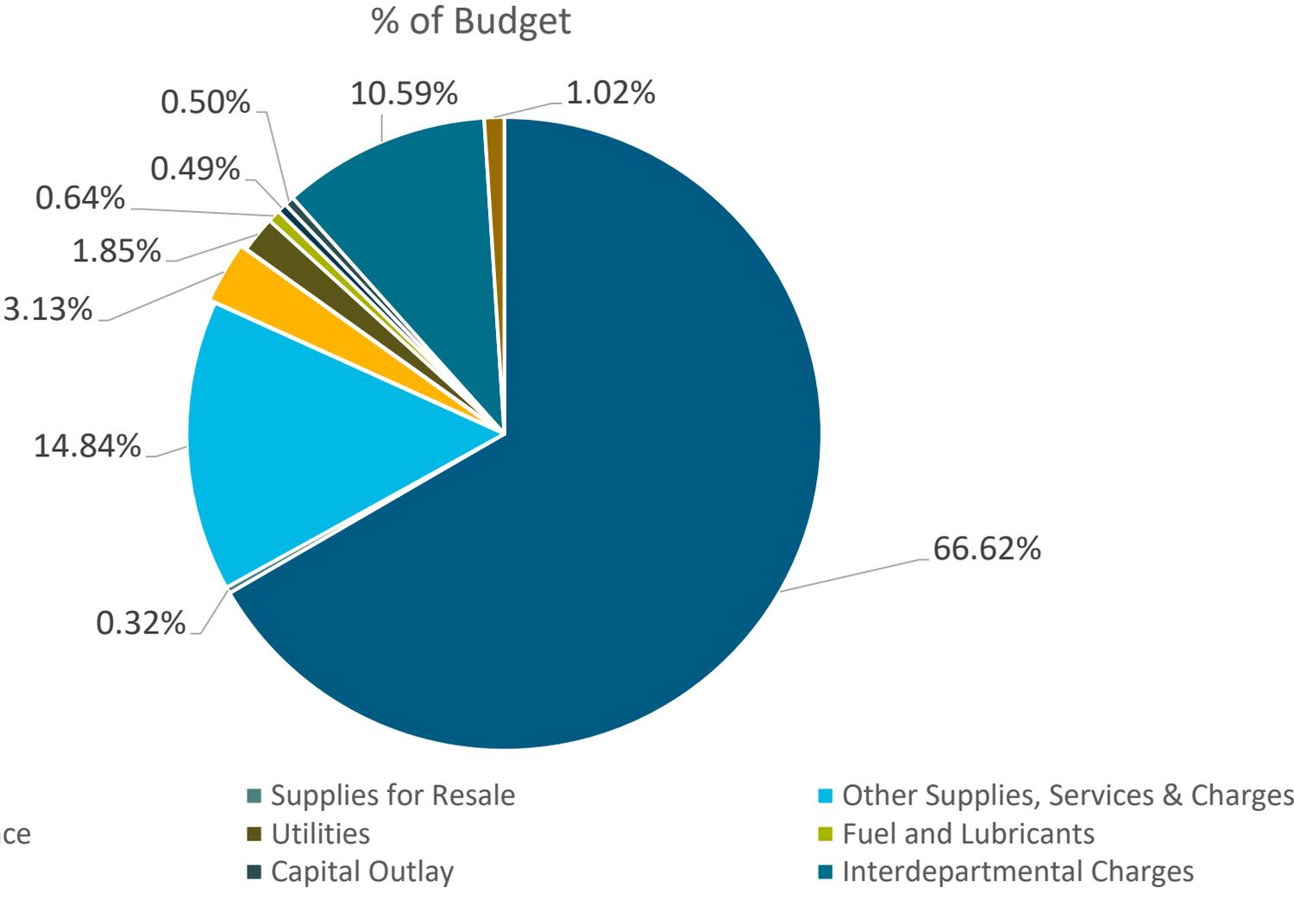
Labor Agreement Pay Increases

General Fund Personnel Expansion Requests

Expanded Public Safety Group in LAGERS (Communications & Detention Staff)

Insurance Increase (10% Health; 5% Dental)

Budget Category Breakdown



General Fund Proposed Budget

Sources	Amount
Revenues	\$95,145,083
Expenses	(\$95,461,284)
Spend Down of General Fund Balance for One-Time Expenses	\$316,201
Difference	\$0

Public Safety Sales Tax

Voters approved a ½ percent public safety sales tax in April 2022 dedicated to the operations of the Fire and Police Departments, including expansions of services, equipment, compensation and training.

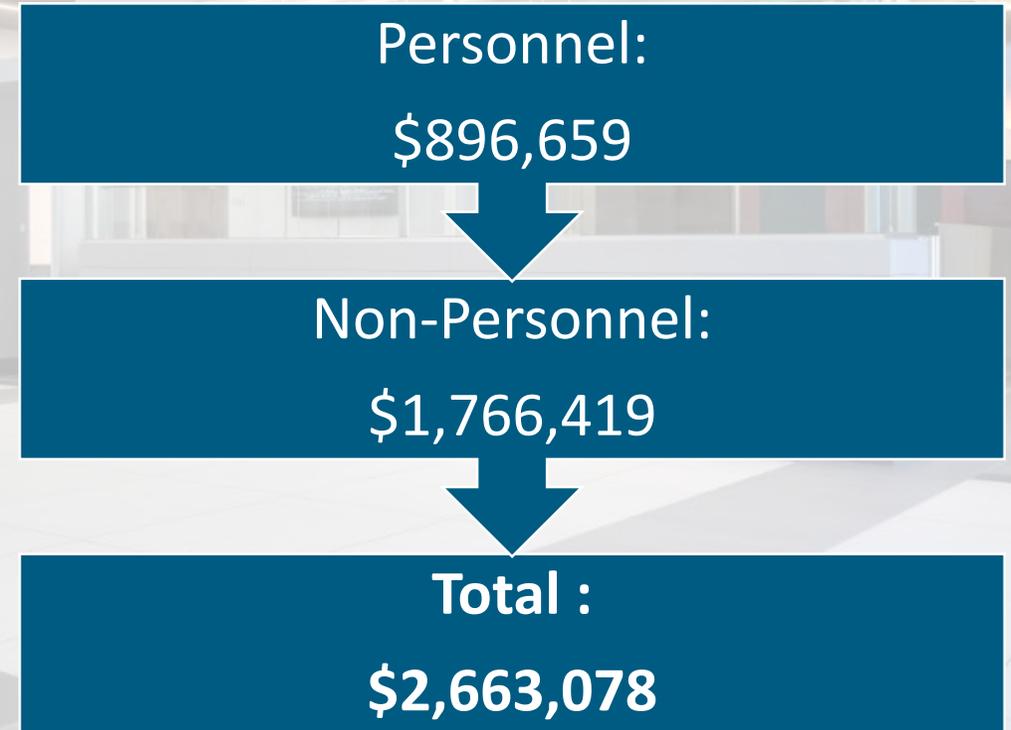
FY24 Budget	Amount
Revenue	\$13,192,500
Expenses	(\$10,732,119)
Difference	\$2,460,381

Public Safety Sales Tax – Police Expansion Needs

Police PSST Personnel	Amount
Communications Specialist (4 FTE)	\$296,832
Senior Crime Analyst	\$88,315
Police Officer (3 FTE)	\$232,476
Detention Officer (2 FTE)	\$146,876
Evidence and Property Technician	\$65,754
Animal Control Officer	\$66,406
Total	\$896,659

Public Safety Sales Tax – Police Expansion Needs

Police PSST Non-Personnel Items	Amount
Annual Wellness Assessment	\$151,450
Virtual Reality Training System	\$200,000
Jail Camera Migration	\$350,000
License Plate Reader System	\$400,000
Bomb Robot	\$279,000
Crime Scene Mapping 3D Scanner	\$115,000
Firearm Range Software & Mechanical Replacement	\$200,000
Equipment and Supplies for New Staff	\$70,969
Total	\$1,766,419



Public Safety Sales Tax – Fire Expansion Needs



Fire PSST Personnel	Amount
Firefighter (13 FTE)	\$969,033

Public Safety Sales Tax – Fire Expansion Needs

Fire PSST Non-Personnel	Amount
Firstwatch Software Platform	\$75,000
EMS Chief Staff Vehicle	\$53,100
EMS Utility Vehicle	\$75,000
Ambulance Equipment/Technology	\$95,000
Health & Wellness Equipment	\$100,000
Radio Communications – Subterranean	\$50,000
Fire/EMS Pro QA	\$155,000
New/Additional Rescue Boat	\$162,000
Heart Safe Alerting System	\$700,000
Technical Rescue and Hazmat Equipment	\$100,000
Total	\$1,565,100

Personnel (13 Firefighters):

\$969,033

Non-Personnel:

\$1,565,100

Total:

\$2,534,133

Public Safety Sales Tax Proposed Expenses

Category	Amount	% of Budget
Personnel Services	\$7,200,001	67.09%
Other Supplies, Services & Charges	\$2,738,934	25.52%
Repairs and Maintenance	\$228,485	2.13%
Capital Outlay	\$75,000	0.70%
Interdepartmental Charges	\$199,599	1.86%
Transfer Out	\$290,100	2.70%
Total	\$10,732,119	100.00%

Budget Summary

FY24 General Fund Budget

Revenues + GF Reserve for One-Time Needs	\$95,461,284
Expenses	(\$95,461,284)
Difference	\$0

FY24 Public Safety Sales Tax Budget

Revenues	\$13,192,500
Expenses	(\$10,732,119)
Difference	\$2,460,381

Budget Uncertainties

- Insurance
- State Legislature

Budget Summary

1. Developed a budget that reflects our core values of stewardship, integrity and service excellence
2. Aligned expansions to further our critical success factors.
3. Incorporated Mayor and City Council priorities into the budget.
4. Utilized conservative revenue projections to account for budget uncertainties.
5. Recognized importance of creating a fund balance for Public Safety Sales Tax.
6. Suggest discussion of General Fund Reserve Balance.