



Board of Aldermen Request for Action

MEETING DATE: 10/21/2025

DEPARTMENT: Administration/Finance

AGENDA ITEM: Approve Bill No. 3081-25 Adopt FY2026 Annual Budget – 2nd Reading.

REQUESTED BOARD ACTION

A motion to approve Bill No. 3081-25, adopting the FY2026 Annual Budget for the City Of Smithville, Missouri, and authorizing the expenditure of funds for municipal services. Second reading by title only.

SUMMARY

2026 Budget Summary

City staff have worked collectively since January 2025 to determine the needs, and eventually propose recommendations, for the FY2026 Budget. In April of 2025, the Board of Aldermen, Department Directors, and other key department staff met in a retreat/financial summit to review organizational workplans and priorities identified through recent processes to outline community goals. Various goals were outlined in the retreat.

	2026 Projected Beginning Balance	2026 Revenues	2026 Expenditures	2026 Projected Ending Balance
General Fund	3,652,824	7,143,408	7,922,536	2,873,696
Capital Improvement Sales Tax Fund	536,772	1,376,869	1,892,920	20,721
Capital Projects Fund	165,755	11,000	-	176,755
Combined Water /Wastewater Fund	16,378,986	7,454,901	16,704,382	7,129,505
Debt Service Fund	285,263	367,920	367,920	285,263
Park and Stormwater Sales Tax Fund	2,243,422	988,733	1,901,000	1,331,155
Sanitation Fund	70,155	1,000,715	987,117	83,753
Marketplace TIF (Allocation) Fund	2,318,511	905,625	792,862	2,431,274
Commons CID Fund	465,689	438,655	381,502	522,842
Transportation Sales Tax Fund	714,849	1,500,322	2,204,000	11,171
Vehicle And Equipment Replacement Fund	85,390	433,000	428,497	89,893
Donation Fund	42,280	15,100	-	57,380
Judicial Education Fund	2,532	-	1,100	1,432
Technology Upgrade Fund	-	-	-	-
DWI Recovery Fund	13,762	3,425	2,975	14,212
Police Training Fund	10,986	1,450	4,280	8,156
Public Safety Sales Tax Fund (new)	-	700,000	343,890	356,110
Fairview Crossing CID Fund (new)	4,950	12,500	3,750	13,700
Shops at Smithville CID Fund (new)	-	5,000	2,000	3,000
Grand Total	\$ 26,992,126	\$ 22,358,623	\$ 33,940,731	\$ 15,410,018

The FY2026 proposed budget:

- Continues to place focus on employee recruitment and retention.
 - o Salary increases reflect an organizational goal to be market competitive across all positions.
 - o Departmental budgets include enhanced funding for employee training and development.
- Continues focus on investment in infrastructure.
- Assures the maintenance and acquisition of appropriate work equipment.
- Includes \$150,000 for audit by the Missouri State Auditor's Office.
- Includes more than \$15 million in capital improvements across all funds.
- Includes \$83,458 for a new GIS/IT Tech position, equally split between the general fund and combined water and wastewater funds.
- Includes \$92,455 for a new Parks & Facilities Manager position.
- Includes \$52,500 for a new Animal Control Officer position funded through the Public Safety Sales Tax Fund.
- Includes \$20,100 for an annual employee wellness stipend.
- Includes over \$108,266 for an employee retirement enhancement to LAGERS, moving from a benefit multiplier of 1.75% to 2.00%.
- Includes \$50,000 for a strategic planning process update.
- Includes \$50,000 for a rapid warning system.
- Includes \$15,000 for a walk behind saw.
- Includes \$6,000 for a toolcat bucket.

The Public Safety Sales tax was approved by the voters in April 2025. The sales tax is estimated to generate approximately \$700,000 in revenue in FY2026. The fund will be used to increase compensation and benefits for officers to support recruitment and retention, additional staffing and related equipment and implementation of a full-time animal control program.

The Total Proposed FY2026 Budget includes the aggregate use of fund balance across nineteen budgeted funds. The use of fund balance can be attributed to several high-profile capital improvement projects within the Combined Water & Wastewater (CWWS) Fund, Transportation Sales Tax Fund, and Capital Improvement Sales Tax Fund. This includes the completion of the following projects scheduled for FY2026:

- Smith's Fork Force Main – Construction
- Stonebridge Lift Station –Construction
- Highway 92 & Commercial Waterline – Engineering and Construction
- Wastewater Treatment Plant Expansion – Engineering
- Taste and Odor
- Richardson St / 169 Signal - Engineering and Construction
- Smith's Fork Complex – Engineering and Design

FY2025 Budget "Rollovers"

Each year, the Finance Department adjusts the upcoming budget based upon the remaining amounts in current engineering and construction contracts. These amounts are rolled over as a part of the newly proposed budget. This year, Public Works and Finance staff have worked together to determine the budget rollovers needed for FY2026. This includes projects that have not yet been completed. These rollovers will be noted in the FY2026 – FY2030 Proposed Five Year Capital Improvement Plan.

The rollover amounts included in the FY2026 budget are as follows:

Combined Water and Wastewater Fund

- The City has contracted with Epic Construction for the completion of 144th Street Lift Station. The total contract amount for this project was established at \$5,100,000. Of this amount, \$4,500,000 will be rolled in the FY2026 budget. Net cost is \$3,000,000.
- The City will award a contract in FY2026 for the completion of engineering for the Stonebridge Lift Station and West Bypass in the amount of \$200,000. Of this amount, \$200,000 will be rolled in the FY2026 budget.
- The City has contracted with Ross Construction for the completion of Wastewater Treatment Plant (WTP) Improvements in the amount of \$200,000. Of this amount, \$200,000 will be rolled in the FY2026 budget.
- The City will award a contract in FY2026 for the completion of Smith's Fork Force Main in the amount of \$600,000. Of this amount, \$600,000 will be rolled in the FY2026 budget.
- The City has contracted with Foster Construction for Church and Mill in the amount of \$100,000. Of this amount, \$100,000 will be rolled in the FY2026 budget.

Capital Improvement Sales Tax Fund

- The City has contracted with GBA Engineering for the completion of engineering for the 2nd Creek Bridge Sidewalks in the amount of \$20,000. Of this amount, \$20,000 will be rolled in the FY2026 budget.
- The City has contracted with GBA Engineering for the completion of engineering for the Riverwalk Park and Trail in the amount of \$50,000. Of this amount, \$50,000 will be rolled in the FY2026 budget.

Parks and Stormwater Sales Tax Fund

- The City will award a contract in FY2026 for the completion of OK Trail in the amount of \$281,000. Of this amount, \$281,000 will be rolled in the FY2026 budget. Net cost is \$97,000.

- The City will award a contract in FY2026 for the completion of Dundee Road Stormwater Improvements in the amount of \$200,000. Of this amount, \$200,000 will be rolled in the FY2026 budget.
- The City will award a contract in FY2026 for the completion of Forest Oaks Stormwater Improvements in the amount of \$300,000. Of this amount, \$300,000 will be rolled in the FY2026 budget.

Transportation Sales Tax Fund

- The City has contracted with GBA Engineering for the completion of 1st and Bridge Round a Bout in the amount of \$300,000. Of this amount, \$300,000 will be rolled in the FY2026 budget.
- The City has contracted with Asphaltic Surfaces to complete the Asphalt Overlay (Commercial) in the amount of \$300,000. Of this amount, \$300,000 will be rolled in the FY2026 budget.
- The City will award a contract in FY2026 for the completion of Commercial Street Sidewalk in the amount of \$840,000. Of this amount, \$840,000 will be rolled in the FY2026 budget. Net cost is \$128,000.

Shared / Multiple Funds

- The City will award a contract in FY2026 for the completion of Maple Ave and River Crossing. The total contract amount for this project was established at \$1,890,000. Of this amount, \$1,890,000 will be rolled in the FY2026 budget. This project is split between the Combined Water and Wastewater Systems Fund at \$1,190,000 and Water Impact Fees of \$700,000.

PREVIOUS ACTION

As a part of the budget process, the Board held a retreat/financial summit on April 17, 2025. Following the retreat, the Board reviewed Compensation Scenarios proposed by staff on July 15, 2025. On August 19, 2025, the Board formally reviewed the FY2026 Proposed Budget and Five-Year Capital Improvement plan, with an update on September 23, 2025, pertaining to additional identified expenses for FY2026.

POLICY OBJECTIVE

Approval of operating and capital budget to provide funds to support Board of Aldermen goals in FY2026.

FINANCIAL CONSIDERATIONS

Adopting expenditure and revenue budget for FY2026 which establishes spending and receipting authority for the City in FY2026.

ATTACHMENTS

- ☒ Ordinance
- ☐ Resolution

- ☐ Contract
- ☐ Plans

☐ Staff Report

☐ Minutes

☒ Other: FY2026 Budget Book

BILL NO. 3081-25

ORDINANCE NO. 327X-25

AN ORDINANCE ADOPTING THE FY2026 ANNUAL BUDGET FOR THE CITY OF SMITHVILLE, MISSOURI, AND AUTHORIZING THE EXPENDITURES OF FUNDS FOR MUNICIPAL SERVICES

BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF SMITHVILLE, MISSOURI, AS FOLLOWS:

THAT, for the purpose of financing the conduct of affairs of the City of Smithville, Missouri during the fiscal year from November 1, 2025, and ending October 31, 2026 inclusive, the budget of the City's revenue and expenses for such period prepared and submitted to the Smithville Board of Aldermen by the City Administrator is hereby approved and adopted as the Official Budget of the City of Smithville, Missouri; and

THAT, the amounts set forth in the various funds are hereby appropriated to such uses, and authority is hereby given to the City Administrator of the City of Smithville to expend the amounts shown for the purposes indicated; and

FY2026 RECOMMENDED BUDGET

	2026 Projected Beginning Balance	2026 Revenues	2026 Expenditures	2026 Projected Ending Balance
General Fund	3,652,824	7,143,408	7,922,536	2,873,696
Capital Improvement Sales Tax Fund	536,772	1,376,869	1,892,920	20,721
Capital Projects Fund	165,755	11,000	-	176,755
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Sanitation Fund	70,155	1,000,715	987,117	83,753
Marketplace TIF (Allocation) Fund	2,318,511	905,625	792,862	2,431,274
Commons CID Fund	465,689	438,655	381,502	522,842
Transportation Sales Tax Fund	714,849	1,500,322	2,204,000	11,171
Vehicle And Equipment Replacement Fund	85,390	433,000	428,497	89,893
Donation Fund	42,280	15,100	-	57,380
Judicial Education Fund	2,532	-	1,100	1,432
Technology Upgrade Fund	-	-	-	-
DWI Recovery Fund	13,762	3,425	2,975	14,212
Police Training Fund	10,986	1,450	4,280	8,156
Public Safety Sales Tax Fund (new)	-	700,000	343,890	356,110
Fairview Crossing CID Fund (new)	4,950	12,500	3,750	13,700
Shops at Smithville CID Fund (new)	-	5,000	2,000	3,000
Grand Total	\$26,992,126	\$22,358,623	\$33,940,731	\$15,410,018

THAT, the amounts for each fund, as shown above, shall not be increased or decreased except by the Board of Aldermen approval, but the various objects of expenses comprising the total appropriation for any fund may be increased or decreased at the discretion of the City Administrator, providing the adjustments shall not increase the total amount appropriated for that fund.

PASSED by the Board of Aldermen, and **APPROVED** by the Mayor, of the City of Smithville, Missouri, this 21st day of October, 2025.

Damien Boley, Mayor

ATTEST:

Linda Drummond, City Clerk

First Reading: 10/07/2025

Second Reading: 10/21/2025



FY2026

**City of Smithville,
Missouri**

**Operating Budget
Capital Improvement Plan**

Recommended October 2025



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Smithville
Missouri**

For the Fiscal Year Beginning

November 01, 2024

Christopher P. Morrill

Executive Director

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Budget Message

October 7, 2025

Honorable Mayor and Board of Aldermen:

I am pleased to present the Recommended Annual Operating and Capital Budget for Fiscal Year 2026. This budget was strategically developed through collaboration among staff and the Board of Aldermen over the last several months. I believe it aligns with the Board's goals, operational needs, and long-term fiscal sustainability.

Key funding priorities include the addition of three positions, enhancements to employee compensation and retirement to support recruitment and retention, and investments in critical infrastructure to maintain and grow essential services. The City recently received notification from the Missouri State Auditor's Office that a petition drive for a state audit was successful. Following Board discussion, the estimated audit cost of \$150,000 is included in the FY2026 Recommended Budget.

The Recommended FY2026 Budget also reflects the addition of the Public Safety Sales Tax Fund. Approved by the voters in April, the Public Safety Sales Tax is estimated to generate approximately \$700,000 in annual revenue to fund increased compensation and benefits for officers to support recruitment and retention, additional staffing and related equipment, and implementation of a full-time animal control program. This dedicated funding source allows the City to prioritize public safety while reducing financial impact to the General Fund.

Budget Message

FY2026 Recommended Budget

The FY2026 budget reallocates unspent funds for projects or programs approved in the FY2025 Budget. This approach ensures funding is available to complete projects initiated in FY2025 without requiring an amendment to the FY2026 budget.

Across all funds, the recommended expenditure budget totals \$33,940,731. As discussed throughout development of the budget, several major capital and operational projects have been initiated and are expected to reach key phases in FY2026. The budget includes anticipated expenditures associated with these initiatives, reflecting the organization's ongoing commitment to long-term growth, infrastructure investment, and service enhancement.

Revenues supporting the budget total \$22,358,623. Strategic use of fund balance to address operational and capital needs is coupled with issuance of debt to provide resources for completion of significant utility projects.

	2026 Projected Beginning Balance	2026 Proposed Revenues	2026 Proposed Expenditures	2026 Projected Ending Balance
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Grand Total	\$ 26,992,126	\$ 22,358,623	\$ 33,940,731	\$ 15,410,018

Budget Message

General Fund

The City anticipates a strategic use of fund balance in the General Fund to support planned personnel investments and critical capital improvement projects. This allocation is part of a long-term financial strategy aimed at maintaining service levels, addressing infrastructure needs, and supporting workforce stability.

For Fiscal Year 2026, an estimated \$779,128 from the General Fund's available fund balance is proposed to be used. This planned drawdown reflects a deliberate investment in initiatives that align with the City's operational goals and capital planning efforts. The City will maintain a positive reserve position through 2027. Fund balance could dip below the required reserve in 2027. This is consistent with the timeframe discussed with the Board in September. Staff will continue to monitor the reserve projections.

The City employs a conservative approach to budgeting in order to avoid overestimating revenues or undercutting expenses. This practice maintains fiscal responsibility and prevents overcommitment of resources. As a result, the annual budget often reflects a projected deficit, even when actual year-end results are more favorable.

Budget Message

General Fund Drawdown FY2026

Interest Income Allocation Methodology

Beginning in FY2026, the City is implementing a revised methodology for allocating interest income. Under this approach, earnings will be distributed proportionally between the General Fund and the Combined Water and Wastewater Funds, rather than fully credited to the General Fund as in prior years.

In FY2025, the General Fund projected approximately \$710,000 in interest income. Under the new allocation model, projected interest income for FY2026 is \$222,684, a decrease of \$487,316. While this adjustment contributes directly to the projected deficit, it ensures a more equitable distribution of investment earnings across funds.

Recommended Budget Additions

The FY2026 budget includes \$443,727 in new or expanded expenditures. These additions reflect strategic investments in City services, staffing, and operational needs.

Taken together, the reduced revenue from interest income and the recommended spending additions account for the majority of the FY2026 shortfall. Despite this planned drawdown, the City maintains a strong financial position with a healthy General Fund reserve that supports stability, enables strategic investments, and supports the City's long-term goals.

Budget Message

General Fund Revenues

As outlined in the chart below, revenues are budgeted to total \$7,143,408. The following accounts represent the more significant accounts affecting FY2026 revenues.

Property taxes represent a conservative estimate with unknowns related to Clay County Senior Real Estate Property Tax Relief Program. The City is still awaiting definitive figures to substantiate the amount that has been frozen.

Interest earnings are expected to have the most significant impact on the projected revenue decline in FY2026 compared to FY2025. Two key factors will place downward pressure on interest earnings. First is the anticipated reduction in interest rates by the Federal Reserve. Second, and with a greater projected impact, is the City's approach to allocating interest income across the appropriate funds. This allocation strategy directs earnings to funds with the largest cash balances, affecting the overall interest revenue recognized in the general fund.

General Fund Revenues	Actual FY2024	FY2025 Budget	FY2025 Projected	FY2026 Proposed Budget
Property Taxes	1,208,975	1,205,585	1,205,585	1,215,000
Sales and Use Taxes	2,688,789	2,550,738	2,773,611	2,878,671
Franchise Taxes	804,845	784,370	784,370	838,565
Licenses, Fees, and Permits	351,651	365,246	390,246	358,696
Intergovernmental Revenues	539,592	501,119	501,119	555,773
Charges for Services	495,811	474,025	474,025	479,271
Fines and Forfeits	88,937	116,652	116,652	112,000
Interest Earnings	730,251	315,258	710,000	222,684
Other Revenue	237,245	104,164	104,164	123,498
Transfers In	286,750	320,500	333,987	359,250
Total Revenues	\$ 7,432,846	\$ 6,737,657	\$ 7,393,759	\$ 7,143,408

General Fund Expenditures

The expenditure budget totals \$7,922,536 and incorporates Board direction at the retreat this spring as well as discussion this summer.

General Fund Expenditures	Actual FY2024	FY2025 Budget	FY2025 Projected	FY2026 Proposed Budget
Personnel Services	4,319,582	4,661,649	4,661,649	5,156,321
Commodities	1,097,603	1,161,730	1,161,730	1,300,172
Capital Outlay	782,774	852,043	852,043	408,925
Contractual Services	452,401	489,074	489,074	724,118
Transfers Out	357,000	383,000	383,000	333,000
Total Expenditures	\$ 7,009,360	\$ 7,547,496	\$ 7,547,496	\$ 7,922,536

Budget Message

Following Board review throughout the summer, the recommended budget adds \$443,727 in expenditures to the budget as outlined below.

Employee Salary Increases - \$98,376

To support employee retention and ensure the City remains an attractive employer, staff recommends a 4% salary adjustment for all current non-represented employees.

Parks & Facilities Manager - \$92,455

Addition of a position to plan maintenance, make minor repairs, coordinate, and manage contractors and keep systems in all city facilities in working order. With no currently identified staff, the responsibility for monitoring service and condition of HVAC, plumbing, electrical, and building maintenance has fallen to whoever identifies a problem. This leads to inconsistency in maintenance and service schedules.

GIS/IT Technician - \$41,729

This position is necessary to maintain the GIS system and will assist with mapping, project development, infrastructure maintenance, asset management and work orders. Ideally, this position would also serve as information technology support to city-wide technology needs. One half of the costs of this position are recommended to be funded through the General Fund with the remaining funds coming from the Combined Water and Wastewater Systems Fund.

Enhancement to Employee LAGERS Retirement System - \$70,067

Transitioning to the L-6 plan provides a more competitive retirement benefit, supporting both recruitment and retention efforts. The L-6 Benefit Program provides a 2.00% benefit multiplier to retiree benefits. The City's current multiplier is 1.75%. The City's contribution rates are calculated annually by actuaries and may vary year to year based on the annual payroll.

Budget Message

Employee Wellness Reimbursement Program \$20,100

To better accommodate the diverse wellness needs of a multi-generational workforce, staff recommends implementing a wellness reimbursement program of up to \$300 per year per employee, requiring submission of receipts or activity logs to Human Resources for reimbursement. This allows employees to choose wellness options that best suit their individual needs, whether that be a gym membership, fitness classes, or other wellness-related expenses.

Strategic Planning \$50,000

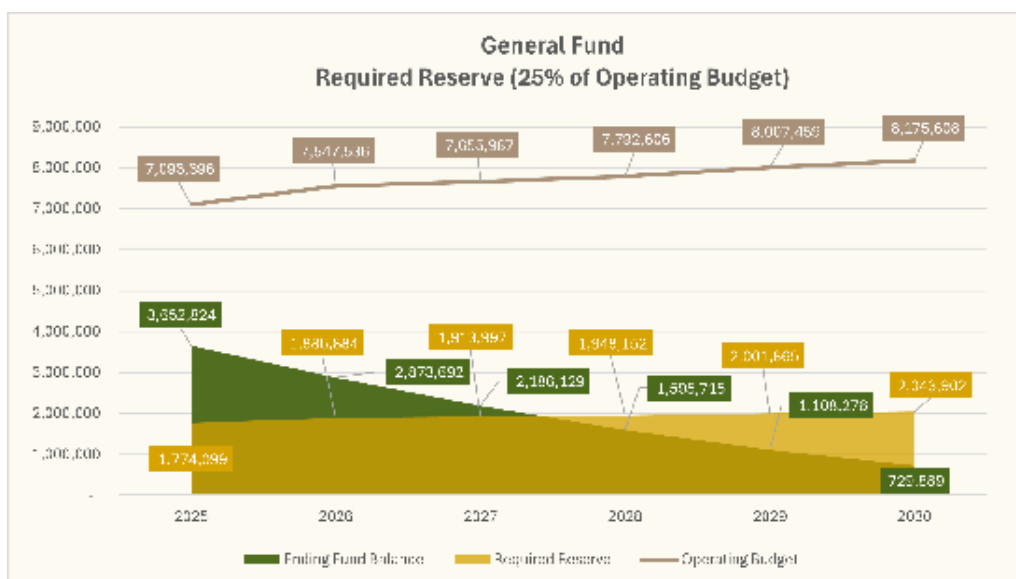
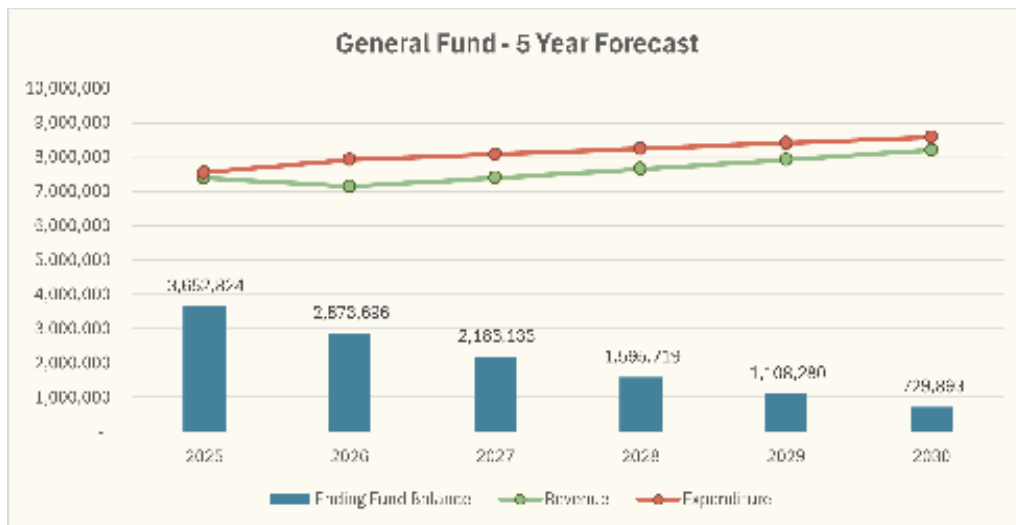
Funds have been identified to hire a consultant to facilitate a public process to update the City's strategic plan, which was developed in 2019.

Equipment Replacement \$71,000

The budget includes funding for purchase or replacement of several pieces of maintenance equipment as well as upgrades to the severe weather outdoor warning system.

BUDGET MESSAGE

The following two charts represent the projected 5-year cash flow versus the reserve policy. Both revenues and expenses have been conservatively budgeted. Despite strong recent performance, interest income has been significantly reduced in alignment with the new methodology allocation previously discussed. This adjustment contributes to a wider gap between revenues and expenses in the 2026 budget. Looking ahead, revenue and expenditure projections are based on historical trends and anticipated economic conditions. Staff will continuously monitor the status for and trends that may affect fund balance and reserve level.



Budget Message

Public Safety Sales Tax Fund

As previously noted, the Public Safety Sales tax was approved by the voters in April 2025. The sales tax is estimated to generate approximately \$700,000 in annual revenue to fund increased compensation and benefits for officers to support recruitment and retention, additional staffing and related equipment and implementation of a full-time animal control program. At the board retreat, the Governing Body provided direction to prioritize recruitment and retention of public safety personnel and development of an animal control program.

The FY2026 Recommended Budget reflects these priorities, funding a total of \$343,890 in expenditures. This includes \$230,700 for direct police expenses and \$113,190 for animal control expenses. The \$91,000 represents the January 2026 step increase included in current contracts for both officers and sergeants. Additionally, the impact of moving to the new LAGERS pension program (L-6) is estimated at \$33,500.

FY2026 Recommended Public Safety Sales Tax Expenses

Smithville Police Expenses

Personnel and Benefits	\$	91,000
LAGERS upgrade to L-6	\$	33,500
Equipment and Training	\$	106,200
Total	\$	230,700

Animal Control Expenses

Personnel and Benefits	\$	52,500
Commodities	\$	15,515
Contracted Services	\$	11,725
Capital Improvements	\$	33,450
Total	\$	113,190

Total Public Safety Sales Tax Expenses \$343,890

Collection of the Public Safety Sales Tax begins October 1, 2025. The City expects minimal revenue for the first three months with a total received in FY2026 of \$700,000. A Public Safety Sales Tax Review Committee is recommended to review implementation of budget priorities.

Budget Message

Combined Water and Wastewater Systems Fund

To ensure long-term alignment between utility rates and the City's strategic goals, a comprehensive rate study is scheduled for the fall of 2026. This study will evaluate the City's financial needs in the context of the Water and Wastewater Master Plans, helping to inform future rate structures that support sustainable service delivery and capital investment. In the interim, there will be no utility rate increase implemented on November 1, 2025, reflecting the City's commitment to maintaining affordability for residents while continuing to provide high-quality utility services.

Additionally, in September 2025, the City issued \$8.5 million in Certificates of Participation (COP) bonds. This infusion of capital funding will directly support a range of vital capital improvement projects beginning in FY2026, as outlined below. These projects are designed to enhance City infrastructure, promote economic development, and ensure long-term operational efficiency. The strategic use of debt financing, paired with stable utility rates and a forward-looking rate study, underscores the City's prudent financial management and dedication to balancing affordability with investment in community infrastructure.

The following represents the FY2026 capital outlay for CWWS projects.

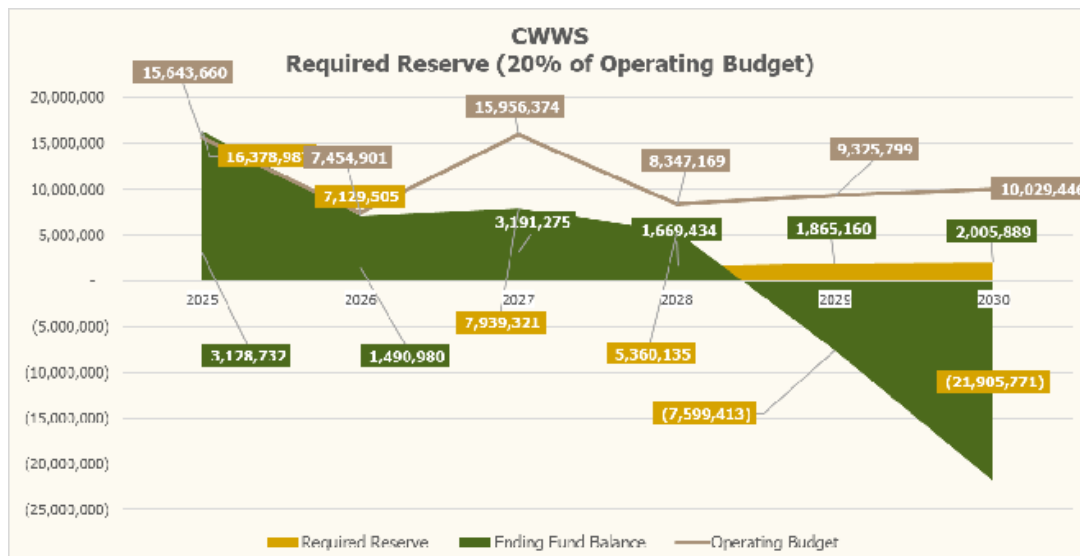
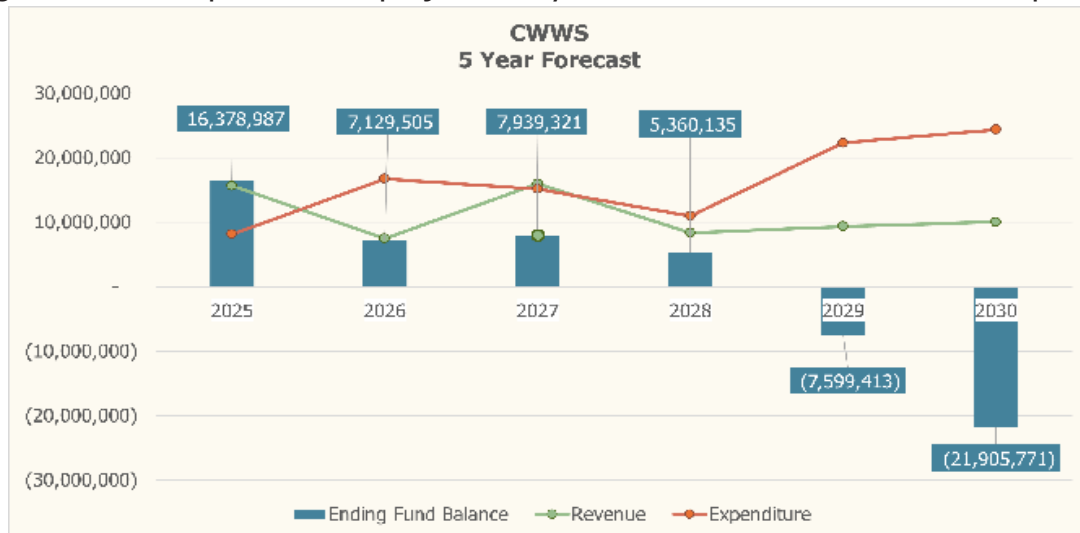
144th Street Lift station and West Bypass (Construction)	\$4,500,000
144th Street Lift station and West Bypass (Federal Earmark)	\$(1,500,000)
Smith's Fork Force Main (Construction)	\$600,000
Maple Ave & River Crossing (12" Waterline) (50% of Construction)	\$1,190,000
Stonebridge Lift Station (Engineering)	\$200,000
Stonebridge Lift Station (Construction With SSD Cost Sharing)	\$1,300,000
McDonalds/Central Bank Lift Station (Engineering)	\$100,000
Interconnect Mains at 144 th /169 Highway/Major Mall (S2, Engineering)	\$55,000
Highway 92 & Commercial Waterline (Engineering)	\$150,000
Highway 92 & Commercial Waterline (Construction)	\$300,000
Smith's Fork Park Waterline (Construction)	\$170,000
Wastewater Treatment Plant Expansion (Engineering)	\$1,050,000
Water and Wasterwater Master Plans Update	\$200,000
Taste and Odor	\$1,000,000
Water Plant Improvements (Construction)	\$200,000
Water Plant Improvements - Under Drain Replacement	\$400,000
Church and Mill Watermain	\$100,000
Grand Total (Net Cost)	\$10,015,000

Budget Message

It is anticipated that second COP issuance will occur in FY2027. The following capital outlay represents the additional projects.

Capital Improvement Project Name	FY2027	FY2028	FY2029	FY2030
Owens Branch Gravity Line Phase #1, Line #1 (Construction)	\$1,150,000	\$-	\$-	\$-
Owens Branch Gravity Line Phase #1 and #3, Line #3 (Construction)	\$500,000		\$-	\$-
Interconnect Mains at 144 th /169 Highway/Major Mall (S2, Construction)	\$150,000	\$-	\$-	\$-
Water Plant Expansion (Engineering)	\$2,100,000	\$-	\$-	\$-
McDonalds/Central Bank Lift Station (Construction)	\$500,000	\$-	\$-	\$-
Wastewater Treatment Plant Expansion (Construction)	\$3,000,000	\$-	\$-	\$-
Owens Branch Gravity Line Phase #1 and #3, Line #2 (Engineering)	\$-	\$500,000	\$-	\$-
Additional Water and Wastewater Project Funding	\$-	\$2,000,000	\$-	\$-
Owens Branch Gravity Line Phase #1, Line #2 (Construction)	\$-	\$-	\$2,500,000	\$-
Owens Branch Gravity Line Phase #1, Line #3 (Construction)	\$-	\$-	\$2,000,000	\$-
Additional Water and Wastewater Project Funding	\$-	\$-	\$2,000,000	\$-
Water Plant Expansion, Phase I (Construction)	\$-	\$-	\$7,500,000	\$15,000,000
Grand Total (Net Cost)	\$7,400,000	\$2,500,000	\$14,000,000	\$15,000,000

The following two charts represent the projected 5-year cash flow versus the reserve policy.



Budget Message

Capital Improvement Sales Tax Fund

The Capital Improvement Sales Tax Fund serves as a critical financial mechanism that supports the City's strategic objective of investing in long-term infrastructure and facility improvements. This dedicated revenue stream is essential for funding, financing, operating, and maintaining a wide range of capital projects that enhance public services.

Proceeds from the Capital Improvement Sales Tax Fund are used not only to support new construction and upgrades to City buildings, public facilities and infrastructure, but also to ensure the ongoing maintenance and operational efficiency of existing infrastructure. In addition, this fund plays a key role in covering debt service obligations.

The following projected projects are planned for the Capital Improvement Sales Tax Fund.

Capital Improvement Project Name	FY2026	FY2027	FY2028	FY2029	FY2030
Annual Transfer to Debt Service	\$367,920	\$373,420	\$376,420	\$382,420	\$390,540
2 nd Creek Sidewalks (Engineering)	\$50,000	\$-	\$-	\$-	\$-
2 nd Creek Sidewalks (Construction)	\$1,250,000	\$-	\$-	\$-	\$-
2 nd Creek Sidewalks (MARC Reimbursement)	\$(600,000)	\$-	\$-	\$-	\$-
1 st & Bridge Street - Round-A-Bout (40% of Engineering)	\$125,000	\$-	\$-	\$-	\$-
Maple Lane Sidewalks (Engineering)	\$100,000	\$-	\$-	\$-	\$-
Maple Lane Sidewalks (Construction)	\$-	\$600,000	\$-	\$-	\$-
Maple Lane Sidewalks (MARC Reimbursement)	\$-	\$(480,000)	\$-	\$-	\$-
1 st & Bridge Street - Round-A-Bout (20% of Construction)	\$-	\$600,000	\$-	\$-	\$-
180 th & Eagle Parkway Round-A-Bout (Engineering)	\$-	\$-	\$350,000	\$-	\$-
Pope Lane Round-a-Bout/Connection (80% of Engineering)	\$-	\$-	\$-	\$400,000	\$-
180 th & Eagle Parkway Round-A-Bout (75% of Construction)	\$-	\$-	\$-	\$-	\$4,000,000
180 th & Eagle Parkway Round-A-Bout (MARC Reimburse)	\$-	\$-	\$-	\$-	\$(2,000,000)
Grand Total (Net Cost)	\$1,292,920	\$1,093,420	\$726,420	\$782,420	\$2,390,540

Budget Message

Transportation Sales Tax Fund

The Transportation Sales Tax Fund plays a vital role in supporting the City's ongoing efforts to maintain and improve its transportation infrastructure. Revenues generated from this dedicated sales tax are specifically allocated to fund essential maintenance projects, roadway enhancements, and long-term capital improvements.

By providing a stable and locally controlled funding source, the Transportation Sales Tax Fund enables the City to invest proactively in critical infrastructure - such as street resurfacing, sidewalk repairs, traffic signal upgrades, and other mobility-related improvements - thereby enhancing safety, reducing long-term maintenance costs, and improving overall connectivity for residents, businesses, and visitors.

This fund reflects the City's commitment to responsible fiscal planning and infrastructure sustainability, ensuring that transportation systems remain reliable, efficient, and capable of supporting future growth.

The following projected projects are planned for the Transportation Sales Tax Fund.

Capital Improvement Project Name	FY2026	FY2027	FY2028	FY2029	FY2030
Annual Asphalt Overlay Program (Projects TBD)	\$500,000	\$350,000	\$350,000	\$400,000	\$450,000
Annual Residential Sidewalk Replacement Program	\$100,000	\$60,000	\$60,000	\$70,000	\$70,000
Dundee Overlay Project	\$100,000	\$-	\$-	\$-	\$-
Commercial Street Sidewalks (Construction)	\$840,000	\$-	\$-	\$-	\$-
Commercial Street Sidewalks (MARC)	\$(712,000)	\$-	\$-	\$-	\$-
Commercial Overlay	\$300,000	\$-	\$-	\$-	\$-
1st & Bridge Street - Round-A-Bout (60% of Engineering)	\$25,000	\$150,000	\$-	\$-	\$-
Richardson St / 169 Signal (Engineering)	\$100,000	\$65,000	\$-	\$-	\$-
Richardson St / 169 Signal (MODOT 50% Cost Share)	\$(50,000)	\$-	\$-	\$-	\$-
Richardson St / 169 Signal (Construction)	\$-	\$1,200,000	\$-	\$-	\$-
Richardson St / 169 Signal (Construction) MODOT 50% Cost Share	\$-	\$(600,000)	\$-	\$-	\$-
Richardson St / 169 Signal (Construction) Developments Share	\$-	\$(200,000)	\$-	\$-	\$-
1 st & Bridge St Round-A-Bout Construction (80% of Project Expense)	\$-	\$2,400,000	\$-	\$-	\$-
1 st & Bridge Street Round-A-Bout (MARC Reimbursement)	\$-	\$(900,000)	\$-	\$-	\$-
180th & Eagle Round-A-Bout Construction (25% of Project Expense)	\$-	\$-	\$-	\$300,000	\$-
Grand Total (Net Cost)	\$1,203,000	\$2,525,000	\$410,000	\$770,000	\$520,000

Budget Message

Park and Stormwater Sales Tax Fund

The Park and Stormwater Sales Tax Fund serves as a dedicated revenue source to support the enhancement, expansion, and long-term sustainability of the City's parks, recreational facilities, and stormwater management systems. This fund plays a crucial role in advancing the City's mission to provide high-quality recreational opportunities and the maintenance and expansion of the City's stormwater infrastructure.

Revenues generated through this sales tax are strategically allocated to improve and expand parks, trails, playgrounds, sports facilities, ensuring access to safe, modern, and inclusive recreational amenities. Additionally, the fund supports stormwater infrastructure and related priorities.

The following projected projects are planned for the Park and Stormwater Sales Tax Fund.

Capital Improvement Project Name	FY2026	FY2027	FY2028	FY2029	FY2030
Dundee Road Stormwater Improvements (Construction)	\$200,000	\$-	\$-	\$-	\$-
Riverwalk & Trail Construction (40% of Construction)	\$600,000	\$-	\$-	\$-	\$-
Riverwalk Park & Trail (10% of Construction)	\$200,000	\$-	\$-	\$-	\$-
OK Railroad Trail - Phase 1 (Construction)	\$281,000	\$-	\$-	\$-	\$-
OK Railroad Trail - Phase 1 (Grant)	\$(184,000)	\$-	\$-	\$-	\$-
Forest Oaks Stormwater Improvements (Engineering)	\$-	\$-	\$-	\$-	\$-
Forest Oaks Stormwater Improvements (Construction)	\$300,000	\$-	\$-	\$-	\$-
Smith's Fork Park Complex (Engineering & Design)	\$320,000	\$320,000	\$-	\$-	\$-
Cedar Lakes Stormwater Improvements (Engineering)	\$-	\$25,000	\$-	\$-	\$-
Cedar Lakes Stormwater Improvements (Construction)	\$-	\$100,000	\$-	\$-	\$-
Maple Lane Stormwater Improvements (Engineering)	\$-	\$-	\$50,000	\$-	\$-
Maple Lane Stormwater Improvements (Construction)	\$-	\$-	\$250,000	\$-	\$-
Smith's Fork Park Complex (Construction)	\$-	\$-	\$2,240,000	\$-	\$-
Grand Total (Net Cost)	\$1,717,000	\$445,000	\$2,540,000	\$-	\$-

Vehicle and Replacement Fund (VERF)

The City currently leases a total of 38 vehicles through its partnership with Enterprise Fleet Management, supporting the operational needs of key departments including Public Works, Police, Parks and Recreation, and Utilities. This fleet leasing program strategically managed solution that ensures City departments have access to reliable, well-maintained vehicles essential for daily operations and public service.

Leasing through Enterprise allows the City to modernize its fleet on a regular cycle, reducing downtime, improving fuel efficiency, and minimizing the long-term costs associated with aging vehicles. In addition to providing access to a newer and more dependable fleet, the program includes basic maintenance services, which further enhance vehicle performance, safety, and longevity.

Sanitation Fund

City staff are proposing an increase to the monthly residential trash and recycling fee, increasing the rate from \$21.07 to \$21.43 per month, an overall increase of 1.7%. This proposed rate adjustment is necessary to ensure the continued delivery of waste collection and recycling services while keeping pace with rising service costs and inflation.

The City has successfully secured a long-term service agreement with Green For Life (GFL), locking in highly competitive rates through 2030. Under the terms of this agreement, the annual rate increase will remain at a stable 1.7% through 2028, followed by a modest increase of 2.5% in both 2029 and 2030. This negotiated contract provides cost predictability for the City and its residents while maintaining reliable waste services.

To help support affordability for residents on fixed incomes, senior citizens will continue to receive a 15% discount on the monthly trash and recycling rate.

Budget Message

The Fiscal Year 2026 budget serves as a financial roadmap that outlines the City's planned revenues and expenditures, aligning available resources with strategic priorities and community needs. The FY2026 budget provides both a financial framework and a policy tool to guide decision-making throughout the year. It supports core municipal services, advances capital improvement projects, addresses infrastructure and public safety needs, and ensures the continued delivery of services to residents, businesses, and visitors.

The budget reflects the combined work of city staff and the Board of Aldermen. Thanks to Finance Director Rick Welch for his work in preparing this document.

I look forward to working with staff, citizens of Smithville and the Board of Aldermen to accomplish the goals funded through the recommended budget.



Cynthia M. Wagner
City Administrator

Community History

Smithville traces its beginnings to the early 19th century when settlers established a small community along the Little Platte River. The area became known as “Smith’s Mill” after Humphrey “Yankee” Smith constructed a grist mill in 1822. Through the mid-1800s, the settlement developed into a regional hub, supported by farming, commerce, and the arrival of schools and churches. These institutions helped form the foundation of a growing community that remained closely tied to the surrounding agricultural economy.



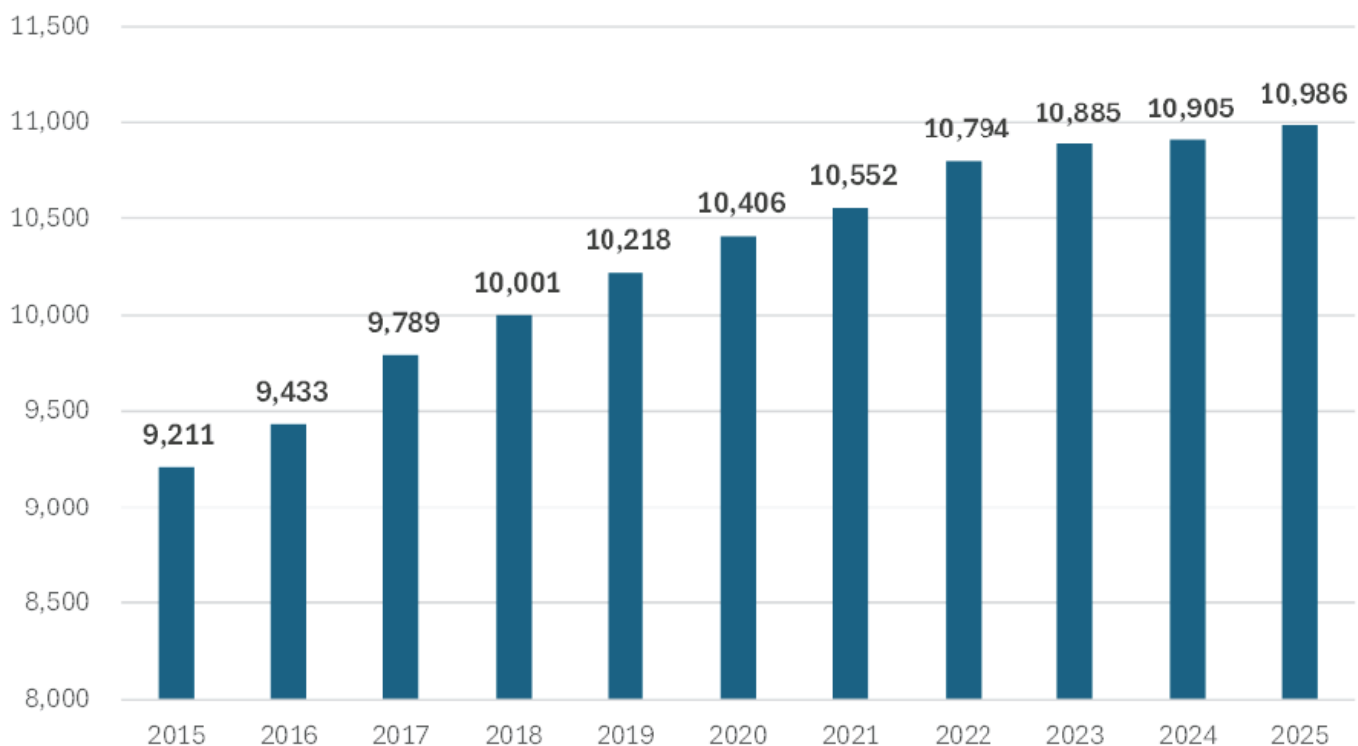
Growth in the late nineteenth and early twentieth centuries reflected Smithville’s location within the expanding Kansas City region. Farms supplied grain, livestock, and other goods, while local businesses and civic institutions provided services to residents. The arrival of the railroad improved transportation and market access, strengthening Smithville’s role as a small but important community in Clay and Platte Counties. This connection between agriculture, trade, and transportation laid the groundwork for the city’s continued presence and relevance in the region.

Community History

In October 1979, the U.S. Army Corps of Engineers began impounding Smithville Lake, creating what is today a 7,200 acre lake with more than 175 miles of shoreline. The lake provides flood damage reduction, recreational opportunities, and critical water supply and storage for the City.

Over the last decade, Smithville's population has grown at an annual rate of about 3%. This steady growth is driven by a high-performing school district, popular recreational amenities, and proximity to Kansas City, all while maintaining a rural character. Nearly 40% of the community's population is made up of students, reflecting the strong appeal of the Smithville RII School District.

City of Smithville - Population History



Demographic Profile

Demographic Indicators

<u>Number of Households</u>	<u>Average Household Size</u>	<u>Median Age</u>	<u>Median Household Income</u>	<u>Median Home Value</u>
4,800	2.55	36.8	\$99,925	\$376,545

Smithville continues to demonstrate steady growth and long-term stability within the Kansas City metropolitan area. The community is anchored by strong local institutions in education, healthcare, and retail, with its largest employers including the Smithville School District, Saint Luke's Hospital, and Cosentino's Price Chopper. Over the past decade, Smithville's population has increased consistently, supported by high-quality schools, accessible healthcare, and recreational assets such as Smithville Lake. These attributes collectively strengthen the City's position as a desirable and well-balanced community for residents and businesses alike.

The City's growth reflects intentional planning and sustained investment in public infrastructure, housing, and economic development. As new households and businesses are established, Smithville continues to prioritize maintaining its small-town character while expanding services and amenities to meet future needs. This balance of progress and preservation underscores the City's commitment to thoughtful growth, fiscal responsibility, and community well-being. With these strengths, Smithville remains well positioned to support continued development and economic opportunity.



Citizen Engagement

2019 Citizen Based Strategic Plan

In 2019, the City of Smithville embarked upon a visioning and strategic planning process to shape its future. The community came together to develop a vision for the future of Smithville that was inclusive, innovative, and forward thinking. The resulting Community Vision and Strategic Action Plan provided a roadmap for the City to achieve its goals and aspirations.

The process identified five strategic pillars supporting the future vision of Smithville:



The Strategic Plan's vision and pillars formed the foundation for the City's Comprehensive Plan (2020), Parks and Recreation Master Plan (2021), and the Transportation Master Plan (2022). These plans also involved significant community input.

The Comprehensive Plan is a foundational document that guides landuse and planning decisions over the next ten years. It also helps guide the evolution of the community, and how it looks and feels. The Plan is a thoughtful, achievable, and sustainable roadmap for community aspirations for the future. The City's Comprehensive Plan has made considerable progress since 2020. An update of this progress can be found on the City's website.

Citizen Engagement

The City of Smithville's Parks and Recreation Master Plan provides a tenyear vision for parks, recreation, open space, and trails in the City of Smithville. This work builds on the community visioning and Comprehensive Plan work conducted through 2019 and 2020.

The Transportation Master Plan sets the course for transportation in Smithville for the next ten to twenty years. It outlines a future vision for community mobility and infrastructure, establishes guiding principles for network planning and investment, and provides recommendations for achieving this vision.

The Strategic Plan, Comprehensive Plan, Parks & Recreation Master Plan, and Transportation Master Plan all support one another to ensure that the plans are wellpositioned to support future growth and investment throughout the City.



Diverse Housing and Neighborhood Options Pillar

Goal	Update
Initiate the Comprehensive Planning Process	Completed in 2020.
Facilitate the Availability of More Diverse Housing Options	In progress, the comprehensive plan outlines future landuse.
Define and Develop Neighborhood Nodes	Completed in 2020 in the comprehensive planning process.
Preserve Green Space and Rural Feel	Identified in the Comprehensive Plan, Parks Master Plan, and Transportation Master Plan.



Strengthened Business and Economic Development Pillar

Goal	Update
Focus on Technology and Bioscience Companies	Ongoing, CPC of Missouri Development, an 82,500squarefoot manufacturing and cultivation facility in opened in 2022.
Leverage off Airport Redevelopment	In progress.
Pursue Tourism Related Business Potential	In progress, continued partnership with Smithville Main Street District.
Create Dedicated Industrial Zones	Completed, identified in the Comprehensive Plan.

Citizen Engagement



Retention of Small-Town Feel and Sense of Community Pillar

Goal	Update
Create "Smithville Community Oasis" Area	In progress, grant funding secured for Riverwalk Phase I. Downtown Community Oasis Character Areas identified in 2030 Comprehensive Plan, Parks Master Plan, and Transportation Master Plan.
Utilize Unique Signage and Promotions	In progress, Wayfinding Signage and Design Guidelines was completed in March 2023. Funds identified in FY2026 Budget for Downtown signage installation, matching grant funds.
Pursue Tourism Related Business Potential	Ongoing, continued partnership with Smithville Main Street District.
Create Dedicated Industrial Zones	Completed, identified in the 2030 Comprehensive Plan.



Enhanced Recreation and Connectivity Pillar

Goal	Update
Create a Recreation and Connectivity Master Plan	Completed in June 2021.
Study Community Desires for Recreation Facilities	In progress, facilities identified in Parks Master Plan, and continue community discussions.
Build Recreation as an Economic Driver	In progress, identified in the Parks Master Plan, City partnership in recreation events.
Build Regional Trail Connectivity	In progress, identified in Parks Master Plan and Transportation Master Plan.



Continued Commitment to Education Pillar

Goal	Update
Create Educational Cluster	In progress, planning goals identified in Comprehensive Plan.
Forge Strong Partnership between School and City	Ongoing, City and School representatives participate in multiple community groups, City participates in School District's Real World Learning Program, City Administrator and School District Superintendent meet monthly.
Create Industry Responsive Educational Pathways	Ongoing, City participates in Real World Learning Program.
Build a Lifelong Learning Culture	Ongoing, City offers programming for all ages, Citizens Academy included in FY2026 budget.



DirectionFinder Survey

The City of Smithville citizen survey continues to serve as a guidepost for evaluating current levels of service the City provides to residents, as well as allowing staff to better understand the needs of the community. The survey specific provides City leadership with clearly defined priorities, objective performance measurements and benchmarks, and meaningful citizen involvement responses. The DirectionFinder survey has been conducted two times in the last five years (in 2019 and in 2021).

Primary areas of focus of survey questions in the past have included:

- satisfaction with city services
- satisfaction with Parks & Recreation Amenities and Programs
- image, appearance, and quality of life in the City of Smithville
- value received for your city tax dollars and fees
- feelings of safety in the City
- satisfaction with communication efforts by the City in regards to City inquires, financials and events.

The City is currently conducting the citizen survey in partnership with ETC Institute, with results expected in early 2026.

Mission, Vision, and Values

City Vision Statement

The City of Smithville Board of Aldermen has a strong history of strategic planning. The Board has proactively identified a vision for the community, established key performance areas, and set priority goals. The Board uses this process to allocate resources, track progress, and evaluate how emerging issues will affect the success of the City and organization.

In 2019, Smithville citizens participated in a community visioning process, augmenting and complementing the work of the governing body. In 2021 and again in 2024, the Governing Body reviewed and revised this information to ensure those priorities were aligned with the feedback generated by the community visioning process. This vision continues to inform the work of the governing body and organization.

Smithville builds its future by embracing growth, encouraging commerce and enhancing its natural surroundings.

Key Performance Areas

The Governing Body has identified five key performance areas (KPAs): those areas in which the community must have success to move forward. Growth, community life, and infrastructure have been identified as the three key performance areas. Governance and finance remain values on which the board achieves its work. These KPA's inform the daily work of staff and serve as the basis in forming the priority goals for the organization.



Growth

We nurture our community by attracting and maintaining diverse development.



Community Life

We foster a safe, secure environment that promotes an active, healthy lifestyle for the entire community.



Infrastructure

We plan, build, and maintain the necessary road, utilities, and strategic land use to prepare for residential and economic growth.



Governance

We act as a cohesive team, providing the human and physical resources for the betterment of the community.



Finance

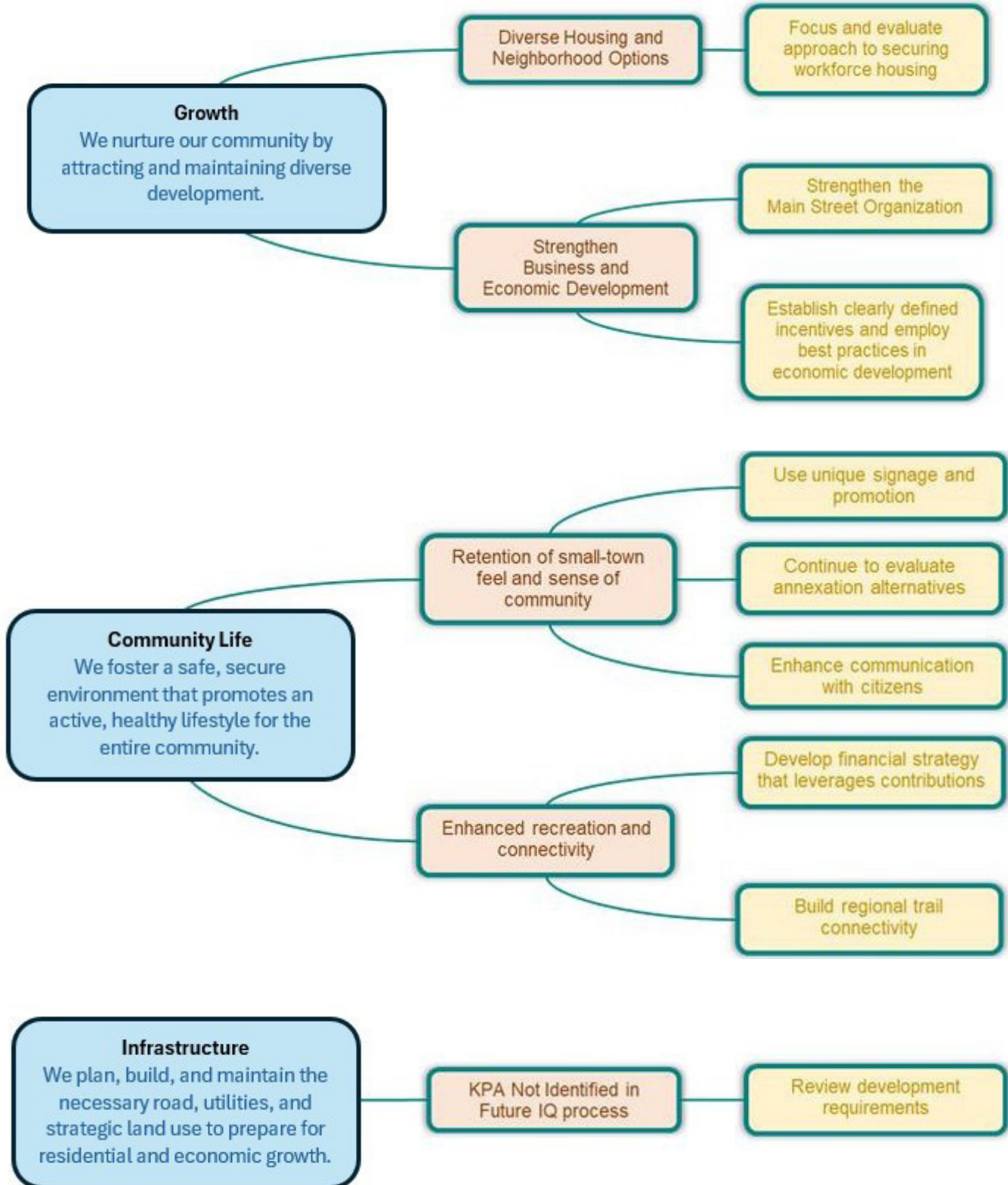
We uphold public trust by making fiscally responsible investments in public revenues and resources.

Priority Goals

Key Performance Area

Strategic Action Plan

Goals/Key Action Areas



Governing Body

Form of Government

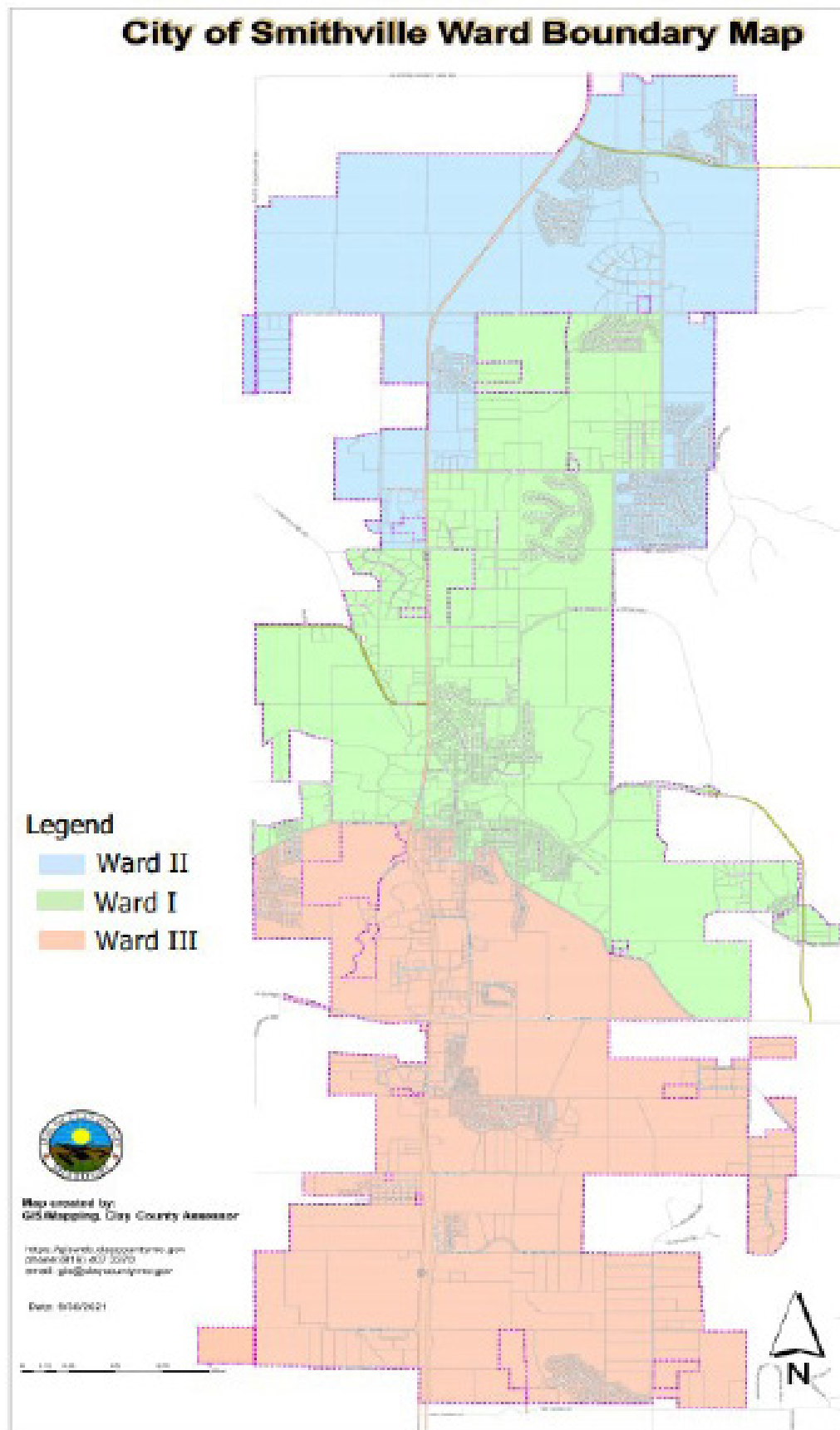
The City of Smithville operates as a council/administrator form of government. The Governing Body of the City is the Board of Aldermen, which is comprised of six members elected by ward (two Aldermen per ward), and a Mayor elected at large. The Mayor and each Alderman are elected to four-year terms.

To be eligible to qualify for the office of Mayor or Alderman, a candidate must be at least 21 years of age, a citizen of the United States, a resident and inhabitant of the City of Smithville for at least one year prior to the election date, a registered voter, not owe any outstanding debts to the City of Smithville, and attend an annual Citizens Academy program. Residents who desire to be a candidate must file with the City Clerk annually in December.

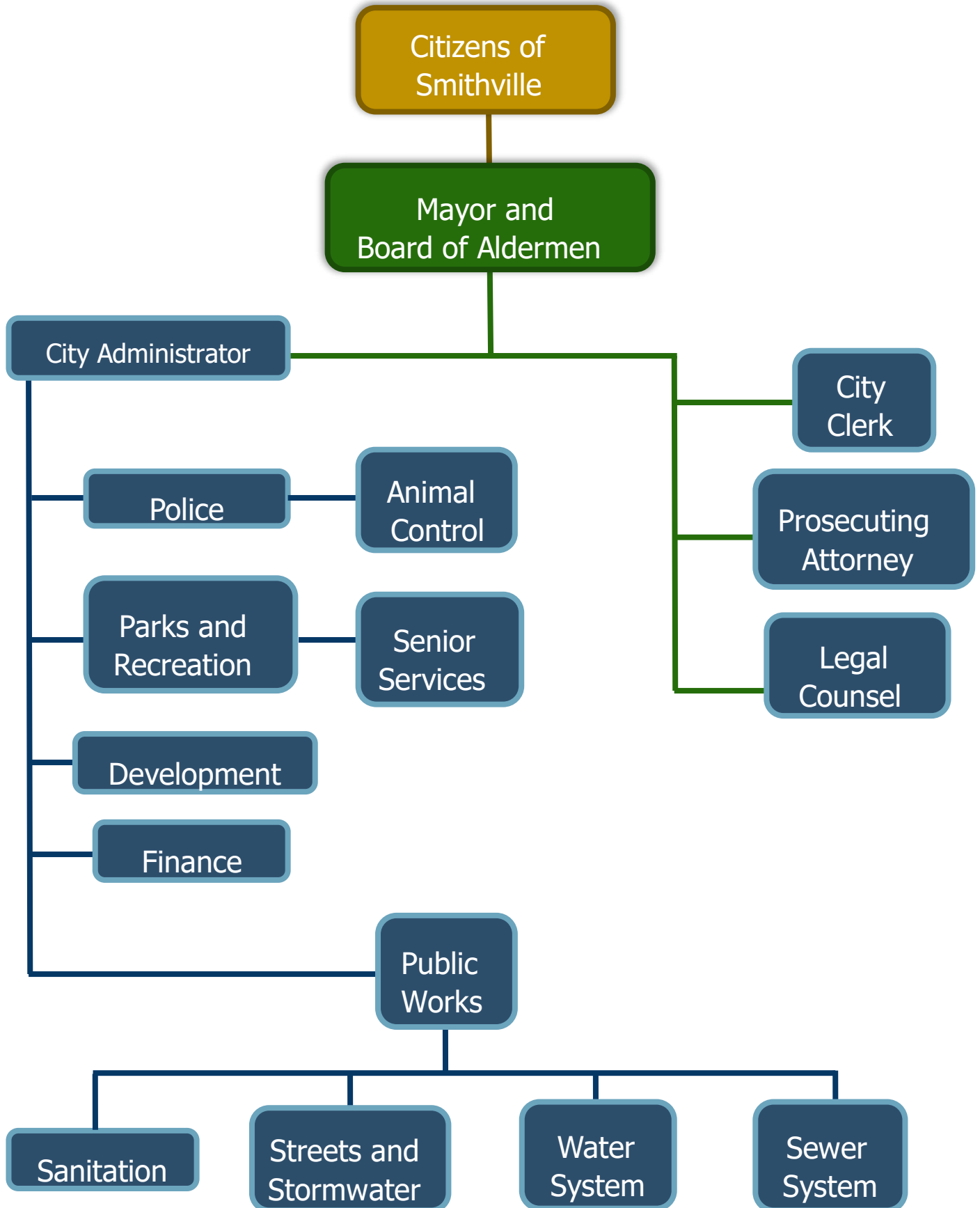
A ward map is depicted on the following page. Ward boundaries are reviewed every ten years and adjusted to reflect population trends.

Representation	Elected Official	Term Length
Alderman - Ward 1	Dan Hartman	Expires April 2027
Alderman - Ward 1	Kelly Kobylski	Expires April 2028
Alderman - Ward 2	Melissa Wilson	Expires April 2027
Alderman - Ward 2	Chelsea Dana	Expires April 2028
Alderman - Ward 3	Leeah Shipley	Expires April 2027
Alderman - Ward 3	Marvin Atkins	Expires April 2028
Mayor	Damien Boley	Expires April 2028

City Ward Boundary Map



City Organizational Chart



Leadership Team

City Administrator
Cynthia Wagner

Assistant City Administrator
Gina Pate

City Clerk
Linda Drummond

Chief of Police
Jason Lockridge

Parks and Recreation Director
Matthew Denton

Development Director
Jack Hendrix

Finance Director
Rick Welch

Public Works Director
Chuck Soules

Budget and Financial Overview



Annual Budget Calendar

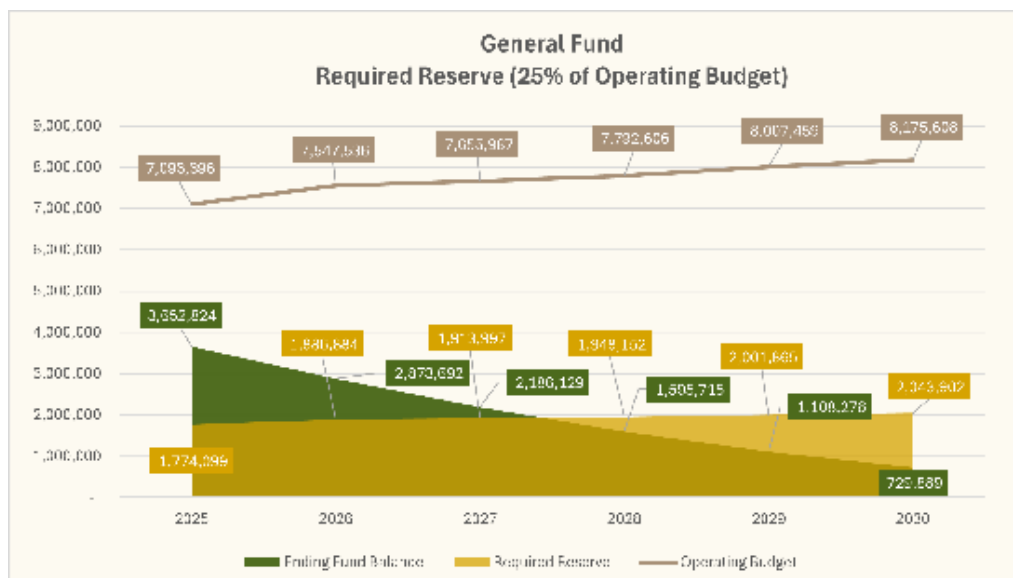
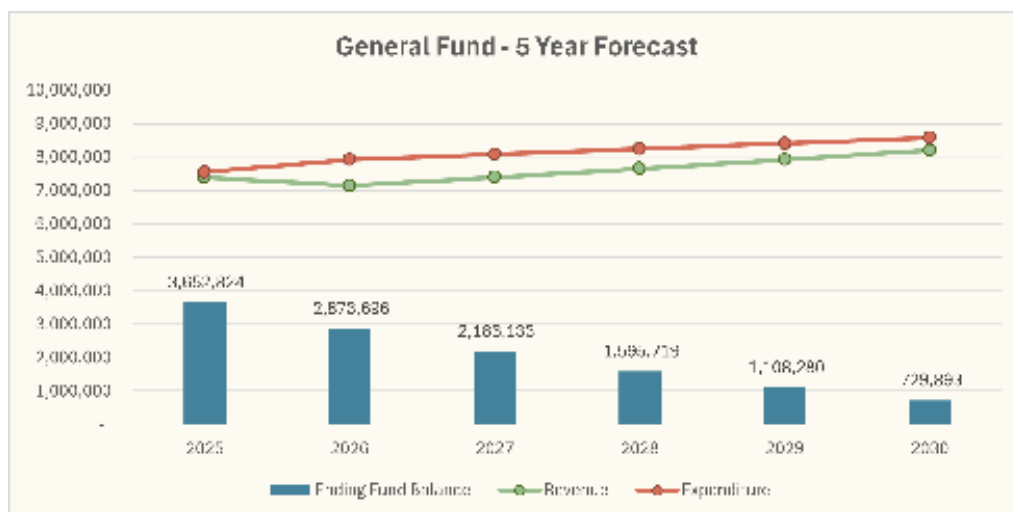
The City of Smithville budget and fiscal year runs from November 1 to October 31. The budget is adopted by Ordinance, which requires two readings. Typically, each reading is done at a separate Board of Aldermen meeting. Each winter, a budget calendar is presented to staff and the Board of Aldermen, laying out a timeline for budget preparation, review, and approval. The timeline includes budgetary items such as the Capital Improvement Plan and Schedule of Fees. In March of 2025, the Finance Director, City Administrator, and Assistant City Administrator met with department heads to review each departments FY2026 budget priorities, including recommendations for changes to the schedule of fees, anticipated changes to revenues, revisions to expenditure estimates for department line items, capital improvement and outlay requests, and the capital improvements project listing and timeline. The FY2026 Budget Calendar was presented as follows:

FY2026 Adopted Budget Timeline	
Mar-25	▪ Hold Departmental Budget Meetings
Apr-25	▪ Board of Aldermen - Strategic Planning and Financial Retreat
May-25	▪ Hold Departmental Budget Meetings with Administration
Jun-25	▪ FY2025 EOY Revenue Projections Completed
	▪ Five Year Capital Improvement Plan (FY2026 - FY2030) Prioritized & Updated
	▪ Draft FY2026 Budget Assembled
Jul-25	▪ Departmental Review of Draft FY2026 Budget
	▪ Board Discussion and Review of Five Year Capital Improvement Plan
	▪ Board Discussion and Review of Comprehensive Listing of Schedule of Fees
Aug-25	▪ First Review of Recommended DRAFT FY2026 Operating Budget and Five Year Capital Improvement Plan
Sep-25	▪ Board of Aldermen sets the 2025 Property Tax Levy
Oct-25	▪ Board of Aldermen approves the FY2026 Budget
	▪ Board Approves Changes to the Schedule of Fees via Resolution

Long-Term Financial Planning

The City actively forecasts, reviews and adjusts long term financial plans via a fiveyear forecast which is updated on a monthly basis. Staff continually monitor the amount of projected excess cash (the difference between the projected fund balance and the minimum reserve requirement). This forecast is crucial for staffing, operational budget, and capital improvement planning.

Below is the General Fund Required Reserve and Excess Cash Analysis which is reviewed multiple times by the Board of Alderman during the budget process. There is a 25% of operating budget reserve requirement for the General Fund. The first graph below reflects the fiveyear cashflow for the Proposed FY2026 budget. The second graph is a seven year history of the General Fund ending cash balance as a percentage of actual operating expenditures.

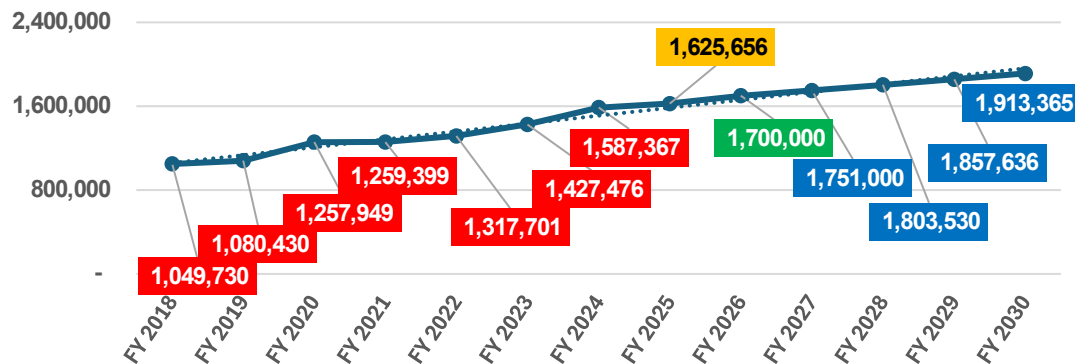


Long-Term Financial Planning

Longterm forecasts for sales tax, franchise fees, building permits, and other major revenues are reviewed monthly. Below is snapshot of the 1% City Sales Tax long range forecast:

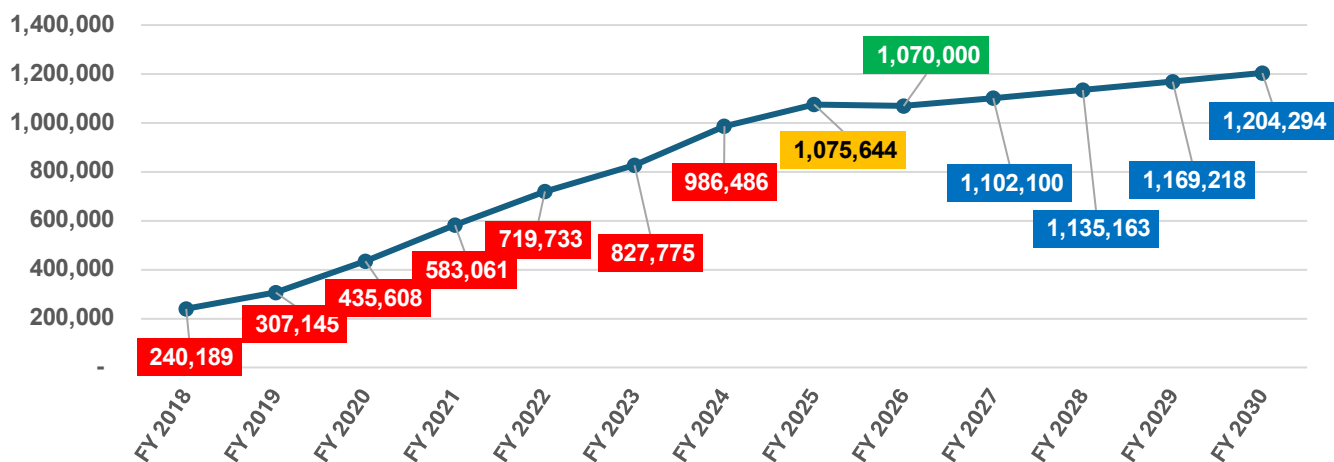
Red	Actuals
Orange	FY2025 Projected
Green	FY 2026 Proposed
Blue	Projected Out Years

1% City Sales Tax - Trendline



Use taxes, collected for online purchases and deliveries, have also continued to grow. The consumer market has changed, with athome purchasing becoming a more and more popular way to acquire goods and services. In addition, the City's use tax rate increased to 3.000% after the addition of the Capital Improvement Sales Tax (2018), Park and Stormwater Sales Tax (2020) and Public Safety Sales Tax (2025).

City Use Tax - Trendline



Longterm expenditure forecasts for fulltime and parttime salaries, health insurance benefits, commodities (such as fuel, automotive parts, repairs and maintenance, natural gas, and electricity), and contractual services (such as professional agreements) are also monitored on a five year basis.

City of Smithville Code of Ordinances - Chapter 140 - Finance and Taxation

The City of Smithville Code of Ordinances establishes the City's fiscal year, identifies the City Administrator as the Budget Officer, and provides an outline of the process for compilation of, revision of, adoption of, and amendments to the budget. Chapter 140 also guides the setting of the property tax levy and imposition of sales and use taxes.

City of Smithville Code of Ordinances - Chapter 150 - Purchasing Policy

The City of Smithville Code of Ordinances establishes the City's purchasing policy, identifies the Purchasing Agent, and provides an outline for the purchase of goods and services. Numerical limits are identified for formal bid purchases (if the purchase is \$15,000 or greater, formal written contract and Board of Alderman approval required), semiformal bid purchase (equal to or greater than \$3,500, but less than \$15,000), and purchases made with the discretion of department heads (less than \$3,500).

The Policy Manual outlines several City policies, including the donation and purchasing card policy, and identifies the desired level of various Fund reserves.

Basis of Accounting and Budgeting

The financial statements and City budget are both prepared on a modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America established by the Governmental Accounting Standards Board (GASB). GASB is the accepted standardsetting body for establishing governmental accounting and financial reporting principles. The City's policy is to include the following components in the financial statements: all funds, departments, agencies, boards, commissions, and other units for which the City are considered to be financially accountable.

The accounts of the City are organized on the basis of funds. Each fund is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of selfbalancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, fund balances, and revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

The next set of pages in the Budget Book include information regarding debt management and General Obligation debt limitations.

Debt Management

Debt Policies

In the financial statements, longterm debt and other longterm obligations are reported as liabilities. Bond premiums and discounts are amortized over the life of the bonds using the straightline method. Bonds payable are amortized over the life of the bonds using the straightline method and are reported net of the applicable bond premiums or discounts. Bond issuance costs are expensed when incurred. In the financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Bond Rating

A bond rating provides a general credit risk evaluation. The City's bond rating is the single most important factor that affects the interest rate on the debt issuance.

There are three major agencies which assign credit ratings for municipal bonds: Moody's Investors Service, S&P (Standard and Poor's) Global, and Fitch Ratings. In assigning a rating for general obligation bonds, rating agencies assess the following factors:

- Economy
- Debt Structure
- Financial Condition
- Demographic Factors
- Management Practices of Governing Body and Administration

Debt Management

The following table shows comparable investment grade ratings for the three major rating agencies:

Bond Rating	Moody's Investors Service	S&P Global and Fitch Ratings
Extremely Strong	Aaa	AAA
Very Strong	Aa1, Aa2, Aa3	AA+, AA, AA-
Strong	A1, A2, A3	A+, A, A-
Adequate	Baa1, Baa2, Baa3	BBB+, BBB, BBB-

The City received a "AA" longterm rating in February 2019 from S&P Global for issuance of the 2019 General Obligation (GO) bonds. "AA" is considered a "very strong" rating as indicated by the table above. This 2019 rating also affirmed with the City's "AA" longterm rating on the 2018 GO Bonds and its "A+" longterm rating on the 2018 Certificates of Participation (COPs), which is considered a "strong" rating. The GO bonds AA- rating was reaffirmed with the 2025 COP ratings call, which also received an A+ longterm rating for the 2025 COP issuance.

COPs are typically rated one level lower than the City's general creditworthiness because COPs are secured through the City's operating budget, meaning the City has pledged to seek annual appropriations from the Combined Water and Wastewater Systems (CWWS) Fund and has considered the affordability of the lease payments in its longterm plans. However, since the CWWS Fund is support by water and wastewater revenue, some risk is associated with that annual appropriation, leading to the lower credit rating. GO bonds are secured by the full faith and credit and taxing power of the municipality, meaning they are generally payable through a debt service property tax levy without limitation as to the taxing rate on all taxable tangible property, real and personal.

Debt Management

The S&P Global rating reflects the following assessments of the City at the 2018 issuance:

- The City has a strong economy with access to the broad and diverse Kansas City metropolitan statistical area.
- The City is adequately managed with standard financial policies and practices under S&P Global Financial Management Assessment methodology.
- The City showcases strong budgetary performance with slight operating surpluses in the General Fund and at the total governmental fund level in FY2018.
- The City has very strong budgetary flexibility with an available cash reserve in FY2018 of approximately 72% of operating expenditures.
- The City has very strong liquidity with total government available cash at 102.6% of total governmental fund expenditures, 43 times governmental debt service, and access to external liquidity.
- Very weak debt and contingent liability profile, with debt service carrying charges at 2.4% of expenditures and net direct debt that is 238% of total governmental fund revenue.

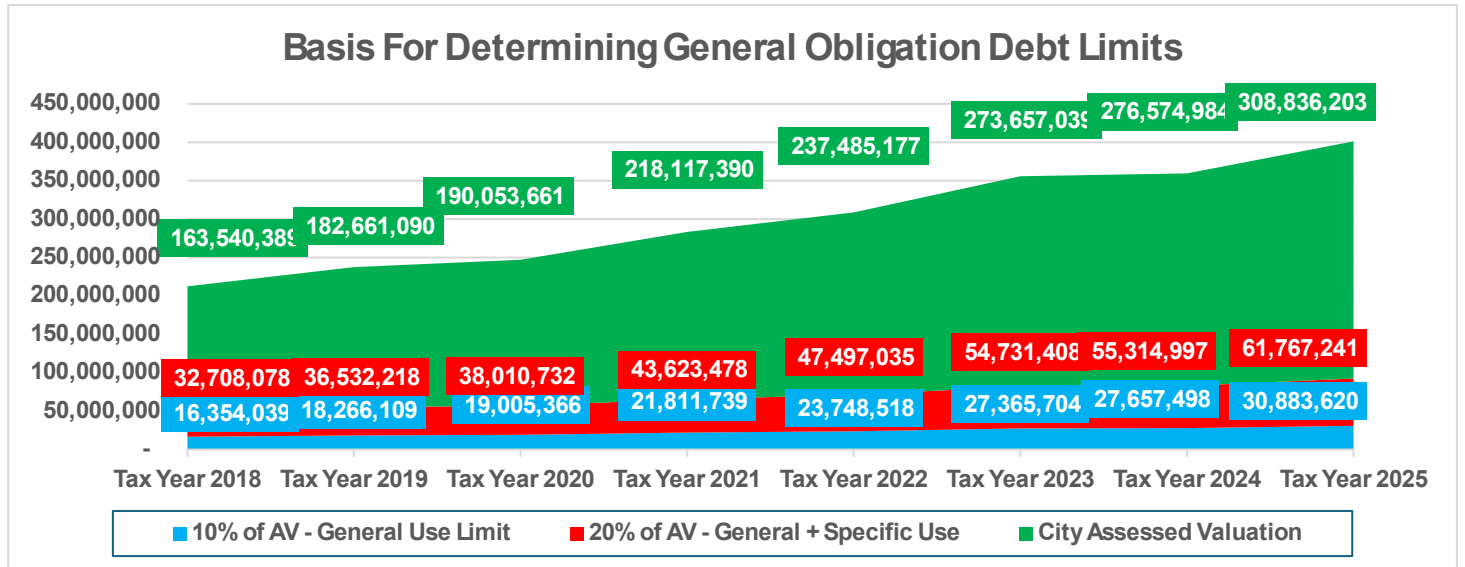
General Obligation Debt Limits

All General Obligation (GO) bonds must be voter approved. Article VI, Section 26 of the Missouri Constitution limits the amount of GO bonds that may be issued by a municipality for general needs at 10% of the City's assessed valuation (AV). The debt limit is tested at the time of the election to authorize the issuance of the bonds. The maturity date of a GO bond issuance must not be later than 20 years from the date of its issuance. The Missouri Constitution does permit the City to incur GO debt for an additional 10% of the City's AV for the specific purpose of water or electric plant improvements, but the City's total GO debt across all three available platforms cannot exceed 20% of the City's AV. The City's 2023 Assessed Valuation is \$308,836,203 meaning the City's GO debt ceiling is \$61,767,241 (20% of AV) with \$30,883,620 of that capacity available (10%) for general purpose use.

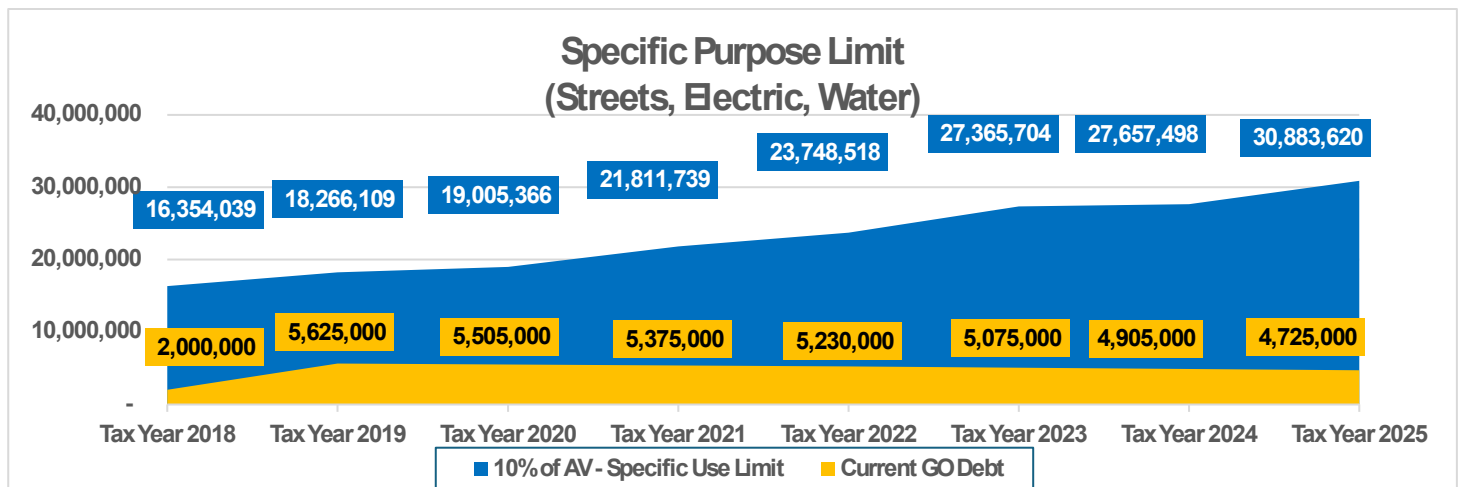
In 2018, voters approved the issuance of \$5,625,000 in GO debt for the City. As of November 1, 2024, the City's GO balance is \$4,905,000, and there is no additional GO debt for specific purposes. See the next page for graphs illustrating the general obligation debt limits.

Debt Management

Below is a graph illustrating the determination of the General Obligation Debt Limits:



Below is a graph illustrating the 10% debt limit compared to actual issued general obligation debt. At this time, the limit greatly exceeds actual issued debt.



Debt Management

Certificates of Participation (COPs), on the other hand, do not need to be voter approved, and do not have a debt ceiling. The City issued COPs in 2018 and 2025 for water and wastewater improvements and as of November 1, 2025, the City has \$14,945,000 in total COP debt remaining. Current general obligations and Certificates of Participation debt amortization schedules are provided in Appendix I near the end of the Budget Book. Please reference the Table of Contents for the exact page number.

Future Debt Planning

The City continues to proactively identify future infrastructure needs and improvements. Future capital improvement projects which may required funding via debt issuance are outlined below:

Capital Improvement Project Name	Estimated Cost	Fund
144th Street Lift station and West Bypass (Construction)	\$3,510,000	CWWS
Smith's Fork Force Main (Construction)	\$600,000	CWWS
Maple Ave & River Crossing (12" Waterline) (50% of Construction)	\$1,190,000	CWWS
Stonebridge Lift Station (Construction With SSD Cost Sharing)	\$1,300,000	CWWS
Taste and Odor	\$1,000,000	CWWS
Owens Branch Gravity Line Phae #1, Line #1 (Construction)	\$1,150,000	CWWS
Water Plant Improvements (Construction)	\$200,000	CWWS
McDonalds/Central Bank Lift Station (Engineering)	\$100,000	CWWS
Interconnect Mains at 144 th /169 Highway/Major Mall (S2, Engineering)	\$55,000	CWWS
Highway 92 & Commercial Waterline (Engineering)	\$150,000	CWWS
Smith's Fork Park Waterline (Construction)	\$170,000	CWWS
Highway 92 & Commercial Waterline (Construction)	\$300,000	CWWS
Owens Branch Gravity Line Phase #1 and #3, Line #2 (Engineering)	\$500,000	CWWS
McDonalds/Central Bank Lift Station (Construction)	\$500,000	CWWS
Owens Branch Gravity Line Phase #1, Line #3 (Construction)	\$2,000,000	CWWS
Wastewater Treatment Plant Expansion (Engineering)	\$1,050,000	CWWS
Owens Branch Gravity Line Phase #1, Line #2 (Construction)	\$2,500,000	CWWS
Interconnect Mains at 144 th /169 Highway/Major Mall (S2, Construction)	\$150,000	CWWS
Water Plant Expansion (Engineering)	\$2,100,000	CWWS
Additional Water and Wastewater Project Funding	\$2,000,000	CWWS
Wastewater Treatment Plant Expansion (Construction)	\$3,000,000	CWWS
Water Plant Expansion, Phase I (Construction)	\$22,500,000	CWWS

Categories of Funds

The City operates using 19 different budgeted funds. The ARPA fund will expense the remainder of available funds in FY2024 and fund closing in FY2025. Tax supported funds receive revenue through sales, property taxes, motor fuel taxes, and intergovernmental revenues. Enterprise funds are supported through fee revenues which include monthly utility charges for the CWWS fund and monthly solid waste charges for the sanitation fund. Special revenue funds, such as the ARPA fund and Capital Projects Fund, are supported through federal and state grant monies, while the Special Allocation Fund receives economic activity taxes and PILOTS (payments in lieu of taxes), and the Community Improvement District (CID) Commons Fund receives CID Sales & Use Tax.

Government Funds (Tax Supported)

General Fund

Transportation Sales Tax Fund
Capital Improvement Sales Tax
Fund
Park and Stormwater Sales Tax
Fund
Public Safety Sales Tax Fund

Special Revenue Funds

Capital Projects Fund
Special Allocation Fund
CID Commons Fund
CAREs Fund
ARPA Fund

Enterprise Funds (Fee Supported)

Sanitation Fund
Combined Water/Wastewater Fund

Internal Service Funds

Debt Service Fund
Vehicle and Equipment Replacement Fund

Budgeted Fund Matrix

The table below is a budgeted fund matrix which showcases the departments belonging to each budgeted fund. The matrix indicates departments for all 19 budgeted funds. Object codes or line items are established within a specified fund and department. The General Fund, which is the City's primary operating fund, has the widest array of departments of any budgeted fund. Some funds are specific to only certain departments, such as the Combined Water and Wastewater System (CWWS) Fund (Utilities Department) or the Police Training Fund (Police Department).

	Administration	Streets	Police	Development	Finance	Parks & Rec	Elected Officials	Animal Control	Utilities
General Fund	X	X	X	X	X	X	X	X	
CWWS Fund									X
Transportation Sales Tax Fund		X							
Capital Impr. Sales Tax Fund		X							
Park & Stormwater Sales Tax Fund						X			X
Public Safety Sales Tax Fund			X						
Sanitation Fund	X								
Debt Service Fund					X				
Marketplace TIF Fund	X								
CID Commons Fund	X								
Capital Projects Fund		X				X			
Vehicle/Equipment Replace Fund	X	X	X	X		X			X
ARPA Fund									X
Donation Fund	X		X			X			
Judicial Education Fund			X						
Appointing Counsel Fund			X						
Technology Upgrade Fund			X						
DWI Recovery Fund			X						
Police Training Fund			X						



Utility contractors make waterline repairs (paid from the CWWS Fund)

Total Budget Summary

Below is the presentation of the FY2026 Budget summary indicating projected beginning fund balances for FY2026 and projected ending fund balances for FY2026. The adopted revenues and adopted expenditures are reflective of the total budget for all budgeted funds for FY2026.

	2026 Projected Beginning Balance	2026 Proposed Revenues	2026 Proposed Expenditures	2026 Projected Ending Balance
General Fund	3,652,824	7,143,408	7,922,536	2,873,696
Capital Improvement Sales Tax Fund	536,772	1,376,869	1,892,920	20,721
Capital Projects Fund	165,755	11,000	-	176,755
Combined Water/Wastewater Fund	16,378,986	7,454,901	16,704,382	7,129,505
Debt Service Fund	285,263	367,920	367,920	285,263
Park and Stormwater Sales Tax Fund	2,243,422	988,733	1,901,000	1,331,155
Sanitation Fund	70,155	1,000,715	987,117	83,753
Special Allocation Fund	2,318,511	905,625	792,862	2,431,274
Commons CID Fund	465,689	438,655	381,502	522,842
Transportation Sales Tax Fund	714,849	1,500,322	2,204,000	11,171
Vehicle and Equipment Replacement Fund	85,390	433,000	428,497	89,893
Donation Fund	42,280	15,100	-	57,380
Judicial Education Fund	2,532	-	1,100	1,432
Technology Upgrade Fund	-	-	-	-
DWI Recovery Fund	13,762	3,425	2,975	14,212
Police Training Fund	10,986	1,450	4,280	8,156
Public Safety Sales Tax Fund (new)	-	700,000	343,890	356,110
Fairview Crossing CID Find (new)	4,950	12,500	3,750	13,700
Shops at Smithville CID Fund (new)	-	5,000	2,000	3,000
Grand Total	\$ 26,992,126	\$ 22,358,623	\$ 33,940,731	\$ 15,410,018

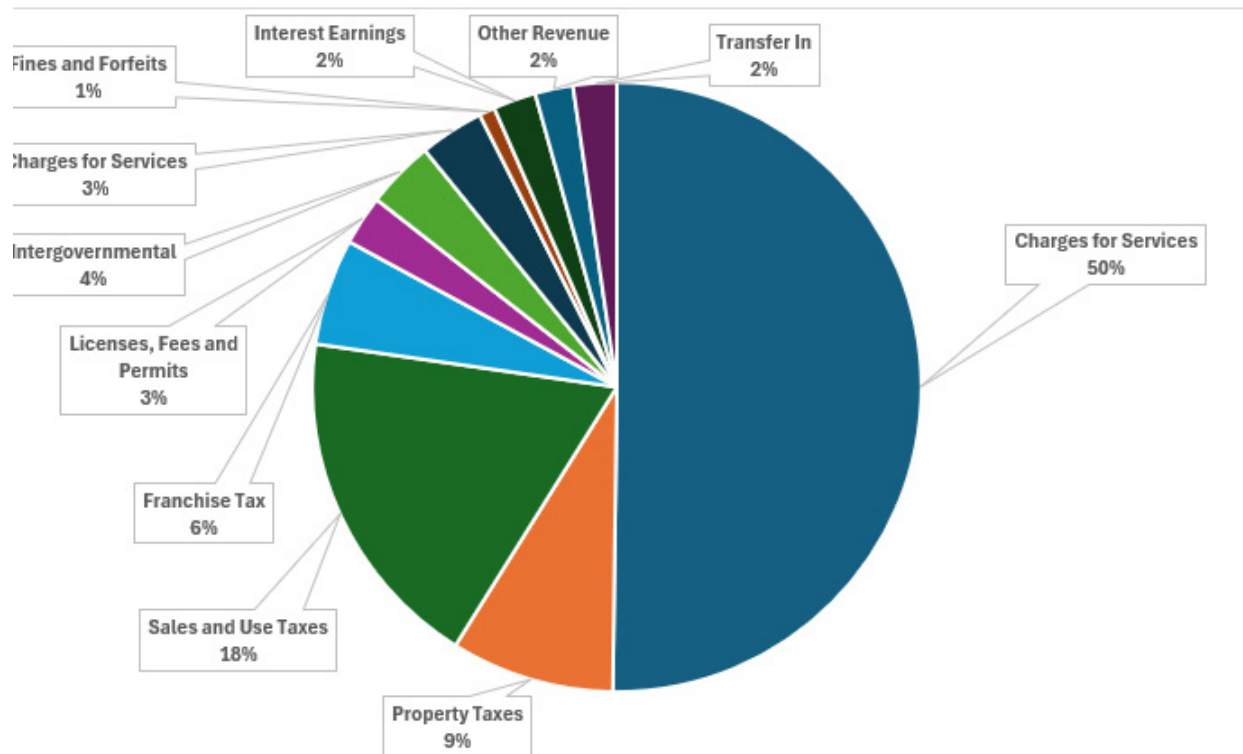
The Total FY2026 Budget includes the aggregate use of fund balance across sixteen budgeted funds. FY2026 projected beginning fund balance approximately \$27.0 million and FY2026 projected ending fund balance is approximately \$15.4 million. In FY2026, the total amount of fund balance expected to be use equals \$11,582,110, which includes debt financing of \$8.5 million.

This use in fund balance for the FY2026 Budget can be attributed to the numerous capital improvement projects within the General Fund, Combined Water and Wastewater System Fund, Transportation Sales Tax Fund, and Capital Improvement Sales Tax Fund. This includes major projects, such as the 144th Street Lift Station (Bypass of 144th Street), c, engineering and construction of the Stonebridge Lift Station, construction of Water Plant Improvements, and construction of the Commercial Street Sidewalks.

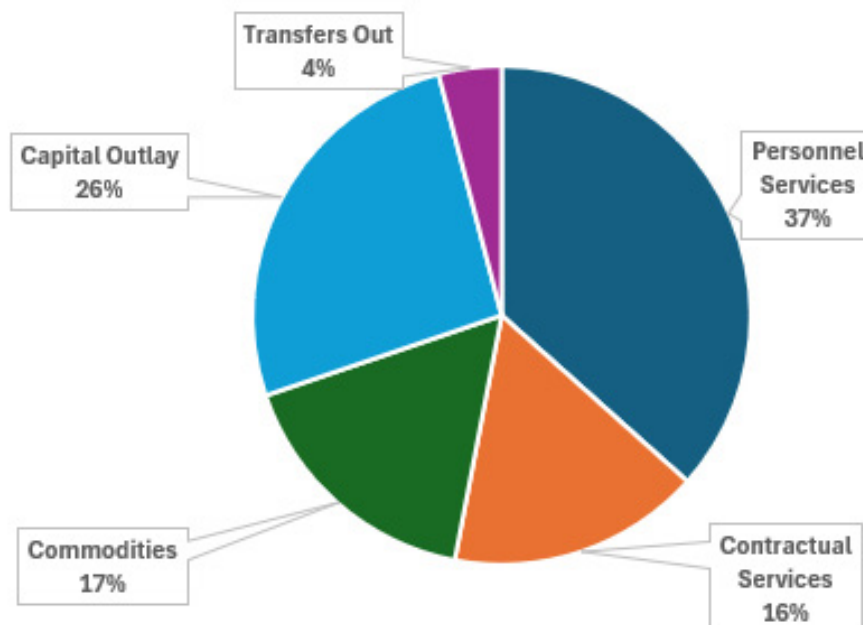
Total Budget By Category

Below are the Adopted FY2026 total revenue and expenditure budgets by category percentage. Charges for services and sales/use taxes make up the largest portion of revenues (accounting for nearly 68% of all revenues) while transfers in account for 2% of all revenues (which is attributable to COP Proceeds in the CWWS Fund).

Adopted FY2026 Total Revenue Budget - By Category Percentage



Adopted FY2026 Total Expenditure Budget - By Category Percentage



General Fund Overview



General Fund

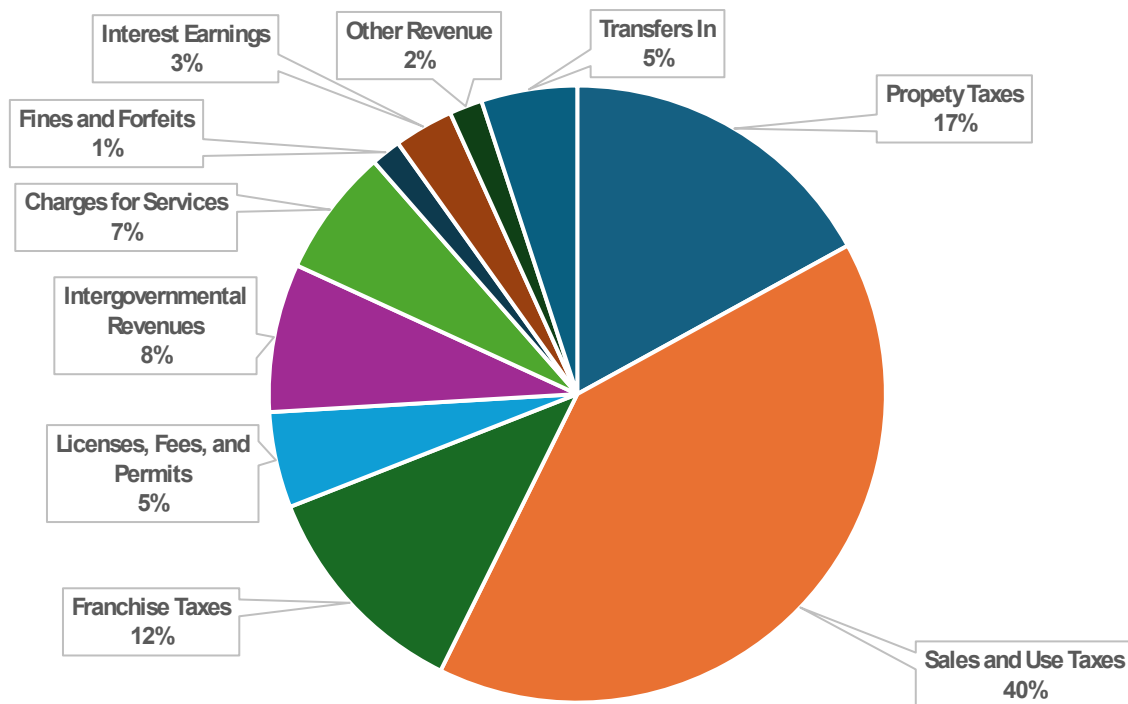
The General Fund functions as the primary operating fund for the City of Smithville. The General Fund provides the resources necessary to fund a majority of City functions, such as police protection and emergency response, parks maintenance and recreational programs, senior services, code enforcement, permitting, licensing and street and sidewalk maintenance. The General Fund is the recipient of revenue from the 1% City Sales tax, the City Use tax, property taxes levied on personal and real property, and franchise taxes. Supplementary sources like ticketing fines and forfeitures, building permit fees, business license fees, and recreation program fees provide additional support to the fund.

	Actual FY2022	Actual FY2023	Actual FY2024	Projected FY2025	Proposed FY2026
Beginning Fund Balance	\$3,315,495	\$3,004,487	\$3,559,350	\$3,806,561	\$3,652,824
General Fund Revenues By Type					
Property Taxes	1,007,610	1,116,997	1,208,975	1,205,585	1,215,000
Sales and Use Taxes	2,122,573	2,301,746	2,573,854	2,773,611	2,878,671
Franchise Taxes	742,590	810,659	804,845	784,370	838,565
Licenses, Fees, and Permits	422,663	385,175	487,621	390,246	358,696
Intergovernmental Revenues	388,676	489,064	553,140	501,119	555,773
Charges for Services	317,125	453,882	574,857	474,025	479,271
Fines and Forfeits	118,738	123,517	144,791	116,652	112,000
Interest Earnings	124,953	592,739	740,251	710,000	222,684
Other Revenue	70,615	82,077	259,473	104,164	123,498
Transfers In	227,148	242,552	286,750	333,987	359,250
Total Revenues	\$5,542,691	\$6,598,410	\$7,634,557	\$7,393,759	\$7,143,408
General Fund Expenses By Type					
Personnel Services	3,723,302	4,158,422	4,561,470	4,669,600	5,156,320
Contractual Services	580,498	486,710	665,289	526,597	724,118
Commodities	1,125,725	1,007,885	1,369,737	1,224,703	1,300,172
Capital Outlay	269,174	348,030	595,850	768,596	408,925
Transfers Out	155,000	42,500	195,000	358,000	333,000
Total Expenses	\$5,853,699	\$6,043,547	\$7,387,346	\$7,547,496	\$7,922,535
Net Change in Fund Balance	(\$311,008)	\$554,863	\$247,211	(\$153,737)	(\$779,127)
Ending Fund Balance	\$3,004,487	\$3,559,350	\$3,806,561	\$3,652,824	\$2,873,697

General Fund Revenue Overview

A pie chart illustrating the breakdown of General Fund revenues is shown below. Sales and Use taxes is the largest form of revenue for the City and make up 40% of the total. Property taxes make up 17%, and is the second largest category of revenue. Franchise fees for electricity, natural gas, telecommunications, cable television, and utilities are collected and comprise the third largest category of revenue at 12%.

Adopted FY2026 General Fund Revenue Budget
By Category Type



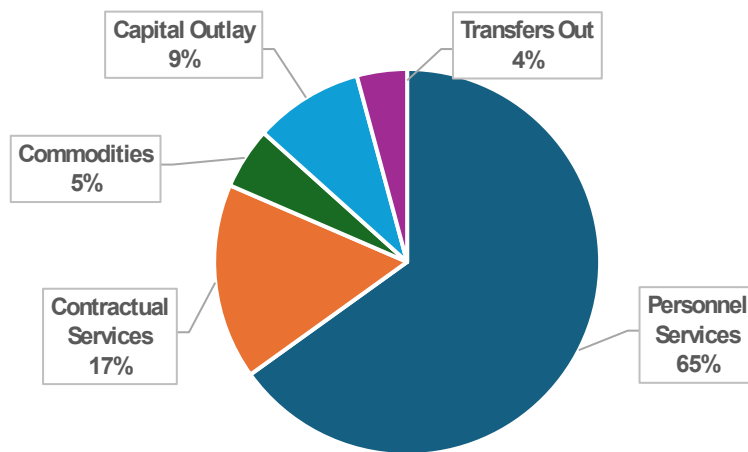
The table below outlines examples of key revenues found in the remaining categories:

Licenses, Fees, Permits	Building Permits, Business Licenses, Motor Vehicle Fees
Intergovernmental	Motor Fuel Tax, Grant Revenue, SRO Agreement Revenue
Charges for Services	Smith's Fork Campground Fees, Athletic Field Rental, Youth/Adult Recreation Fees
Fines and Forfeits	Traffic Violations, DUIs
Interest Earnings	Interest Earned from Cash on Hand at Bank, Certificate of Deposits
Other Revenue	Sponsorships, Animal Pound Fees, Sale of Personal Property
Transfers In	Revenue Transferred In From Other Funds

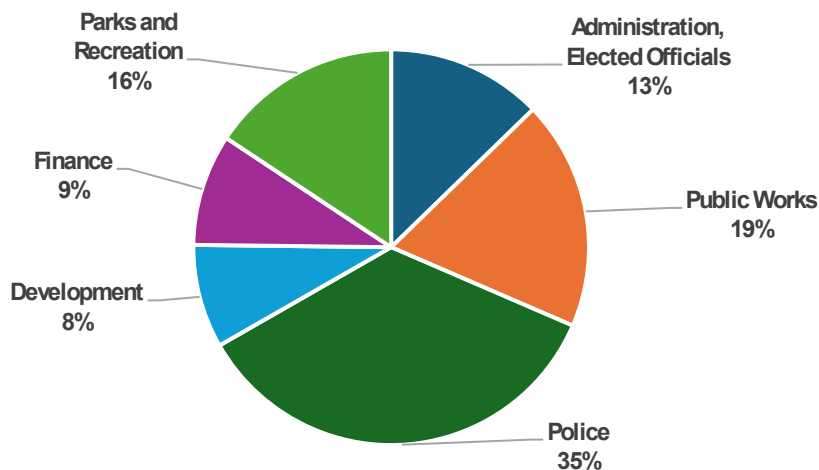
General Fund Expenditure Overview

The City of Smithville is a public service organization which is reflected through the makeup of the General Fund Budget. 65% of the budget is for personnel services comprised of full-time salaries, part-time salaries, seasonal salaries, fringe benefits, and retirement expenses. 17% of the budget is comprised of contractual services comprised of outsourced services. Capital Outlay, Commodities and Transfers Out make up the rest.

Adopted FY2026 General Fund Expenditure Budget
By Spending Category



A pie chart illustrating the breakdown of General Fund expenditures by department is shown below. Public Safety (police and animal control), Parks and Recreation and Public Works comprise 70% of the total General Fund budget. The remaining departments make up the rest of the General Fund budget. The total Proposed FY2026 General Fund expenditure budget is \$7,922,536.



General Fund Expenditure Highlights

Following Board review throughout the summer, the recommended budget adds \$443,727 in expenditures to the budget as outlined below.

Employee Salary Increases - \$98,376

To support employee retention and ensure the City remains an attractive employer, staff recommends a 4% salary adjustment for all current non-represented employees.

Parks & Facilities Manager - \$92,455

Addition of a position to plan maintenance, make minor repairs, coordinate, and manage contractors and keep systems in all city facilities in working order. With no currently identified staff, the responsibility for monitoring service and condition of HVAC, plumbing, electrical, and building maintenance has fallen to whoever identifies a problem. This leads to inconsistency in maintenance and service schedules.

GIS/IT Technician - \$41,729

This position is necessary to maintain the GIS system and will assist with mapping, project development, infrastructure maintenance, asset management and work orders. Ideally, this position would also serve as information technology support to city-wide technology needs. One half of the costs of this position are recommended to be funded through the General Fund with the remaining funds coming from the Combined Water and Wastewater Systems Fund.

Enhancement to Employee LAGERS Retirement System - \$70,067

Transitioning to the L-6 plan provides a more competitive retirement benefit, supporting both recruitment and retention efforts. The L-6 Benefit Program provides a 2.00% benefit multiplier to retiree benefits. The City's current multiplier is 1.75%. The City's contribution rates are calculated annually by actuaries and may vary year to year based on the annual payroll.

General Fund Expenditure Highlights

Employee Wellness Reimbursement Program \$20,100

To better accommodate the diverse wellness needs of a multi-generational workforce, staff recommends implementing a wellness reimbursement program of up to \$300 per year per employee, requiring submission of receipts or activity logs to Human Resources for reimbursement. This allows employees to choose wellness options that best suit their individual needs, whether that be a gym membership, fitness classes, or other wellness-related expenses.

Strategic Planning \$50,000

Funds have been identified to hire a consultant to facilitate a public process to update the City's strategic plan, which was developed in 2019.

Equipment Replacement \$71,000

The budget includes funding for purchase or replacement of several pieces of maintenance equipment as well as upgrades to the severe weather outdoor warning system.

Additional Funds Overview



Sanitation Fund

The Sanitation Fund accounts for payments collected from residents for trash and recycling services as well as the management of the annual Household Hazardous Waste program (administered through MidAmerica Regional Council, MARC). The City currently contracts with GFL (Green For Life) for trash, recycling, and bulky item pickup services. The fund receives revenue from a monthly trash charge paid for by Smithville trash customers. The fund works as a simple “pass through” fund as all revenues received in the form of customer charges offset the City’s payments to GFL, the trash and recycling provider.

	Actual FY2022	Actual FY2023	Actual FY2024	Projected FY2025	Proposed FY2026
Beginning Fund Balance	\$62,992	\$64,588	\$65,566	\$70,155	\$83,165
Sanitation Fund Revenues					
Charges for Services	813,122	869,446	939,394	942,973	971,205
Total Revenues	\$813,122	\$869,446	\$939,394	\$942,973	\$971,205
Sanitation Fund Expenses					
Contracted Services	811,526	868,468	934,805	929,963	970,617
Total Expenses	\$811,526	\$868,468	\$934,805	\$929,963	\$970,617
Net Change in Fund Balance	(\$5,404)	\$978	\$4,589	\$13,010	\$588
Ending Fund Balance	\$64,588	\$65,566	\$70,155	\$83,165	\$83,753

Debt Service Fund

The Debt Service Fund accounts for the accumulation of resources for, and the payment of, longterm debt principal and interest. Payments (expenditures) from the Debt Service Fund follow set repayment schedules for debt issued by the City. The Debt Service Fund carries an informal reserve which is intended to be sufficient enough to cover the first debt service payments of a fiscal year without the need for additional cash transfers. The Debt Service Fund receives revenues (in the form of an annual transfer) from the Capital Improvement Sales Tax Fund to pay for long term debt payments.

	Actual FY2022	Actual FY2023	Actual FY2024	Projected FY2025	Proposed FY2026
Beginning Fund Balance	\$243,597	\$255,810	\$267,615	\$274,112	\$274,113
Debt Service Fund Revenues					
Transfers In	351,426	354,845	357,830	357,830	367,920
Total Revenues	\$351,426	\$354,845	\$357,830	\$357,830	\$367,920
Debt Service Fund Expenses					
Capital Outlay / Debt Payments	339,213	343,040	351,333	357,829	367,920
Total Expenses	\$339,213	\$343,040	\$351,333	\$357,829	\$367,920
Net Change in Fund Balance	\$12,213	\$11,805	\$6,497	\$1	\$0
Ending Fund Balance	\$255,810	\$267,615	\$274,112	\$274,113	\$274,113

Capital Projects Fund

The Capital Projects Fund accounts for large, and often, multiyear construction projects for the City. Revenue sources for the fund include proceeds received from debt issued, grant or match reimbursements, and transfers in from other funds. In past years, the fund has housed revenues and expenses related to the completion of the Downtown Streetscape and the Main Street Trail capital improvement projects. The fund also houses Traffic Impact Fee revenue and Payment in Lieu of Dedication funds.

	Actual FY2022	Actual FY2023	Actual FY2024	Projected FY2025	Proposed FY2026
Beginning Fund Balance	\$20,976	\$183,729	\$100,000	\$140,000	\$165,755
Capital Project Fund Revenues					
Other Revenue	77,479	-	40,000	25,755	11,000
Charges for Services	100,000	-	-	-	-
Intergovernmental	-	-	-	-	-
Transfers In / Debt Proceeds	112,274	-	-	-	-
Interest	-	-	-	-	-
Total Revenues	\$289,753	\$0	\$40,000	\$25,755	\$11,000
Capital Project Fund Expenses					
Personnel Services	-	-	-	-	-
Contractual Services	-	83,729	-	-	-
Commodities	-	-	-	-	-
Capital Outlay / Debt Payments	127,000	-	-	-	-
Transfers Out	-	-	-	-	-
Total Expenses	\$127,000	\$83,729	\$0	\$0	\$0
Net Change in Fund Balance	\$162,753	(\$83,729)	\$40,000	\$25,755	\$11,000
Ending Fund Balance	\$183,729	\$100,000	\$140,000	\$165,755	\$176,755

Vehicle and Equipment Replacement Fund

The Vehicle and Equipment Replacement Fund (VERF) accounts for expenses related to the management of the City's vehicle fleet. The VERF was created as a part of the FY2021 budget development process. This process included the approval of an agreement between the City and Enterprise Fleet Management to lease "white fleet", or nonpolice vehicles for City use. In recent years, the City has started to lease Police patrol vehicles through Enterprise Fleet Management to replace aging patrol units. Ideally, building up and retaining a cash balance in the VERF is desirable in order to repurchase the entire fleet if the City would decide to forgo the lease agreement with Enterprise Fleet Management.

	Actual FY2022	Actual FY2023	Actual FY2024	Projected FY2025	Proposed FY2026
Beginning Fund Balance	\$25,676	\$184,326	\$163,722	\$114,573	\$85,390
VERF Revenues					
Sale of Personal Property & Leased Vehicles	193,778	99,635	125,398	-	-
Transfers In	175,000	190,808	249,000	415,000	433,000
Total Revenues	\$368,778	\$290,443	\$374,398	\$415,000	\$433,000
VERF Expenses					
Contractual Services	210,128	311,047	423,547	444,183	428,497
Capital Outlay	-	-	-	-	-
Total Expenses	210,128	311,047	423,547	444,183	428,497
Net Change in Fund Balance	\$158,650	(\$20,604)	(\$49,149)	(\$29,183)	\$4,503
Ending Fund Balance	\$184,326	\$163,722	\$114,573	\$85,390	\$89,893

Donation Fund

The City's Donation Fund was established by the Board of Aldermen in July 2022 to account for financial donations provided to the City for both broad and specific municipal purposes. For example, the Donation Fund houses Legacy Fund donations, which was created for the purposes of fundraising for certain City and Park projects. The City is permitted to have a separate donation fund (separate from the General Fund) in which donations are housed.

	Actual FY2022	Actual FY2023	Actual FY2024	Projected FY2025	Proposed FY2026
Beginning Fund Balance	\$ -	\$3,305	\$8,909	\$23,599	\$42,280
Donation Fund Revenues					
Other Revenues	3,305	21,576	14,690	18,681	15,100
Total Revenues	\$3,305	\$21,576	\$14,690	\$18,681	\$15,100
Donation Fund Expenses					
Capital Outlay	-	15,972	0	0	0
Total Expenses	\$0	\$15,972	\$0	\$0	\$0
Net Change in Fund Balance	\$3,305	\$5,604	\$14,690	\$18,681	\$15,100
Ending Fund Balance	\$3,305	\$8,909	\$23,599	\$42,280	\$57,380

American Rescue Plan Act (ARPA) Fund

Congress passed the ARPA (American Rescue Plan Act) on March 11, 2021 to provide fiscal relief to local governments as a result of the COVID19 pandemic. The ARPA appropriates \$19.53 billion to U.S. states for distribution to nonentitlement units of local government (NEUs) which constitutes those cities, towns, and villages with a population under 50,000. The City of Smithville ARPA revenue was \$2,178,300 which was disbursed to the City of Smithville over the course of FY2021 and FY2022. The City utilized the ARPA funding for the Raw Water Pump Station, Zebra Mussel, Valve Control capital improvement project. ARPA funds were fully expended in FY2024, with the program ending in FY2025.

	Actual FY2022	Actual FY2023	Actual FY2024	Projected FY2025	Proposed FY2026
Beginning Fund Balance	\$1,089,550	\$1,089,550	\$398,035	\$296,346	\$ -
ARPA Fund Revenues					
Intergovernmental	1,110,128		-	-	-
Interest	10,570	19,959	-	-	-
Total Revenues	\$1,120,698	\$19,959	\$ -	\$ -	\$ -
ARPA Fund Expenses					
Capital Outlay	1,330,033	711,474	141,689	296,346	-
Total Expenses	\$1,330,033	\$711,474	\$141,689	\$296,346	\$ -
Net Change in Fund Balance	(\$209,335)	(\$691,515)	(\$141,689)	(\$296,346)	\$ -
Ending Fund Balance	\$880,215	\$398,035	\$256,346	\$0	\$ -

Judicial Education Fund

The Judicial Education Fund was established to provide funding for continuing education and certification of municipal judges, and the judicial education and training of the court administrator and clerks of a municipal division court. RSMo Section 479.260 authorizes the collection of fees in an amount per case of \$1.00. An allocation of this amount goes into the Judicial Education Fund and the remaining amount is deposited into the Appointed Counsel Fund.

	Actual FY2022	Actual FY2023	Actual FY2024	Projected FY2025	Proposed FY2026
Beginning Fund Balance	\$3,447	\$3,447	\$3,447	\$2,532	\$2,532
Judicial Education Fund Revenues					
Fines and Forfeits	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial Education Fund Expenses					
Commodities	-	- 915	-	-	1100
Total Expenses	\$ -	\$ -	\$915	0	1100
Net Change in Fund Balance	\$ -	\$ -	(\$915)	\$ -	(\$1,100)
Ending Fund Balance	\$3,447	\$3,447	2532	\$2,532	\$1,432

Technology Upgrade Fund

The Technology Upgrade Fund was created to house funds related to offsetting policy technology costs. The collections of the technology upgrade fee were assessed on specific municipal cases. The monies were used to pay for computer equipment, scanners, and handling cases. The City no longer collects the technology upgrade fee through specific municipal cases and has utilized remaining funds in FY2025.

	Actual FY2022	Actual FY2023	Actual FY2024	Projected FY2025	Proposed FY2026
Beginning Fund Balance	\$2,707	\$2,707	\$703	\$71	\$ -
Technology Upgrade Fund Revenues					
Fines and Forfeits	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Technology Upgrade Fund Expenses					
Commodities	675	2,004	632	71	-
Total Expenses	\$675	\$2,004	\$632	\$71	\$ -
Net Change in Fund Balance	(\$675)	(\$2,004)	(\$632)	(\$71)	-
Ending Fund Balance	\$2,032	\$703	\$71	\$ -	\$ -

DWI Recovery Fund

The DWI Recovery Fund houses the funds which recoup of costs related to violations of a municipal ordinances involving alcohol or drug related traffic offenses. RSMo Section 488.5334 authorizes the reimbursement of state and local law enforcement agencies for costs related and associated to the arrest for and individual which commits such an offense. The City collects these funds to offset DUI processing costs, which includes maintaining and using breath testing instrument, chemical and laboratory testing, and daily prisoner housing. Each month, the City's DWI costs are reimbursed through court fine collections which is administered by Clay County.

	Actual FY2022	Actual FY2023	Actual FY2024	Projected FY2025	Proposed FY2026
Beginning Fund Balance	\$10,561	\$14,612	\$12,677	\$13,900	\$13,762
DWI Recovery Fund Revenues					
Fines and Forfeits	4,477	2,202	1,991	1,811	3,425
Total Revenues	\$4,477	\$2,202	\$1,991	\$1,811	\$3,425
DWI Recovery Fund Expenses					
Commodities	426	4,137	768	1,949	2,975
Total Expenses	\$426	\$4,137	\$768	\$1,949	\$2,975
Net Change in Fund Balance	\$4,051	(\$1,935)	\$1,223	(\$138)	\$450
Ending Fund Balance	\$14,612	\$12,677	\$13,900	\$13,762	\$14,212

Police Training Fund

The Police Training Fund houses funds which are assessed as costs in municipal ordinance cases, including infractions, or violations of any criminal or traffic laws in the state. RMsO Section 488.5336 authorizes the assessment of a \$2.00 surcharge in each case. These funds pay for the training of law enforcement personnel employees or those appointed by the City of Smithville. Each month, the City receives law enforcement training surcharge revenue through court fine collections. Collections are administered by Clay County, Missouri.

	Actual FY2022	Actual FY2023	Actual FY2024	Projected FY2025	Proposed FY2026
Beginning Fund Balance	\$12,854	\$14,582	\$14,967	\$12,976	\$12,312
Police Training Fund Revenues					
Fines and Forfeits	2,856	1,995	1,498	1,458	1,450
Total Revenues	\$2,856	\$1,995	\$1,498	\$1,458	\$1,450
Police Training Fund Expenses					
Commodities	1,128	1,610	3,489	2,122	4,280
Total Expenses	\$1,128	\$1,610	\$3,489	\$2,122	\$4,280
Net Change in Fund Balance	\$1,728	\$385	(\$1,991)	(\$664)	(\$2,830)
Ending Fund Balance	\$14,582	\$14,967	\$12,976	\$12,312	\$9,482

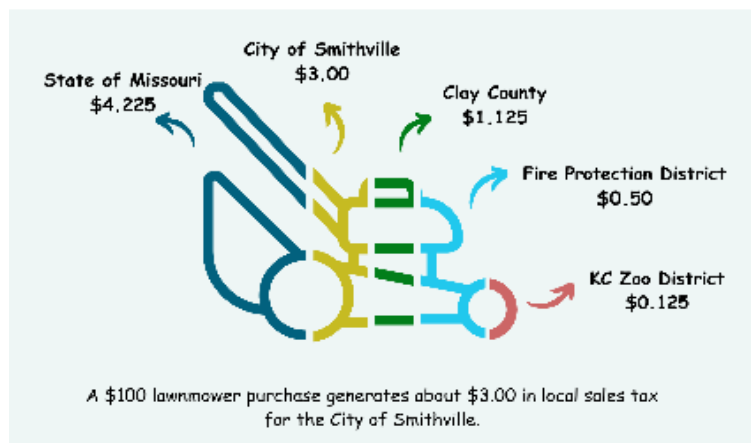
Sales Tax Overview



Sales Tax Overview

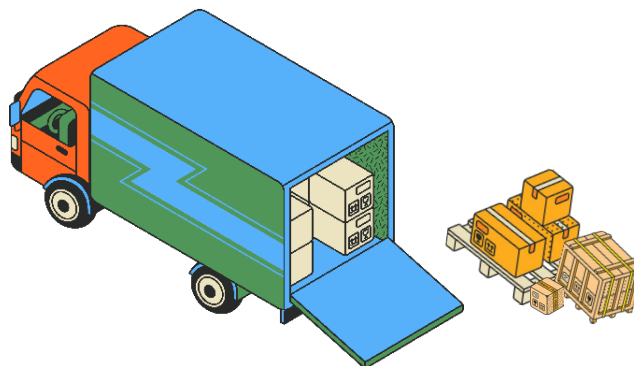
Sales Tax

Sales tax revenues represent the largest source of income for the City's General Fund. Sales tax is applied to the purchase price of taxable goods and services, while the use tax applies to items delivered to a location in Smithville when sales tax has not been collected. Together, these taxes provide a stable and equitable source of revenue that supports essential municipal services, including public safety, infrastructure maintenance, and community amenities.



Use Tax

The use tax serves as a companion to the local sales tax and applies to goods purchased from online or out-of-state retailers that are delivered to or used within Smithville. It ensures that all purchases, whether made locally or from outside vendors, are taxed at the same rate, promoting fairness for local businesses and consistency in revenue collection. The use tax provides an important source of funding for City operations and supports the continued delivery of essential public services.



Sales Tax Overview

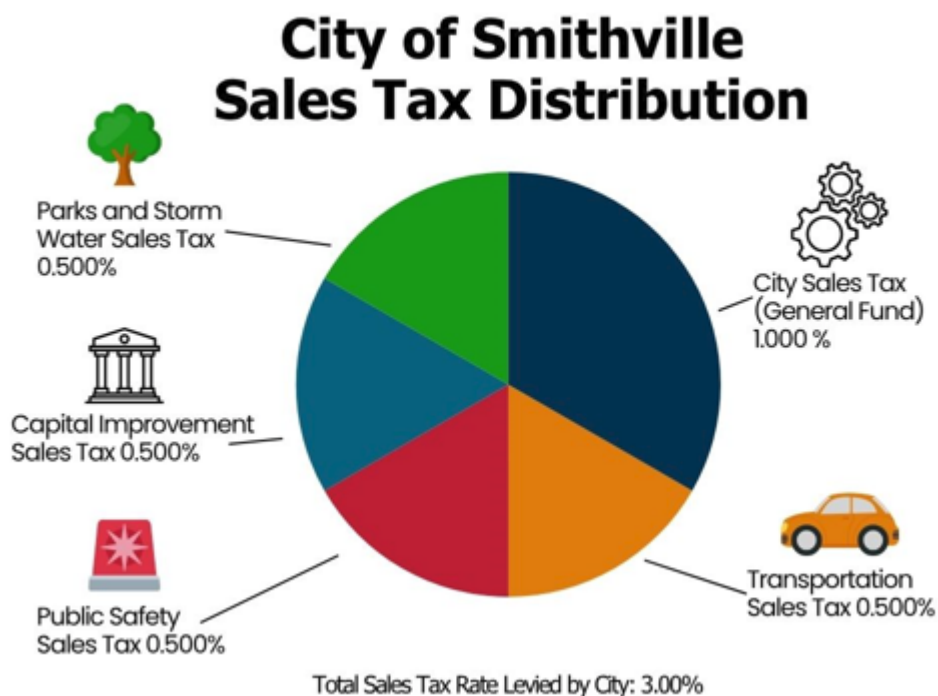
The City of Smithville total sales tax rate is 8.975%. Nearly half of this total sales tax rate is effective for the State of Missouri. Clay County, the Smithville Area Fire Protection District, and the Kansas City Zoo District also have rates enacted. The City of Smithville sales tax rate is 3.000%. For consumer activity occurring in the Smithville Marketplace CID (located at 15700 N US 169 Highway), the total rate is 9.975%, which includes a 1% Commons Community Improvement District (CID) sales tax. For consumer activity occurring in the Fairview Crossing Marketplace CID (located at 144th Street and 169 Highway), the total rate is 9.975%, which includes a 1% Commons Community Improvement District (CID) sales tax.

Sales Tax Rate Breakdown City of Smithville

Jurisdiction	Effective Rate
State of Missouri	4.225%
Clay County	1.125%
City of Smithville	3.000%
Smithville Area Fire Protection District	0.500%
Kansas City Zoological District	0.125%
Total Rate in City	8.975%
Smithville Marketplace (1% CID Sales Tax)	1.000%
Total Rate for Smithville Marketplace	9.975%
Fairview Crossing (1% CID Sales Tax)	1.000%
Total Rate for Fairview Crossing	9.975%

Sales Tax Overview

The City of Smithville total sales tax rate is comprised of five specific sales taxes. There is a 1% City Sales Tax for the General Fund and four Special Sales Taxes. Each of the Special sales taxes have specific spending restrictions and are routed to specific budgeted funds for accounting purposes. The fund summaries, seen later in the Budget Book, outline the restrictions on how these monies may be spent.



Capital Improvement Sales Tax Fund

The Capital Improvement Sales Tax Fund is a 1/2 cent (0.5%) sales tax which became effective October 1, 2018 and sunsets on December 31, 2038. The sales tax is imposed for the purpose of funding, financing, operating and maintaining capital improvements. Capital Improvement Sales Tax funds are obligated for transfer to the Debt Service Fund to provide support for debt service principal and interest payments.

	Actual FY2022	Actual FY2023	Actual FY2024	Projected FY2025	Proposed FY2026
Beginning Fund Balance	\$450,133	\$729,423	\$1,010,704	\$997,282	\$983,292
Capital Improvement Sales Tax Fund Revenues					
Sales Tax (0.5%)	692,937	760,910	776,869	782,114	818,101
Grant Revenue	-	-	-	1,347,374	750,000
Total Revenues	\$692,937	\$760,910	\$776,869	\$2,129,488	\$1,568,101
Capital Improvement Sales Tax Fund Expenses					
Personnel Services	-	-	-	-	-
Contractual Services	72,368	124,784	154,586	188,563	200,000
Commodities	-	-	-	-	-
Capital Outlay	-	-	277,876	1,590,040	1,892,920
Transfers Out	341,279	354,845	357,830	364,875	367,920
Total Expenses	\$413,647	\$479,629	\$790,292	\$2,143,478	\$2,460,840
Net Change in Fund Balance	\$279,290	\$281,281	(\$13,422)	(\$13,990)	(\$892,739)
Ending Fund Balance	\$729,423	\$1,010,704	\$997,282	\$983,292	\$90,553

Transportation Sales Tax Fund

The Transportation Sales Tax Fund accounts for a 1/2 cent (0.5%) sales tax approved by the voters. The tax has no expiration date. Transportation Sales Tax Fund expenditures are limited by state statute to the construction, reconstruction, repair, and maintenance of streets, roads, sidewalks, trails, communityowned parking lots, and bridges within the City. The fund is projected to have a negative ending balance FY2026. This will not happen, as the City will only complete certain projects based on additional grant funding or will delay project start dates.

	Actual FY2022	Actual FY2023	Actual FY2024	Projected FY2025	Proposed FY2026
Beginning Fund Balance	\$251,493	\$363,017	\$450,306	\$589,378	\$340,974
Transportation Sales Tax Fund Revenues					
Sales Tax (0.5%)	608,121	661,373	678,092	701,257	809,315
Other Revenue	15,826	6,080	60,230	21,210	2,981
Grant Revenue	-	-	0	-	762,000
Transfers In / Proceeds from Debt	-	-	-	-	-
Total Revenues	\$623,947	\$667,453	\$738,322	\$722,467	\$1,574,296
Transportation Sales Tax Fund Expenses					
Personnel Services	-	-	-	-	-
Contractual Services	3,721	48,644	45,508	32,601	-
Commodities	126,162	153,551	135,530	159,412	189,000
Capital Outlay / Debt Payments	382,540	377,969	418,212	778,858	1,965,000
Transfers Out	-	-	-	-	-
Total Expenses	\$512,423	\$580,164	\$599,250	\$970,871	\$2,154,000
Net Change in Fund Balance	(\$32,853)	\$87,289	\$139,072	(\$248,404)	(\$579,704)
Ending Fund Balance	\$363,017	\$450,306	\$589,378	\$340,974	(\$238,730)

Park and Stormwater Sales Tax Fund

The Park and Stormwater Sales Tax Fund accounts for a voter approved 1/2 cent (0.5%) sales tax which became effective October 1, 2020 through September 30, 2040. The Park and Stormwater Sales Tax fund was voted on as a part of the FY2021 budget development process. The sales tax may be used for the purpose of operating, maintaining, funding, and/or financing parks and recreation needs and stormwater control.

	Actual FY2022	Actual FY2023	Actual FY2024	Projected FY2025	Proposed FY2026
Beginning Fund Balance	\$437,318	\$828,824	\$1,486,289	\$1,584,703	\$2,266,861
Park & Stormwater Sales Tax Fund Revenues					
Sales Tax (0.5%)	690,960	760,303	774,822	793,644	781,294
Intergovernmental Revenues	-	-	-	-	184,000
Other Revenue	11,000	-	-	-	-
Total Revenues	\$701,960	\$760,303	\$774,822	\$793,644	\$965,294
Park & Stormwater Sales Tax Fund Expenses					
Personnel Services	-	-	-	-	-
Contractual Services	47,325	24,615	78,761	70,511	-
Commodities	9,062	-	-	1,750	-
Capital Outlay	254,067	78,223	597,647	39,225	1,901,000
Transfers Out	-	-	-	-	-
Total Expenses	\$310,454	\$102,838	\$676,408	\$111,486	\$1,901,000
Net Change in Fund Balance	\$391,506	\$657,465	\$98,414	\$682,158	(\$935,706)
Ending Fund Balance	\$828,824	\$1,486,289	\$1,584,703	\$2,266,861	\$1,331,155

Special Allocation (Marketplace TIF) Fund

The Special Allocation Fund is the recipient of property tax revenue over and above the property tax base and the recipient of TIF EATs (Economic Activity Taxes) for the Smithville Marketplace TIF District. Revenues collected and receipted for the Special Allocation Fund are subject to administrative costs and developer reimbursement requests for eligible expenses per the Marketplace TIF agreement. Requests submitted by the developer for reimbursement are presented to the Board of Alderman for approval.

	Actual FY2022	Actual FY2023	Actual FY2024	Projected FY2025	Proposed FY2026
Beginning Fund Balance	386,786	2,427,863	2,288,960	2,255,542	2,318,511
Special Allocation Fund Revenues					
Property Taxes	189,505	209,948	242,043	254,228	257,377
Sales and Use Taxes	1,015,512	519,759	588,000	584,337	588,578
Interest Earnings	12,000	92,817	114,958	72,799	59,670
Proceeds from Debt Issued	8,068,953	-	-	-	-
Total Revenues	\$9,285,970	\$822,524	\$945,001	\$911,364	\$905,625
Special Allocation Fund Expenses					
Contractual Services	6,909,131	-	-	-	-
Commodities	-	-	-	-	-
Capital Outlay / Debt Payments	333,953	960,262	978,419	848,396	792,862
Transfers Out	1,808	1,165	-	-	-
Total Expenses	\$7,244,892	\$961,427	\$978,419	\$848,396	\$792,862
Net Change in Fund Balance	\$2,041,077	(\$138,903)	(\$33,418)	\$62,968	\$112,763
Ending Fund Balance	\$2,427,863	\$2,288,960	\$2,255,542	\$2,318,511	\$2,431,274

Commons CID Fund

The Commons CID (Community Improvement District) Fund is the recipient of the 1% CID Sales/Use tax revenue generated from the Smithville Marketplace CID. Revenues collected and receipted for the Commons CID Fund are subject to administrative costs and developer reimbursement requests for eligible expenses per the CID Agreement. Requests submitted by the developer for reimbursement are presented to the Board of Alderman for approval.

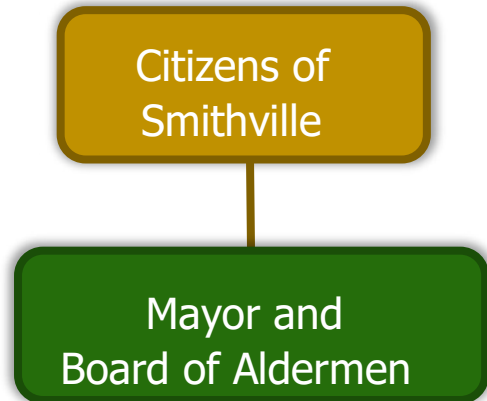
	Actual FY2022	Actual FY2023	Actual FY2024	Projected FY2025	Proposed FY2026
Beginning Fund Balance	\$297,096	\$92,718	\$281,441	\$400,435	\$465,689
Commons CID Fund Revenues					
Sales and Use Taxes	350,439	400,909	400,868	389,188	438,655
Total Revenues	\$350,439	\$400,909	\$400,868	\$389,188	\$438,655
Commons CID Fund Expenses					
Contracted Services	548,342	212,186	281,875	323,934	381,502
Transfers Out	6,475	-	-	-	-
Total Expenses	\$554,817	\$212,186	\$281,875	\$323,934	\$381,502
Net Change in Fund Balance	(\$204,378)	\$188,723	\$118,994	\$65,254	\$57,153
Ending Fund Balance	\$92,718	\$281,441	\$400,435	\$465,689	\$522,842

Department Overview



Elected Officials

The City's elected officials (formally referred to as the "Board of Alderman") act as the Governing Body of the City. The Board of Alderman is empowered by state law to make laws and regulations with respect to municipal affairs. The Board of Alderman is composed of six members serving staggered, fouryear terms. The Mayor is empowered by state law to carry out the laws and regulations set by the Board of Alderman and is also elected to a fouryear term.



Department Financial and Budget Schedule

	Actual FY2023	Actual FY2024	Budget FY2025	Proposed FY2026
Personnel	\$ 15,697	\$ 15,695	\$ 1,129	\$ 15,529
Commodities	\$ 15,892	\$ 14,208	\$ 16,467	\$ 15,127
Contracted Services	\$ 322	\$ 348	\$ 19,654	\$ 76,154
Capital Projects	\$ -	\$ -	\$ -	\$ -
	\$ 31,911	\$ 30,250	\$ 37,249	\$ 106,809

Elected Officials - Performance Management

Elected Officials - Measure #1		FY2022	FY2023	FY2024	FY2025
% of Citizens Satisfied with the Quality of Leadership Provided by the City's Elected Officials	Goal	> 78%	> 78%	> 78%	> 78%
	Actual	58%	N/A*	N/A*	N/A*

*Data is obtained from DirectionFinder Survey, which was not administered in FY2021, FY2023, or FY2024. Survey is currently being conducted; results available January 2026.

Measure Insights

The 2022 DirectionFinder survey results indicate a Kansas and Missouri respondent satisfaction average of 58% and a United States national respondent satisfaction average of 44% for this question. The City plans on administering the DirectionFinder Survey in FY2026.

Elected Officials - Measure #2		FY2022	FY2023	FY2024	FY2025
% of Citizens Satisfied with the Overall Value Received for Tax Dollars and Fees	Goal	> 50%	> 50%	> 50%	> 50%
	Actual	51%	N/A*	N/A*	N/A*

*Data is obtained from DirectionFinder Survey, which was not administered in FY2021, FY2023, or FY2024. Survey is currently being conducted; results available January 2026.

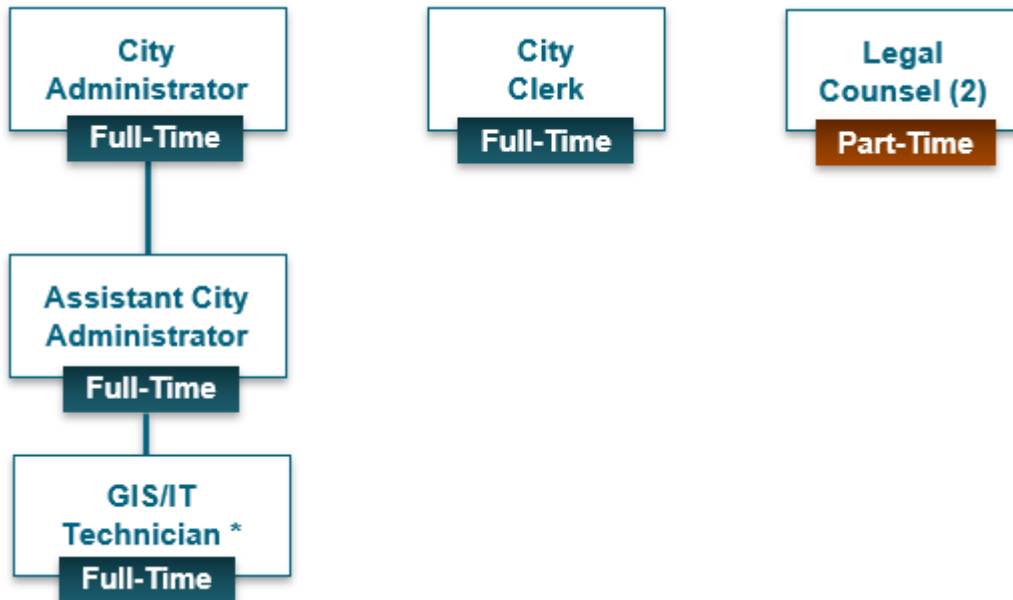
Measure Insights

The 2022 DirectionFinder survey results indicate a Kansas and Missouri respondent satisfaction average of 51% and a United States national respondent satisfaction average of 44% for this question. The City plans on administering the DirectionFinder Survey in FY2026.

Administration

The primary function of the Administration Department is to implement policies adopted by the Board of Alderman. The department works to accomplish this goal by proposing recommendations regarding the budget, capital improvement projects, legislative policy, and service programs. The department is responsible for maintaining all official records, municipal code, Board agendas, meeting minutes, and maintain the City seal. In addition, the department performs economic development activities related to the overall economic environment of the community and coordinates all aspects of human resources in the organization.

Department Organizational Chart



* 50% cost share with Combined Water & Wastewater

Department Financial and Budget Schedule

	Actual FY2023	Actual FY2024	Budget FY2025	Proposed FY2026
Personnel	\$ 473,973	\$ 494,929	\$ 611,696	\$ 643,539
Commodities	\$ 112,921	\$ 116,623	\$ 87,457	\$ 117,989
Contracted Services	\$ 92,649	\$ 43,324	\$ 70,488	\$ 90,324
Capital Projects	\$ 35,359	\$ 36,732	\$ 102,500	\$ 115,000
	\$ 714,904	\$ 691,609	\$ 872,141	\$ 966,852

Administration

FY2025 Accomplishments

- Continued partnerships with Smithville Main Street District and the Smithville Chamber of Commerce (Year 2 of MOU).
- Delivered quarterly citywide and monthly cybersecurity trainings; expanded IT support for security and technology upgrades.
- Advanced employee programs, including Career Development Plans, Wellness initiatives, and Employee Recognition.
- Secured grant funding for wayfinding signage.
- Launched a new City website with a new vendor.
- Enhanced communication efforts through the Friday Newsflash, Board meeting highlights, bimonthly Citizen Newsletter, and a Project Updates webpage.
- Onboarded 13 new fulltime employees.
- Partnered with Smithville School District's Real World Learning Program.

FY2026 Department Goals

- Complete the DirectionFinder Resident Satisfaction Survey in fall of FY2025.
- Leverage the FIFA World Cup 2026™ for economic development.
- Launch the Strategic Plan update.
- Continue partnerships with the Smithville School District, Smithville Main Street District, and Smithville Chamber of Commerce.
- Continue citywide training efforts.
- Continue annual Citizens Academy program.
- Implement wayfinding signage around the City.
- Continue focus on recruitment and retention.
- Enhance marketing efforts related to tourism.

Administration - Performance Management

Measure Insights

This calculation excludes weekends and holidays, but ignores any days the City Clerk may have been on sick leave, vacation leave, or out of the office for professional training.

Administration - Measure #1		FY2022	FY2023	FY2024	FY2025
% of Records Requests Responded to Within 3 Days of Initial Request	Goal	> 98%	> 98%	> 98%	> 98%
	Actual	100%	100%	100%	100%

Data collected between November 1 and October 31.

Measure Insights

This goal does not discourage the filing of worker's compensation claims, and the City educates its employees on proper safety. The City currently employs about 65 permanent staff members and about a dozen seasonal parks and recreation workers.

Administration - Measure #2		FY2022	FY2023	FY2024	FY2025
# of Worker's Compensation Claims that Resulted in Claim Processing	Goal	< 5	< 5	< 5	< 5
	Actual	4	4	3	3

Data collected between November 1 and October 31.

Measure Insights

The 2022 DirectionFinder survey results indicate a Kansas and Missouri respondent satisfaction average of 64% and a United States national respondent satisfaction average of 48% for this question. The City plans on administering the DirectionFinder Survey in FY2026.

Administration - Measure #3		FY2022	FY2023	FY2024	FY2025
% of Citizens Satisfied with the Overall Effectiveness of City Communication	Goal	> 65%	> 65%	> 65%	> 65%
	Actual	60%	N/A*	N/A*	N/A*

*Data is obtained from DirectionFinder Survey, which was not administered in FY2021, FY2023, or FY2024. Survey is currently being conducted; results available January 2026.

Administration - Performance Management

Administration - Measure #4		FY2022	FY2023	FY2024	FY2025
% of Citizens Satisfied with the Overall Quality of the City's Website	Goal	> 65%	> 65%	> 65%	> 65%
	Actual	57%	N/A*	N/A*	N/A*

*Data is obtained from DirectionFinder Survey, which was not administered in FY2021, FY2023, or FY2024. Survey is currently being conducted; results available January 2026.

Measure Insights

The 2022 DirectionFinder survey results indicate a Kansas and Missouri respondent satisfaction average of 57% and a United States national respondent satisfaction average of 50% for this question. The City plans on administering the DirectionFinder Survey in FY2026.

Administration - Measure #5		FY2022	FY2023	FY2024	FY2025
% of Citizens Satisfied with the Overall Quality of City Services	Goal	> 70%	> 70%	> 70%	> 70%
	Actual	73%	N/A*	N/A*	N/A*

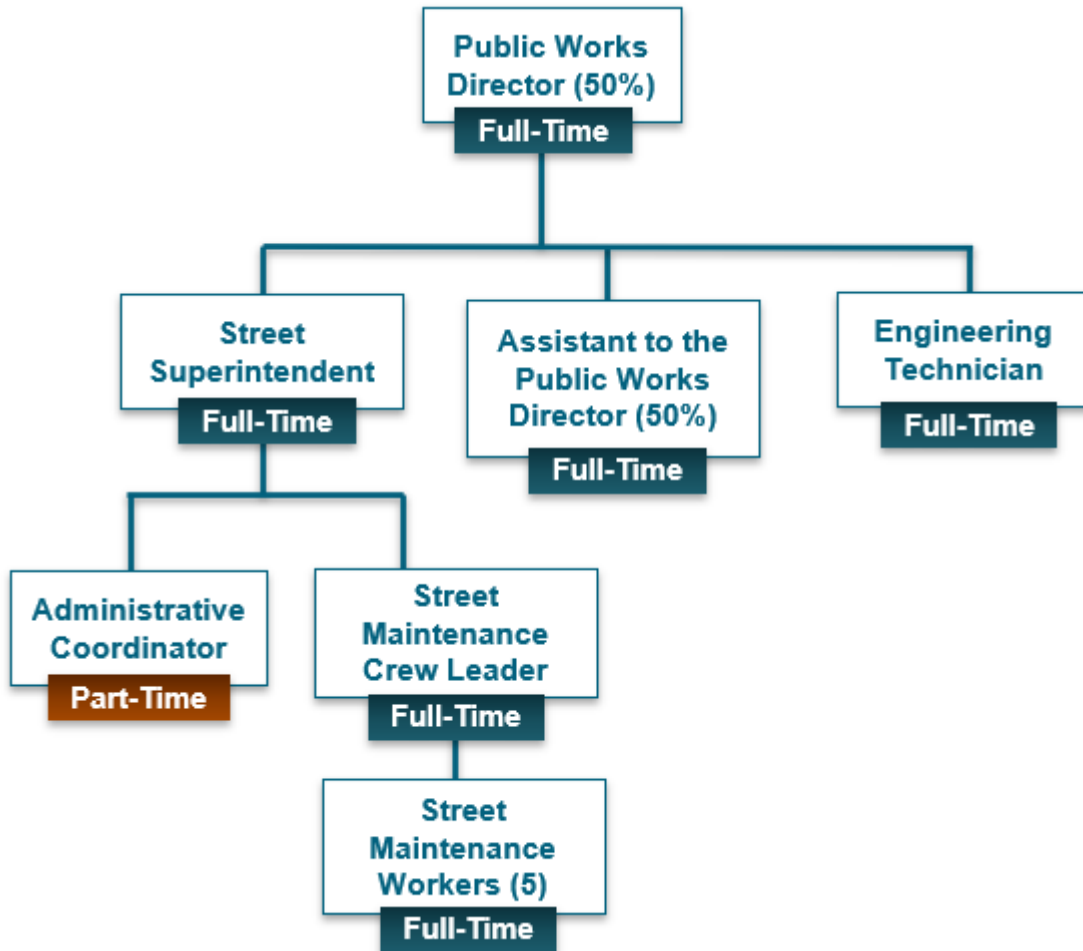
*Data is obtained from DirectionFinder Survey, which was not administered in FY2021, FY2023, or FY2024. Survey is currently being conducted; results available January 2026.

Measure Insights

The 2022 DirectionFinder survey results indicate a Kansas and Missouri respondent satisfaction average of 76% and a United States national respondent satisfaction average of 59% for this question. The City plans on administering the DirectionFinder Survey in FY2026.

Streets (Public Works)

The Streets Division of the Public Works Department provides maintenance of City streets, storm drains, curbs, gutters, and sidewalks. Street maintenance staff repair and maintain Cityowned streetlights, street signage, rightsofway, and perform pothole repair. During winter months, street maintenance staff treat streets and plow snow to provide the citizens of the City safety while traveling on City roads.



Department Financial and Budget

	Actual FY2023	Actual FY2024	Budget FY2025	Proposed FY2026
Personnel	\$ 742,882	\$ 705,991	\$ 693,916	\$ 907,173
Commodities	\$ 164,125	\$ 178,755	\$ 183,478	\$ 201,982
Contracted Services	\$ 49,784	\$ 10,659	\$ 123,060	\$ 118,060
Capital Projects	\$ 155,405	\$ 841,961	\$ 161,000	\$ 199,000
	\$ 1,112,196	\$ 1,737,366	\$ 1,161,455	\$ 1,426,215

Streets (Public Works)

FY2025 Accomplishments

- Provided project administration and inspection services for public infrastructure and private development projects
- Maintained street conditions through patching and crack sealing, utilizing 250 tons of asphalt
Implemented the inhouse Hazardous Sidewalk Program in Harborview
- Secured MARC grant funding for Maple Sidewalk and wayfinding projects Conducted a pavement condition review (PCI)
- Posted updates on current Capital Improvement Projects (CIP) to the City website
- Completed Streetscape Phase III
- Finalized plans for the OK Trail and submitted to DNR, with bid expected in Fall 2025
- Initiated the Commercial Sidewalk Project
- Advanced engineering design for Dundee
- Submitted MODOT cost share application for Richardson signal improvements

FY2026 Department Goals

- Continue project administration and inspection services for public infrastructure and private development projects
- Continue funding for the Annual Street Maintenance Program, including 2025 Commercial Street and 2026 Forrest Oaks
- Acquire easements for the Second Creek Sidewalk and Riverwalk Trail, with bid planned for summer 2026
- Complete construction of the OK Trail Implement the Stormwater Basin Maintenance Program
- Continue the Hazardous Sidewalk Program, with expansion to include Downtown businesses

Streets - Performance Management

Measure Insights

Many collector streets carry higher traffic volumes at higher speeds; therefore, a PCI rating of 75 is considered acceptable. The City currently evaluates 515 pavement sections to monitor

Measure Insights

The City completed the 2023 Street Maintenance Program at an approximate cost of \$300,000. According to the International City/County Management Association (ICMA) Performance Measurement Program, the national average expenditure between 2018 and 2020 was \$7,935 per lane

Measure Insights

The 2022 DirectionFinder survey results indicate a Kansas and Missouri respondent satisfaction average of 53% and a United States national respondent satisfaction average of 52% for this question. The City plans on administering the DirectionFinder Survey in FY2026.

Streets (PW) - Measure #1		FY2022	FY2023	FY2024	FY2025
% of Street Segments with a PCI (Pavement Condition Index) in Excess of 75	Goal	> 70%	> 70%	> 75%	> 75%
	Actual	72.9%	72.8%	72.8%	72.8%

Streets (PW) - Measure #2		FY2022	FY2023	FY2024	FY2025
Total CIP Expenditures for Road Rehabilitation per Paved Lane Mile	Goal	< \$4,000	< \$4,000	< \$4,000	< \$4,000
	Actual	\$3,765	\$3,479	\$3,505	N/A*

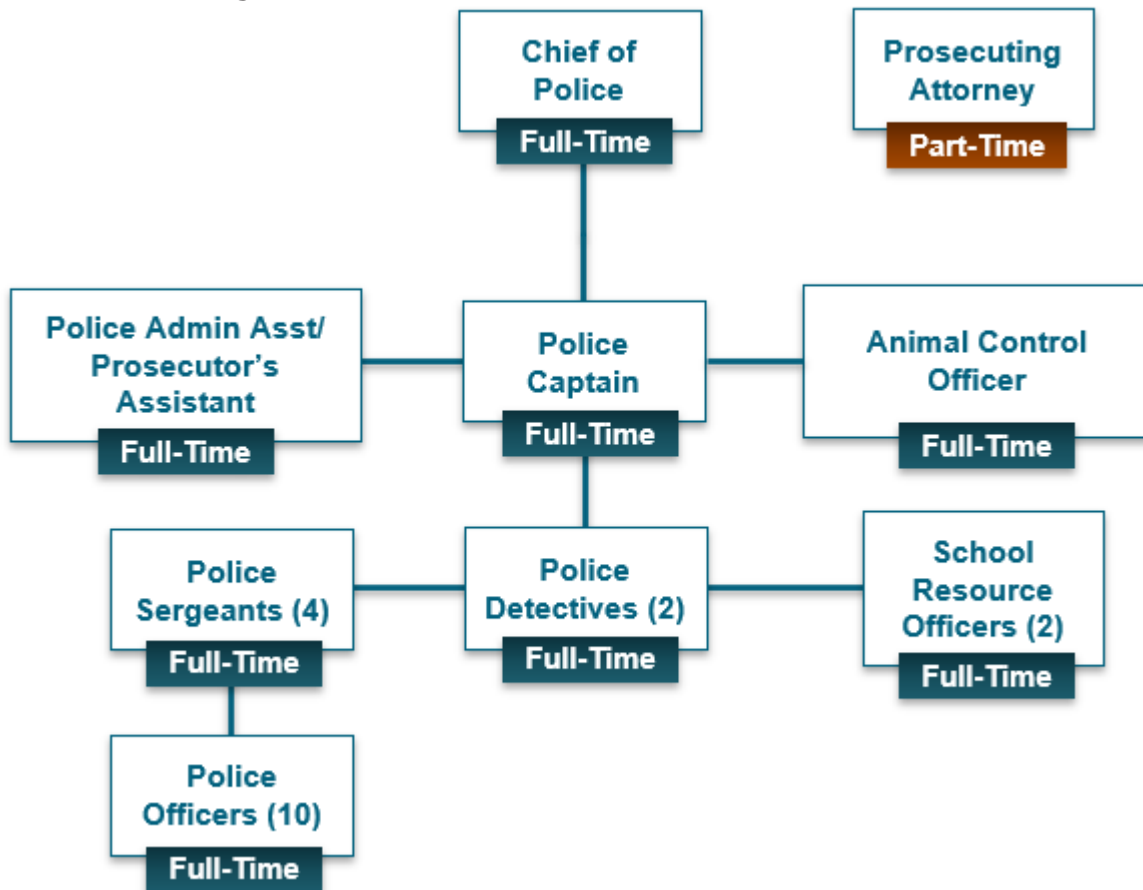
Streets (PW) - Measure #3		FY2022	FY2023	FY2024	FY2025
% of Citizens Satisfied with the Overall Maintenance of City Streets	Goal	> 50%	> 50%	> 50%	> 50%
	Actual	53%	N/A*	N/A*	N/A*

*Data is obtained from DirectionFinder Survey, which was not administered in FY2021, FY2023, or FY2024. Survey is currently being conducted; results available January 2026.

PCI - Pavement Condition

Police

The Police Department is responsible for uniform police patrol services, investigations and animal control. The Police Department operates 24 hours per day, 7 days per week in two, twelve hour shifts. Emergency calls are routed to officers through the Platte County Sheriff's Office Dispatch. Through a Memorandum Of Understanding, the City and Smithville RII School District work together to provide two dedicated, fulltime full-time school resource officers during the school year as staffing resources allow.



Department Financial and Budget Schedule

	Actual FY2023	Actual FY2024	Budget FY2025	Proposed FY2026
Personnel	\$ 1,862,453	\$ 1,683,221	\$ 1,413,897	\$ 2,007,330
Commodities	\$ 309,086	\$ 271,413	\$ 348,839	\$ 393,062
Contracted Services	\$ 132,093	\$ 159,230	\$ 168,198	\$ 168,878
Capital Projects	\$ 35,244	\$ 41,865	\$ 7,500	\$ 72,325
	\$ 2,338,875	# \$ 2,155,728	# \$ 1,938,435	# \$ 2,641,595

Police

FY2025 Accomplishments

- First two officers utilized the department sabbatical program.
- Ongoing recruiting to fill vacancies- four new recruits started the police academy and one POST certified officer was hired.
- Replaced all department issued handguns with optics and completed department wide transition training.
- Installed benches in holding cells.
- Continued annual Taser replacement training.
- Training and development of staff. During FY 25 two officers completed the FBI LEEDA Supervisor

FY2026 Department Goals

- Implementation of a Public Safety Sales Tax and establishment of an oversight committee.
- Implementation of fulltime Animal Control program.
- Renegotiation and adoption of new labor agreements with both bargaining units.
- Addition of a Rapid Warning feature to the Outdoor Warning System.
- Implementation of a replacement program for Automatic External Defibrillators.
- Implementation of a replacement program for portable radios Replacement of bodyworn cameras.

Police - Performance Management

Police - Measure #1		FY2022	FY2023	FY2024	FY2025
% of Property Crimes Cleared	Goal	> 35%	> 35%	> 22%	> 22%
	Actual	25%	24%	18%	18%

Data collected between November 1 and October 31.

Measure Insights

The ICMA open access benchmarking dataset indicates that the latest U.S. national average was 27% of property crimes cleared.

Police - Measure #2		FY2022	FY2023	FY2024	FY2025
% of Violent Crimes Cleared	Goal	> 80%	> 80%	> 80%	> 80%
	Actual	69%	60%	82%	41%

Data collected between November 1 and October 31.

Measure Insights

The ICMA open access benchmarking dataset indicates that the latest U.S. national average was 58% of violent crimes cleared.

Police - Performance Management

Police - Measure #3		FY2022	FY2023	FY2024	FY2025
Average Time to Respond to Priority Calls (Dispatch to On-Scene Arrival)	Goal	< 4:30	< 4:30	< 4:30	< 4:30
	Actual	7:41	4:11	4:35	4:27

Data collected between November 1 and October 31.

Measure Insights

The ICMA open access benchmarking dataset indicates that the latest U.S. national average was 4:30 (4 minutes, 30 seconds) for the average time to respond to priority calls.

Police - Measure #4		FY2022	FY2023	FY2024	FY2025
% of Citizens Satisfied with the Overall Quality of Police Services	Goal	> 80%	> 80%	> 80%	> 80%
	Actual	N/A*	83%	N/A*	N/A*

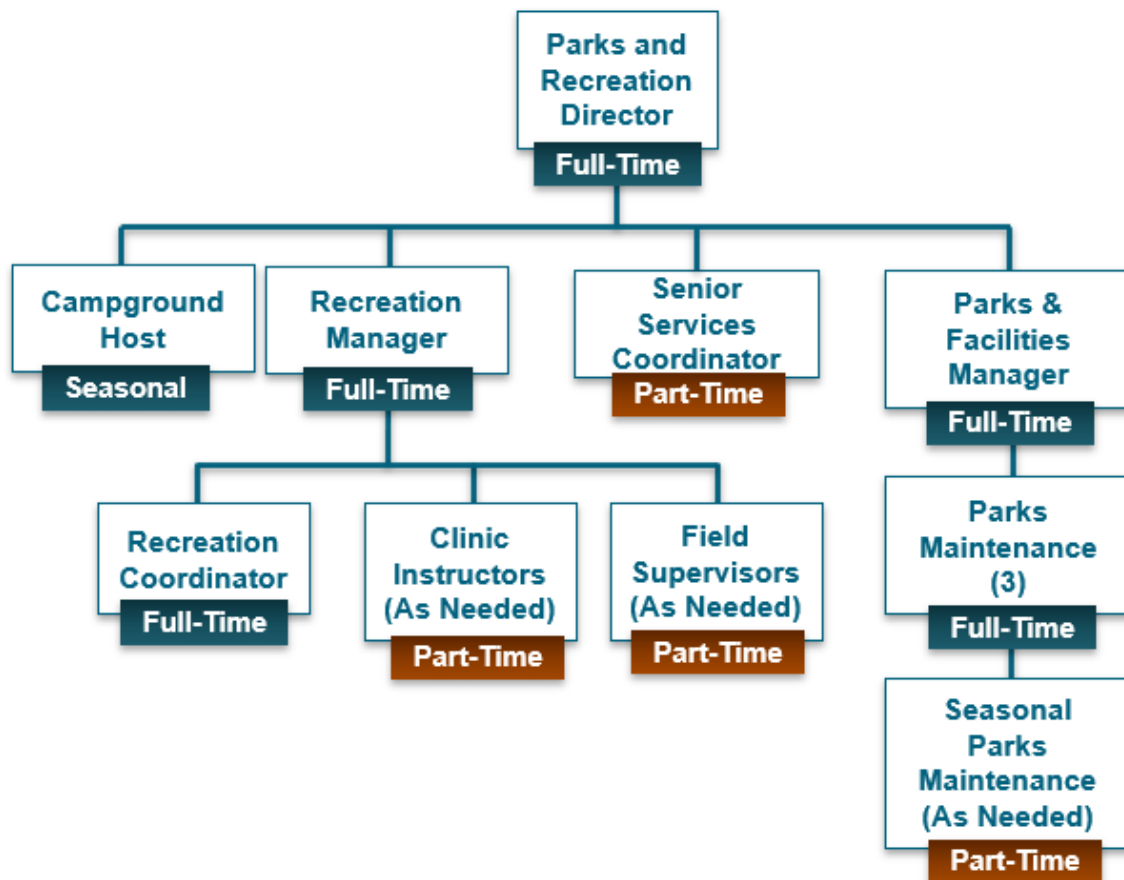
*Data is obtained from DirectionFinder Survey, which was not administered in FY2021, FY2023, or FY2024. Survey is currently being conducted; results available January 2026.

Measure Insights

The 2022 DirectionFinder survey results indicate a Kansas and Missouri respondent satisfaction average of 81% and a United States national respondent satisfaction average of 64% for this question. The City plans on administering the DirectionFinder Survey in FY2026.

Parks and Recreation

The Parks and Recreation Department provides quality, innovative, and progressive leisure opportunities while maintaining attractive and accessible, parks and public facilities for citizens and community visitors. The department is responsible for the maintenance and daily upkeep of all City parks and public facilities including City Hall and the Senior Center. In addition, the department also oversees a variety of youth and adult recreation programs as well as the operation of Smith's Fork Campground.



Department Financial and Budget Schedule

	Actual FY2023	Actual FY2024	Budget FY2025	Proposed FY2026
Personnel	\$ 425,221	\$ 437,806	\$ 520,237	\$ 626,616
Commodities	\$ 288,210	\$ 342,795	\$ 347,065	\$ 355,416
Contracted Services	\$ 107,091	\$ 134,156	\$ 182,280	\$ 185,080
Capital Projects	\$ 49,939	\$ 20,330	\$ 178,500	\$ 21,000
	\$ 870,462	\$ 935,088	\$ 1,228,082	\$ 1,188,112

Parks and Recreation

FY2025 Accomplishments

- Continued to pursue short-term goals from the Parks and Recreation Master Plan:
- Opened Emerald Ridge.
- New Programming
- Completed Smith's Fork Campground road resurfacing after large construction season in the area.
- Complete improvement to the exterior of City Hall and Senior Center buildings.
- Expand senior services to 5-days a week through grant funding.
- Held a third fundraising event with the Smithville Chamber of Commerce to raise funds for the Smithville Legacy Fund.
- Grew participation in current programs and added nonrecreational programs.
- Incurred no restroom-related "report a concern" issues.
- Moved forward on the process for the OK Railroad Trail that is grant funding through DNR
- Added a new restroom, completed the sidewalk and added more shade to Diamond Crest Park
- Continuing to increase attendance at the Senior Center.
- Held a 42% occupancy rate in FY2024 for Smith's Fork Campground, up 2.5% from 2023.

FY2026 Department Goals

- Prioritize park projects as identified in the Parks and Recreation Master Plan and the Park and Stormwater Sales Tax Fund.
- Work with developers to complete Diamond Crest parking lot.
- Complete the construction of the OK Railroad Trail.
- Break ground on the Riverwalk Trail.
- Start the engineering process for the Smith's Fork Park Sports Complex Project.
- Grow attendance and participation in the senior center, recreation and campground.

Parks and Recreation - Performance Management

Measure Insights

This metric is calculated by dividing the total operating expenditures by the population of the jurisdiction served by the agency.

Measure Insights

The NRPA (National Recreation and Parks Association) notes a median operating expense of \$7,160 per developer park acre.

Measure Insights

The NRPA (National Recreation and Parks Association) notes a median developed park acreage as 10.4 per 1,000 residents. This is the most common technique to for determining whether a community has enough parkland.

Parks and Recreation - Measure #1		FY2022	FY2023	FY2024	FY2025
Operating Expenses Per Capita	Goal	> \$70	> \$70	> \$70	> \$70
	Actual	\$65.27	\$71.24	\$81.41	\$91.52

Parks and Recreation - Measure #2		FY2022	FY2023	FY2024	FY2025
Operating Expense Per Developed Park Acre	Goal	< \$6,500	< \$6,500	< \$6,500	< \$6,500
	Actual	\$2,073	\$2,214	\$2,583	\$2,935

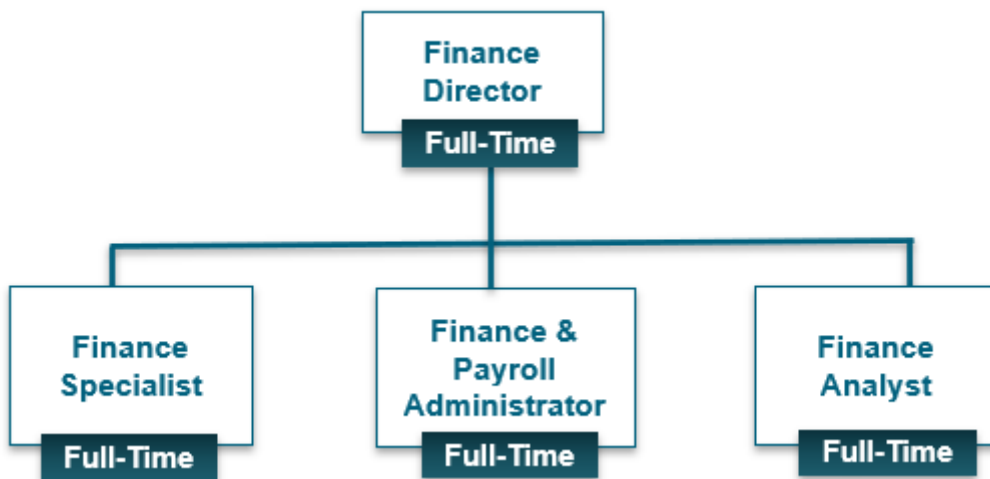
Parks and Recreation - Measure #3		FY2022	FY2023	FY2024	FY2025
Park Acreage Per 1,000 Residents	Goal	> 12.5	> 12.5	> 12.5	> 12.5
	Actual	29.6	29.6	29.2	29.2

Finance

The Finance Department is responsible for the development and review of department policies and procedures, budgeting, debt financing, cash management, investments, and banking relations.

The Finance department processes accounts payable weekly, processes payroll biweekly, and is responsible for the billing and collection of animal licenses, business licenses, taxes, and utilities. The Finance Department produces all major financial documents of the City, including the annual budget, the popular annual financial report (PAFR) and the comprehensive schedule of fees.

Department Organizational Chart



Department Financial and Budget Schedule

	Actual FY2023	Actual FY2024	Budget FY2025	Proposed FY2026
Personnel	\$ 303,950	\$ 295,416	\$ 375,918	\$ 419,883
Commodities	\$ 106,716	\$ 133,224	\$ 116,339	\$ 148,258
Contracted Services	\$ 44,382	\$ 51,062	\$ 49,435	\$ 49,435
Capital Projects	\$ -	\$ 1,166	\$ -	\$ -
	\$ 455,048	# \$ 480,868	# \$ 541,691	# \$ 617,576

Finance

FY2025 Accomplishments

- Received the GFOA Distinguished Budget Award for the FY2024 Budget Document (fourth straight year).
- Implemented program which assists in preventing check washing/fraud and potential ACH fraud.
- Coordinated citywide migration to new accounting software system.
- Implemented a new utility billing software, providing upgraded features for both City of Smithville utility department and its customers.
- Implement Tyler Content Manager, a Tyler Technologies module increasing ease of use and efficiency for business transactions.
- Streamlined contract management protocol to assist both the staff and Governing Body.

FY2026 Department Goals

- Implement new credit card processor, improving functionality and ease of use for City customers.
- Revise business license procedures, including the ability to register and renew online.
- Improve financial statements and financial disclosure process with auditors for upcoming yearend audit.
- Review banking services.
- Work with financial advisor for COP issuance for sewer projects based on cash flow needs.
- Update and implement utility rate recommendations from the utility rate model based on CWWS operational and capital expenses.
- Create an asset management protocol, including construction work in progress (CIP), to assist finance in tracking and auditors.

Finance - Performance Management

Measure Insights

The February 2019 bond rating report indicates the AA- rating to be stable (S&P Global Ratings). The City is expected to issue COP debt in FY2026 for utilities infrastructure, which would result in an updated rating.

Measure Insights

Debt Service is paid twice on an annual basis. The City has a Series 2018 bond and a Series 2019 bond in the general obligation debt portfolio.

Measure Insights

The number of material weaknesses plus significant deficiencies comes from the Annual Audit. The FY2023 Audit is released and reflected in FY2024.

Finance - Measure #1		FY2022	FY2023	FY2024	FY2025
General Obligation Credit Rating of Strong/Extremely Strong	Goal	≥ AA-	≥ AA-	≥ AA-	≥ AA-
	Actual	AA-	AA-	AA-	AA-

Finance - Measure #2		FY2022	FY2023	FY2024	FY2025
% of On-Time Debt Service Payments	Goal	100%	100%	100%	100%
	Actual	100%	100%	100%	100%

Data collected between November 1 and October 31.

Finance - Measure #3		FY2022	FY2023	FY2024	FY2025
# of Material Weaknesses Plus Significant Deficiencies Noted in Prior Year's Audit	Goal	≤ 3	≤ 3	≤ 3	≤ 3
	Actual	3	2	3	3

Finance - Performance Management

Finance - Measure #4		FY2022	FY2023	FY2024	FY2025
% of Monthly Bank Reconciliations Completed within 15 Calendar Days from Month-End	Goal	100%	100%	100%	100%
	Actual	100%	100%	100%	100%

Data collected between November 1 and October 31.

Measure Insights

All 14 bank reconciliations were completed on time prior to the 15th of each month.

Finance - Measure #5		FY2022	FY2023	FY2024	FY2025
% of Citizens Rating the Overall Quality of Customer Service from City Employees as Good or Excellent	Goal	> 75%	> 75%	> 75%	> 75%
	Actual	73%	N/A*	N/A*	N/A*

*Data is obtained from DirectionFinder Survey, which was not administered in FY2021, FY2023, or FY2024. Survey is currently being conducted; results available January 2026.

Measure Insights

The 2022 DirectionFinder survey results indicate a Kansas and Missouri respondent satisfaction average of 73% and a United States national respondent satisfaction average of 51% for this question. The City plans on administering the DirectionFinder Survey in FY2026.

Finance - Measure #6		FY2022	FY2023	FY2024	FY2025
Percentage of Customers Signed up for Utility Auto-Debit (ACH) Payments	Goal	> 30%	> 20%	> 20%	> 20%
	Actual	19%	21%	22%	22%

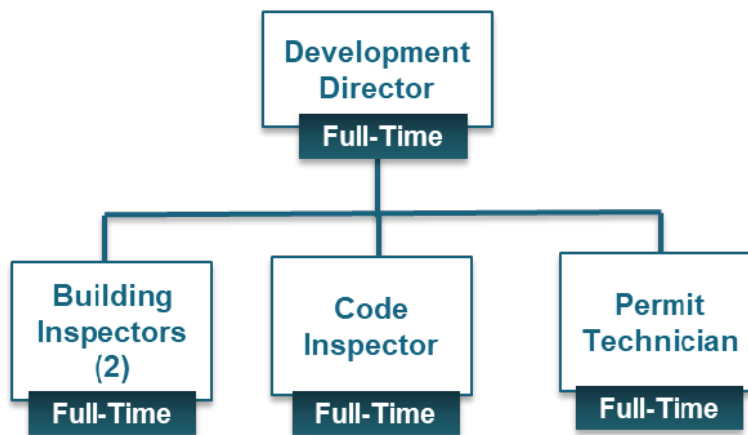
Data collected between November 1 and October 31.

Measure Insights

As of October 2023, there were 4,235 utility bills generated and 912 of these utility accounts paid via ACH. The Finance Department lowered the goal to 20% for FY2023 and met that goal. Raising the goal in future years will be assessed.

Development

The Development Department is responsible for reviewing and commenting on proposed developments, reviewing compliance with all zoning regulations and development ordinances, processing applications for plats, rezoning and completing site plan revisions, as well as issuing special use permits. The department is also responsible for maintaining compliance of the City codes and ordinances with enforcement through residential and commercial construction, and the maintenance of existing properties and structures.



Department Financial and Budget Schedule

	Actual FY2023	Actual FY2024	Budget FY2025	Proposed FY2026
Personnel	\$ 396,985	\$ 401,538	\$ 535,683	\$ 536,250
Commodities	\$ 48,894	\$ 42,348	\$ 80,212	\$ 83,338
Contracted Services	\$ 15,506	\$ 37,764	\$ 36,188	\$ 21,188
Capital Projects	\$ 2,056	\$ 358	\$ 1,600	\$ 1,600
	\$ 463,441	\$ 482,008	\$ 653,683	\$ 642,376

Development

FY2025 Accomplishments

- Finalizing the 169 South Employment Overlay District (November 2025).
- All Development staff have updated certifications and continue to obtain new certifications with regular training and education.
- Worked with businesses to add several commercial and residential projects:
- Walston Architectural Products.
- Richardson Street Plaza Complex.
- Fairview Townhomes (64 units).
- Main & Mill (86 units + 8,500 ft. commercial/retail space).
- Approvals for two new retail businesses at MarketPlace (AutoZone and Les Schwab Tires).
- Outrig Storage (formerly KCI RV) will begin construction on 5 buildings (two buildings were split into two separate buildings for fire code).
- EZ Car Sales (169 & Meadow).
- Adopted new Short Term Rental and Accessory Dwelling Unit ordinances.

FY2026 Department Goals

- Continue to pursue completion of the following Comprehensive Plan Action Items.
- Continue to provide training and education to staff for increased certifications.
- Reassess our inspections and business licensing online portals.
- Continue development reviews for new residential developments on a timely basis.

Development - Performance Management

Development - Measure #1		FY2021	FY2022	FY2023	FY2024
Average # of Days Between Application for and Issuance of Permit for Residential Development	Goal	< 30	< 16	< 5	< 5
	Actual	4	4.5	4.5	3

Data collected between November 1 and October 31

Measure Insights

In FY2024, 33 residential building permits were processed. Since August 2021, the complete process for issuing a permit for residential development is being performed inhouse by City inspectors.

Development - Measure #2		FY2021	FY2022	FY2023	FY2024
Average # of Days Between Application for and Issuance of Permit for Commercial Development	Goal	< 20	< 24	< 20	< 20
	Actual	17	24.5	10	8.5

Data collected between November 1 and October 31

Measure Insights

In FY2024, 5 commercial building permits were processing. The commercial permit application and issuance process is performed by inspectors from an outside contractor called IBTS (Institute Building Technology Safety).

Development - Measure #3		FY2021	FY2022	FY2023	FY2024
Average Number of Days Between Request and Inspection for Commercial Development	Goal	< 2	< 2	< 2	< 2
	Actual	1.5	1.5	1	1

Data collected between November 1 and October 31

Measure Insights

Staff is recommending the benchmark remain at <2 days based upon current performance and national averages from ICMA data.

Development - Performance Management

Measure Insights

Staff is recommending the benchmark remain at < 2 days based upon current performance and national averages from ICMA data.

Measure Insights

Staff has seen consistency in the days from inspection to voluntary compliance related to property maintenance.

Development - Measure #4

FY2022 FY2023 FY2024 FY2025

Average Number of Days Between Request and Inspection for Residential Development	Goal	< 2	< 2	< 2	< 2
	Actual	1.5	1	1	1

Data collected between November 1 and October 31

Development - Measure #5

FY2022 FY2023 FY2024 FY2025

Average Number of Days Between Inspection and Voluntary Compliance (Property Maintenance Cases)	Goal	< 34	< 34	< 33	< 33
	Actual	33	30	31	31

Data collected between November 1 and October 31

Development - Performance Management

Development - Measure #6		FY2022	FY2023	FY2024	FY2025
Average Number of Days Between Inspection and Voluntary Compliance (Nuisance Cases)	Goal	< 14	< 14	< 14	< 14
	Actual	13	13	12	12

Measure Insights

Following State of Missouri code violation laws, residents who have a nuisance violation have up to 14 days to comply.

Development - Measure #7		FY2022	FY2023	FY2024	FY2025
% of Code Enforcement Cases Resolved Through Forced Compliance	Goal	< 11%	< 11%	< 11%	< 11%
	Actual	9%	2%	8%	8%

Measure Insights

In FY2024, the City compiled and serviced 232 code enforcement cases. Of these cases, 5 cases resulted in forced compliance (issued citations).

Animal Control

The City operates Megan's Paws and Claws, which provides for the care and safeguarding of dogs which have been impounded. Care is provided by city staff until the rightful owner claims the dog or until the dog is adopted. The shelter is currently located at 1 Helvey Park Drive and utility department staff assist with the maintenance and care of the shelters and dogs.



Department Financial and Budget Schedule

	Actual FY2022	Actual FY2023	Actual FY2024	Projected FY2025	Proposed FY2026
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Animal Control

Personnel Services	-	-	-	-	-
Contracted Services	7,142	7,142	6,000	6,155	15,000
Commodities	2,616	2,616	3,600	3,825	6,000
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Grand Total	\$9,758	\$9,758	\$9,600	\$9,980	\$21,000

Senior Services

The Senior Center is a facility owned by the City which is leased to a notforprofit organization. The Senior Center is also made available to the public for rental for private events. Please see the City's Comprehensive Schedule of Fees Listing for more information regarding rental opportunities and costs for the Senior Center or contact the City's Parks and Recreation Department. The Senior Center is located at 113 West Main Street, just west of City Hall.



Department Financial and Budget Schedule

	Actual FY2022	Actual FY2023	Actual FY2024	Projected FY2025	Proposed FY2026
Senior Services					
Personnel Services	-	-	-	-	-
Contracted Services	7,855	13,270	29,260	29,260	80,154
Commodities	19,536	16,227	12,740	12,740	18,370
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Grand Total	\$27,391	\$29,497	\$42,000	\$42,000	\$98,524

Combined Water and Wastewater Systems Fund Overview



Combined Water and Wastewater Fund

The Combined Water and Wastewater Systems (CWWS) Fund is an enterprise fund. The intent of an enterprise fund is that the fees charged to users of a particular service cover all costs of providing that service. An enterprise fund is the type of fund used to account for operations which provide services to the general public similar to private business enterprise in nature.



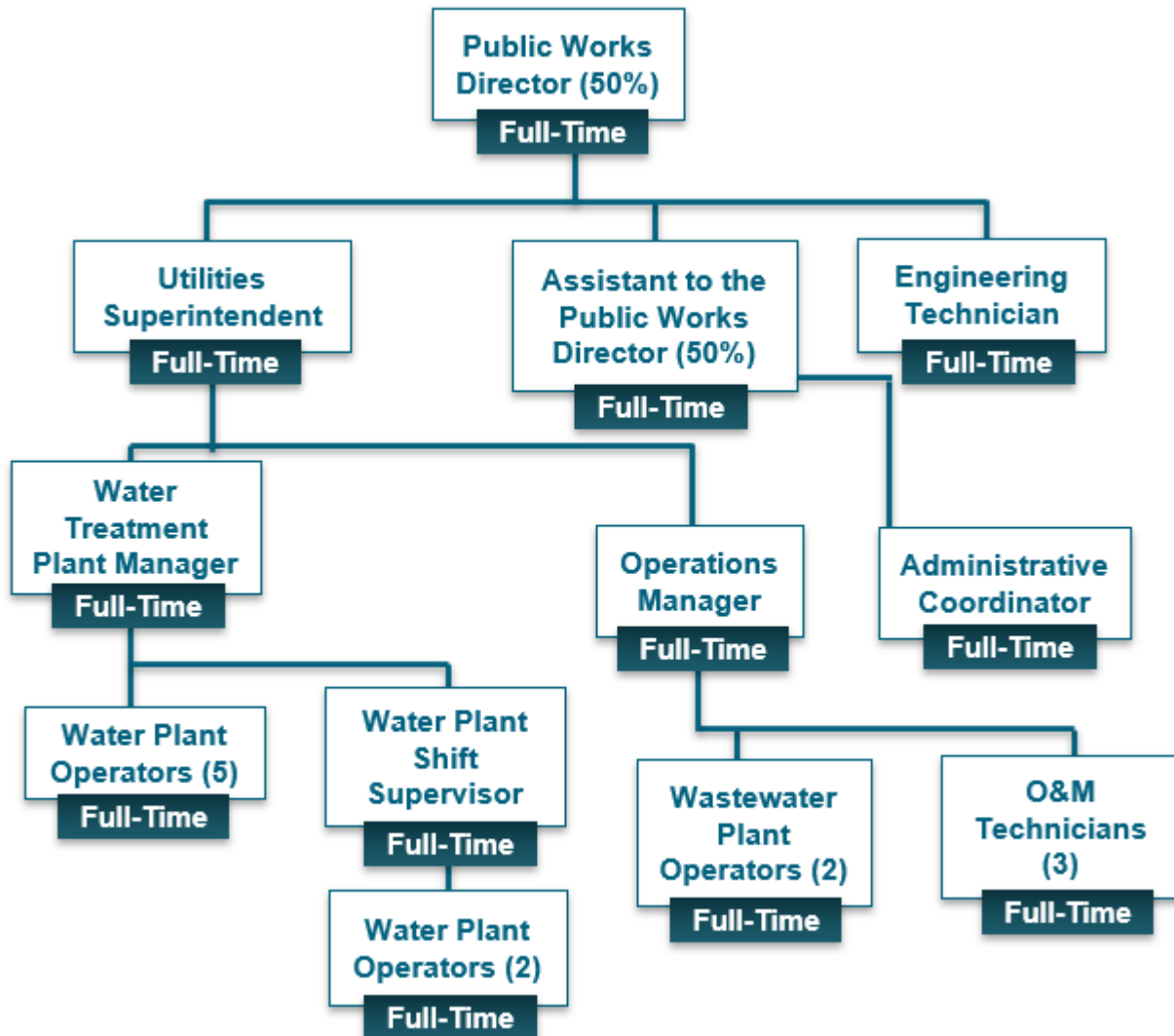
Combined Water and Wastewater Fund

The Combined Water and Wastewater Systems (CWWS) Fund accounts for revenues and expenditures related to water and wastewater operations in the City. Nearly 90% of CWWS Fund revenues are provided from charges for services, such as the sale of water and wastewater to utility customers. These resources fund expenses related to daily utility operations (repair and maintenance of water lines, sewer lines, lift stations, and pump stations), capital improvement projects, debt payments (principal and interest), and other onetime expenses.

	Actual FY2022	Actual FY2023	Actual FY2024	Projected FY2025	Proposed FY2026
Beginning Fund Balance	\$2,650,684	\$3,633,325	\$5,415,833	\$7,601,208	\$16,378,986
CWWS Fund Revenues					
Charges for Services	5,114,119	5,799,638	6,473,632	6,779,028	6,945,758
Intergovernmental	2,555	-	-	-	-
Impact Fees	213,052	243,750	255,849	227,587	244,768
Other Revenue	63,223	61,469	72,435	29,831	114,375
Interest Earnings	1,200	1,397	13,934	121	150,000
Transfers In / Debt Proceeds	-	-	-	8,500,000	-
Total Revenues	\$5,394,149	\$6,106,253	\$6,815,850	\$15,536,567	\$7,454,901
CWWS Fund Expenses					
Personnel Services	994,863	1,063,441	1,282,484	1,485,610	1,397,638
Contractual Services	1,104,136	845,500	916,701	2,127,833	2,868,166
Commodities	1,003,351	1,143,351	1,310,331	1,697,274	1,735,151
Capital Outlay / Debt Payments	1,023,741	979,050	722,599	1,007,572	10,015,000
Transfers Out	285,417	292,405	398,360	440,500	450,200
Total Expenses	\$4,411,508	\$4,323,746	\$4,630,475	\$6,758,789	\$16,466,155
Net Change in Fund Balance	\$982,641	\$1,782,507	\$2,185,376	\$8,777,778	(\$9,011,254)
Ending Fund Balance	\$3,633,325	\$5,415,833	\$7,601,208	\$16,378,986	\$7,367,732

Utilities (Public Works) (CWWS Fund)

The Utilities Division of the Public Works Department provides maintenance of City water lines, the water distribution system, City sewer lines, lift stations, and pump stations. The department oversees the operation of the City's water treatment plant and the City's wastewater treatment plant. Water is pumped in from Smithville Lake.



Utilities

FY2025 Accomplishments

- Treated 190 million gallons of drinking water that met the standards set by the DNR and the EPA for safe consumption.
- Treated 208 million gallons of wastewater that met all regulatory standards.
- Rehabilitated 4000 linear feet of sewer line, six manholes as part of the sewer rehabilitation program.
- Inspected and conducted weekly preventative maintenance on 31 sewer pump stations and repaired 19 waterline issues.
- Conducted more than 2042 on-time utility locates and completed more than 1123 work orders.
- Water Treatment Plant Imp. Continue, new lime and carbon feeders, valves and actuators completed.
- Continued to update GIS utilities information, water leaks, lift station maintenance.
- Rehabilitated Harbor Lakes lift Station.
- 144th St PS and West Bypass Started.
- Upgraded UV system.
- WTP Lagoons Residual Removal completed.
- Replaced bar screen at WW plant.

FY2026 Department Goals

- Continue the Sewer Rehabilitation Program.
- Reduce sewer back ups from 15 per month to only 6 total in 2026.
- Complete 144th Street Lift Station and West Bypass program.
- Stonebridge Lift Station - Bid Spring 2026.
- River crossing watermain -Bid Nov. 2025.
- Smith Fork Force Main– Bid Nov. 2025.
- Wastewater Facilities Plan- Apply for SRF funding for WWTP expansion.
- Design for WWTP expansion.
- Utility Rate Review.

Utilities - Performance Management

Utilities (Public Works) - Measure #1		FY2022	FY2023	FY2024	FY2025
% of Utility Work Orders Completed within 1 Business Day	Goal	> 95%	> 95%	> 95%	> 95%
	Actual	100%	100%	100%	100%

Measure Insights

In FY2025, 1123 staff performed 2,534 work orders. 100% of were completed within a business day. Voided work orders are not included in this calculation.

Utilities (Public Works) - Measure #2		FY2022	FY2023	FY2024	FY2025
% of Utility Locates Completed Within Required Timeframe (Per Dig Safe)	Goal	100%	100%	100%	100%
	Actual	100%	100%	100%	100%

Measure Insights

During FY2025, the City completed 2042 locates. The City must complete 100% of utility locates within a required timeframe or the City will incur a fine.

Utilities - Performance Management

Utilities (Public Works) - Measure #3		FY2022	FY2023	FY2024	FY2025
# of Violations in Drinking Water Regulations as Reported in Annual CCR	Goal	0	0	0	0
	Actual	0	0	0	0

Measure Insights

The CCR is the Annual Water Quality Report (Consumer Confidence Report), which is published in March each year. The 2024 CCR, published in March 2025 noted zero violations in drinking water regulations during the calendar year.

Utilities (Public Works) - Measure #4		FY2022	FY2023	FY2024	FY2025
% of Citizens Satisfied with the Overall Quality of Water & Sewer Utilities	Goal	> 80%	> 80%	> 80%	> 80%
	Actual	66%	N/A*	N/A*	N/A*

Measure Insights

The 2022 DirectionFinder survey results indicate a Kansas and Missouri respondent satisfaction average of 75% and a United States national respondent satisfaction average of 62% for this question. The City plans on administering the DirectionFinder Survey in FY2026.

*Data is obtained from DirectionFinder Survey, which was not administered in FY2021, FY2023, or FY2024. Survey is currently being conducted; results available January 2026.

Capital Improvement Plan Overview



Capital Improvement Plan Overview

The City of Smithville Capital Improvement Plan (CIP) is a multiyear plan for capital investments in the City's infrastructure, facilities, and equipment. The CIP aids in planning for future challenges, as well as addressing the City's current needs. A CIP is critical to achieving the strategic plan because it connects city development, implements the recommendations of master plans, and works as a major financial plan for large capital investments. While master plans are formulated to establish long range (5-15 years) development plans that reflect community priorities, the CIP is generally a more shortrange plan with project recommendations outlined over a five year period from the master plans. In this way, the CIP serves as a planning document to completing longterm needs and goals originating from the master plans.

Many of the capital improvement projects found in the CIP originate from the following master plans:

- Comprehensive Plan
- Water Master Plan
- Wastewater Master Plan
- Transportation Master Plan
- Parks and Recreation Master Plan
- Stormwater Master Plan
- Police Facility Needs Assessment

Downtown Streetscape North



Capital Improvement Plan Development Overview

CIP Planning Process

As the budget process begins, staff meet to begin understanding the resources the City has available to fund capital projects. The City has three special sales tax funds which all provide crucial funding for capital projects: the Transportation Sales Tax Fund, the Capital Improvement Sales Tax Fund, and the Park and Stormwater Sales Tax Fund. Other funds, such as the CWWS Fund and General Fund, also support capital project spending and required separate staff analysis to understand available resources and revenues. To begin this process, the City Administrator and Finance Director meet to discuss sales tax revenue projections and examine water and wastewater sales (in context of the CWWS Fund). This sets the stage for the prioritization and recommendation of projects into the CIP. Several factors are considered when prioritizing and recommending capital projects to the Board of Aldermen for funding in the Five Year CIP Plan, which include the following:

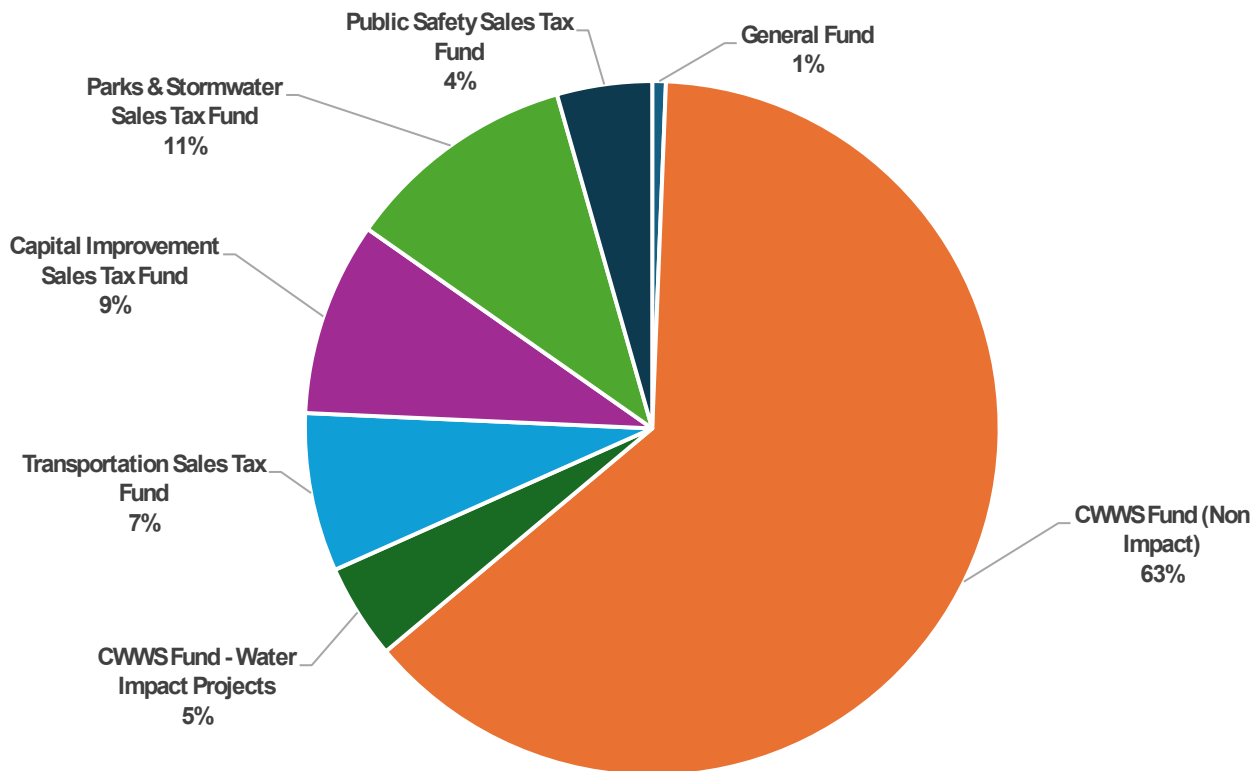
- Projects Reducing Risk, Public Danger, or Preserving Infrastructure/High Usage Assets
- Board of Aldermen Priorities
- Master Plan Recommended Projects
- Projects With Potential Outside Funding Opportunities (Cost Sharing, Federal & State Grants)
- Projects With Secured Outside Funding
- Projects Contributing to the Economic Development of the City

Capital Improvement Plan Development Overview

Once these conversations occur, projects are slotted into each fund and the Finance/Administration team reviews projected cashflows which illustrate whether the fund is projected to have the capacity to fund requested projects. Projects are then either “funded” or dropped to the “pending” list where they reside outside of the Five Year CIP. The projects are retained on the pending list for continued consideration by staff and the Board, but are not yet planned/funded in the Five Year CIP. After projects are slotted into the CIP for funding and presentation to the Board of Aldermen, Public Works and Finance Analysts prepare individual project descriptions, justifications/rationale for completing the project, and the impact on operating costs. These products, known as “CIP Project Pages” showcase each project and outline the source of funding and whether outside (non-City originated) funding is helping to fund the project. When appropriate, maps or areas of impact are included so the public can more clearly understand what areas of the City would be affected. The Administration/Finance office presents the proposed Five Year CIP Plan to the Board of Aldermen for initial consideration in May during the budget process. The Board provides feedback, and staff completes any necessary revisions to the CIP for second look / review in September.

Five Year CIP - By Funding Type

The Five Year Capital Improvement Plan is primarily composed of water and wastewater projects as indicated by the pie chart below. In FY 2026, 63% of all CIP expenditures in the Five Year CIP are either water or wastewater related expenses. The Park and Stormwater Sales Tax (PST Fund) accounts for 11% of CIP projects, the Capital Improvement Sales Tax Fund (CIST Fund) accounts for 9%, the Transportation Sales Tax Fund (TST Fund) accounts for 7%, and the Public Safety Sales Tax Fund (PSST) accounts for 4%. Together, the four special 0.5% sales taxes accounts for 31% of all CIP planned expenditures in the next five years.



CIP Impact on Annual Operating Budget

The Five Year Capital Improvement Plan includes planning for capital projects designed to minimize expenditures programmed within the City's operating budget. Below are examples of capital projects which reduce various maintenance and repair expenses:

The Annual Street Overlay & Maintenance Program reduces expense related to maintaining and repairing streets (pothole filling and patching). The PCI (Pavement Condition Index) helps staff understand which sections of City road are in the greatest need for mill and overlay, or overall replacement. Proactively fixing roads with poor PCI scores helps save expenses related to refilling potholes or repeatedly patching certain areas of road. The Transportation Sales Tax Fund provides funding to perform mill and overlay for areas prioritized as highest need by staff.

The Downtown Streetscape Phase III project was completed in FY2025. This project rebuilt curb and gutter and mill and overlay sections of the downtown Smithville corridor. The project included the addition of brick and black lamp posts throughout the northern Downtown portion.

Waterline replacement and improvement projects are planned with the goal of replacing aging water and wastewater lines, much of which are subject to line breaks which create unpleasant outages for utility customers. Public Works continues to coordinate an annual cured in place sewer rehabilitation program which seals the aging wastewater pipe and helps to halt future potential leaks.



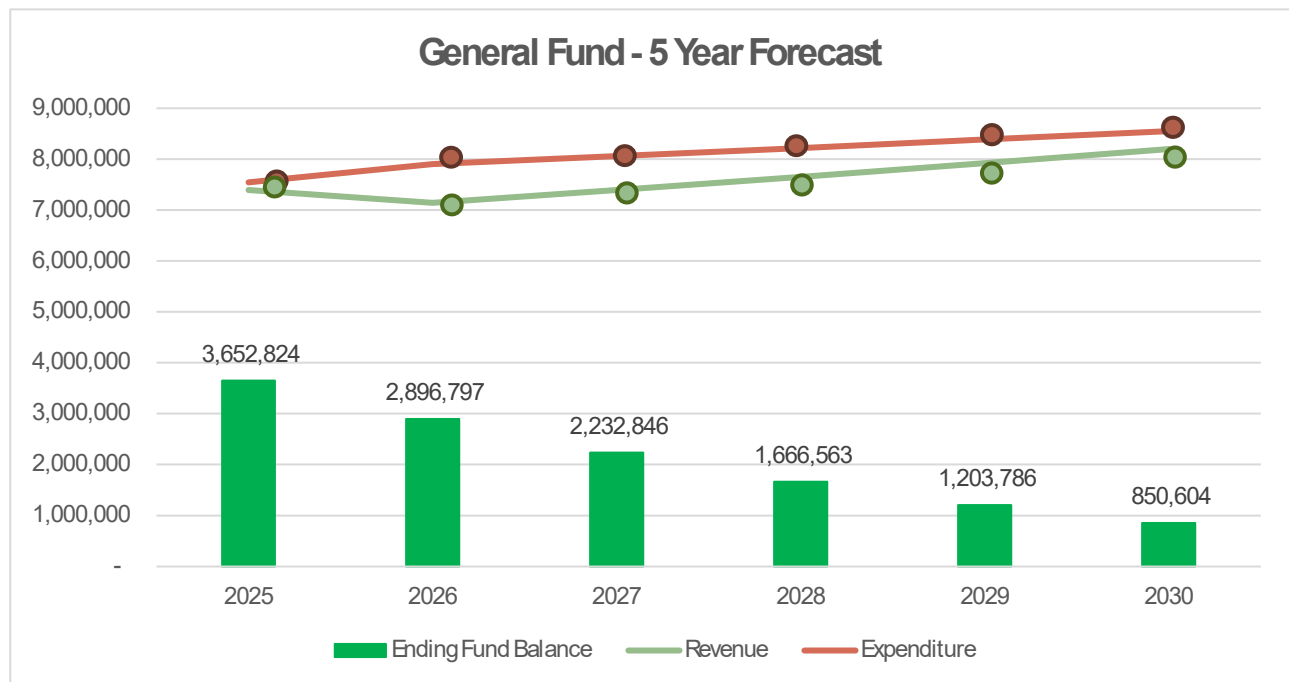
The City partnered with Asphaltic Surfaces for the completion of the 2025 Street Maintenance Program which includes milling and overlaying Commercial Avenue to extend the roadway's service life.



The City contracted with SAK for cured in place sewer rehabilitation and manhole rehabilitation. This prevents further breakdown of sewer line and manholes through a relining process which provides greater structural integrity.

General Fund CIP

Capital Improvement Projects	FY2026	FY2027	FY2028	FY2029	FY2030
Annual Wayfinding Signage Installation	\$ 100,000	\$ 500,000	\$ -	\$ -	\$ -
Annual Wayfinding Signage Installation (Grant)	\$ -	\$ (400,000)	\$ -	\$ -	\$ -
Grand Total	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -



* Only one project is in the General Fund, with a total impact of \$200,000.

General Fund CIP

Project Name: Downtown Wayfinding Signage	Department: Administration
Type of Project: Improvement	Contact: Gina Pate
Total Project Cost: \$600,000	

Description:

Using ARPA (American Rescue Plan Act) funding, the City contracted with KMA Design to develop Wayfinding and Signage Guidelines. These guidelines serve as a roadmap for identifying all possible signage for public places in Smithville. These guidelines include a master list of all possible signage, with a focus on downtown placemaking signs, directional signage, and a pedestrian kiosk. This City will begin implementation in 2026.

Justification:

The City needs signage and wayfinding markers so that visitors experience a sense of arrival and know they have reached their specific destinations as they travel through the City of Smithville. Right now, this form of directional signage does not exist in the City. \$600,000 has been allocated in the General Fund over a two-year period. The City secured \$400,000 in grant funding from MidAmerica Regional Council (MARC).

Planned Expenditures

	FY2026	FY2027	Total
Construction	\$100,000	\$500,000	\$600,000
Total	\$100,000	\$500,000	\$600,000

Funding Sources

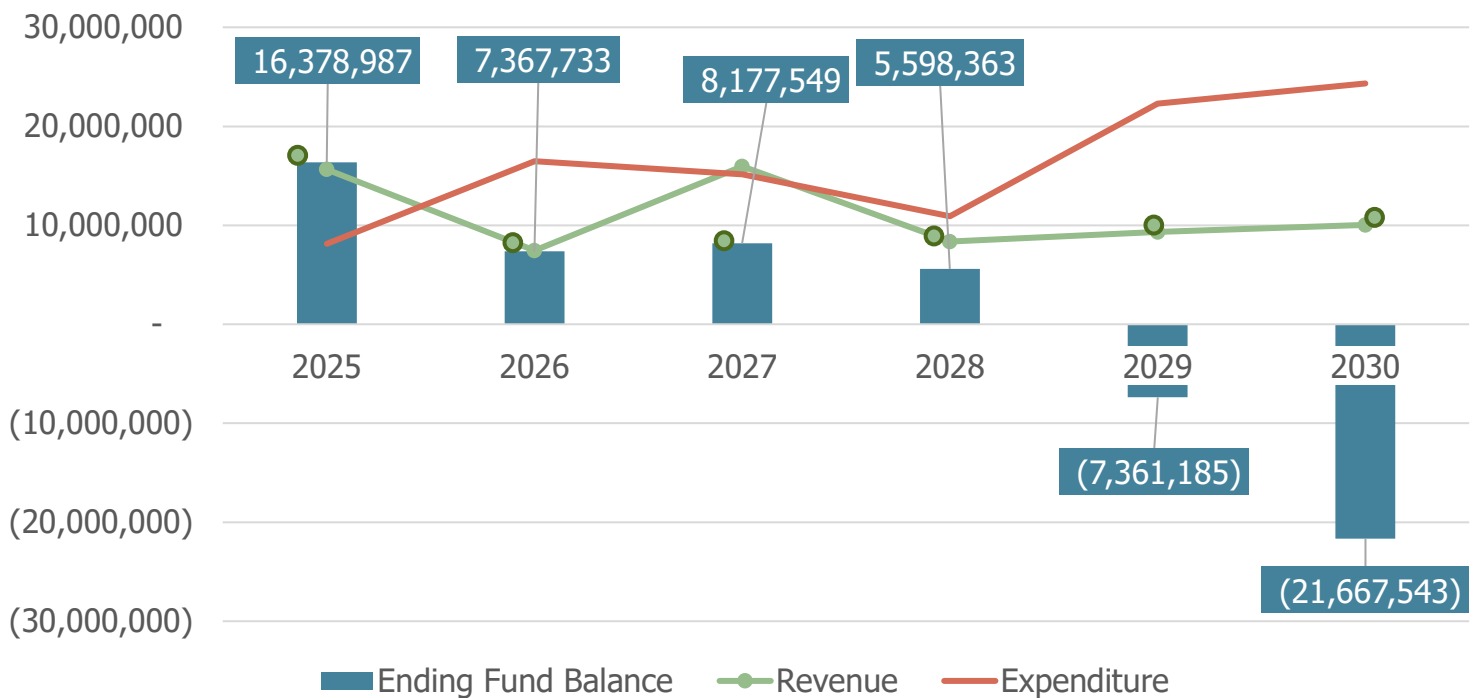
	FY2026	FY2027	Total
General	\$100,000	\$500,000	\$600,000
Grant	-	(\$400,000)	(\$400,000)
Total Net Cost	\$100,000	\$100,000	\$200,000

Combined Water and Wastewater System CIP

Capital Improvement Project Name	FY2026	FY2027	FY2028	FY2029	FY2030
144th Street Lift station and West Bypass (Construction)	\$4,500,000	\$-	\$-	\$-	\$-
144th Street Lift station and West Bypass (Federal Earmark)	\$(1,500,000)	\$-	\$-	\$-	\$-
Smith's Fork Force Main (Construction)	\$600,000	\$-	\$-	\$-	\$-
Maple Ave & River Crossing (12" Waterline) (50% of Construction)	\$1,190,000	\$-	\$-	\$-	\$-
Stonebridge Lift Station (Engineering)	\$200,000	\$-	\$-	\$-	\$-
Stonebridge Lift Station (Construction With SSD Cost Sharing)	\$1,300,000	\$-	\$-	\$-	\$-
McDonalds/Central Bank Lift Station (Engineering)	\$100,000	\$-	\$-	\$-	\$-
Interconnect Mains at 144 th /169 Highway/Major Mall (S2, Engineering)	\$55,000	\$-	\$-	\$-	\$-
Highway 92 & Commercial Waterline (Engineering)	\$150,000	\$-	\$-	\$-	\$-
Highway 92 & Commercial Waterline (Construction)	\$300,000	\$-	\$-	\$-	\$-
Smith's Fork Park Waterline (Construction)	\$170,000	\$-	\$-	\$-	\$-
Wastewater Treatment Plant Expansion (Engineering)	\$1,050,000	\$-	\$-	\$-	\$-
Water and Wasterwater Master Plans Update	\$200,000	\$-	\$-	\$-	\$-
Taste and Odor	\$1,000,000	\$-	\$-	\$-	\$-
Water Plant Improvements (Construction)	\$200,000	\$-	\$-	\$-	\$-
Water Plant Improvements - Under Drain Replacement	\$400,000	\$-	\$-	\$-	\$-
Church and Mill Watermain	\$100,000	\$-	\$-	\$-	\$-
Owens Branch Gravity Line Phase #1 and #3, Line #2 (Engineering)	\$-	\$500,000	\$-	\$-	\$-
Interconnect Mains at 144 th /169 Highway/Major Mall (S2, Construction)	\$-	\$150,000	\$-	\$-	\$-
Water Plant Expansion (Engineering)	\$-	\$2,100,000	\$-	\$-	\$-
McDonalds/Central Bank Lift Station (Construction)	\$-	\$500,000	\$-	\$-	\$-
Wastewater Treatment Plant Expansion (Construction)	\$-	\$3,000,000	\$-	\$-	\$-
Owens Branch Gravity Line Phase #1 and #3, Line #2 (Engineering)	\$-	\$-	\$500,000	\$-	\$-
Additional Water and Wastewater Project Funding	\$-	\$-	\$2,000,000	\$-	\$-
Owens Branch Gravity Line Phase #1, Line #2 (Construction)	\$-	\$-	\$-	\$3,000,000	\$-
Owens Branch Gravity Line Phase #1, Line #3 (Construction)	\$-	\$-	\$-	\$2,650,000	\$-
Additional Water and Wastewater Project Funding	\$-	\$-	\$-	\$2,000,000	\$-
Water Plant Expansion, Phase I (Construction)	\$-	\$-	\$-	\$7,500,000	\$15,000,000
Grand Total (Net Cost)	\$10,015,000	\$6,250,000	\$2,500,000	\$15,150,000	\$15,000,000

Combined Water and Wastewater System CIP

CWWS 5 Year Forecast



Combined Water and Wastewater System CIP

Project Name: 144 th Street Lift Station & West Bypass	Department: Public Works - Utilities
Type of Project: New Construction	Contact: Chuck Soules
Total Project Cost: \$5,110,000	

Description:

The 144th Lift Station is a planned pump station that will be located along 144th Street just east of Highway 169. With an updated system of gravity sewers, this pump station will collect wastewater from the surrounding area and convey the flow to the wastewater treatment plant by way of the South Force Main. The addition of this pump station, and associated piping, will consolidate the flows from multiple existing pump stations into a single route, allowing Diversified Metal, McDonalds, Platte Valley Bank, and Hills of Shannon pump stations to be decommissioned. This pump station will be sized to allow for additional capacity in the area and will provide the needed capacity to provide for future developments. In FY2025 the City expensed \$110,000 to Evergy for improvements to the electrical infrastructure to the 144th Street Lift Station and approximately \$500,000 in project costs.



Justification:

The project is needed for capacity improvements in the southern portion of Smithville and will allow staff to decommission lift stations that are under capacity.

Combined Water and Wastewater System CIP

Planned Expenditures

	FY 2026	Total
Construction	\$4,500,000	\$4,500,000
Total	\$4,500,000	\$4,500,000

Funding Sources

	FY 2026	Total
CWWS	\$4,500,000	\$4,500,000
Federal Earmark	(\$1,500,000)	(\$1,500,000)
Total Net Cost	\$3,000,000	\$3,000,000

Combined Water and Wastewater System CIP

Project Name: Smith's Fork Force Main	Department: Public Works - Utilities
Type of Project: Capacity	Contact: Chuck Soules
Total Project Cost: \$600,000	

Description:

Replacement of the existing 4" force main from Smith Fork Campground to Fourth Street and Spelman Dr.

Justification and Future Operating Costs:

The City completed the new lift station at Smith Fork Campground and found that the force main is partially plugged. This project will also increase the pipe size to a 6' force main for additional development.



Combined Water and Wastewater System CIP

Planned Expenditures

Phase	FY 2026	TOTAL
Construction	\$600,000	\$600,000
Total	\$600,000	\$600,000

Funding Sources

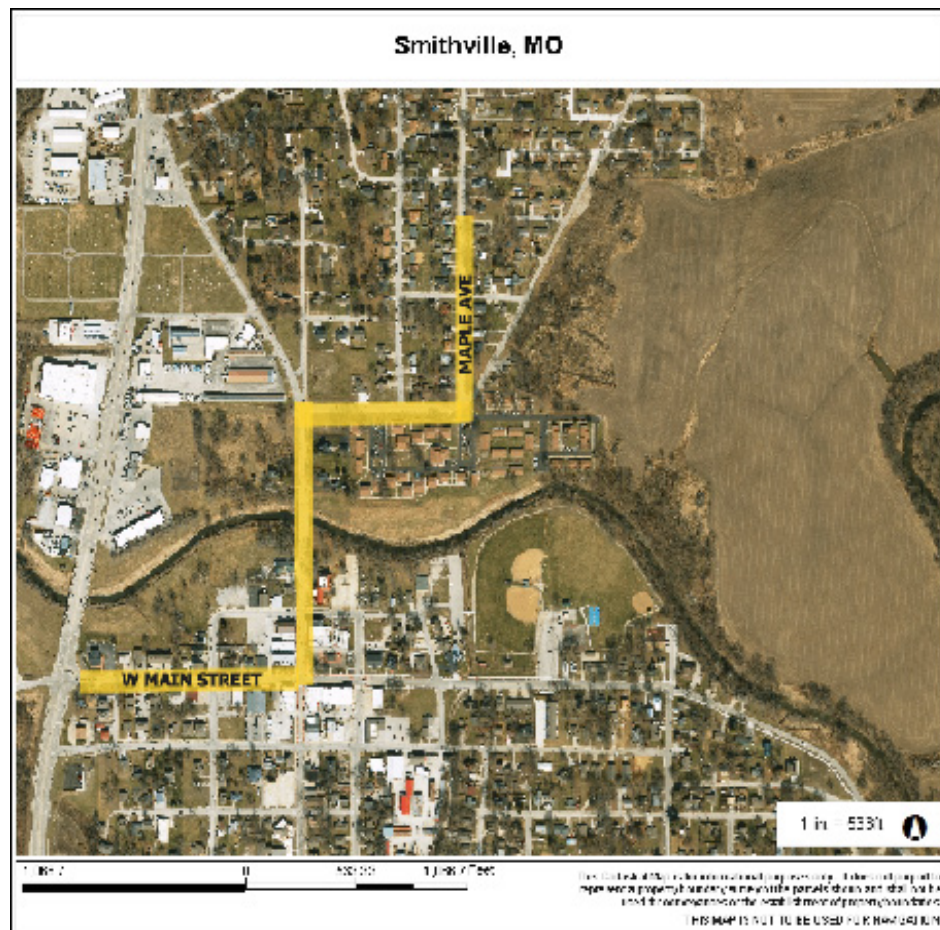
Fund	FY 2026	TOTAL
CWWS Fund	\$600,000	\$600,000
Total	\$600,000	\$600,000

Combined Water and Wastewater System CIP

Project Name: Maple Lane & River Crossing (12" Water Line)	Department: Public Works - Utilities
Type of Project: Capacity	Contact: Chuck Soules
Total Project Cost: \$1,890,000	

Description:

The project will install a new 12" water main under the Little Platte River for capacity and reliability. The waterline will go from Main Street to 3rd Street and will be approximately 2,560' in length.



Justification:

This project is needed to ensure adequate water supply north of the Little Platte River. Currently, there is only one 8" main across the river and this improvement will provide additional capacity and reliability. This project was identified as a priority need in the Water Master Plan.

Combined Water and Wastewater System CIP

Planned Expenditures

Phase	FY 2026	Total
Construction	\$1,890,000	\$1,890,000
Total	\$1,890,000	\$1,890,000

Funding Sources

Source	FY 2026	Total
CWWS	\$1,190,000	\$1,190,000
CWWS (Water Impact Fees)	\$700,000	\$700,000
Total Net Cost	\$1,890,000	\$1,890,000

Combined Water and Wastewater System CIP

Project Name: Stonebridge Lift Station	Department: Public Works - Utilities
Type of Project: New Construction	Contact: Chuck Soules
Total Project Cost: \$1,500,000	

Description:

HDR conducted an evaluation of the existing Stonebridge Pump Station (PS) to determine the necessary capacity improvements for handling increased water flow as the watershed continues to develop. In June 2023, the City conducted a drawdown test on the existing Stonebridge Pump Station. The test revealed an operational issue affecting the station's pumping capacity. Possible factors contributing to this problem include clogged pumps, faulty seals in the discharge pipe, defective check valves, or a restriction within the existing 4" force main.

Both the existing Daycare and Stonebridge pump stations are inadequate for managing the anticipated increased water flow from future watershed development. Instead of individually upgrading and maintaining both pump stations, a proposal was assessed: the removal of the Daycare Pump Station and directing the flow through a gravity sewer to a newly designed and larger Stonebridge Pump Station. It's noted that the 4" force main connecting Stonebridge to Daycare should ideally handle the expected peak flow. However, given the results of the drawdown test, it's possible that there's a blockage or constraint within this force main, or potential issues at the pump station that necessitate further investigation.

Recommendations involve considering an alternative, such as replacing the current 4" force main with a new one if a blockage or restriction is identified as the root cause of the problem. As part of this approach, the existing Daycare and Stonebridge pump stations would be decommissioned and replaced with a new, larger Stonebridge pump station situated adjacent to the existing setup. In FY2025, approximately \$72,000 of project costs were expensed.

Combined Water and Wastewater System CIP



Justification:

The project is needed for capacity improvements in the southern portion of Smithville and will allow staff to decommission lift stations that are under capacity.

Planned Expenditures

	FY 2026	TOTAL
Engineering	\$200,000	\$200,000
Construction	\$1,300,000	\$1,300,000
Total	\$1,500,000	\$1,500,000

Funding Sources

	FY 2026	TOTAL
CWWS	\$1,500,000	\$1,500,000
Total	\$1,500,000	\$1,500,000

Combined Water and Wastewater System CIP

Project Name: McDonalds/Bank Lift Station	Department: Public Works - Utilities
Type of Project: Capacity	Contact: Chuck Soules
Total Project Cost: \$600,000	

Description:

The City plans to extend its gravity sewer system from the McDonald's Sewer Pump Station to the Central Bank Lift Station, and then to the Hills of Shannon gravity sewer system, once the 144th Street Pump Station becomes operational.

Justification

This project will help the City eliminate two costly sewer pump stations, McDonald's, and Central Bank lift stations, and reduce the annual maintenance and operational costs associated with them, which can be tens of thousands of dollars per year. With an average cost of \$8,000 per pump (and two pumps in each station), these stations require significant electrical and manhour resources to maintain. Furthermore, eliminating these stations will reduce pressure on the south force main, helping to extend the lifespan of pumps in other stations and saving the city money on maintenance and repairs. Ultimately, our goal is to transition to a gravity sewer system or eliminate as many lift stations as possible.

Planned Expenditures

	FY2026	FY2027	Total
Engineering	\$100,000	-	\$100,000
Construction	-	\$500,000	\$500,000
Total	\$100,000	\$500,000	\$600,000

Funding Sources

	FY2026	FY2027	Total
CWWS	\$100,000	\$500,000	\$600,000
Total Net Cost	\$100,000	\$500,000	\$600,000

Combined Water and Wastewater System CIP

Project Name: Interconnect Mains at 144th & 169 HWY	Department: Public Works - Utilities
Type of Project: Water System Interconnection	Contact: Chuck Soules
Total Project Cost: \$205,000	

Description:

In 2018, HDR Engineering developed a hydraulic model for the water distribution system as part of the Water Master Plan. The system comprises three pressure zones, and this project will be executed in the southern zone. Currently, the water main terminates at Highway 92 and Highway 169 when heading south, but with this new connection, it will extend all the way to Park Drive. The new water main will be 8 inches in diameter.

Justification:

To ensure sufficient water supply for the southern end of the town, it is necessary to relocate the South booster station to the intersection of Highway 92 and Highway 169, as outlined in the Water Master Plan. This water line connection is crucial to ensure that the newly relocated booster station has an adequate

Planned Expenditures

Phase	FY 2026	FY 2027	Total
Engineering	\$55,000	-	\$55,000
Construction	-	\$150,000	\$150,000
Total	\$55,000	\$150,000	\$205,000

Funding Sources

Source	FY 2026	FY 2027	Total
CWWS	\$55,000	\$150,000	\$205,000
Total Net Cost	\$55,000	\$150,000	\$205,000

Combined Water and Wastewater System CIP

Smith's Fork Park Waterline	Department: Public Works - Utilities
Type of Project: Capacity	Contact: Chuck Soules
Total Project Cost: \$170,000	

Description:

A new City owned waterline will be installed through the campground area at Smith's Fork Park to replace reliance on the existing line currently owned by Clay County.

Justification:

The new infrastructure will allow the City to manage and maintain water service directly. The project aligns the City's broader goals for infrastructure management and self-sufficiency.

Planned Expenditures

	FY 2026	TOTAL
Construction	\$170,000	\$170,000
Total	\$170,000	\$170,000

Funding Sources

	FY 2026	TOTAL
CWWS Fund	\$170,000	\$170,000
Total	\$170,000	\$170,000

Combined Water and Wastewater System CIP

Project Name: Wastewater Treatment Plant Expansion	Department: Public Works - Utilities
Type of Project: Addition of Processing Capacity	Contact: Chuck Soules
Total Project Cost: \$4,050,000	

Description:

The North Force Main conveys all flows generated north of the City's wastewater treatment plant (WWTP), while the South Force Main performs the same function for the southern portion of the City. The flows from these force mains are directed to the wastewater treatment plant where the water is treated and discharged to the Little Platte River.

The existing wastewater treatment plant utilizes the activated sludge process using Sequencing Batch Reactor (SBR) technology. The plant was originally constructed in 1995 and replaced an existing lagoon system. An expansion was completed to increase the capacity of the WWTP to a 1.125 MGD average daily flow in 2007. The WWTP consists of an influent pump station, Headworks facility, three SBR basins, UV disinfection, effluent pumping, two sludge digester basins, and an excess flow holding tank to store peak flows during wet weather events.

HDR Engineering Inc. prepared the Wastewater Master Plan, and this plan was adopted by the Board of Aldermen in January 2021.

The Plant Expansion has been broken up into two phases:



Combined Water and Wastewater System CIP

Phase 1: The Phase I expansion, indicated in the figure below, includes expanding the existing plant utilizing Sequencing Batch Reactor treatment technology. The land west of the existing site must be utilized for plant expansion. A fourth SBR basin is required as well as upgrades to the influent valve vault, effluent valve vault, and the addition of an additional sludge storage tank. As shown in the capacity evaluation above, the existing influent pump station, bar screen, UV disinfection, and effluent pump station have sufficient hydraulic capacity to meet the Phase I expansion.

Phase 2: Phase II expansion will require the addition of a fifth and sixth SBR basin. Again, upgrades are required at the influent valve vault and effluent valve vault. Additional bulbs will be added to the UV equipment to increase the design capacity. One more additional sludge storage tank will need to be added to the treatment plant to increase sludge storage capacity.

Justification:

The project is identified in the Wastewater Master Plan for system capacity needs. The FY2027 and FY2029 CIP will include CWWS funding for construction related expenses. It is anticipated COP proceeds will be required to finance the construction.

Planned Expenditures

	FY 2026	FY2027	Total
Engineering	\$1,050,000	-	\$1,050,000
Construction	-	\$3,000,000	\$3,000,000
Grand Total	\$1,050,000	\$3,000,000	\$4,050,000

Funding Sources

	FY 2026	FY2027	Total
CWWS	\$1,050,000	\$3,000,000	\$4,050,000
Total Net Cost	\$1,050,000	\$3,000,000	\$4,050,000

Combined Water and Wastewater System CIP

Project Name: Water and Wastewater Master Plans Update	Department: Public Works - Utilities
Type of Project: Capacity	Contact: Charles Soules
Total Project Cost: \$200,000	

Description:

This project involves the comprehensive update of the City's Water (2018) and Wastewater (2020) Master Plans. These master plans serve as longterm strategic planning documents that guide the management, operation, expansion, and capital improvement needs of the City's water distribution and wastewater collection systems.

The update will include hydraulic modeling, population and demand forecasting, system capacity analysis, regulatory compliance review, and the development of capital improvement plans (CIPs) for both water and wastewater infrastructure.

Justification:

This project is essential to ensure the City proactively addresses aging infrastructure while meeting growing capacity demands.

Planned Expenditures

	FY2026
Construction	\$200,000
Total	\$200,000

Funding Sources

	FY2026
CWWS	\$200,000
Total Net Cost	\$200,000

Combined Water and Wastewater System CIP

Project Name: Taste and Odor Control	Department: Public Works - Utilities
Type of Project: Water Quality & Treatment	Contact: Charles Soules
Total Project Cost: \$1,000,000	

Description:

The City is currently conducting water quality testing to identify the root causes of taste and odor issues at the Water Treatment Plant, as outlined in the Water Master Plan. The project includes funding for sampling and evaluation efforts, as well as placeholder funding for treatment improvements based on the Findings.

Pending results of lake sampling, there may be some intermediate treatment processes that could be implemented prior to the expansion of the water treatment plant. It is highly likely that a granular activated carbon (GAC) layer can be installed on top of the current filter media and remove those organics and taste and odor compounds.

Justification:

Taste and odor issues have been identified as a concern by residents and are a priority item in the City's Water Master Plan.

Combined Water and Wastewater System CIP

Planned Expenditures

	FY2026	Total
Implementation	\$1,000,000	\$1,000,000
Total	\$1,000,000	\$1,000,000

Funding Sources

	FY2026	Total
CWWS	\$1,000,000	\$1,000,000
Total Net Cost	\$1,000,000	\$1,000,000

Combined Water and Wastewater System CIP

Project Name: Owens Branch Gravity All Lines, All Phases	Department: Public Works - Utilities
Type of Project: Capacity	Contact: Chuck Soules
Total Project Cost: \$7,800,000	

Description:

The line will extend from a manhole just east of the influent pump station at the Smithville wastewater treatment plant northward under the Little Platte River. This includes 2,800 linear feet of 30 inch sanitary sewer gravity line. In this first phase of the Owens Branch extension, the line will terminate just north of Highway KK by connecting to the existing force main. The City initiated the engineering phase of the project with HDR Engineering in FY2023.

Construction of Phase 1, Line #1, is scheduled to be bonded in 2027 at \$1,150,000.

Justification:

The City is striving to more efficiently serve the community's wastewater needs and

Planned Expenditures

	FY2027	FY2028	FY2029	Total
Engineering	\$500,000	\$500,000	-	\$1,000,000
Construction	\$1,150,000	-	\$5,650,000	\$6,800,000
Total	\$1,650,000	\$500,000	\$5,650,000	\$7,800,000

Funding Sources

	FY 2027	FY2028	FY2029	Total
CWWS	\$500,000	\$500,000	\$5,650,000	\$6,650,000
CWWS Wastewater Impact	\$1,150,000	-	-	\$1,150,000
Total Net Cost	\$1,650,000	\$500,000	\$5,650,000	\$7,800,000

Combined Water and Wastewater System CIP

Project Name: Water Plant Improvements	Department: Public Works - Utilities
Type of Project: Capacity	Contact: Chuck Soules
Total Project Cost: \$600,000	

Description:

The proposed water treatment plant improvements will keep the 2.5 million gallons per day (MGD) plant operating and improve plant efficiencies. Highlighted items for this improvement include, remove and land apply lagoon residuals, rehab/paint primary and secondary basins, replace filter valve pneumatic actuator, and replace volumetric feeder.

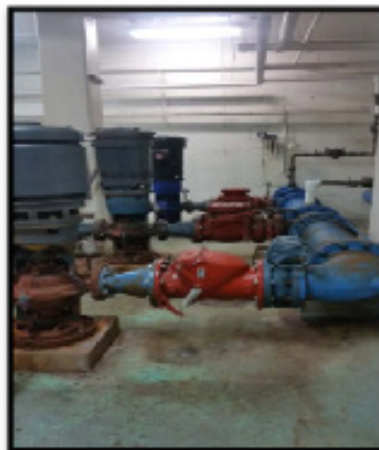
Primary Settling Basin



Second Rapid Mixing Basin



High Service Pumps



Combined Water and Wastewater System CIP

Justification:

This project is necessary to maintain the production capacity and meet state drinking water standards.

Planned Expenditures

	FY 2026	Total
Construction	\$600,000	\$600,000
Total	\$600,000	\$600,000

Funding Sources

	FY 2026	Total
CWWS	\$600,000	\$600,000
Total Net Cost	\$600,000	\$600,000

Combined Water and Wastewater System CIP

Project Name: Church and Mill Watermain	Department: Public Works - Utilities
Type of Project: Capacity	Contact: Chuck Soules
Total Project Cost: \$100,000	

Description:

This project includes replacement of the cast iron watermain along Church Street from Bridge Street west to Mill Street, and along Mill Street from Church Street south to Main Street. The project also provides for construction of a tiein connecting the existing watermain in Main Street to the watermain located in the City Hall sidewalk. It is anticipated that the City will expense approximately \$30,000 in FY2025.

Justification:

The existing cast iron watermain requires replacement to address infrastructure failure and maintain reliable service within the project area. The City Hall tiein will connect two existing mains, thereby strengthening the downtown distribution network and improving operational efficiency. Completing both components as a single project in FY2026 will allow for more efficient use of resources and supports the City's broader commitment to investing in essential utility infrastructure.

Planned Expenditures

	FY2026	Total
Construction	\$100,000	\$100,000
Total	\$100,000	\$100,000

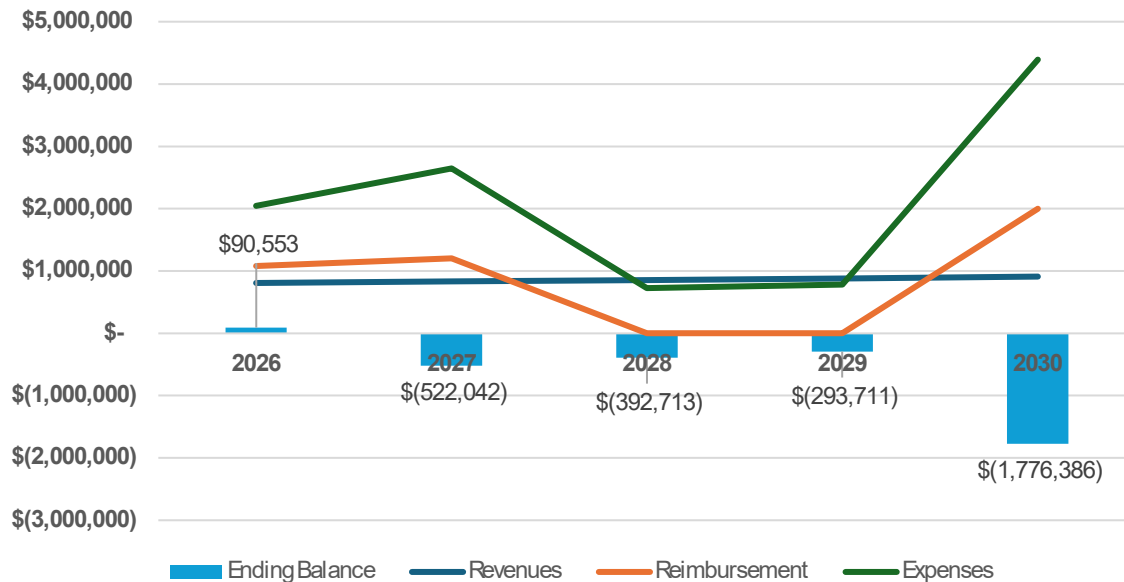
Funding Sources

	FY2026	Total
CWWS	\$100,000	\$100,000
Total Net Cost	\$100,000	\$100,000

Capital Improvement Sales Tax CIP

Capital Improvement Project Name	FY2026	FY2027	FY2028	FY2029	FY2030
Annual Transfer to Debt Service	\$367,920	\$373,420	\$376,420	\$382,420	\$390,540
2 nd Creek Sidewalks (Engineering)	\$50,000	\$-	\$-	\$-	\$-
2 nd Creek Sidewalks (Construction)	\$1,250,000	\$-	\$-	\$-	\$-
2 nd Creek Sidewalks (MARC Reimbursement)	\$(600,000)	\$-	\$-	\$-	\$-
1 st & Bridge Street - Round-A-Bout (40% of Engineering)	\$125,000	\$-	\$-	\$-	\$-
Maple Lane Sidewalks (Engineering)	\$100,000	\$-	\$-	\$-	\$-
Maple Lane Sidewalks (Construction)	\$-	\$600,000	\$-	\$-	\$-
Maple Lane Sidewalks (MARC Reimbursement)	\$-	\$(480,000)	\$-	\$-	\$-
1 st & Bridge Street - Round-A-Bout (20% of Construction)	\$-	\$600,000	\$-	\$-	\$-
180 th & Eagle Parkway Round-A-Bout (Engineering)	\$-	\$-	\$350,000	\$-	\$-
Pope Lane Round-a-Bout/Connection (80% of Engineering)	\$-	\$-	\$-	\$400,000	\$-
180 th & Eagle Parkway Round-A-Bout (75% of Construction)	\$-	\$-	\$-	\$-	\$4,000,000
180 th & Eagle Parkway Round-A-Bout (MARC Reimburse)	\$-	\$-	\$-	\$-	\$(2,000,000)
Grand Total (Net Cost)	\$1,292,920	\$1,093,420	\$726,420	\$782,420	\$2,390,540

Capital Improvement Sales Tax - 5 Year Forecast



Capital Improvement Sales Tax CIP

Project Name: Second Creek Sidewalks	Department: Public Works
Type of Project: New Infrastructure	Contact: Chuck Soules
Total Project Cost: \$1,300,000	

Description:

This project includes an 8foot multiuse path along Second Creek (from Highway 169 to Wright Valley Road) to connect to residential neighborhoods. Currently, there is no sidewalk in the area and the curve creates a blind spot for pedestrians and drivers. The multiuse path will be ADA accessible and provide safe access for pedestrians and bicyclists to the downtown amenities, trails, and parks. The bridge over the Little Platte River will be widened to provide pedestrian access across the river.

Justification:

The City of Smithville applied for a grant from MARC (MidAmerica Regional Council) in 2022 to fund the proposed sidewalk project, and the City was awarded this grant. As identified in the City's Transportation Master Plan, several short sidewalk connections are needed throughout Smithville to connect between neighborhoods and other destinations. Residents have multimodal options within their own neighborhood, but do not have the infrastructure to safely travel to other destinations. The need for more sidewalks and multiuse paths emerged as a major theme in the Transportation



Capital Improvement Sales Tax CIP

Planned Expenditures

	FY2026	Total
Engineering	\$50,000	\$50,000
Construction	\$1,250,000	\$1,250,000
Total	\$1,300,000	\$1,300,000

Funding Sources

	FY2026	Total
Capital Improvement Sales Tax	\$1,300,000	\$1,300,000
MARC Grant Reimbursement	(\$600,000)	(\$600,000)
Total Net Cost	\$700,000	\$700,000

Capital Improvement Sales Tax CIP

Project Name: Riverwalk Park & Trail	Department: Parks & Recreation
Type of Project: Improvement and Rehabilitation	Contact: Matt Denton
Estimated Project Cost: \$650,000	

Description:

The Riverwalk Park & Trail will strengthen the overall trail network for runners, bikers, walkers, and wheelers. Riverwalk supports the community identity through active, prominent trail networks. This project will promote recreation and exercise opportunities close to home and within neighborhoods. This will expand the transportation system beyond street networks, enhancing active transportation options. The Riverwalk Park intends to create a linked system of parks, trails, and natural areas.



Justification:

The Riverwalk Park & Trail was identified as part of the Parks & Recreation Master Plan. In 2022, the City of Smithville applied for a MARC Grant and was successfully awarded the grant for the construction of the Riverwalk Park Phase I.

The Riverwalk Park & Trail represents a great opportunity for Smithville, local businesses, and the economy. This will encourage people to lengthen their visits in the downtown area. As customers extend their time downtown, the opportunities for businesses to generate additional revenue increases. In addition, the Riverwalk will connect multiple existing trails and allow residents and visitors to travel using different modes of transportation other than riding their cars.

Capital Improvement Sales Tax CIP

Impact on Operating Costs

This project will have an impact on operations costs. It is expected that the number of visitors will increase therefore additional Park Maintenance staffing will be necessary. This is to ensure the area and the fields remain in wellkept and clean condition.

Planned Expenditures

	FY2026	FY2027	Total
Engineering	\$50,000	-	\$50,000
Construction	\$400,000	\$400,000	\$800,000
Total	\$450,000	\$400,000	\$850,000

Funding Sources

	FY2026	FY2027	Total
Parks & Stormwater Sales Tax	\$50,000	-	\$50,000
Capital Improvement Sales Tax	\$400,000	\$400,000	\$800,000
MARC Grant Reimbursement	(\$240,000)	(\$240,000)	(\$480,000)
Total Net Cost	\$210,000	\$160,000	\$370,000

Capital Improvement Sales Tax CIP

Project Name: 1st & Bridge Street Round-A-Bout	Department: Public Works
Type of Project: Rehabilitation / Replacement	Contact: Chuck Soules
Total Project Cost: \$3,300,000	



Description:

The existing intersection at the intersection of Bridge Street, Hilltop Street, and East 1st Street poses significant challenges to both motorists and pedestrians. The intersection's odd angles make it difficult for drivers to navigate, and the lack of clear pedestrian crossings creates confusion for walkers. As a result, motorists are often looking for quicker ways through the intersection, leading to speeding and failure to come to a complete stop.

The situation also affects residents of the housing authority who do not have access to cars and rely on walking to local shopping areas. Without a clear and safe pedestrian route, these residents may be at increased risk of accidents and injuries. To address these challenges, the City is proposing the construction of a roundabout to replace the existing intersection. Approximately \$140,000 has been expensed for design and engineering costs so far.

Capital Improvement Sales Tax CIP

Justification:

The City of Smithville applied for a grant from MARC in 2022 to fund the proposed roundabout project, and the City was awarded this grant. The project aims to address the challenges of the existing intersection at Bridge Street by improving safety, promoting sustainable transportation options, and optimizing vehicular flow. The roundabout will provide a clearer and safer route for pedestrians and bicyclists, while enhancing

Planned Expenditures

	FY2026	FY2027	Total
Engineering	150,000	150,000	\$300,000
Construction	-	\$3,000,000	\$3,000,000
Total	\$300,000	\$3,000,000	\$3,300,000

Funding Sources

	FY2026	FY2027	Total
Transportation Sales Tax	\$25,000	\$2,550,000	\$2,575,000
Capital Improvement Sales Tax	\$125,000	\$600,000	\$725,000
MARC Grant (Reimbursement)	-	(\$900,000)	(\$900,000)
Total Net Cost	\$150,000	\$2,250,000	\$2,400,000

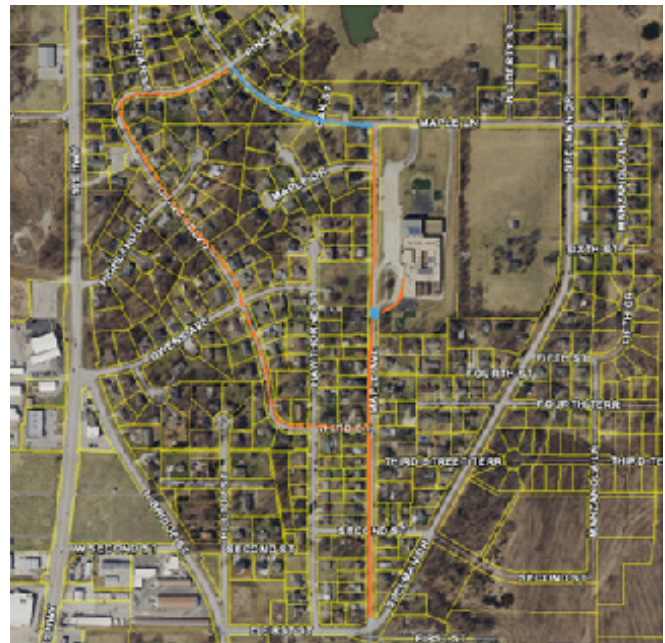
Capital Improvement Sales Tax CIP

Project Name: Maple Lane Sidewalks	Department: Public Works
Type of Project: New Infrastructure	Contact: Chuck Soules
Total Project Cost: \$700,000	

Description:

The Maple Lane Sidewalks project focusses on enhancing pedestrian safety and accessibility. It will establish a safe route to Maple Elementary School and connect neighborhoods with existing sidewalks. The project will construct 1500 feet of 5 foot wide sidewalk on Maple Lane from Pine Street to Maple Avenue. A Pedestrian crossing with flashing beacons will be installed for safe crossing to the school on Maple Avenue.

- Maple Lane Sidewalks
- Proposed location of raised crosswalk and Hawk Signal
- Existing sidewalks in Maple Avenue and entrance of Maple Elementary School
- Quincy Blvd project



Justification:

This project will connect existing sidewalks along Maple Avenue and Pine Street. As identified in the City's Transportation Master Plan, several short sidewalk connections are needed throughout Smithville to connect between neighborhoods and other destinations. Residents have multimodal options within their own neighborhood, but do not have the infrastructure to safely travel to other destinations. The need for more sidewalks and multiuse paths emerged as a major theme in the Transportation Master Plan.

Capital Improvement Sales Tax CIP

Planned Expenditures

	FY2026	FY2027	Total
Engineering	\$100,000	-	\$100,000
Construction	-	\$600,000	\$600,000
Total	\$100,000	\$600,000	\$700,000

Funding Sources

	FY2026	FY2027	Total
Capital Improvement Sales Tax	\$100,000	\$600,000	\$700,000
MARC Grant Reimbursement	-	(\$480,000)	(\$480,000)
Total	\$100,000	\$120,000	\$220,000

Capital Improvement Sales Tax CIP

Project Name: 180th & Eagle Parkway Roundabout	Department: Public Works
Type of Project: Intersection Improvements	Contact: Chuck Soules
Total Project Cost: \$6,650,000	

Description:

This project involves the design and construction of a singlelane roundabout at the intersection of 180th Street and Eagle Parkway. The improvement aims to enhance traffic flow, reduce delays, and improve safety at a currently difficult intersection. This improvement will help keep traffic moving efficiently and support future development.

Justification:

The City's Transportation Master Plan identified this intersection as a location in need of improvement due to increasing traffic and safety concerns. A roundabout will provide a longterm solution that addresses current needs.

Planned Expenditures

	FY2028	FY2029	FY2030	Total
Engineering	\$350,000	-	-	\$350,000
Construction	-	\$300,000	\$6,000,000	\$6,300,000
Total	\$350,000	\$300,000	\$6,000,000	\$6,650,000

Funding Sources

	FY2028	FY2029	FY2030	Total
Capital Improvement Sales Tax	\$350,000	-	\$4,000,000	\$4,350,000
Transportation Sales Tax	-	\$300,000	-	\$300,000
MARC Grant (Reimbursement)	-	-	\$2,000,000	\$2,000,000
Total	\$350,000	\$300,000	\$6,000,000	\$6,650,000

Capital Improvement Sales Tax CIP

Project Name: Pope Lane Roundabout	Department: Public Works
Type of Project: New Infrastructure	Contact: Chuck Soules
Total Project Cost: \$400,000	

Description:

This project includes the extension of Pope Lane from 172nd Street to Highway 169, creating a vital connection between two major roadways in Smithville and improving access to Smithville Lake. The project will include construction of a two-lane roadway with curb and gutter, storm sewer infrastructure, sidewalks, and a 10-foot-wide multi-use path. A roundabout will be constructed at the intersection of Pope Lane and 172nd Street to improve traffic flow and safety. This new corridor will encourage active transportation by connecting residents and visitors to the lake and the community's expanding trail network.

Justification:

The extension of Pope Lane will enhance east-west connectivity and provide an important link between a major arterial (HWY 169) and a major collector (172nd Street). This project supports long-term goals outlined in the City's Transportation Master Plan by improving mobility, expanding access to recreational amenities, and supporting future development.

Planned Expenditures

	FY2029	Total
Engineering	\$400,000	\$400,000
Total	\$400,000	\$400,000

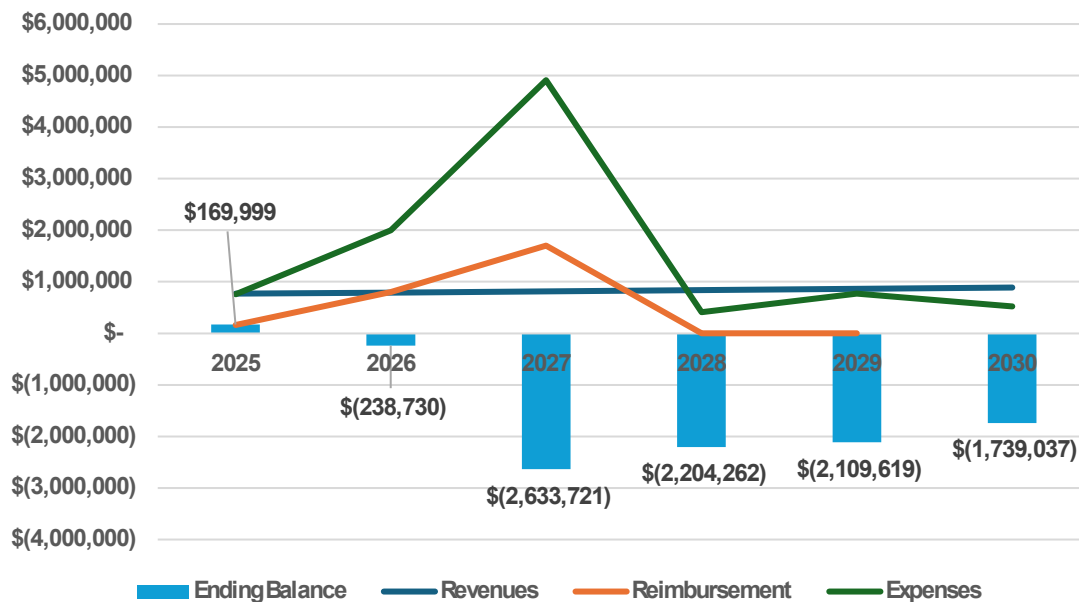
Funding Sources

	FY2029	Total
Capital Improvement Sales Tax	\$400,000	\$400,000
Total Net Cost	\$400,000	\$400,000

Transportation Sales Tax CIP

Capital Improvement Project Name	FY2026	FY2027	FY2028	FY2029	FY2030
Annual Asphalt Overlay Program (Projects TBD)	\$500,000	\$350,000	\$350,000	\$400,000	\$450,000
Annual Residential Sidewalk Replacement Program	\$100,000	\$60,000	\$60,000	\$70,000	\$70,000
Dundee Overlay Project	\$100,000	\$-	\$-	\$-	\$-
Commercial Street Sidewalks (Construction)	\$840,000	\$-	\$-	\$-	\$-
Commercial Street Sidewalks (MARC)	\$(712,000)	\$-	\$-	\$-	\$-
Commercial Overlay	\$300,000	\$-	\$-	\$-	\$-
1st & Bridge Street - Round-A-Bout (60% of Engineering)	\$25,000	\$150,000	\$-	\$-	\$-
Richardson St / 169 Signal (Engineering)	\$100,000	\$65,000	\$-	\$-	\$-
Richardson St / 169 Signal (MODOT 50% Cost Share)	\$(50,000)	\$-	\$-	\$-	\$-
Richardson St / 169 Signal (Construction)	\$-	\$1,200,000	\$-	\$-	\$-
Richardson St / 169 Signal (Construction) MODOT 50% Cost Share	\$-	\$(600,000)	\$-	\$-	\$-
Richardson St / 169 Signal (Construction) Developments Share	\$-	\$(200,000)	\$-	\$-	\$-
1st & Bridge St Round-A-Bout Construction (80% of Project Expense)	\$-	\$2,400,000	\$-	\$-	\$-
1st & Bridge Street Round-A-Bout (MARC Reimbursement)	\$-	\$(900,000)	\$-	\$-	\$-
180th & Eagle Round-A-Bout Construction (25% of Project Expense)	\$-	\$-	\$-	\$300,000	\$-
Grand Total (Net Cost)	\$1,203,000	\$2,525,000	\$410,000	\$770,000	\$520,000

Transportation Sales Tax - 5 Year Forecast



Transportation Sales Tax CIP

Project Name:
Annual Asphalt Overlay Program

Department:
Public Works

Type of Project:
Rehabilitation / Replacement

Contact:
Chuck Soules

Total Project Cost:
\$2,350,000

Description:

The Annual Asphalt Overlay Program allocates funding for road maintenance and repairs. Project selection and prioritization is guided by the results of the Pavement Condition Index (PCI). Staff evaluate the City's street system and then assign a PCI grade to streets according to the degree of deterioration & degradation, traffic volume, and other factors. The Public Works staff then puts together an annual program for asphalt overlay balancing the needs of the neighborhood streets, major streets, and the available annual program budget. Annual projects completed in the past are visible on the City's public website under the "CIP Completed Projects" page. The City has identified the mill and overlay of Forest Oaks in the amount of \$500,000 and of Commercial Avenue in the amount of \$300,000 as projects needed in FY2026.

Justification:

Asphalt overlay is recommended when asphalt in streets show cracking or potholing, while still not being damaged enough to require full depth replacement. Asphalt overlay is necessary to keep the City's major streets and neighborhood roads in a safe and drivable condition for motorists and bicyclists.

Transportation Sales Tax CIP

Planned Expenditures

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Annual Asphalt Program	\$800,000	\$350,000	\$350,000	\$400,000	\$450,000	\$2,350,000
Total	\$800,000	\$350,000	\$350,000	\$400,000	\$450,000	\$2,350,000

Funding Sources

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Transportation Sales Tax	\$800,000	\$350,000	\$350,000	\$400,000	\$450,000	\$2,350,000
Total Net Cost	\$800,000	\$350,000	\$350,000	\$400,000	\$450,000	\$2,350,000

Transportation Sales Tax CIP

Project Name: Annual Residential Sidewalk Replacement Program	Department: Public Works
Type of Project: Rehabilitation / Replacement	Contact: Anthony Glenn
Total Project Cost: \$300,000	

Description:

The Sidewalk Improvement Program is an annual CIP program and will be a 50/50 costsharing arrangement between the City and property owners. Staff inspect various residential areas in Smithville to determine the area with the greatest sidewalk replacement and repair need during the specific construction year. Property owners would be notified of the project if their property is affected and would be able to enroll in the program or would be required by the City to make the improvements by themselves. Neighborhoods could also enroll in the program with the costsharing arrangement to improve gaps in sidewalk access.

Justification:

This is an annual program to help resolve hazardous sidewalk conditions (which cause pedestrians to trip or fall on the sidewalk) and improve sidewalk access (gaps in sidewalk) throughout the City of Smithville.

Planned Expenditures

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Construction	\$100,000	\$60,000	\$60,000	\$70,000	\$70,000	\$300,000

Funding Sources

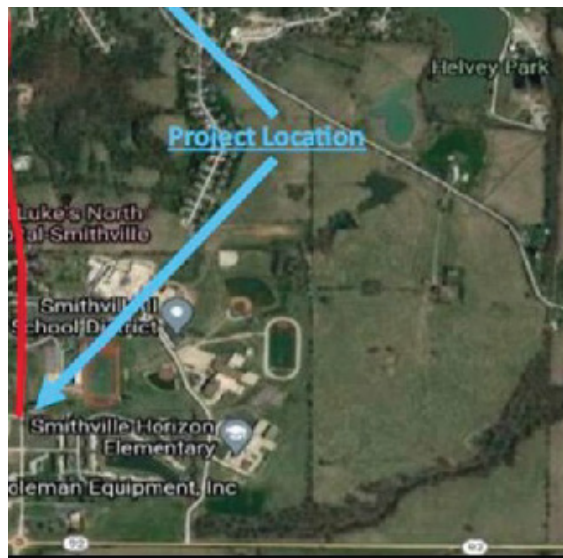
	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Transportation Sales Tax	\$100,000	\$60,000	\$60,000	\$70,000	\$70,000	\$300,000
Total Net Cost	\$100,000	\$60,000	\$60,000	\$70,000	\$70,000	\$300,000

Transportation Sales Tax CIP

Project Name: Commercial Street Sidewalks	Department: Public Works - Streets
Type of Project: New Construction	Contact: Chuck Soules
Total Project Cost: \$840,000	

Description:

This project is the construction of a 6' pedestrian sidewalk on Commercial Street, running from Smithville School District property north to Meadow Street in Downtown Smithville. The project will include a pedestrian sidewalk, ADA access, grading, curb and gutter, and pavement. The sidewalk will be approximately 4,500' in length (nearly 1 mile). Pictured below is an image showing the project location in the City.



Justification:

Currently, there is sidewalk on only one side of Commercial Street. This additional sidewalk will not only allow for more pedestrian access for residents and visitors but also create more pedestrian access to the Smithville School District and encourage more students to walk or bike to school. The City received TAP (Transportation Alternatives Program) grant funding through MoDOT to offset project expenses.

Transportation Sales Tax CIP

Planned Expenditures

	FY2026	Total
Construction	\$840,000	\$840,000
Total	\$840,000	\$840,000

Funding Sources

	FY2026	Total
Transportation Sales Tax	\$840,000	\$840,000
MARC Funding	(\$712,000)	(\$712,000)
Total Net Cost	\$128,000	\$128,000

Transportation Sales Tax CIP

Project Name: 1 st & Bridge Street Round-A-Bout	Department: Public Works
Type of Project: Rehabilitation / Replacement	Contact: Chuck Soules
Total Project Cost: \$3,440,267	

Description:

The existing intersection at the intersection of Bridge Street, Hilltop Street, and East 1st Street poses significant challenges to both motorists and pedestrians. The intersection's odd angles make it difficult for drivers to navigate, and the lack of clear pedestrian crossings creates confusion for walkers. As a result, motorists are often looking for quicker ways through the intersection, leading to speeding and failure to come to a complete stop.

The situation also affects residents of the housing authority who do not have access to cars and rely on walking to local shopping areas. Without a clear and safe pedestrian route, these residents may be at increased risk of accidents and injuries. To address these challenges, the City is proposing the construction of a roundabout to replace the existing intersection. \$140,000 in cost was expensed in FY2025.



Transportation Sales Tax CIP

Justification:

The City of Smithville applied for a grant from MARC in 2022 to fund the proposed roundabout project, and the City was awarded this grant. The project aims to address the challenges of the existing intersection at Bridge Street by improving safety, promoting sustainable transportation options, and optimizing vehicular flow. The roundabout will provide a

Planned Expenditures

	FY2026	FY2027	Total
Engineering	\$300,000		\$340,267
Construction	-	\$3,000,000	\$3,000,000
Total	\$300,000	\$3,000,000	\$3,340,267

Funding Sources

	FY2026	FY2027	Total
Transportation Sales Tax	\$150,000	\$2,400,000	\$2,400,000
Capital Improvement Sales Tax	\$150,000	\$600,000	\$600,000
MARC Grant (Reimbursement)	-	(\$900,000)	(\$900,000)
Total Net Cost	\$300,000	\$2,100,000	\$2,100,000

Transportation Sales Tax CIP

Project Name: Richardson St / 169 Signal	Department: Public Works
Type of Project: New Infrastructure	Contact: Charles Soules
Total Project Cost: \$1,500,000	

Description:

This project includes the installation of a traffic signal at the intersection of Richardson Street and Highway 169. With new development in the area and results from recent traffic studies, a signal is now warranted to improve safety and traffic flow. The project is planned for construction in FY2027 and is currently included in the City's 5Year Capital Improvement Plan (CIP).

Justification:

The project has been under consideration for several years and is now warranted based on traffic analysis. A traffic signal at this location will improve intersection control and support continued growth in the area.

Planned Expenditures

	FY2026	FY2027	Total
Engineering	\$150,000	\$150,000	\$300,000
Construction	-	\$1,200,000	\$1,200,000
Total	\$150,000	\$1,350,000	\$1,500,000

Funding Sources

	FY2026	FY2027	Total
Transportation Sales Tax	\$150,000	\$400,000	\$650,000
MODOT (50% Cost Share)	-	(\$600,000)	(\$600,000)
Development Share	-	(\$200,000)	(\$200,000)
Total Net Cost	\$150,000	\$400,000	\$650,000

Transportation Sales Tax CIP

Project Name:
180th & Eagle Parkway Roundabout

Department:
Public Works

Type of Project:
Intersection Improvements

Contact:
Chuck Soules

Total Project Cost:
\$6,650,000

Description:

This project involves the design and construction of a singlelane roundabout at the intersection of 180th Street and Eagle Parkway. The improvement aims to enhance traffic flow, reduce delays, and improve safety at a currently difficult intersection. This improvement will help keep traffic moving efficiently and support future development.

Justification:

The City's Transportation Master Plan identified this intersection as a location in need of improvement due to increasing traffic and safety concerns. A roundabout will provide a longterm solution that addresses current challenges and prepares the intersection for continued growth in the surrounding area.

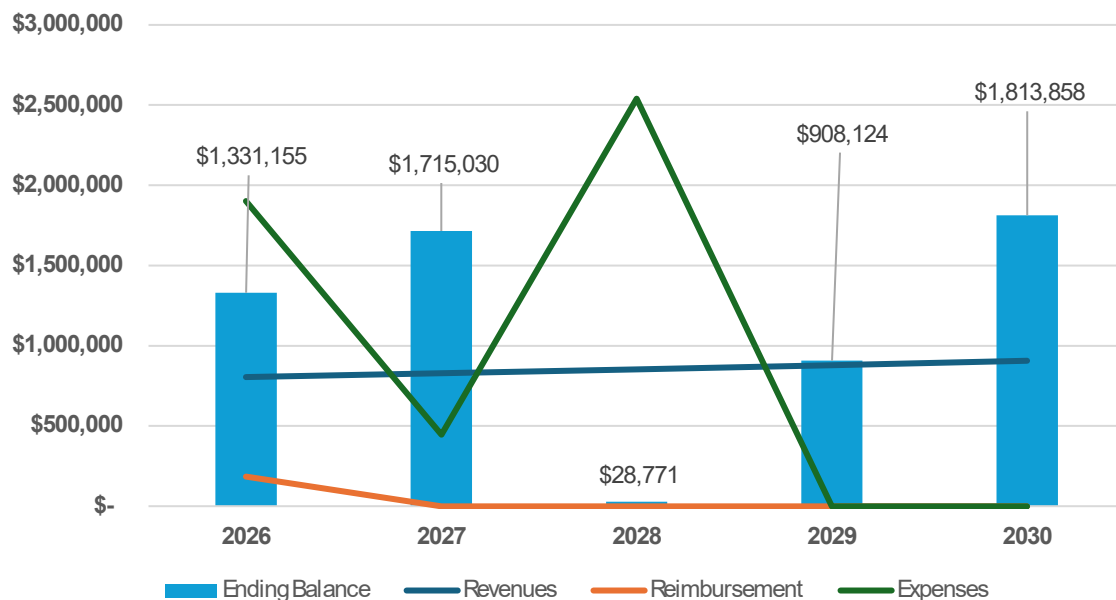
	FY2028	FY2029	FY2030	Total
Engineering	\$350,000	-	-	\$350,000
Construction	-	-	\$6,300,000	\$6,300,000
Total	-	-	-	\$6,650,000

	FY2028	FY2029	FY2030	Total
Capital Improvement Sales Tax	\$350,000	-	\$4,000,000	\$4,350,000
Transportation Sales Tax	-	\$300,000	-	\$300,000
MARC Grant (Reimbursement)	-	-	\$2,000,000	\$2,000,000
Total	\$350,000	\$300,000	\$6,000,000	\$6,650,000

Park and Stormwater Sales Tax CIP

Capital Improvement Project Name	FY2026	FY2027	FY2028	FY2029	FY2030
Dundee Road Stormwater Improvements (Construction)	\$ 200,000	\$ -	\$ -	\$ -	\$ -
Riverwalk & Trail Construction (40% of Construction)	\$ 600,000	\$ -	\$ -	\$ -	\$ -
Riverwalk Park & Trail (10% of Construction)	\$ 200,000	\$ -	\$ -	\$ -	\$ -
OK Railroad Trail - Phase 1 (Construction)	\$ 281,000	\$ -	\$ -	\$ -	\$ -
OK Railroad Trail - Phase 1 (Grant)	\$ (184,000)	\$ -	\$ -	\$ -	\$ -
Forest Oaks Stormwater Improvements (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -
Forest Oaks Stormwater Improvements (Construction)	\$ 300,000	\$ -	\$ -	\$ -	\$ -
Smith's Fork Park Complex (Engineering & Design)	\$ 320,000	\$ 320,000	\$ -	\$ -	\$ -
Cedar Lakes Stormwater Improvements (Engineering)	\$ -	\$ 25,000	\$ -	\$ -	\$ -
Cedar Lakes Stormwater Improvements (Construction)	\$ -	\$ 100,000	\$ -	\$ -	\$ -
Maple Lane Stormwater Improvements (Engineering)	\$ -	\$ -	\$ 50,000	\$ -	\$ -
Maple Lane Stormwater Improvements (Construction)	\$ -	\$ -	\$ 250,000	\$ -	\$ -
Smith's Fork Park Complex (Construction)	\$ -	\$ -	\$ 2,240,000	\$ -	\$ -
Grand Total (Net Cost)	\$ 1,717,000	\$ 445,000	\$ 2,540,000	\$ -	\$ -

Park & Stormwater Sales Tax - 5 Year Forecast



Park and Stormwater Sales Tax CIP

Project Name: Annual Stormwater Program	Department: Public Works
Type of Project: Improvement	Contact: Charles Soules
Total Project Cost: \$925,000	

Description:

With the development of a Stormwater Master Plan (SMP) to outline, identify, and assist in prioritizing future stormwater needs in the City of Smithville, staff has allocated funds in the Park & Stormwater Sales Tax Fund to pay for stormwater related projects.

In FY2026, Dundee Road Stormwater Improvements, total of \$200,000 and Forest Oaks Stormwater Improvements, total of \$300,000. In FY2027, Cedar Lakes Stormwater Improvements, total of \$125,000. In FY2028, Maple Lane Stormwater Improvements, total of \$300,000.

Justification:

The Stormwater Needs Assessment has identified critical projects that require attention in the coming years. These projects are crucial for addressing capacity issues to reduce flooding risks and renew aging stormwater systems.

Planned Expenditures

	FY2026	FY2027	FY2028	Total
Annual Stormwater Program	\$500,000	\$125,000	\$300,000	\$925,000
Total	\$500,000	\$125,000	\$300,000	\$925,000

Funding Sources

	FY2026	FY2027	FY2028	Total
Parks & Stormwater Sales Tax	\$400,000	\$125,000	\$300,000	\$825,000
Transportation Sales Tax	\$100,000	-	-	\$100,000
Total (Net Cost)	\$500,000	\$125,000	\$300,000	\$925,000

Park and Stormwater Sales Tax CIP

Project Name:
The “OK” Railroad Trail (Diamond Crest Trail)

Department:
Parks & Recreation

Type of Project:
Rehabilitation

Contact:
Matt Denton

Total Project Cost:
\$465,000

Description:

The OK Railroad Trail Phase I will initiate a longterm community vision of providing better access to the City’s current trail amenities and will connect three neighborhoods to a local elementary school. This project will include a 2,230’ long and 10' wide multiuse trail for walking, biking, running, and wheeling. The allweather concrete trail will provide Americans with Disabilities Act (ADA) accessibility to the trail. The trail will have a 4' wide lime screen running trail, adjacent to the 10' wide concrete path. The trail would allow residents and visitors to safely access OK Railroad Park by walking, running, wheeling, or biking. Amenities included in this project would be two benches, a water bottle filling station, and a pedestrian counter.

The OK Railroad Trail would allow for greater access to these new amenities in the area. Residents would be able to visit the park without having to drive their vehicles, and the community would have an additional multiuse trail in the City. Additionally, this trail would provide ADA accessibility to the current and future OK Railroad Park amenities. OK Railroad Park would serve as a trailhead that provides ADA parking to the trail. Currently, there is not an accessible entrance to the trail in the area. These improvements will greatly improve access to the trail, allowing more residents and visitors to use the trail.

Park and Stormwater Sales Tax CIP

Justification:

Trails and recreation have been identified as a priority of the Governing Body and the community's vision for the future of Smithville, as highlighted in the Parks and Recreation Master Plan. The OK The OK Railroad Trail is recognized in the Parks and Recreation Master Plan, and in the Transportation Master Plan.

Impact on Operating Costs

The improvements to OK Railroad Trail will decrease some of the ongoing cost required to maintain the current millings trail. It is expected that the number of visitors will increase therefore additional staffing expenses will be necessary. This is to ensure trash containers remain empty and safety inspections are completed more frequently. There will also be maintenance cost for snow removal and to replace concrete slaps as they crack.

Planned Expenditures

	FY2026	Total
Construction	\$465,000	\$465,000
Total	\$465,000	\$465,000

Funding Sources

	FY2026	Total
Park & Stormwater Sales Tax	\$281,000	\$281,000
MARC Grant Reimbursement	(\$184,000)	(\$184,000)
Total Net Cost	\$97,000	\$97,000

Project Name: Smith's Fork Park Complex	Department: Parks & Recreation	
Type of Project: Improvement and Rehabilitation	Contact: Matt Denton	
		Estimated Project Cost: \$2,880,000

Description:

As part of the Parks and Recreation Master Plan, Smith's Fork Park was identified as a comprehensive recreational asset and Heritage Park was seen as an extension of Downtown Smithville for community and social events. To make this vision a reality, the ballfields at Heritage Park would need to be relocated to Smith's Fork Park (please see the map below). This would make Smith's Fork Park a destination recreation area and allow Heritage Park to be an extension of downtown.

The Smith's Fork Park 4plex ball field design would create a more effective use of the property and put all ball fields together in one space. This project is planned to be funded by the Parks and Stormwater Sales Tax and potential Land Water Conservation Fund grants. Staff has been working with the City's Finance Department to save up \$300,000 year over year to fund the project.

Justification:

The map below shows the relocation of the 4-plex ball fields at Smith's Fork Park.

Park and Stormwater Sales Tax CIP

Planned Expenditures

	FY2026	FY2027	FY2028	Total
Engineering	\$320,000	\$320,000	-	\$640,000
Construction	-	-	\$2,240,000	\$2,240,000
Total	\$320,000	\$320,000	\$2,240,000	\$2,880,000

Funding Sources

	FY2026	FY2027	FY2028	Total
Parks & Stormwater Sales Tax	\$320,000	\$320,000	\$2,240,000	\$2,880,000
Total Net Cost	\$320,000	\$320,000	\$2,240,000	\$2,880,000

Water Impact Fees CIP

Capital Improvement Project Name	FY2026	FY2027	FY2028	FY2029	FY2030
Maple Ave & River Crossing (12" Waterline) (50% of Construction)	\$ 700,000	\$ -	\$ -	\$ -	\$ -
Grand Total (Net Cost)	\$700,000	\$ -	\$ -	\$ -	\$ -

Wastewater Impact Fees CIP

Capital Improvement Project Name	FY2026	FY2027	FY2028	FY2029	FY2030
Owens Branch Gravity Phase 1, Line 1 (Construction)	\$ -	\$ 1,150,000	\$ -	\$ -	\$ -
Grand Total (Net Cost)	\$ -	\$ 1,150,000	\$ -	\$ -	\$ -

All Funds CIP

Capital Improvement Projects - All Funds	FY2026	FY2027	FY2028	FY2029	FY2030
General Fund	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -
Combined Water & Wastewater Fund - Non Impact Projects	\$ 10,015,000	\$ 6,250,000	\$ 2,500,000	\$ 15,150,000	\$ 15,000,000
Combined Water & Wastewater Fund - Water Impact Projects	\$ 700,000	\$ -	\$ -	\$ -	\$ -
Combined Water & Wastewater Fund - Wastewater Impact Projects	\$ -	\$ 1,150,000	\$ -	\$ -	\$ -
Capital Improvement Sales Tax Fund	\$ 1,167,920	\$ 1,093,420	\$ 726,420	\$ 782,420	\$ 2,390,540
Transportation Sales Tax Fund	\$ 1,428,000	\$ 2,610,000	\$ 410,000	\$ 770,000	\$ 520,000
Parks & Stormwater Sales Tax Fund	\$ 1,717,000	\$ 445,000	\$ 2,540,000	\$ -	\$ -
Grand Total	\$ 15,127,920	\$ 11,648,420	\$ 6,176,420	\$ 16,702,420	\$ 17,910,540

5 Year Grand Total for All Funds: \$ 67,565,720

Glossary of Terms

Assessed Valuation: The value of property for tax levy purposes. The assessed valuation is set by the Clay or Platte County Assessor, who is charged with determining the taxable value of property according to a formula set by the State of Missouri.

Balanced Budget: A budget in which the expenditures incurred during a given period are equal/matched by revenues. A budget is balanced when current expenditures are equal to or less than receipts.

Board of Alderman: The governing body elected by the citizens of a municipality to provide policy direction for the operations of the city.

Bond: A written promise to pay a specified sum of money (the face or principal value of the bond), at a specified date or dates in the future (the maturity date), along with interest at a specified rate.

Bond Counsel: A lawyer who writes an opinion on a bond to its tax exempt status and the authenticity of its issuance.

Bond Rating: The calculation of the probability that a bond issue will go into default, by measuring risk, which impacts the interest rate at which the bond is issued.

Budget: A financial plan, for a specified period, of operations that matches all planned revenues and expenditures with the services to be provided by the City.

Budget Adjustment: Changes to the current budget on a departmental level that will not change the overall budgeted amount for a budgeted fund. These changes do not require Board of Alderman approval.

Budget Amendment: Changes to the current budget on any level that will change the overall budgeted amount for a budgeted fund. These changes require Board of Alderman approval.

Budget Calendar: The schedule of key dates that the City follows in the preparation and adoption of the budget.

Budget Document: The written instrument used by the City to present a comprehensive financial plan to the citizens.

Budget Message: The opening section of the budget presented by the City Administrator which presents the citizens of the City with highlights of the most important aspects of the budget.

Budget Ordinance: The official enactment by the City Council to approve the budget as presented which authorizes staff to obligate and spend revenues.

Glossary of Terms

Comprehensive Annual Financial Report: The official annual report of a government presented after the conclusion of the budget year.

Capital Assets: Equipment vehicles of significant value and having a useful life of several years.

Capital Improvement Plan: A plan for capital improvements to be incurred each year over a set number of years to meet longterm capital needs of the government.

Capital Outlay: The acquisition of capital assets which have a value of more than \$5,000 and have a useful economic life of more than one year.

Capital Projects Fund: A fund created to account for the financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Cash Balance: Net revenues over expenditures from prior fiscal years.

Certificate of Deposit (CD): A debt instrument issued by a bank that pays interest to the purchaser in which interest rates are set by competitive forces in the marketplace.

Certificate of Participation (COP): A form of lease revenue bond that permits the investor to participate in a stream of lease payments, installment payments or loan payments relating to the acquisition or construction of specific equipment, land, or facilities. COPs are seen by investors as providing weaker security and often carry ratings that are below an agency's general obligation rating.

Community Improvement District (CID): A political subdivision or a notforprofit corporation organized for the purpose of financing a wide range of publicuse facilities and establishing and managing policies and public services relative to the needs of a specific district.

Charges for Services: Revenue derived by charging a fee only to the specific user of the service.

Commodities: Items that are consumable or have a short life span (examples include: electricity, tires, fuel, natural gas)

Competitive Bid: The use of a sealed bid process where the bid contains the price and terms offered by the vendor for the good or service sought by the purchaser who awards the bid based on the best qualifications, price, and terms.

Consumer Price Index (CPI): A statistical description of price levels provided by the U.S. Department of Labor used as a measure of the increase in the cost of living (economic inflation).

Glossary of Terms

Debt Service Repayments: Required payments for principal and interest on a loan.

Debt Service Fund: A budgeted fund established to account for the accumulation of resources for, and the payment of longterm debt principal and interest.

Dedicated Tax: Taxes that are levied to support a specific government program or purpose.

Delinquent Taxes: Taxes that remain unpaid after the due date which have penalties and interest attached.

Department: A major administrative unit of the City which includes management responsibility for one or more operating divisions.

Depreciation: The process of recognizing the physical deterioration of capital assets over a period of time.

Division: An organizational unit of the City that indicates management responsibility for a specific activity.

Economic Activity Taxes (EATS): 50% of the revenue from sales taxes generated by economic activities within a Redevelopment Project Area which is captured and placed in the Special Allocation Fund (EATS are currently applicable to the Smithville Marketplace Redevelopment Area).

Employee Benefits: Contributions made by the City to meet commitments or obligations for fringe benefits, including the City's share of Social Security and various medical, life, and pension plans.

Encumbrance: The commitment of funds to purchase an item or service. To encumber funds means to set aside funds to pay for future cash expenditures.

Enterprise Fund: A fund established to account for operations of the City that sets fees based on recovering costs incurred to provide the service.

Expenditure: A decrease in the net financial resources of the City due to the acquisition of goods or services.

Expense: See the definition "Expenditure".

Financial Advisor: A professional advisor offering financial counsel to the City on all financial matters

Fiscal Year: A 12 month time period by which state and local governments annually budget their respective revenues and expenditures.

Fines and Forfeitures: Revenues generated from fines and penalties levied for commission of statutory

Glossary of Terms

Franchise Tax: A fee paid by public service utilities for the use of the public rightofway to deliver their services.

FullTime Equivalent (FTE): A way to measure an employee's involvement in an activity or project, generally calculated by the decimal equivalent of a fulltime position working 2,080 hours per year.

Fund: An accounting entity with a selfbalancing set of accounts that record financial transactions for specific activities or government functions.

Generally Accepted Accounting Principles (GAAP): Accounting and recording, encompassing the conventions, rules, and procedures that define accept.

Government Accounting Standards Board (GASB): The organization that formulates accounting standards for governmental units.

GASB 34: The comprehensive overhaul in state and local government financial reporting issued by GASB in June 1999 which required significant changes in an entity's reporting of Financial Statements and in Management's Discussion and Analysis for State and Local Governments. It requires that governmental entities present 1) government wide financial statements that are based on the accrual accounting basis and the flow of all economic resources and 2) governmental funds financial statements continue to be presented based on the modified accrual accounting basis and the flow of current financial resources.

General Fund: The fund used to account for all financial resources of the City except those required to be accounted for in a separate fund.

General Obligation Bond: Municipal bonds back the full faith and credit (which includes the taxing and further borrowing power) of a municipality, repaid with the general revenue of the municipality, such as property taxes and sales taxes.

Government Finance Officers Association (GFOA): A professional organization of governmental financial personnel and associated interested individuals that provide assistance, training, and guidance to governments in the areas of accounting, audit, cash management, internal controls, debt management, and general finance.

Grant: A contribution by a government or other organization to support a specific function or operation.

Interfund Transfers: Transfer of resources between two funds of the same governmental unit.

Interest Earnings: Revenue derived in a year from the investment of cash on hand, into securities, as

Glossary of Terms

Intergovernmental Revenue: Revenue received from Federal, State, or local government bodies such as a school district.

Levy: The imposition or collection of an assessment of a specified amount for the support of government activities.

Licenses, Permits, and Fees: Revenues collected by the City from individuals or business concerns for rights or privileges granted by the City.

Line Item Budget: Item spent for specific types of expenses (examples include office supplies, repairs & maintenance, equipment)

MidAmerican Regional Council (MARC): Serves as the association of City and County governments and the metropolitan planning organization for the bistate Kansas City region.

Materials and Supplies: Expendable operating supplies necessary to conduct daily departmental activity.

Operating Budget: That portion of the annual budget that provides a financial plan for the daily operations of government. Capital improvement project expenditures, which constitute “onetime” expenses, are excluded from the operating budget.

Operating Expenses: The cost for personnel, materials, and equipment required for a department to function on a daily basis.

Operating Revenue: Funds received by a government that provide financial support to carry out and pay for daily operations of the City.

Ordinance: A formal legislative enactment by the governing body of a municipality. An ordinance has full force and effect of law within the boundaries of the municipality.

Pass Through Fund: An accounting entity with a selfbalancing set of accounts that receives revenues or expenditures and acts as a cash conduit for a secondary fund.

Popular Annual Financial Report: A comprehensive financial report design to be readily accessible and easily understandable to the general public who do not necessarily have a background in public finance.

Principal: The face value of a bond, exclusive of interest.

Prior Year Encumbrances: Obligations from previous fiscal years in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation, and for which a part of the appropriations is reserved. They cease to be encumbrances when the obligations are paid or are otherwise terminated.

Glossary of Terms

Property Taxes: Revenues derived from the levying of taxes on real and personal property located within the City limits. Property taxes are levied according to the property's assessed value.

Property Tax Rate: The amount per \$100 of value that will be levied against all property within the City limits. The tax rate must be adopted by the City Council annually.

Public Hearing: A formal proceeding held during a Board of Aldermen meeting where the Board may receive testimony from all interested parties, including the general public, on a proposed issue or action.

Reserve: A reserve is typically held in order to cover unanticipated costs or fund onetime unbudgeted necessary costs.

Resolution: Official action of the City Council directing a specific action be taken. Resolutions are less formal than an Ordinance and have less weight of law.

Resources: Total financial amount available for appropriation including estimated revenues, fund transfers, and beginning fund balances.

Right of Way: The permitted right to pass over or through land owned by another. Generally, the right-of-way (ROW) is the strip of land in which facilities such as highways, railroads, utilities or other infrastructure are installed and maintained.

Sales Tax: A tax imposed on the value of goods sold within the City Limits. The rate is set by a majority of the voters within the City. The tax is collected by the State of Missouri and remitted to the City each month.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of all the people.

Use Tax: A tax imposed on the value of goods purchased outside of jurisdictional boundaries which will be

BOND DEBT SERVICE

City of Smithville
 Certificates of Participation, Series 2018
 (Refunding and New Money Projects)
 FINAL

Dated Date 08/23/2018
 Delivery Date 08/23/2018

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
03/01/2019			168,077.22	168,077.22	
09/01/2019	235,000	5.000%	160,925.00	395,925.00	564,002.22
03/01/2020			155,050.00	155,050.00	
09/01/2020	250,000	5.000%	155,050.00	405,050.00	560,100.00
03/01/2021			148,800.00	148,800.00	
09/01/2021	265,000	5.000%	148,800.00	413,800.00	562,600.00
03/01/2022			142,175.00	142,175.00	
09/01/2022	335,000	5.000%	142,175.00	477,175.00	619,350.00
03/01/2023			133,800.00	133,800.00	
09/01/2023	355,000	5.000%	133,800.00	488,800.00	622,600.00
03/01/2024			124,925.00	124,925.00	
09/01/2024	365,000	5.000%	124,925.00	489,925.00	614,850.00
03/01/2025			115,800.00	115,800.00	
09/01/2025	385,000	5.000%	115,800.00	500,800.00	616,600.00
03/01/2026			106,175.00	106,175.00	
09/01/2026	410,000	3.000%	106,175.00	516,175.00	622,350.00
03/01/2027			100,025.00	100,025.00	
09/01/2027	420,000	3.000%	100,025.00	520,025.00	620,050.00
03/01/2028			93,725.00	93,725.00	
09/01/2028	435,000	3.000%	93,725.00	528,725.00	622,450.00
03/01/2029			87,200.00	87,200.00	
09/01/2029	445,000	3.000%	87,200.00	532,200.00	619,400.00
03/01/2030			80,525.00	80,525.00	
09/01/2030	460,000	3.125%	80,525.00	540,525.00	621,050.00
03/01/2031			73,337.50	73,337.50	
09/01/2031	475,000	3.250%	73,337.50	548,337.50	621,675.00
03/01/2032			65,618.75	65,618.75	
09/01/2032	490,000	3.250%	65,618.75	555,618.75	621,237.50
03/01/2033			57,656.25	57,656.25	
09/01/2033	505,000	3.375%	57,656.25	562,656.25	620,312.50
03/01/2034			49,134.38	49,134.38	
09/01/2034	525,000	3.375%	49,134.38	574,134.38	623,268.76
03/01/2035			40,275.00	40,275.00	
09/01/2035	540,000	3.500%	40,275.00	580,275.00	620,550.00
03/01/2036			30,825.00	30,825.00	
09/01/2036	560,000	3.500%	30,825.00	590,825.00	621,650.00
03/01/2037			21,025.00	21,025.00	
09/01/2037	580,000	3.500%	21,025.00	601,025.00	622,050.00
03/01/2038			10,875.00	10,875.00	
09/01/2038	600,000	3.625%	10,875.00	610,875.00	621,750.00
	8,635,000		3,602,895.98	12,237,895.98	12,237,895.98

BOND DEBT SERVICE
City of Smithville, Missouri
General Obligation Bonds, Series 2018
FINAL

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
03/01/2019			28,655.60	28,655.60	
09/01/2019			34,617.50	34,617.50	63,273.10
03/01/2020	35,000	2.100%	34,617.50	69,617.50	
09/01/2020			34,250.00	34,250.00	103,867.50
03/01/2021	40,000	2.100%	34,250.00	74,250.00	
09/01/2021			33,830.00	33,830.00	108,080.00
03/01/2022	45,000	2.100%	33,830.00	78,830.00	
09/01/2022			33,357.50	33,357.50	112,187.50
03/01/2023	50,000	2.300%	33,357.50	83,357.50	
09/01/2023			32,782.50	32,782.50	116,140.00
03/01/2024	55,000	2.300%	32,782.50	87,782.50	
09/01/2024			32,150.00	32,150.00	119,932.50
03/01/2025	60,000	3.250%	32,150.00	92,150.00	
09/01/2025			31,175.00	31,175.00	123,325.00
03/01/2026	65,000	3.250%	31,175.00	96,175.00	
09/01/2026			30,118.75	30,118.75	126,293.75
03/01/2027	65,000	3.500%	30,118.75	95,118.75	
09/01/2027			28,981.25	28,981.25	124,100.00
03/01/2028	70,000	3.500%	28,981.25	98,981.25	
09/01/2028			27,756.25	27,756.25	126,737.50
03/01/2029	75,000	3.500%	27,756.25	102,756.25	
09/01/2029			26,443.75	26,443.75	129,200.00
03/01/2030	130,000	3.500%	26,443.75	156,443.75	
09/01/2030			24,168.75	24,168.75	180,612.50
03/01/2031	135,000	3.500%	24,168.75	159,168.75	
09/01/2031			21,806.25	21,806.25	180,975.00
03/01/2032	145,000	3.500%	21,806.25	166,806.25	
09/01/2032			19,268.75	19,268.75	186,075.00
03/01/2033	150,000	3.500%	19,268.75	169,268.75	
09/01/2033			16,643.75	16,643.75	185,912.50
03/01/2034	160,000	3.625%	16,643.75	176,643.75	
09/01/2034			13,743.75	13,743.75	190,387.50
03/01/2035	165,000	3.750%	13,743.75	178,743.75	
09/01/2035			10,650.00	10,650.00	189,393.75
03/01/2036	175,000	3.750%	10,650.00	185,650.00	
09/01/2036			7,368.75	7,368.75	193,018.75
03/01/2037	185,000	3.750%	7,368.75	192,368.75	
09/01/2037			3,900.00	3,900.00	196,268.75
03/01/2038	195,000	4.000%	3,900.00	198,900.00	
09/01/2038					198,900.00
	2,000,000		954,680.60	2,954,680.60	2,954,680.60

BOND DEBT SERVICE

City of Smithville, Missouri
General Obligation Bonds, Series 2019
FINAL

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
09/01/2019			64,144.24	64,144.24	64,144.24
03/01/2020	85,000	5.000%	69,137.50	154,137.50	
09/01/2020			67,012.50	67,012.50	221,150.00
03/01/2021	90,000	5.000%	67,012.50	157,012.50	
09/01/2021			64,762.50	64,762.50	221,775.00
03/01/2022	100,000	5.000%	64,762.50	164,762.50	
09/01/2022			62,262.50	62,262.50	227,025.00
03/01/2023	105,000	5.000%	62,262.50	167,262.50	
09/01/2023			59,637.50	59,637.50	226,900.00
03/01/2024	115,000	5.000%	59,637.50	174,637.50	
09/01/2024			56,762.50	56,762.50	231,400.00
03/01/2025	120,000	5.000%	56,762.50	176,762.50	
09/01/2025			53,762.50	53,762.50	230,525.00
03/01/2026	130,000	5.000%	53,762.50	183,762.50	
09/01/2026			50,512.50	50,512.50	234,275.00
03/01/2027	140,000	5.000%	50,512.50	190,512.50	
09/01/2027			47,012.50	47,012.50	237,525.00
03/01/2028	145,000	3.250%	47,012.50	192,012.50	
09/01/2028			44,656.25	44,656.25	236,668.75
03/01/2029	155,000	3.250%	44,656.25	199,656.25	
09/01/2029			42,137.50	42,137.50	241,793.75
03/01/2030	220,000	3.250%	42,137.50	262,137.50	
09/01/2030			38,562.50	38,562.50	300,700.00
03/01/2031	230,000	3.250%	38,562.50	268,562.50	
09/01/2031			34,825.00	34,825.00	303,387.50
03/01/2032	245,000	3.500%	34,825.00	279,825.00	
09/01/2032			30,537.50	30,537.50	310,362.50
03/01/2033	255,000	3.500%	30,537.50	285,537.50	
09/01/2033			26,075.00	26,075.00	311,612.50
03/01/2034	270,000	3.500%	26,075.00	296,075.00	
09/01/2034			21,350.00	21,350.00	317,425.00
03/01/2035	285,000	3.500%	21,350.00	306,350.00	
09/01/2035			16,362.50	16,362.50	322,712.50
03/01/2036	300,000	3.500%	16,362.50	316,362.50	
09/01/2036			11,112.50	11,112.50	327,475.00
03/01/2037	310,000	3.500%	11,112.50	321,112.50	
09/01/2037			5,687.50	5,687.50	326,800.00
03/01/2038	325,000	3.500%	5,687.50	330,687.50	
09/01/2038					330,687.50
	3,625,000		1,599,344.24	5,224,344.24	5,224,344.24

Appendix II - Personnel Summary

Department	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Proposed
Administration	3	3	3	3	3	4
Police	21	21	21	21	21	22
Parks & Recreation	5	5	6	6	6.5	7.5
Development	5	5	5	5	5	5
Finance	4	4	4	4	4	4
Public Works	23	23	25	26	26	25
Total	61	61	64	65	65.5	67.5

Department Personnel Summary

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Proposed
Administration						
City Administrator	1	1	1	1	1	1
Assistant City Administrator	1	1	1	1	1	1
City Clerk	1	1	1	1	1	1
IT/ GIS Technician						1
TOTAL	3	3	3	3	3	4
Police						
Police Chief	1	1	1	1	1	1
Police Clerk / Prosecutor's Assistant	1	1	1	1	1	1
Police Captain	1	1	1	1	1	1
Police Sergeant	4	4	4	4	4	4
Police Detective	2	2	2	2	2	2
Police Officer	10	10	10	10	10	10
School Resources Officer	2	2	2	2	2	2
Animal Control Officer						1
TOTAL	21	21	21	21	21	22
Parks & Recreation						
Parks & Recreation Director	1	1	1	1	1	1
Recreation & Marketing Manager	1	1	1	1	1	1
Recreation Coordinator			1	1	1	1
Parks Maintenance Crew Leader	1	1	1	1	1	1
Parks Maintenance Worker I	2	2	2	2	2	2
Part-time Senior Services Coordinator					0.5	0.5
Parks & Facilities Manager						1
TOTAL	5	5	6	6	6.5	7.5

Department Personnel Summary

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Proposed
Development						
Development Director	1	1	1	1	1	1
Permit Technician	1	1	1	1	1	1
Building Inspector I	1	1	1	1	1	1
Building Inspector II	1	1	1	1	1	1
Codes Inspector II	1	1	1	1	1	1
TOTAL	5	5	5	5	5	5
Finance						
Finance Director	1	1	1	1	1	1
Finance Specialist	3	2	2	3	1	1
Finance & Payroll Administrator					1	1
Finance Analyst		1	1		1	1
TOTAL	4	4	4	4	4	4
Public Works						
Public Works Director	1	1	1	1	1	1
Management Analyst	1	1				
Assist to the Public Works Director			1	1	1	1
Admin Coordinator II (Utilities)	1	1	1	1	1	1
Street Superintendent	1	1	1	1	1	1
Crew Leader - Public Works	1	1	1	1	1	1
Street Maintenance Worker	4	4				
Street Maintenance Worker I			1	1	1	1
Street Maintenance Worker II			4	4	4	4
Utilities Superintendent	1	1	1	1		
Water Treatment Plant Manager	1	1	1	1	1	1
Utility Operations Manager	1	1	1	1	1	1
Water Plant Operator	4	4				
Wastewater Plant Operator	2	2		1	1	
Water Plant Shift Supervisor			1	1		
Utilities Inspector	2	2				
Plant Operator			1	1	1	1
Plant Operator I			6	6	8	8
Plant Operator II			2	2	2	2
Engineering Technician I			2	2	2	2
Utilities Specialist	3	3				
TOTAL	23	23	25	26	26	25

Appendix III - Employee Pay Ranges

The Adopted FY2026 Salary Schedule is presented in the table below. The adopted effective date of this salary schedule is November 1, 2025.

Revised November 1, 2025

Pay Grade	Recommended Title	Department
5		
10		
	Maintenance Worker I - Parks	Parks and Recreation
	Maintenance Worker I - Public Works	PW
	Administrative Assistant I - Public Works	PW
15		
	Permit Technician	Development
	Finance Specialist I	Finance
	Administrative Assistant II- Utilities	PW
	O&M Technician/ Plant Operator I	PW
	Senior Services Coordinator	Parks and Recreation
20		
	Police Administrative Assistant/Prosecutor Assistant	Police
	Maintenance Worker II - Parks	Parks and Recreation
	Maintenance Worker II- Public Works	PW
	O&M Technician/ Plant Operator II	PW
	Recreation Coordinator	Parks and Recreation
25		
	Police Recruit	Police
	Animal Control Officer	Police
30		
	Code Inspector I	Development
35		
	Building Inspector I	Development
	Code Inspector II	Development
	O&M Technician/ Plant Operator III	PW
	Crew Leader -Public Works	PW
	Crew Leader -Parks	Parks and Recreation
	Engineering Technician I	PW
40		
	Building Inspector II	Development
	Finance Analyst	Finance
	Finance & Payroll Administrator	Finance
	IT / GIS Technician	Administration

SALARY RANGE			
	Minimum	Market	Maximum
\$	17.12	\$ 19.69	\$ 23.97
\$	35,614.08	\$ 40,956.19	\$ 49,859.71
\$	19.12	\$ 21.98	\$ 26.77
\$	39,769.06	\$ 45,728.48	\$ 55,676.68
\$	20.65	\$ 23.74	\$ 28.91
\$	42,950.58	\$ 49,384.86	\$ 60,140.31
\$	21.68	\$ 24.93	\$ 30.35
\$	45,087.42	\$ 51,854.10	\$ 63,131.89
\$	22.76	\$ 26.17	\$ 31.87
\$	47,342.98	\$ 54,442.06	\$ 66,289.67
\$	24.13	\$ 27.75	\$ 33.79
\$	50,192.11	\$ 57,718.55	\$ 70,278.45
\$	25.58	\$ 29.42	\$ 35.81
\$	53,207.43	\$ 61,184.99	\$ 74,480.91
\$	27.11	\$ 31.17	\$ 37.95
\$	56,388.96	\$ 64,841.37	\$ 78,944.54

Employee Pay Ranges

Revised November 1, 2025

Pay Grade	Recommended Title	Department
45		
	Building Inspector III	Development
	Recreation Manager	Parks and Recreation
	Engineering Technician II	PW
	Parks & Facilities Manager	PW
50		
	Assistant to the Public Works Director	PW
55		
	Streets Superintendent	PW
	Water Treatment Plant Manager	PW
	Utilities Operations Manager	PW
60		
	Police Captain	Police
65		
	Assistant City Administrator	Administration
	Development Director	Development
	Finance Director	Finance
	Parks and Recreation Director	Parks and Recreation
	Police Chief	Police
	Public Works Director	PW

Assistant City Clerk Pay: 6%

SALARY RANGE			
	Minimum	Market	Maximum
\$	29.83	\$ 34.30	\$ 41.76
\$	62,039.73	\$ 71,346.87	\$ 86,850.87
\$	31.62	\$ 36.37	\$ 44.27
\$	65,767.33	\$ 75,644.30	\$ 92,074.27
\$	34.78	\$ 40.00	\$ 48.70
\$	72,344.07	\$ 83,194.49	\$ 101,286.44
\$	40.75	\$ 46.87	\$ 57.06
\$	84,764.20	\$ 97,488.50	\$ 118,679.55
\$	46.87		\$ 70.30
\$	97,488.50		\$ 146,232.75

City Comparison

Comparable City Data	Smithville, MO	Kearney, MO	Excelsior Springs, MO	Gladstone, MO	Liberty, MO
Population (2024 Estimate)*	10,970	11,215	10,727	27,579	31,245
Median Household Income	\$99,925	\$102,523	\$74,056	\$72,134	\$82,796
Median Gross Rent	\$997	\$1,137	\$1,025	\$972	\$1,011
Total Retail Sales Per Capita	\$10,804	\$15,994	\$20,132	\$22,907	\$13,894
Unemployment Rate	4.00%	3.74%	4.07%	3.50%	3.36%
2024 Assessed Valuation	\$276,574,984	\$277,654,053	\$214,247,670	\$544,967,939	\$808,606,789
2024 Property Tax Rate	0.3880	0.4764	0.5728	0.7000	0.7408
Sales Tax Rate	3.00%	3.00%	3.50%	3.00%	3.38%