Board of Aldermen Request for Action

MEETING DATE: 10/20/2026 **DEPARTMENT:** Administration/Finance

AGENDA ITEM: Approve Bill No. 3315-27 Adopt FY2027 Annual Budget – 2nd Reading

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REQUESTED BOARD ACTION

A motion to approve Bill No. 3135-27, adopting the FY2027 Annual Budget for the City Of Smithville, Missouri, and authorizing the expenditure of funds for municipal services. Second reading by title only.

SUMMARY

City staff have worked collectively since January 2026 to determine the needs, and eventually propose recommendations, for the FY2027 Budget. In June of 2026, 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. The Recommended Budget totals $43.3 million in expenditures supported by $33.2 million in revenues along with the use of debt funding.

	2027 Projected Beginning Balance	2027 Recommended Revenues	2027 Recommended Expenditures	2027 Projected Ending Balance
General Fund	4,513,562	8,519,159	9,633,595	3,399,127
Combined Water/Wastewater Fund	15,686,449	15,729,020	24,092,102	7,323,367
Transportation Sales Tax Fund	317,245	2,049,941	2,337,000	30,186
Capital Improvement Sales Tax Fund	531,147	1,696,337	2,103,420	124,064
Parks & Stormwater Sales Tax Fund	2,358,739	1,289,528	1,349,000	2,299,267
Public Safety Sales Tax Fund	219,614	800,000	769,579	250,035
Capital Projects Fund	177,380	-	-	177,380
Debt Service Fund	285,263	367,920	367,920	285,263
Solid Waste Fund	133,783	1,018,006	1,003,898	147,891
Special Allocation Fund	3,001,967	932,794	792,862	3,141,898
Commons CID Fund	711,563	284,992	381,502	615,053
Fairview Crossing CID	9,849	14,007	3,750	20,106
Shops at Smithville CID	-	5,000	2,000	3,000
Vehicle and Equipment Replacement Fund	168,097	478,660	435,145	211,611
Donation Fund	56,359	15,100	-	71,459
DWI Recovery Fund	13,654	3,425	2,975	14,104
Police Training Fund	8,511	1,450	4,280	5,681
Grand Total	$ 28,193,180	$ 33,205,339	$ 43,279,028	$ 18,119,491

The FY2027 Recommended Budget includes the following highlights:

- Continued focus on employee recruitment and retention.
    - Salary increases reflect an organizational goal to be market competitive across all positions.
    - Enhancements to eliminate employee contribution to the LAGERS defined benefit pension plan.
- Continued focus on investment in infrastructure.
- Assures the maintenance and acquisition of appropriate work equipment.
- Includes $150,000 rolled over from FY2026 for audit by the Missouri State Auditor's Office.
- Includes more than $22 million in capital outlay across all funds.
- Includes $115,000 for a mini excavator – financing with a 4-year lease.
- Includes $105,000 for in car cameras for the police department.
- Includes $20,500 for a zero-turn mower.
- Includes $22,000 to support participation in the Clay County Sheriff's STAR Team partnership.
- Includes $24,000 for taser replacement.
- Includes $35,000 for Smith's Fork Park Commercial Overlay District.
- Includes $28,000 for a facility and infrastructure compressor.
- Includes $20,000 for Citywide concrete crack sealing/shaving.
- Includes $40,000 for a finish mower.
- Includes $50,000 for soccer and football field irrigation.
- Includes $20,000 for Smithville Activity Center upgrades.

The Public Safety Sales Tax was approved by voters in April 2025 and became effective in October 2025. Sales tax revenues began to be received by the City in December 2025 and reached more consistent collection levels by February 2026. The tax is projected to generate approximately $700,000 in revenue during FY2026, and $800,000 in FY2027. Revenue from the Public Safety Sales Tax is dedicated to public safety priorities, including increased compensation and benefits for police officers to support recruitment and retention, additional staffing and related equipment, and implementation of a full-time animal control program.

The total proposed FY2027 Budget includes the aggregate use of fund balance across seventeen budgeted funds. The use of fund balance can be attributed to several high-profile capital improvement projects within the General Fund, Combined Water & Wastewater (CWWS) Fund, Transportation Sales Tax Fund, Capital Improvement Sales Tax Fund, and Parks & Stormwater Sales Tax Fund. This includes the completion of the following major projects scheduled for FY2027:

- Wayfinding Signage and Installation
- Wastewater Treatment Plant Phase 1 Improvements
- Owens Branch Interceptor – Phase 1, Line 1
- Second Creek Sidewalks
- 1st and Bridge Street Round-A-Bout
- Smith's Fork Complex – Engineering and Design
- Riverwalk Trail Construction

FY2026 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 FY2027. This includes projects that have not yet been completed. These rollovers will be noted in the FY2027 – FY2031 Proposed Five-Year Capital Improvement Plan.

The rollover amounts included in the FY2027 budget are as follows:

General Fund

- The City has contracted with BG Consulting for the completion of Wayfinding Signage. The FY2026 amount was $100,000 and FY2027 amount was $500,000. In FY2026 the total amount was revised to $750,000. Of this amount, $750,000 will be rolled in the FY2027, with a net amount of $150,000.

Combined Water and Wastewater Fund

- The City will award a contract in FY2027 for the completion of Highway 92, Commercial Ave to 169 Highway Construction. The FY2026 contract amount for this project was $300,000 for construction. The cost was updated in FY2026 to $700,000 total, of which $700,000 will be rolled in the FY2027 budget.

- The City will award a contract in FY2027 for the completion of construction for the Stonebridge Lift Station and West Bypass. The FY2026 amount for this project was $1,300,000 for construction. The cost was updated in FY2026 to $1,700,000. Of this amount, $1,700,000 will be rolled in the FY2027 budget.

- The City will award a contract in FY2027 for the completion of engineering for the McDonalds/Central Bank Lift Station, in the amount of $100,000. Of this amount, $100,000 will be rolled in the FY2026 budget. The construction of the project was budgeted at $500,000 in FY2026 and was revised to $413,000, to be constructed in FY2027. Of this amount, $413,000 will be moved to FY2028.

- The City had budgeted in FY2026 $1,000,000 for Taste and Odor, which was corrected with alternative methods and the project no longer pursued. In its place, $275,500 was approved for SCADA. Of this amount, $137,750 will be rolled in the FY2027 budget.

Capital Improvement Sales Tax Fund

- The City will award a contract in FY2027 for the completion of the Stonebridge Lift Station in the amount of $1,700,000. This was previously budgeted in Combined Water and Wastewater System Fund in the amount of $1,300,000. Both cost increase and Fund transfer from FY2026 to FY2027.

- The City will award a contract in FY2027 for the completion of engineering for the Second Creek Sidewalks in the amount of $50,000. Of this amount, $10,000 will be rolled in the FY2027 budget.

- The City will award a contract in FY2027 for the completion of engineering for the Maple Lane Sidewalks in the amount of $100,000. Of this amount, $20,000 will be rolled in the FY2027 budget.

Parks and Stormwater Sales Tax Fund

- The City will award a contract in FY2027 for the completion of Riverwalk Trail construction Trail in the amount of $800,000. In 2026 the cost was revised to $700,000, of which $700,000 will be rolled in the FY2027 budget.

- The City will award a contract in FY2027 for the completion of Dundee Road Stormwater Improvements in the amount of $200,000. Of this FY2026 amount, $200,000 will be rolled in the FY2027 budget.

Transportation Sales Tax Fund

- The City will award a contract in FY2027 to complete the Dundee Overlay Project in the amount of $100,000. Of this FY2026 amount, $100,000 will be rolled in the FY2027 budget.

PREVIOUS ACTION

As a part of the budget process, the Board held a retreat/financial summit on June 16, 2026. On August 18, 2026, the Board formally reviewed the FY2027 Proposed Budget and Five-Year Capital Improvement Plan and directed staff to proceed with the proposed budget as presented.

POLICY OBJECTIVE

Approval of operating and capital budget to provide funds to support Board of Aldermen goals in FY2027.

FINANCIAL CONSIDERATIONS

Adopting expenditure and revenue budget for FY2027 which establishes spending and receipting authority for the City in FY2027.

ATTACHMENTS

☒ Ordinance
☐ Resolution
☐ Staff Report
☒ Other: FY2027 Budget Book
☐ Contract
☐ Plans
☐ Minutes

BILL NO. 3135-26 **ORDINANCE NO. 332X-26**

AN ORDINANCE ADOPTING THE FY2027 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, 2026, and ending October 31, 2027 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

	2027 Projected Beginning Balance	2027 Recommended Revenues	2027 Recommended Expenditures	2027 Projected Ending Balance
General Fund	4,640,882	8,519,159	9,633,595	3,526,447
Combined Water/Wastewater Fund	15,686,448	15,729,020	24,092,102	7,323,367
Transportation Sales Tax Fund	317,245	2,049,941	2,337,000	30,186
Capital Improvement Sales Tax Fund	531,147	1,696,337	2,103,420	124,064
Parks & Stormwater Sales Tax Fund	2,358,739	1,289,528	1,349,000	2,299,267
Public Safety Sales Tax Fund	219,614	800,000	769,579	250,035
Capital Projects Fund	177,380	-	-	177,380
Debt Service Fund	285,263	367,920	367,920	285,263
Solid Waste Fund	133,783	1,018,006	1,003,898	147,891
Special Allocation Fund	2,954,004	932,794	792,862	3,093,935
Commons CID Fund	358,181	284,992	381,502	261,671
Fairview Crossing CID	9,849	14,007	3,750	20,106
Shops at Smithville CID	-	5,000	2,000	3,000
Vehicle and Equipment Replacement Fund	168,097	478,660	435,145	211,611
Donation Fund	56,359	15,100	-	71,459
DWI Recovery Fund	13,654	3,425	2,975	14,104
Police Training Fund	8,511	1,450	4,280	5,681
Grand Total	$ 27,919,155	$ 33,205,339	$ 43,279,028	$ 17,845,466

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 20th day of October, 2026.

_____

Damien Boley, Mayor

ATTEST:

_____

Linda Drummond, City Clerk

First Reading: 10/06/2026

Second Reading: 10/20/2026

FY2027

City of Smithville, Missouri

Operating Budget & Capital Improvements Plan

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City Administrator's Budget Message

October 6, 2026

Honorable Mayor and Board of Aldermen,

It is my pleasure to present the FY2027 Operating Budget and Capital Improvement Plan for the City of Smithville. This document represents the combined efforts of the Governing Body and staff in identifying Board and community priorities for funding.

The FY2027 Budget includes total revenues of $33,205,339 supporting expenditures of $43,279,028.

The following chart outlines the FY2027 Budget by fund:

	2027 Projected Beginning Balance	2027 Recommended Revenues	2027 Recommended Expenditures	2027 Projected Ending Balance
General Fund	4,513,562	8,519,159	9,633,595	3,399,127
Combined Water/Wastewater Fund	15,686,449	15,729,020	24,092,102	7,323,367
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Grand Total	$ 28,193,180	$ 33,205,339	$ 43,279,028	$ 18,119,491

City Administrator's Budget Message

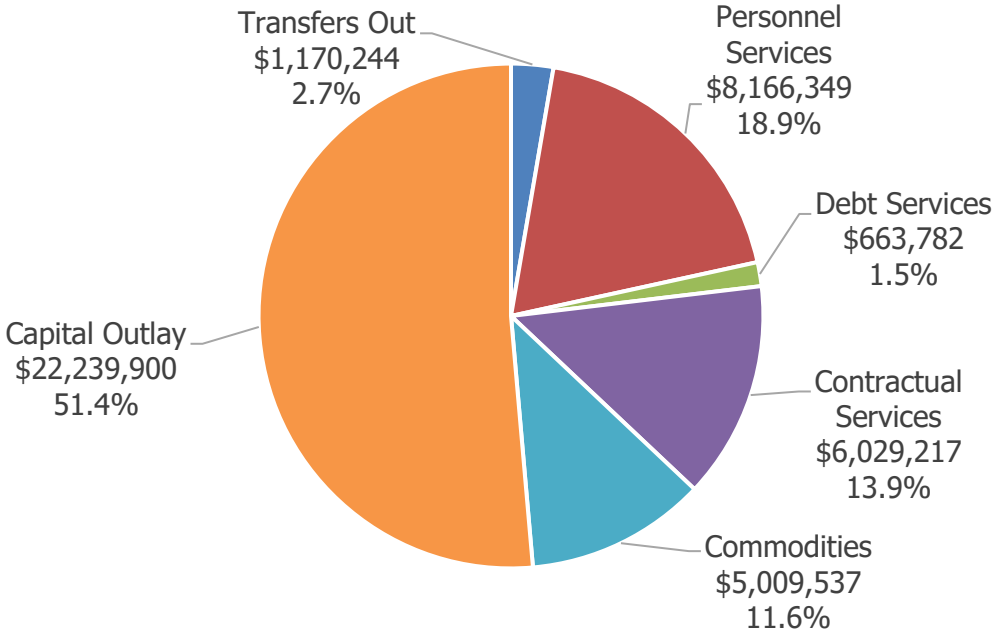
The Budget reflects the City's continued focus on maintaining core services while making significant investments in employee recruitment and retention, infrastructure and other capital improvement projects necessary to support current and future community needs.
The Budget supports:

- Investment in employees, including making market-competitive salary adjustments and enhancements to the pension program
- Issuance of $6 million in Certificates of Participation (COP) debt supporting utility infrastructure
- $4,629,900 in grant funding supporting infrastructure projects, including:
    - Wayfinding Signage
    - Second Creek Sidewalks
    - Maple Lane Sidewalks
    - Richardson Street / 169 Highway Signal
    - 1st & Bridge Street Round-a-bout
    - Riverwalk & Trail
    - Owens Branch gravity interceptor
- Use of $10,073,689 in fund balance across all funds.

The FY2027 Budget incorporates several key assumptions related to anticipated increases in operating costs. Utility expenses for electricity, propane, and natural gas are projected to increase by approximately 4%, reflecting expected changes in energy and utility costs. Fuel expenses are budgeted using a 10% increase, with an assumed average cost of approximately $3.90 per gallon. In addition, the budget includes a 15% increase in insurance costs to account for anticipated premium increases and market conditions. The Budget also anticipates an increase for legal services, using outside legal counsel on a retainer basis, ensuring presence at all Governing Body and staff meetings.

FY2027 Budget by Major Expenditure Category (All Funds)

The FY2027 Budget reflects the City's commitment to infrastructure. The chart below highlights this focus, outlining a total of $22.2 million in capital improvement expenditures.



The Budget also reflects a commitment to employee recruitment and retention, including 3% contractual increases to police salaries as outlined in the Collective Bargaining Agreements. Salary increases for non-represented employees range from 3.5% to 8.5%, reflecting a goal of market competitiveness by job classification. Enhancements to eliminate employee contribution to the LAGERS defined benefit pension plan are also included. The total budget investment in enhancements to employee compensation and benefits is $394,938.

This Budget reflects the increased investment in police services made possible by the April 2025 voter approval of the Public Safety Sales Tax. The FY2027 Police Department expenditure totals $3,922,602, reflecting the combined funding provided through the General Fund ($3,153,023) and Public Safety Sales Tax Fund ($769,579).

FY2027 General Fund Budget

Revenues

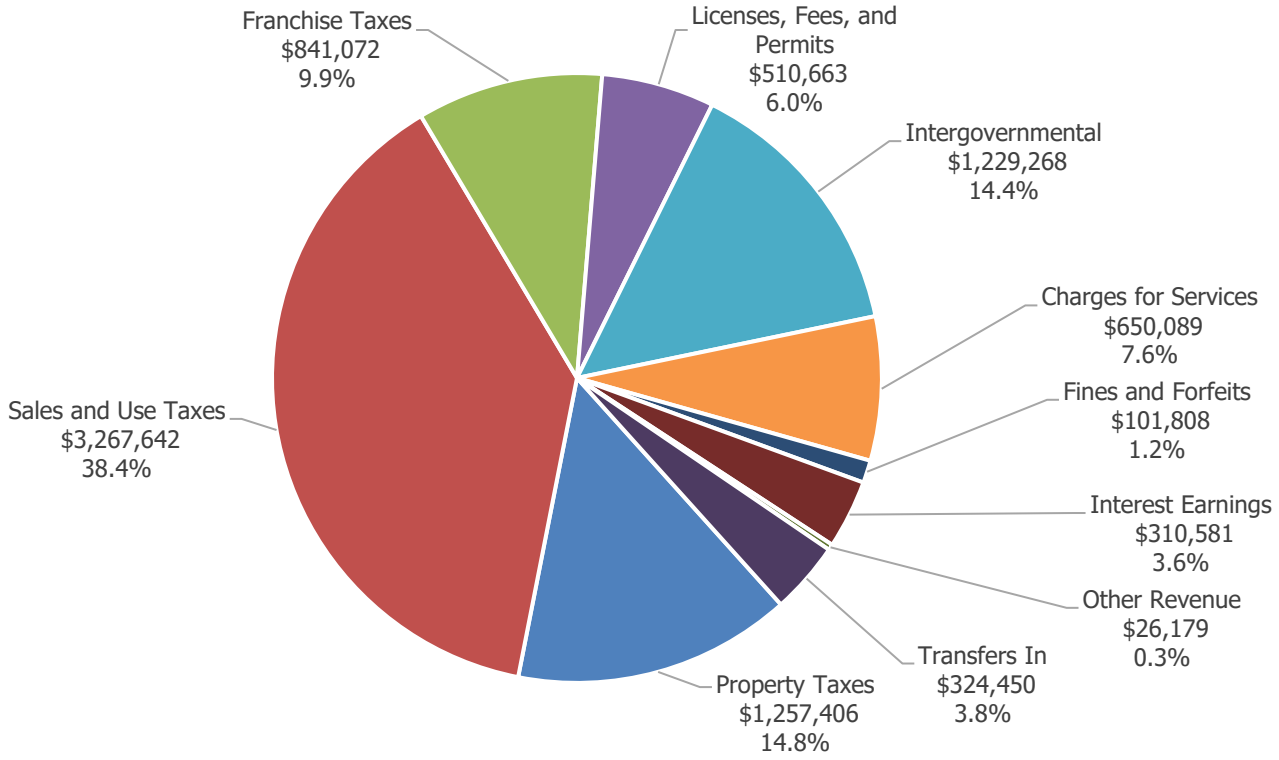
The FY2027 General Fund Revenue Budget totals $8,519,159:

General Fund Revenues	FY2025 Actual	FY2026 Adopted	FYE2026 Projected	FY2027 Recommended
Property Taxes	1,241,063	1,215,000	1,220,782	1,257,406
Sales and Use Taxes	2,920,320	2,878,671	3,172,468	3,267,642
Franchise Taxes	794,007	838,565	816,575	841,072
Licenses, Fees, and Permits	538,400	358,696	875,790	510,663
Intergovernmental	537,300	555,773	597,345	1,229,268
Charges for Services	587,975	479,271	598,623	650,089
Fines and Forfeits	74,143	112,000	98,843	101,808
Interest Earnings	840,785	222,684	301,535	310,581
Other Revenue	13,192	123,498	25,417	26,179
Transfers In	340,000	359,250	315,000	324,450
Total Revenues	**$ 7,887,186**	**$ 7,143,408**	**$ 8,022,378**	**$ 8,519,159**

Historical growth trends over the previous five years are as follows:

- Property tax collection increased 33%
- City sales tax collection increased 37%
- Use tax collection increased 86%

Consistent with historical revenue, sales and use taxes and property taxes represent the City's largest revenue sources supporting General Fund operations.



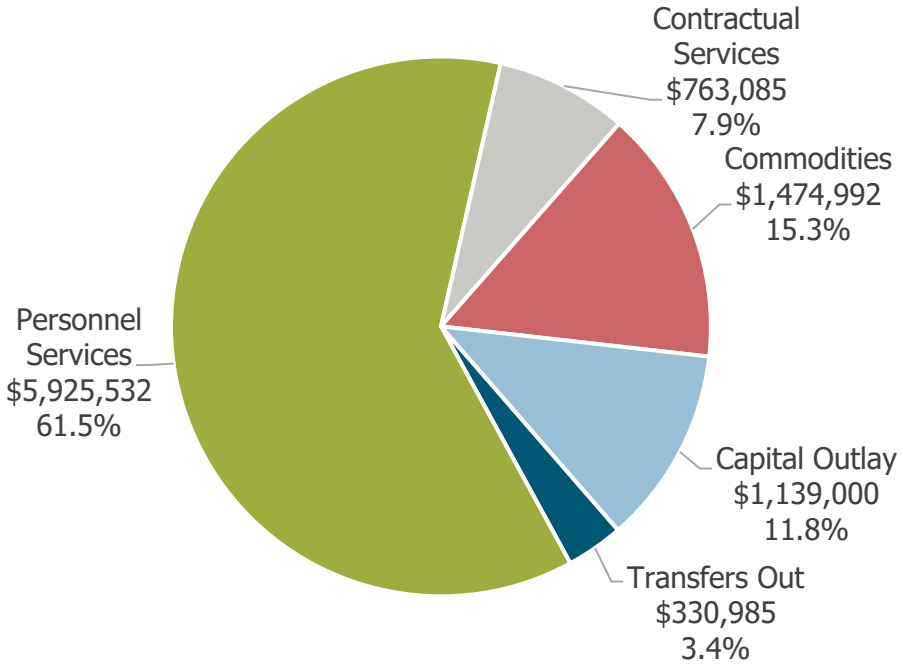
Expenditures

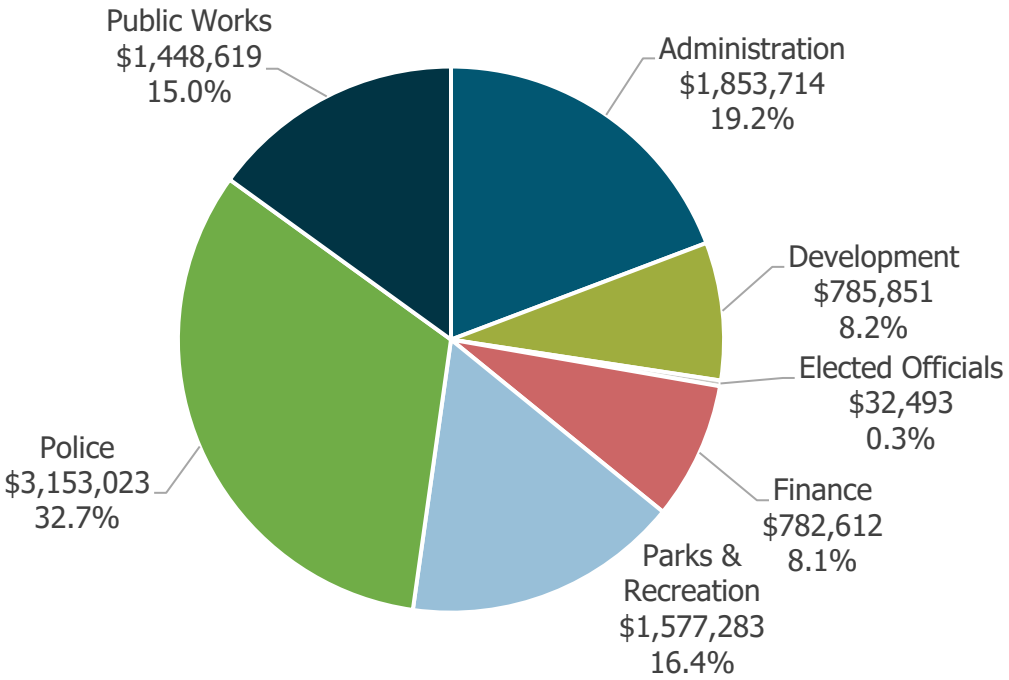
The FY2027 General Fund Expenditure Budget totals approximately $9.6 million to support personnel, ongoing operating requirements, transfers, capital needs, and strategic use of the General Fund reserve balance.

Personnel expenses account for approximately 61.5% of total General Fund expenditures. The remaining expenditures support operating and capital requirements.

Expense Category	Actual FY2025	FY2026 Adopted	FYE2026 Projected	FY2027 Recommended
Personnel Services	$ 4,962,712	$ 5,199,684	$ 5,224,576	$ 5,925,532
Contractual Services	$ 675,676	$ 749,118	$ 812,168	$ 763,085
Commodities	$ 1,135,844	$ 1,286,809	$ 1,472,830	$ 1,474,992
Capital Outlay	$ 211,291	$ 353,925	$ 389,925	$ 1,139,000
Transfers Out	$ 383,000	$ 333,000	$ 333,000	$ 330,985
Total	**$ 7,368,522**	**$ 7,922,536**	**$ 8,232,498**	**$ 9,633,595**

The following two charts provide a breakdown of the FY2027 General Fund expenditures. The first chart organizes expenditures by major category. The second chart presents expenditures by department.





The Budget includes $452,020 of new or expanded funding for equipment, technology, facility improvements and contractual services to support community goals. These expenditures are outlined in the individual department budgets beginning on page 57.

The FY2027 General Fund Budget is projected to use $1,114,435 of fund balance. The use of fund balance is an intentional component of the FY2027 financial plan and allows the City to fund identified community needs without relying solely on current-year revenues. Maintaining a healthy reserve while strategically utilizing a portion of accumulated resources allows the City to balance fiscal responsibility with the need to invest in the community.

The projected end of year fund reserve for FY2026 is estimated to be around 55% of that fiscal year's budgeted operating expenditure for the General Fund. This is due to higher-than-expected revenues for building permits and use tax. The FY2027 General Fund Budget projects to decrease that reserve to 35% of annual operating expenses.

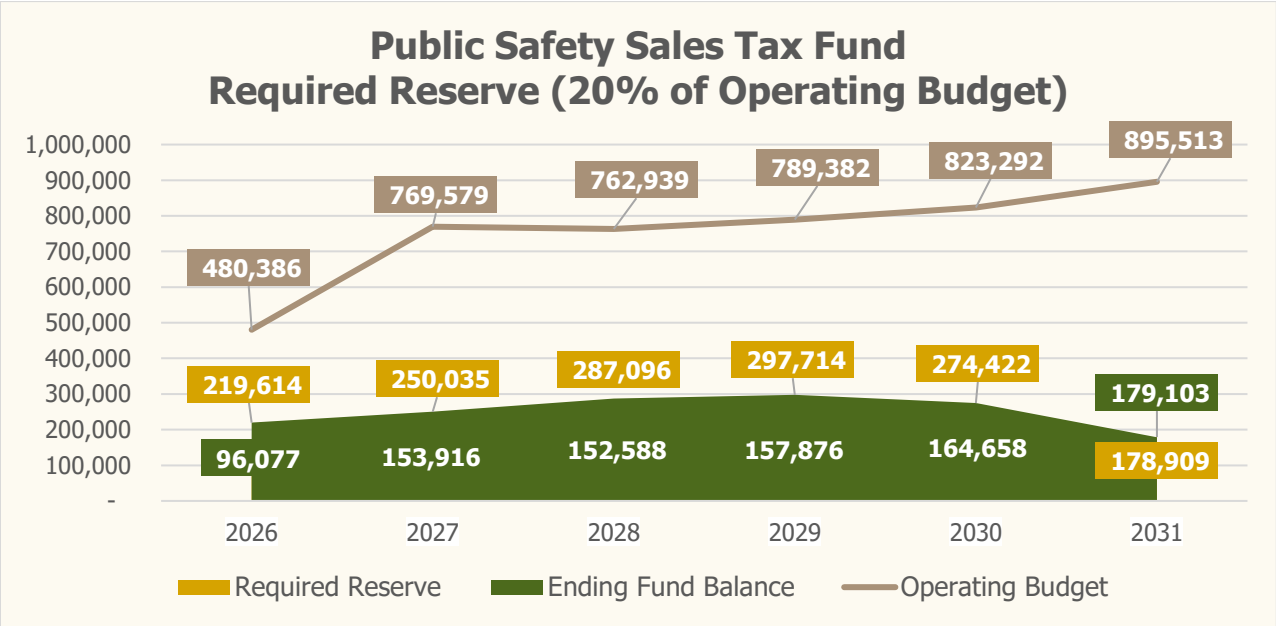
	FY2025 Actuals	FYE2026 Projected	FY2027 Recommended
Beginning Fund Balance	$ 4,205,018	$ 4,723,682	$ 4,513,562
Total Revenues	$ 7,887,186	$ 8,022,378	$ 8,519,159
Total Expenses	$ 7,368,522	$ 8,232,498	$ 9,633,595
Net Change in Fund Balance	$ 518,664	$ (210,120)	$ (1,114,435)
Ending Fund Balance	$ 4,723,682	$ 4,513,562	$ 3,399,127

Public Safety Sales Tax Fund Budget

In April 2025, voters approved a ½-cent Public Safety Sales Tax to support police officer recruitment and retention, additional staffing, equipment, and implementation of a full-time animal control program. Given the relatively limited historical data available for this revenue source, the Budget follows the City's conservative budgeting approach and assumes annual revenues of $800,000, with no anticipated growth incorporated into the projection. The FY2027 Public Safety Sales Tax Expenditure Budget totals $769,579.

Staff will compare actual results to the Budget throughout FY2027 and future fiscal years and will use that information to refine future revenue and expenditure projections. As additional historical data becomes available, the City will be better positioned to evaluate the sustainability of the revenue source and determine whether future budget assumptions should be adjusted.

The following cash flow analysis illustrates the projected financial trajectory of the fund.



Combined Water and Wastewater Systems (CWWS) Fund Budget

The CWWS Fund supports the City's ongoing water and wastewater utility operations, including the operation and maintenance of existing infrastructure. The FY2027 Revenue Budget totals $15,729,020, including $6,000,000 in anticipated Certificate of Participation (COP) proceeds.

As the Board will recall, utility rates were not increased in FY2026 to allow the City to work with a consultant to complete an updated rate analysis. In 2026, Raftelis completed a rate study, the recommendations of which took current funding, capital needs, and infrastructure maintenance needs into consideration. The combined water and wastewater rate increase for FY2027 is 19%, which was approved on September 1, 2026. The following chart illustrates the five-year rate adjustments as proposed in the rate study.

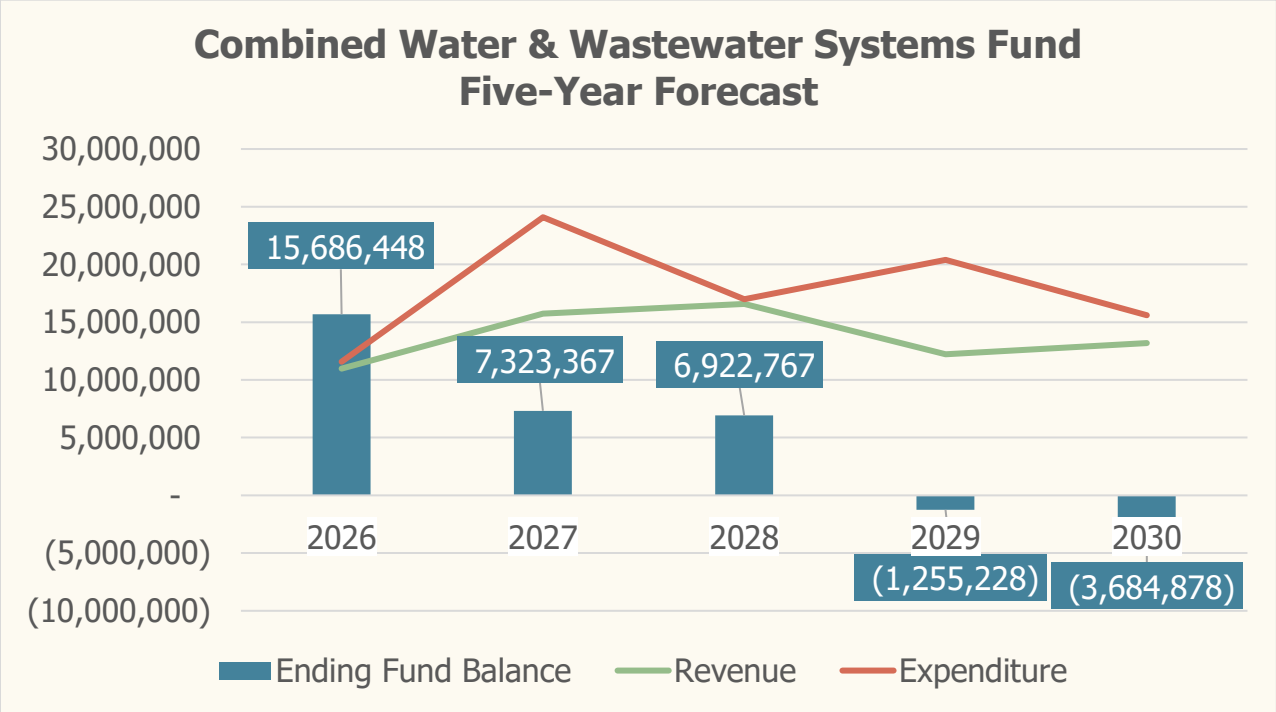
	FY2027	FY2028	FY2029	FY2030	FY2031
Water Rate Increases	8.0%	8.0%	8.0%	8.0%	25.0%
Sewer Rate Increases	30.0%	15.0%	15.0%	8.0%	5.0%
Combined Increases	19.0%	11.8%	11.9%	8.0%	13.4%

The revenue structure is intended to provide sufficient resources to support ongoing utility operations, maintenance requirements, debt obligations, and the City's planned capital improvement program. The inclusion of COP proceeds provides an important source of financing for priority water and wastewater projects while allowing the City to address significant infrastructure needs without relying solely on current year operating revenues.

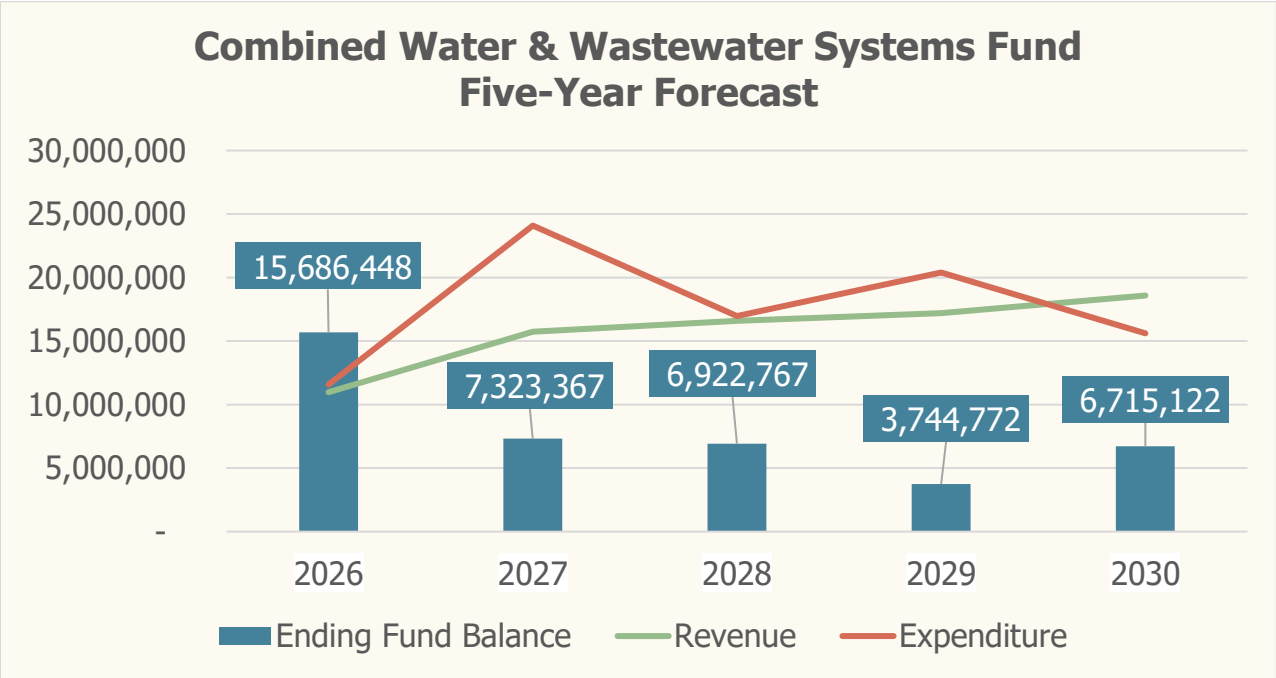
The following chart reflects rate increases and use of debt proceeds and fund balance to support utility infrastructure needs.

	FY2025 Actuals	FYE2026 Projected	FY2027 Recommended
Beginning Fund Balance	$ 7,575,144	$ 16,286,317	$ 15,686,448
Total Revenues	$ 16,214,440	$ 10,977,555	$ 15,729,020
Total Expenses	$ 7,503,267	$ 11,577,424	$ 24,092,102
Net Change in Fund Balance	$ 8,711,173	$ (599,869)	$ (8,363,082)
Ending Fund Balance	$ 16,286,317	$ 15,686,448	$ 7,323,367

*Revenues for FY2025 includes COP issuance for the fiscal year.



The projection also reinforces the importance of the utility rate structure and continued financial monitoring. Maintaining adequate utility revenues will be necessary to support ongoing operations and maintenance, meet debt service requirements, maintain appropriate reserves, and provide funding capacity for future capital improvements. The FY2028 projection includes $6,346,270 in anticipated State Revolving Fund (SRF) financing, with an additional $13,653,730 in SRF funding projected to be utilized during FY2029 and FY2030 (see chart below). Staff will continue to monitor cash flow, revenues, expenditures, project costs, and reserve levels throughout the forecast period and will make recommendations as additional information becomes available.



*This cashflow chart shows $5.0 million in SRF funding in FY2029

Five-Year CWWS CIP (FY2027–FY2031)

The five-year CWWS CIP identifies the City's planned water and wastewater infrastructure investments through FY2031.

The five-year CIP serves as an important planning tool for the CWWS Fund because many of the projects require significant financial resources and must be coordinated over multiple fiscal years. Establishing a multi-year plan allows the City to better anticipate funding requirements, evaluate project timing, coordinate debt financing, and make informed decisions regarding future utility rates and reserves.

For FY2027, the Budget includes the use of $1,150,000 from the wastewater impact balance to fund engineering services associated with the Wastewater Treatment Plant Expansion. Utilizing these dedicated funds for the project helps align available resources with the infrastructure needs they are intended to support while reducing the reliance on other utility revenues or financing sources.

Five-Year CIP – All Funds

Over the five-year period, the City is planning approximately $61,194,590 in capital investments, demonstrating a significant commitment to maintaining existing infrastructure, addressing identified capital needs, and investing in the community's long-term growth. The following chart depicts annual expenditures by fund.

Transportation Sales Tax Fund

The Transportation Sales Tax Fund supports a broad range of transportation projects, including road maintenance, operations, and equipment, and major capital projects.

The proposed FY2027–FY2031 Transportation Sales Tax Fund Capital Improvement Plan (CIP) totals $3,734,000. These expenditures are supported by $4,002,777 in anticipated Transportation Sales Tax collections. The fund is supplemented by $2,496,000 in grants for the following projects over five years:

- 1st & Bridge Street Round-a-bout
- 144th Street Bridge
- Hillcrest Bridge

Capital Improvement Sales Tax Fund

The Capital Improvement Sales Tax Fund serves two primary purposes. First, it provides transfers to the Debt Service Fund to support the payment of principal and interest associated with municipal bonds and other approved debt obligations which funded prior infrastructure improvements. Second, the fund directly supports engineering and construction of infrastructure projects to address priority capital needs and make long-term investments in the community.

The proposed FY2027–FY2031 Capital Improvement Sales Tax Fund Capital Improvement Plan (CIP) totals $3,222,890. These expenditures are supported by $4,313,338 in anticipated Capital Improvement Sales Tax collections. The fund is supplemented by $1,821,910 in grants for the following projects:

- Second Creek Sidewalks
- Maple Lane Sidewalks

Park & Stormwater Sales Tax Fund

The Parks & Stormwater Sales Tax Fund provides resources to support stormwater control and capital improvements to local park amenities.

The proposed FY2027–FY2031 Parks & Stormwater Sales Tax Fund Capital Improvement Plan (CIP) totals $3,649,000. These expenditures are supported by $4,297,892 in anticipated Parks & Stormwater Sales Tax collections. The fund is supplemented by $500,000 in grants for the Riverwalk project.

Conclusion

The FY2027 Budget reflects a continued commitment to financial stability, core municipal services, public safety, and long-term capital investment. The Budget balances current operating needs with significant investments in employee recruitment and retention, infrastructure and community priorities while maintaining a conservative approach to revenue forecasting and expenditure management.

I wish to thank Finance Director Rick Welch and Finance Analyst Britain Burnette for their efforts in working with departmental staff to develop this document for your review and adoption.

Respectfully Submitted,

Cynthia Wagner
City Administrator

Community History

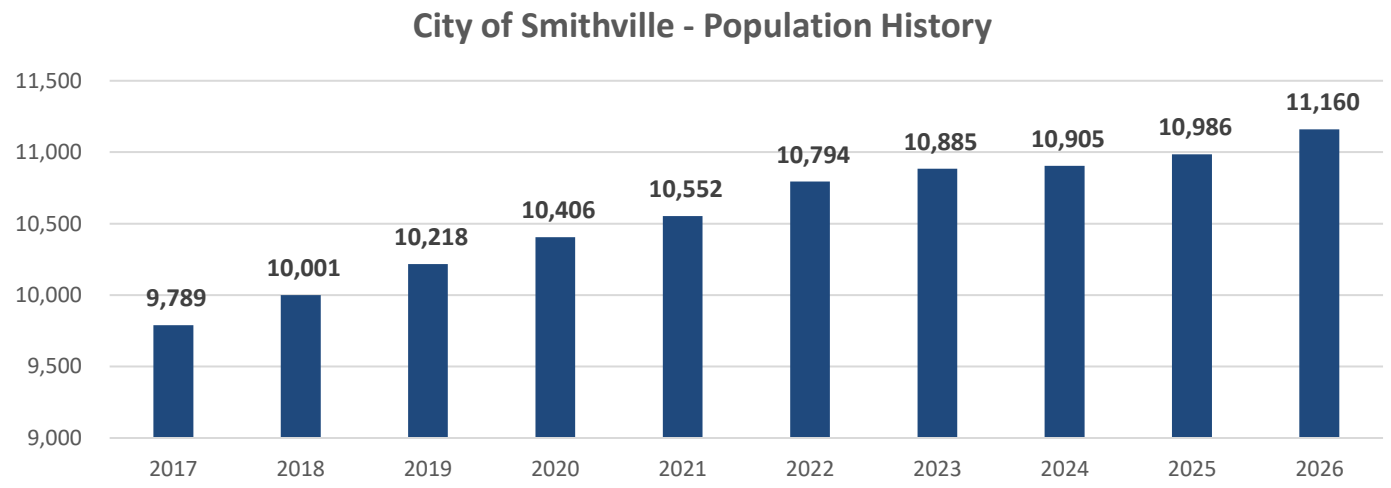
Smithville traces its beginnings to the early 19th Century when settlers established a small community along the Little Platte River. The area became known as "Smith's Mill" after Humphrey "Yankee" Smith constructed a grist mill in 1822. Through the mid-1800s, the settlement developed into a regional 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 19th and early 20th 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.

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 R-II School District.

Demographic Profile

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.



*Source: United States Census Bureau

Demographic Indicators				
Number of Households	Average Household Size	Median Age	Median Household Income	Median Home Value
4,800	2.55	36.8	$99,925	$376,545

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

Strategic Plan Update

The City's current Strategic Plan was adopted in November 2019 following a community visioning process to establish a roadmap for the future of Smithville. Since adoption, the City has made significant progress on the goals identified in the plan, with many of the original priorities completed. The Strategic Plan has provided an important framework for the Board and staff when considering budget priorities, policy decisions, and long-term planning.

The FY2026 Budget included funds to hire a consultant to assist in developing and facilitating a process to update the Strategic Plan. The City engaged BerryDunn to facilitate the process and develop an updated plan that reflects the City's current needs, priorities, and vision for the future. The work includes obtaining input from the Board of Aldermen, staff, residents, community groups, and key community partners through stakeholder interviews, surveys, focus groups, community meetings, and an interactive engagement website.

The updated Strategic Plan is expected to be presented for adoption in December 2026. Once adopted, the plan will provide a framework for connecting citywide priorities to departmental goals, work plans, budgeting, and measurable results.

Strategic Planning and Budget Document

The timing of the Strategic Plan update impacts the goals and performance measures included in this document. Departmental goals are not included at this time because the updated Strategic Plan has not yet been completed and adopted. Once the plan is adopted, goals can be aligned with the City's updated strategic priorities and supported by appropriate performance measures and benchmarks.

This is an intentional transition point in the City's planning and budgeting process. Establishing goals or performance measures before the new Strategic Plan is complete could result in items that do not align with the priorities ultimately adopted by the Board. Following adoption of the updated plan, staff will establish departmental goals, performance measures, and benchmarks that align with the City's new strategic priorities. Future budget documents will incorporate departmental goals and related measures to provide a consistent way to track progress, measure results, and report accomplishments tied to the City's adopted strategic priorities.

Citizen Engagement

DirectionFinder Survey

The City of Smithville uses the DirectionFinder Survey by ETC Institute to better understand resident priorities and evaluate how well City services are meeting community expectations. Conducted three times over the last ten years, the survey provides objective performance measurements, community benchmarks, and direct resident feedback on key areas such as City services, amenities and programs, quality of life, value received for tax dollars and fees, feelings of safety, and City communication.

In FY2025, the City conducted a Citizen Satisfaction survey. The results indicate that residents continue to view Smithville positively, with high ratings for solid waste services, police services, customer service from City employees, quality of life, and Smithville as a place to live and raise children. The survey also identified areas where residents would like to see continued attention, including communication, street maintenance, water and wastewater system maintenance, and overall perceptions of the City.

These results will help guide future City priorities by focusing investments and communication efforts on the services, infrastructure, and community needs that matter most to residents.

Governing Body

Mayor
Damien Boley
Term Expires April 2028

Ward 1 Alderman
Dan Hartman
Term Expires April 2027

Ward 1 Alderman
Kelly Kobylski
Term Expires April 2028

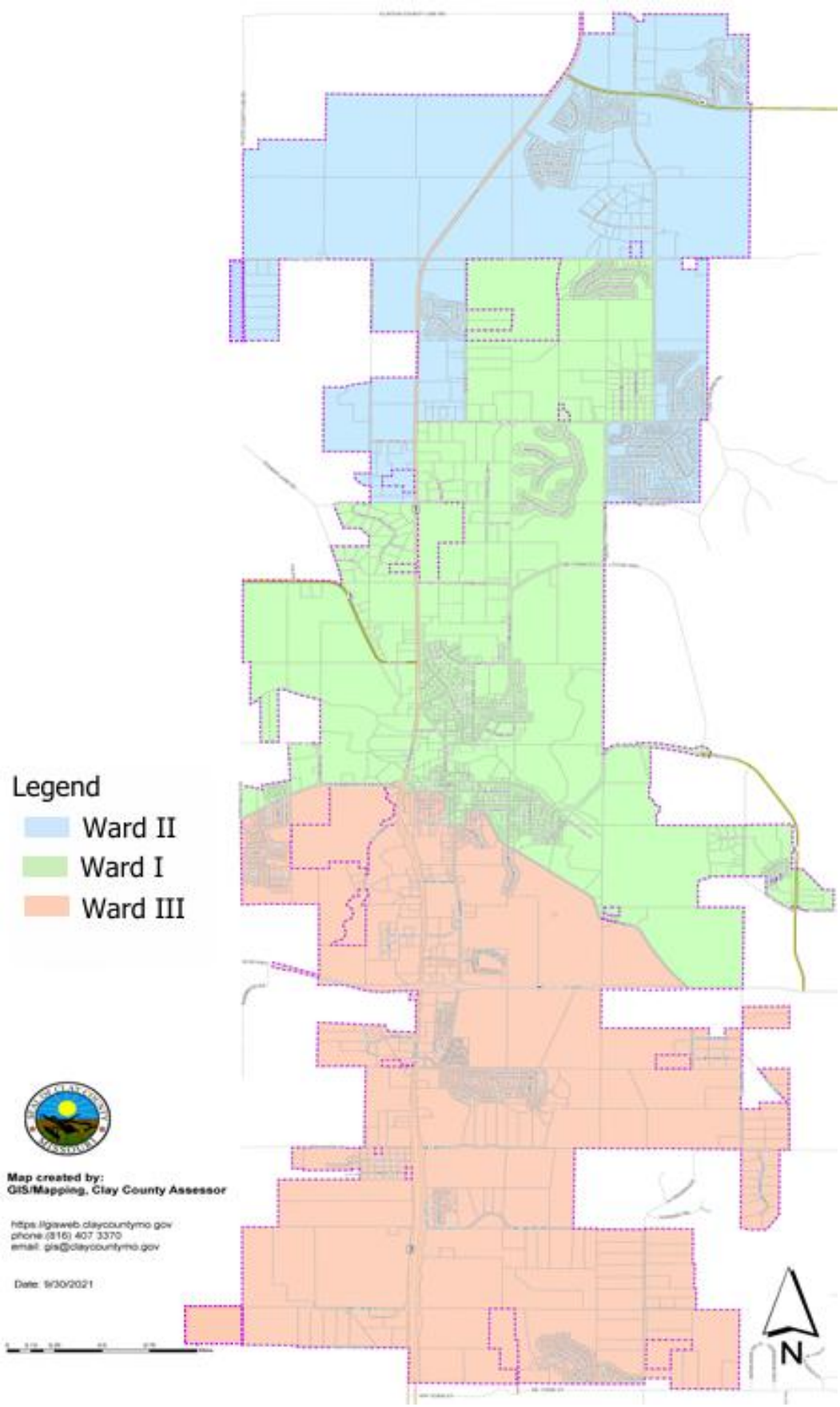
Ward 2 Alderman
Melissa Wilson
Term Expires April 2027

Ward 2 Alderman
Vacant
Term Expires April 2028

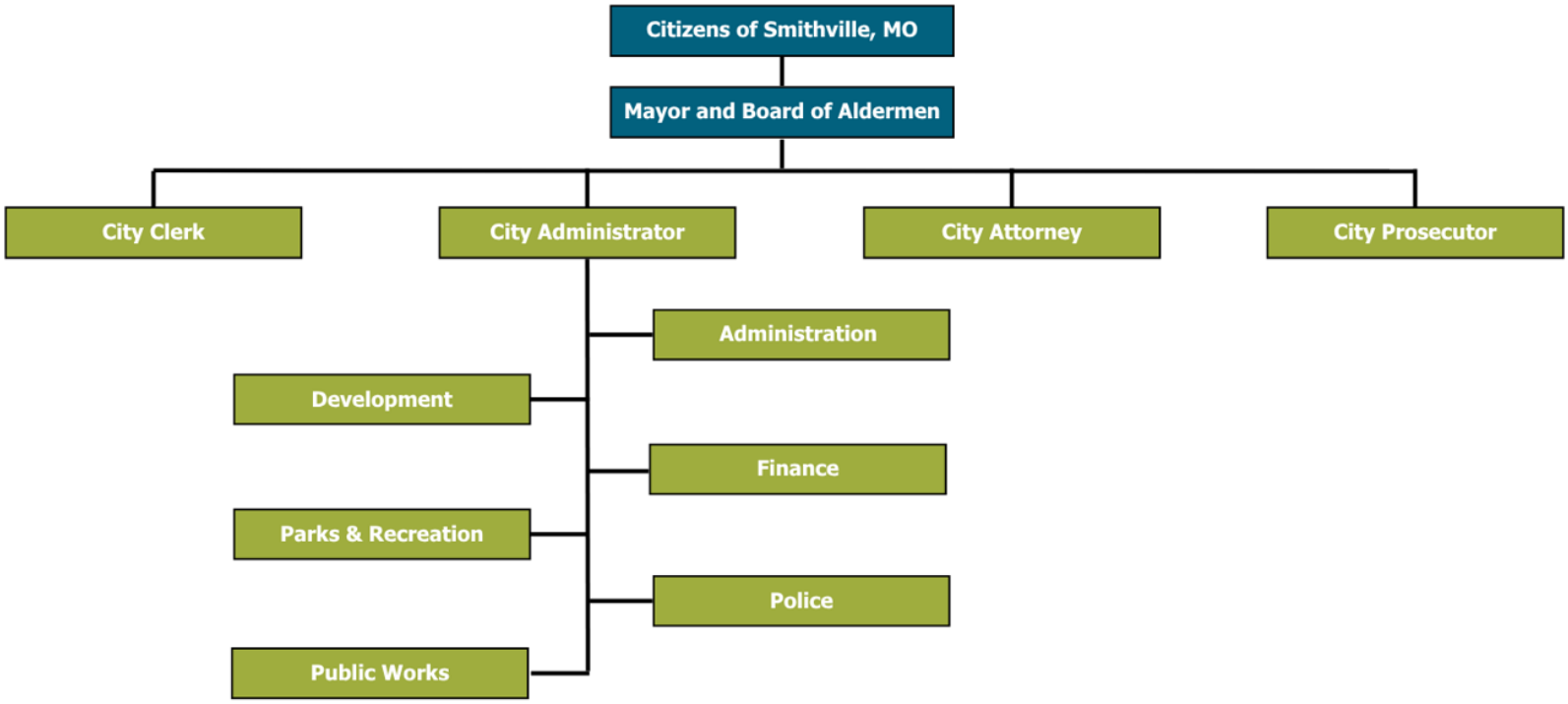
Ward 3 Alderman
Leeah Stone
Term Expires April 2027

Ward 3 Alderman
Marvin Atkins
Term Expires April 2028

Ward Boundary Map



City Organizational Chart



City Leadership Team

City Administrator
Cynthia Wagner

Deputy City Administrator
Gina Pate

City Clerk
Linda Drummond

Development
Jack Hendrix

Finance
Rick Welch

Parks & Recreation
Matthew Denton

Police
Chief Jason Lockridge

Public Works
Matthew Bond

Budget and Financial Overview

Annual Budget Calendar

February

- Department Directors return Budget Request Forms to Finance
- Review Projected Expenses for Fleet
- Revenue Review

March

- Department Budget Meetings with Finance
- Q1 Budget Update to Board of Aldermen

April

- Financial Audit Presentation
- Department Budget Meetings with Administration

May

- Department Budget Presentations to Board of Aldermen
- Five Year Capital Improvement Plan Update to Board of Aldermen
- Q2 Budget Update to Board of Aldermen

June

- End-of-Year Revenue Projections Updated
- Five Year Capital Improvement Plan Prioritized & Updated
- Board of Aldermen - Strategic Planning and Financial Retreat

July

- Department Review of Draft Budget
- Board Discussion and Review of Five Year Capital Improvement Plan

August

- Q3 Budget Update to Board of Aldermen
- First Review of Submitted Draft Operating Budget and Five Year Capital Improvement Plan

September

- Board of Aldermen sets the Annual Property Tax Levy

October

- Board of Aldermen Approves the Budget
- Board Approves Changes to the Schedule of Fees via Resolution

November

- New Fiscal Year Begins

December

- Q4 End-of-Year Budget Update to Board of Aldermen

Total Budget Summary

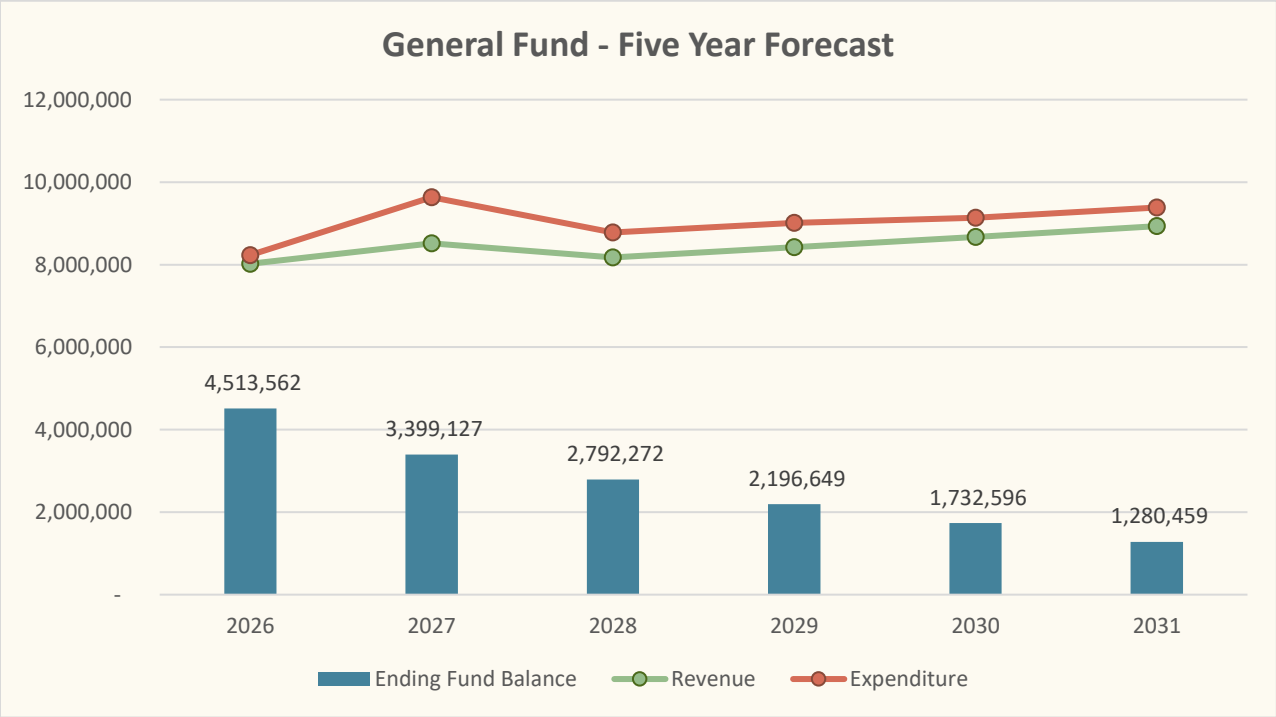
The FY2027 Budget includes the aggregate use of fund balance across 17 budgeted funds. FY2027 projected beginning fund balance is approximately $28.1 million and FY2027 projected ending fund balance is approximately $18.1 million. In FY2027, the total amount of fund balance projected to be expensed totals $10,073,689, which includes debt financing of $6.0 million. This use in fund balance for the FY2027 Budget can be attributed to the numerous capital improvement projects within the General Fund, Combined Water and Wastewater Systems (CWWS) Fund, Transportation Sales Tax Fund, and Capital Improvement Sales Tax Fund. This includes major projects, such as the 1st and Bridge Street Round-A-Bout, Second Creek sidewalks, the Owens Branch interceptor, and expansion of the Wastewater Treatment Plant.

	2027 Projected Beginning Balance	2027 Recommended Revenues	2027 Recommended Expenditures	2027 Projected Ending Balance
General Fund	4,513,562	8,519,159	9,633,595	3,399,127
Combined Water/Wastewater Fund	15,686,449	15,729,020	24,092,102	7,323,367
Transportation Sales Tax Fund	317,245	2,049,941	2,337,000	30,186
Capital Improvement Sales Tax Fund	531,147	1,696,337	2,103,420	124,064
Parks & Stormwater Sales Tax Fund	2,358,739	1,289,528	1,349,000	2,299,267
Public Safety Sales Tax Fund	219,614	800,000	769,579	250,035
Capital Projects Fund	177,380	-	-	177,380
Debt Service Fund	285,263	367,920	367,920	285,263
Solid Waste Fund	133,783	1,018,006	1,003,898	147,891
Special Allocation Fund	3,001,967	932,794	792,862	3,141,898
Commons CID Fund	711,563	284,992	381,502	615,053
Fairview Crossing CID	9,849	14,007	3,750	20,106
Shops at Smithville CID	-	5,000	2,000	3,000
Vehicle and Equipment Replacement Fund	168,097	478,660	435,145	211,611
Donation Fund	56,359	15,100	-	71,459
DWI Recovery Fund	13,654	3,425	2,975	14,104
Police Training Fund	8,511	1,450	4,280	5,681
Grand Total	$ 28,193,180	$ 33,205,339	$ 43,279,028	$ 18,119,491

Five-Year Forecast

The City actively develops a five-year forecast with the assistance of administration, department directors and the City's established strategic plan. It is regularly monitored and updates made to support long-term financial planning and informed decision-making. By using the most current information available regarding revenues, expenditures, fund balances, staffing, capital projects, debt obligations, and other significant financial commitments. A key component of the forecast is the monitoring of projected excess cash, which represents the amount of projected fund balance above the City's established minimum reserve requirements. Staff regularly evaluate this measure to determine the City's capacity to fund future needs while maintaining appropriate financial reserves.

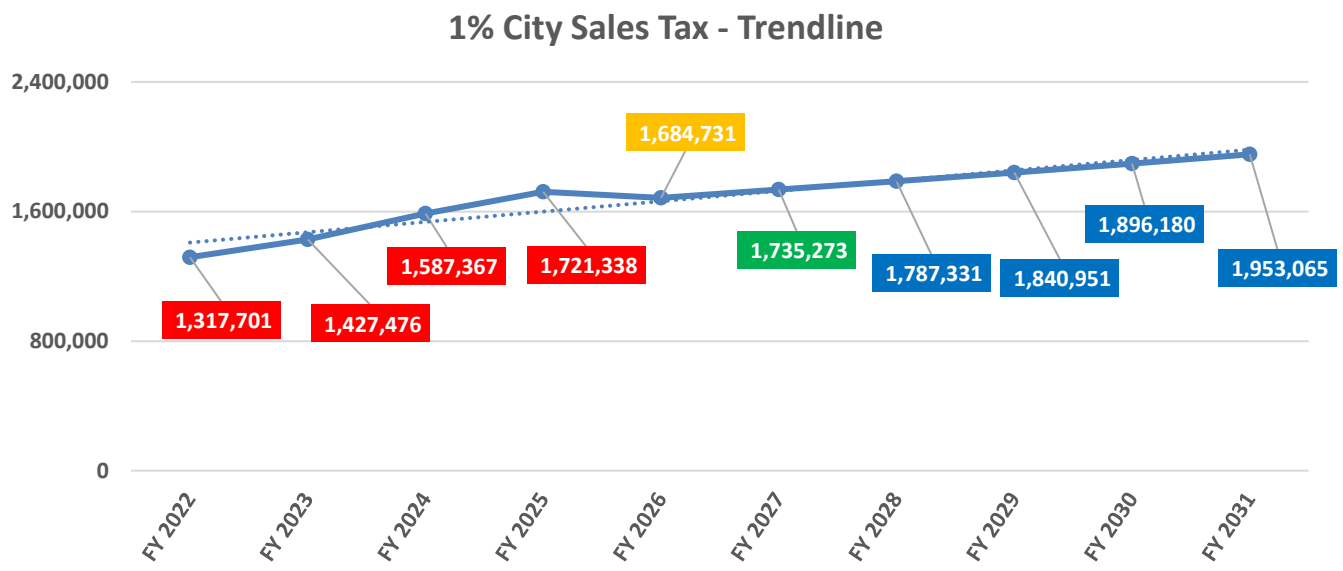
The five-year forecast also serves as an important link between the City's annual budget and its longer-term financial strategy. By looking beyond the upcoming fiscal year, staff and the Board can evaluate the cumulative effects of operating decisions, compensation and benefit commitments, inflation, revenue trends, capital investments, and debt financing. This approach helps the City make proactive adjustments, prioritize available resources, maintain financial stability, and ensure that current decisions are consistent with the City's long-term financial objectives.



Five-Year Forecast

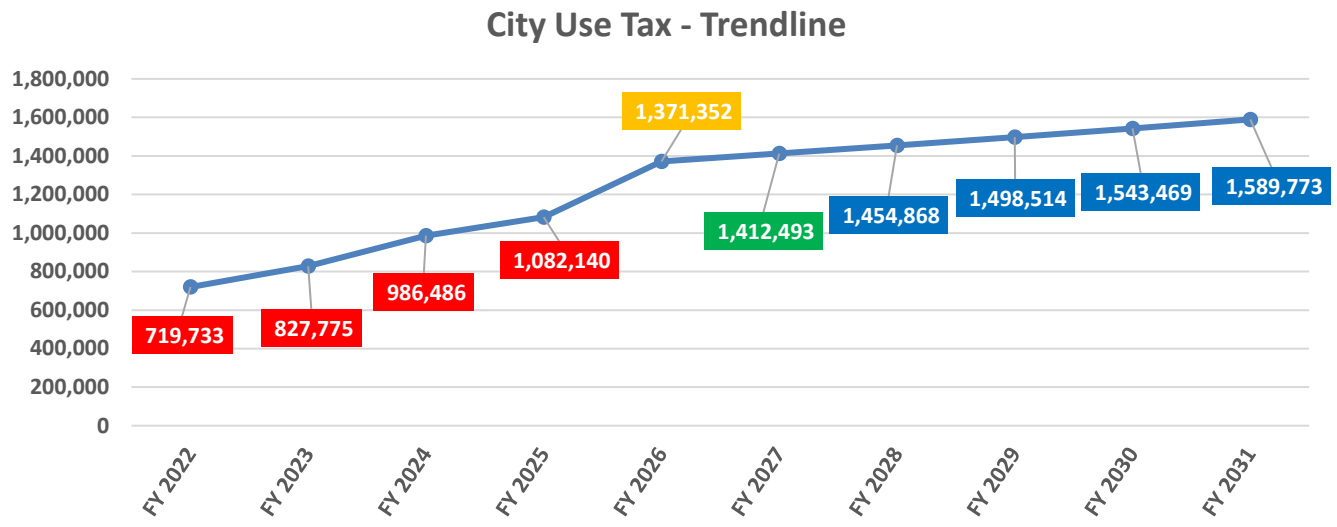
Longterm forecasts for sales tax, franchise fees, building permits, and other major revenues are reviewed monthly. Below is snapshot of the 1% City Sales Tax long range forecast:

Red	Actuals
Orange	FY2026 Projected
Green	FY2027 Proposed
Blue	Projected Out Years



Use taxes, collected for online purchases and deliveries, have also continued to grow. The consumer market has changed, with at home purchasing becoming a 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), Parks & Stormwater Sales Tax (2020) and Public Safety Sales Tax (2025).

Five-Year Forecast

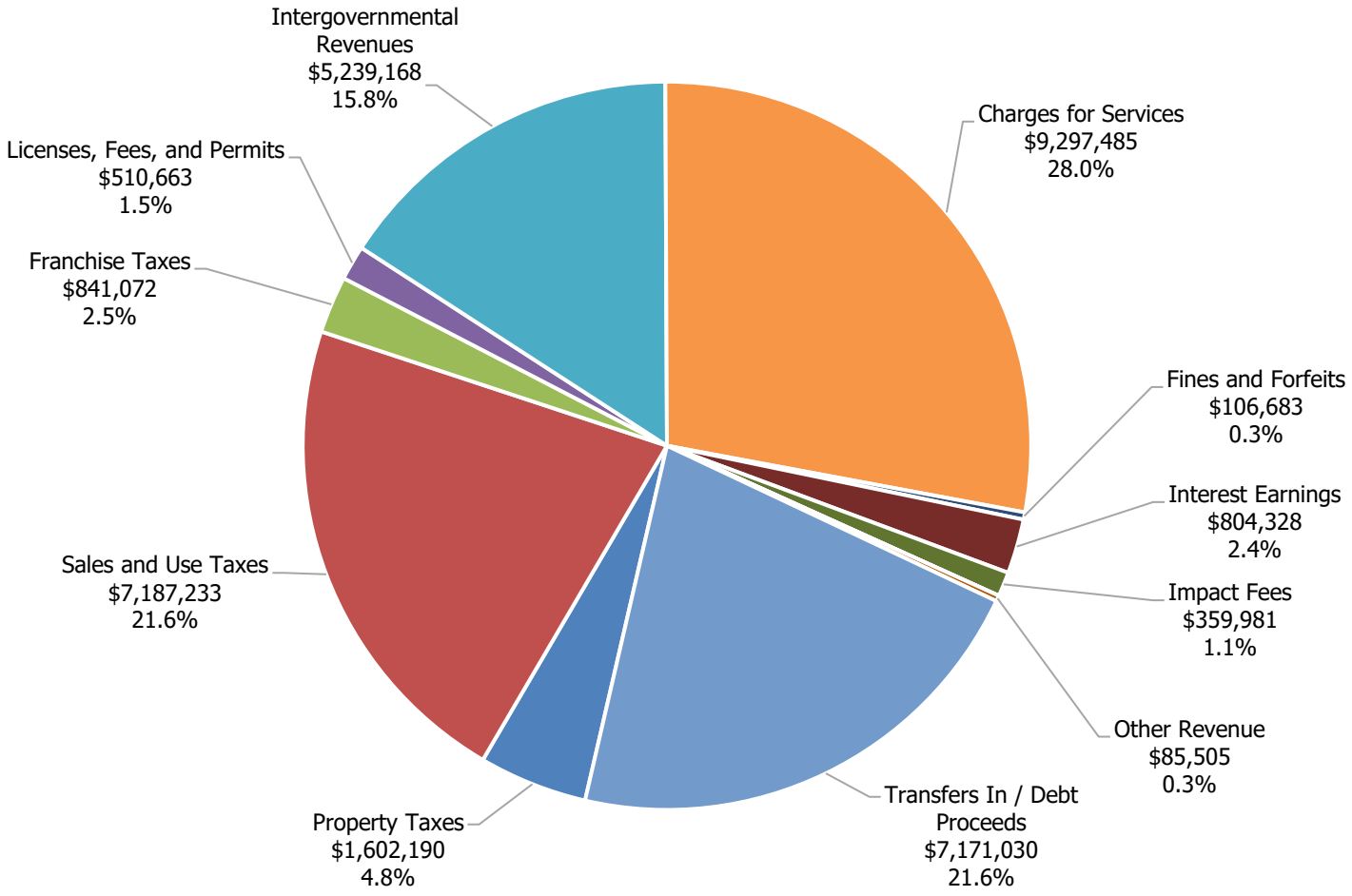


Longterm expenditure forecasts for full-time and part-time salaries, health insurance benefits, commodities (such as fuel, automotive parts, repairs and maintenance, natural gas, and electricity), and contractual services (such as professional agreements) are monitored on a five-year basis.

Revenues

Below are the FY2027 Revenue and Expenditure Budgets by category. Charges for services and sales/use taxes make up the largest portion of revenues (accounting for nearly 49.6% of all revenues) while transfers and debt proceeds account for 21.6% of all revenues (which includes COP Proceeds in the CWWS Fund).

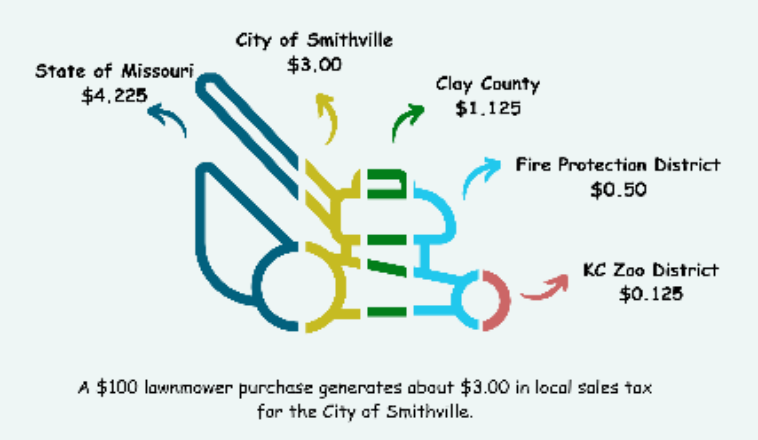
Proposed FY2027 Revenue Budget – All Funds By Category



Revenues

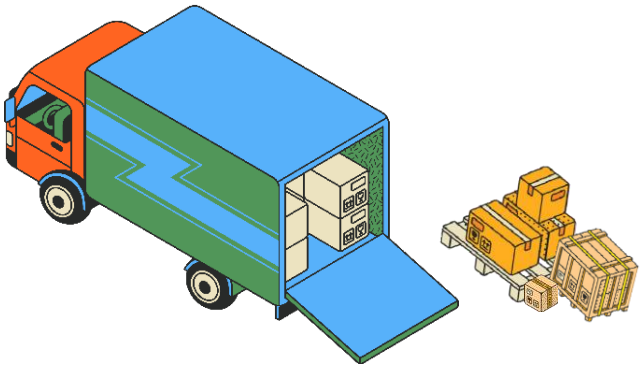
Sales Tax

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.



Revenues

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 U.S. 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.

City of Smithville - Sales Tax Rate Breakdown

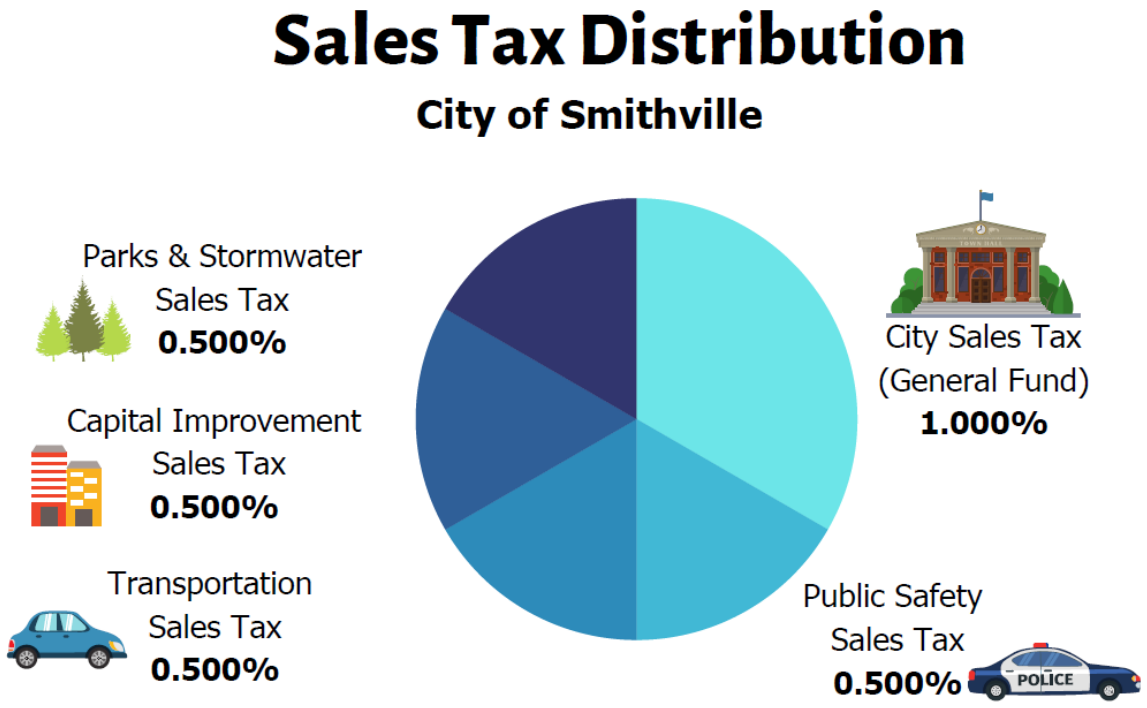
Jurisdiction	Effective Rate
State of Missouri	4.225%
Clay County	1.125%
City of Smithville	3.000%
Smithville Area Fire Protection District	0.500%
Kansas City Zoological District	0.125%
Total Rate in City	8.975%

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%

Revenues

The City of Smithville total sales tax rate comprises 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.

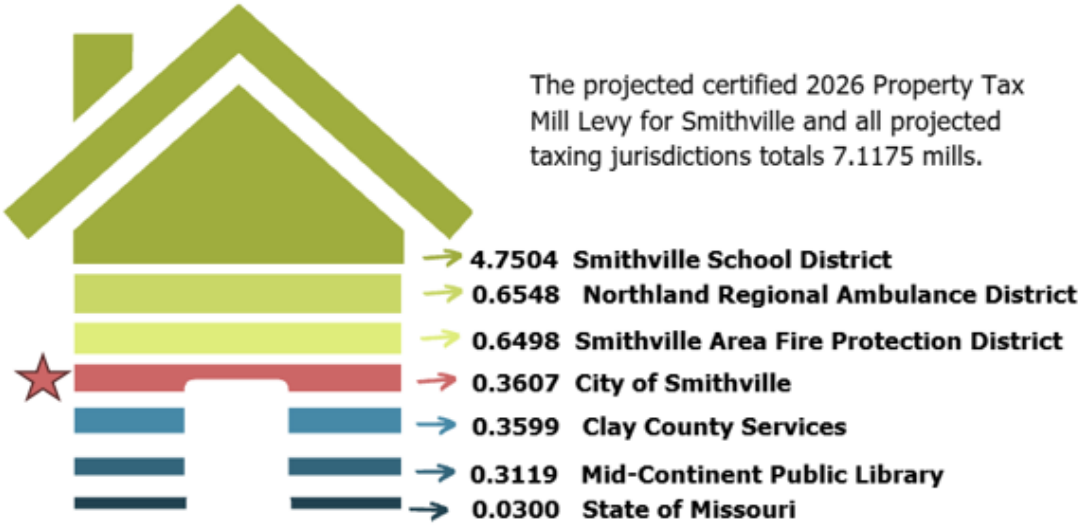


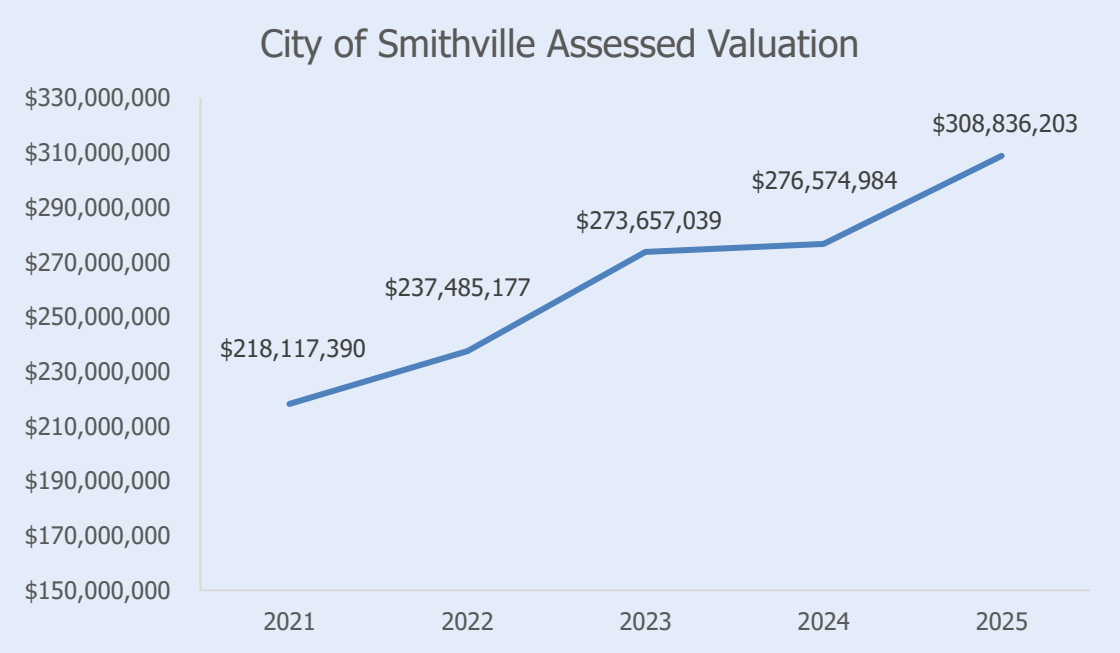
Total Sales Tax Rate Levied by City: 3.00%

Revenues

Property Taxes

Property tax is the second largest revenue source for the General Fund. The City is one of several taxing jurisdictions which make up a property tax bill. The certified 2025 Property Tax Mill Levy including all Smithville taxing jurisdictions totals 7.1175 mills.



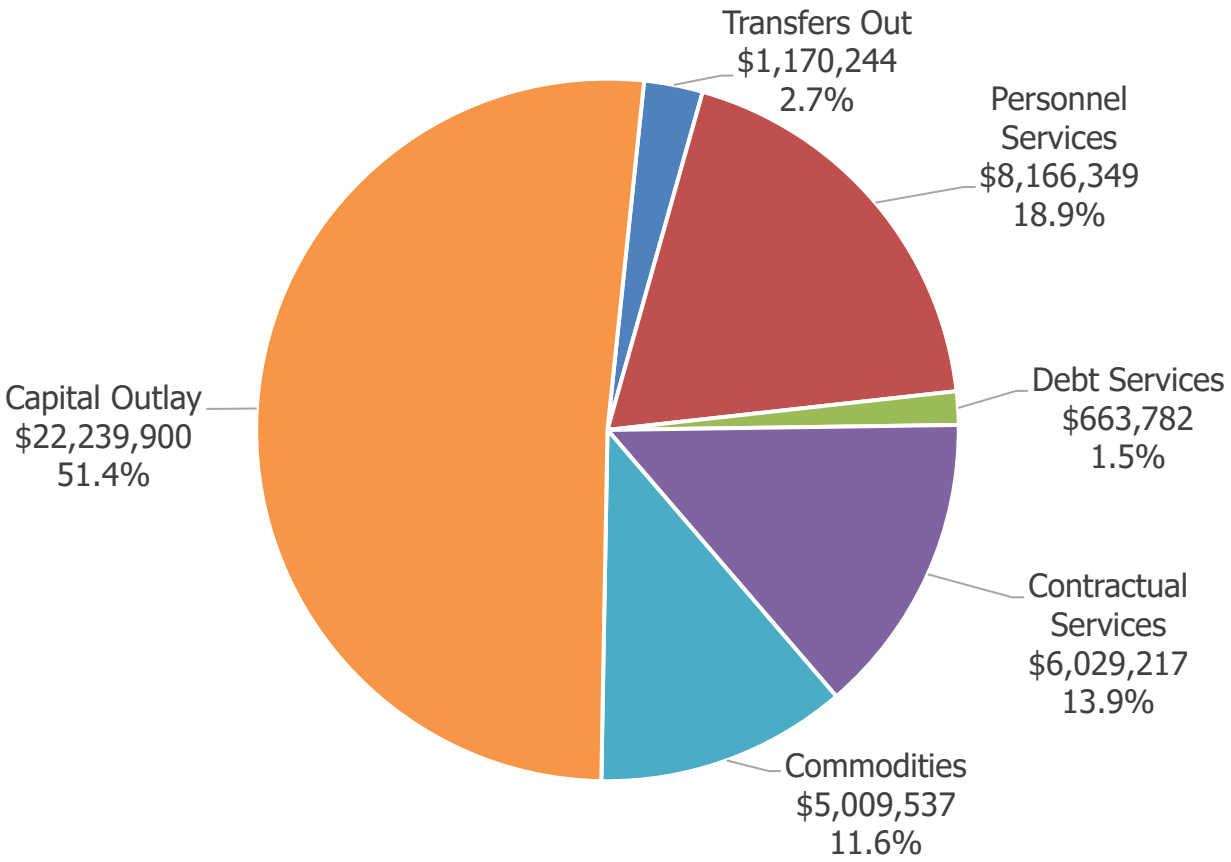


Expenditures

The Budget reflects the City's continued focus on maintaining core services while making significant investments in employee recruitment and retention, infrastructure and other capital improvement projects necessary to support current and future community needs. The Budget includes 3% contractual increases to police salaries as outlined in the Collective Bargaining Agreements. Salary increases for non-represented employees range from 3.5% to 8.5%, reflecting a goal of market competitiveness by job classification. Enhancements to eliminate employee contribution to the LAGERS defined benefit pension plan are also included.

As noted, the FY2027 Budget reflects the City's commitment to infrastructure. The chart below outlining capital outlay totaling $22.2 million in capital improvement expenditures highlights this focus.

FY2027 Expenditure Budget – All Funds By Category



Categories of Funds

The City operates using 20 different budgeted funds. Governmental funds are unrestricted monies that are used on both operational and capital expenditures. Special revenue funds contain revenues restricted for specific purposes such as voter-approved sales taxes, grants, revenues from CIDs, and public safety-related activities. Enterprise funds are supported through fee revenues, which include monthly charges for utility and solid waste services. Internal service funds are used to finance and charge for goods or services provided by one department to another within the organization.

Fund & Department Matrix

The table below is a budgeted fund matrix which shows the departments supported by each budgeted fund. The matrix indicates departments for all 20 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 Systems (CWWS) Fund to the Public Works Department or the Police Training Fund to the Police Department.

	Administration	Public Works	Police	Development	Finance	Parks & Recreation	Elected Officials	Animal Control
General Fund	X	X	X	X	X	X	X	
CWWS Fund		X						
Transportation Sales Tax Fund		X						
Capital Improvement Sales Tax Fund		X						
Parks & Stormwater Sales Tax Fund		X				X		
Public Safety Sales Tax Fund			X					X
Solid Waste Fund		X						
Debt Service Fund					X			
Marketplace TIF Fund	X							
Commons CID Fund	X							
Fairview Crossing CID Fund	X							
Shops at Smithville CID Fund	X							
Capital Projects Fund		X				X		
Vehicle/Equipment Replacement Fund		X	X	X		X		X
Donation Fund			X			X		
Judicial Education Fund			X					
Appointing Counsel Fund			X					
Technology Upgrade Fund			X					
DWI Recovery Fund			X					
Police Training Fund			X					

Fund Summaries

General Fund Overview

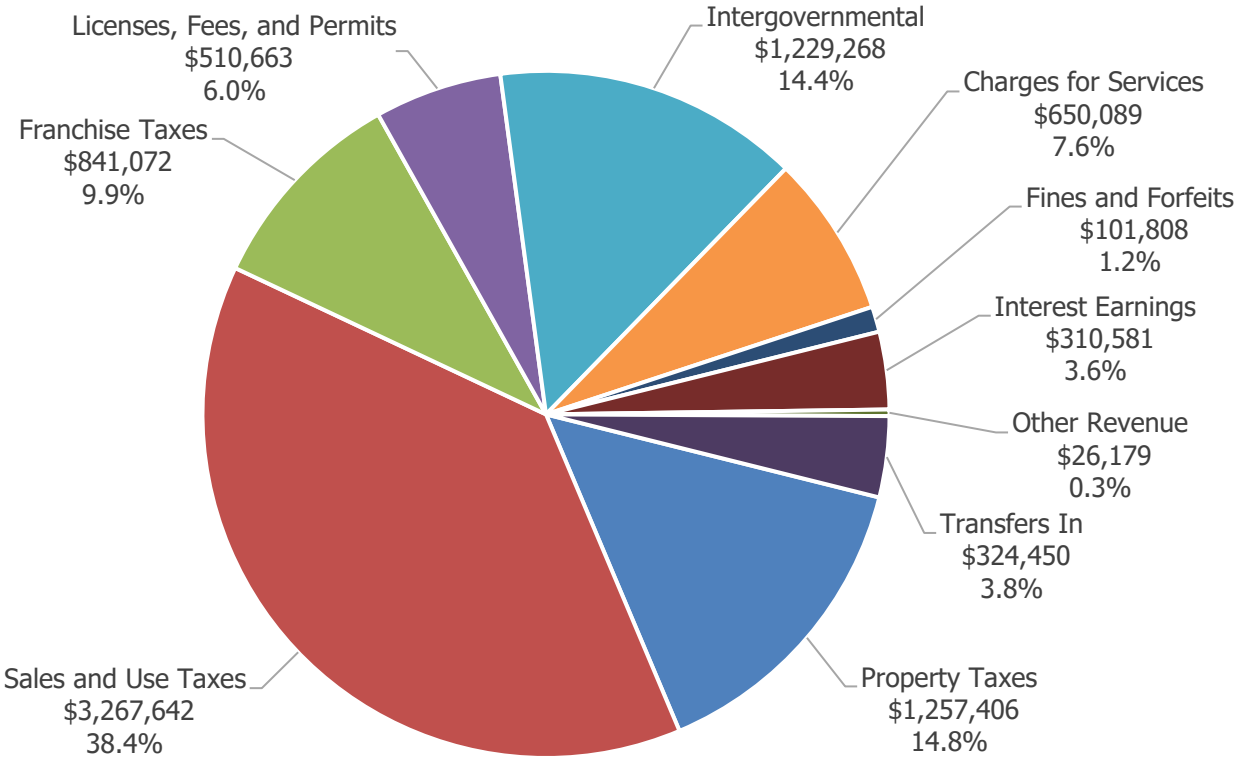
The General Fund functions as the primary operating fund for the City of Smithville. The General Fund provides the resources necessary to fund most City functions, such as police protection and emergency response, parks maintenance and recreational programs, senior services, code enforcement, permitting, 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 FY2023	Actual FY2024	Actual FY2025	Projected FYE2026	Recommended FY2027
Beginning Fund Balance	**$ 3,425,222**	**$ 3,963,979**	**$ 4,205,018**	**$ 4,723,682**	**$ 4,513,562**
General Fund Revenues By Type					
Property Taxes	$ 1,116,997	$ 1,208,975	$ 1,241,063	$ 1,220,782	$ 1,257,406
Sales and Use Taxes	$ 2,362,749	$ 2,688,789	$ 2,920,320	$ 3,172,468	$ 3,267,642
Franchise Taxes	$ 810,659	$ 804,845	$ 794,007	$ 816,575	$ 841,072
Licenses, Fees, and Permits	$ 373,175	$ 388,131	$ 538,400	$ 875,790	$ 510,663
Intergovernmental	$ 474,064	$ 504,352	$ 537,300	$ 597,345	$ 1,229,268
Charges for Services	$ 457,718	$ 528,825	$ 587,975	$ 598,623	$ 650,089
Fines and Forfeits	$ 113,519	$ 88,937	$ 74,143	$ 98,843	$ 101,808
Interest Earnings	$ 592,739	$ 730,251	$ 840,785	$ 301,535	$ 310,581
Other Revenue	$ 38,676	$ 404,701	$ 13,192	$ 25,417	$ 26,179
Transfers In	$ 243,717	$ 286,750	$ 340,000	$ 315,000	$ 324,450
Total Revenues	**$ 6,584,015**	**$ 7,634,557**	**$ 7,887,186**	**$ 8,022,378**	**$ 8,519,159**
General Fund Expenses By Type					
Personnel Services	$ 4,242,822	$ 4,422,737	$ 4,962,712	$ 5,224,576	$ 5,925,532
Contractual Services	$ 441,827	$ 442,780	$ 675,676	$ 812,168	$ 763,085
Commodities	$ 1,045,894	$ 1,094,588	$ 1,135,844	$ 1,472,830	$ 1,474,992
Capital Outlay	$ 278,003	$ 1,230,241	$ 211,291	$ 389,925	$ 1,139,000
Transfers Out	$ 35,000	$ 197,000	$ 383,000	$ 333,000	$ 330,985
Total Expenses	**$ 6,043,547**	**$ 7,387,346**	**$ 7,368,522**	**$ 8,232,498**	**$ 9,633,595**
Net Change in Fund Balance	**$ 540,468**	**$ 247,211**	**$ 518,664**	**$ (210,120)**	**$ (1,114,435)**
Ending Fund Balance	**$ 3,965,690**	**$ 4,211,190**	**$ 4,723,682**	**$ 4,513,562**	**$ 3,399,127**

General Fund Revenues

As shown below, tax revenues comprise 63.1% of total General Fund support.

FY2027 General Fund Revenue Budget by Category



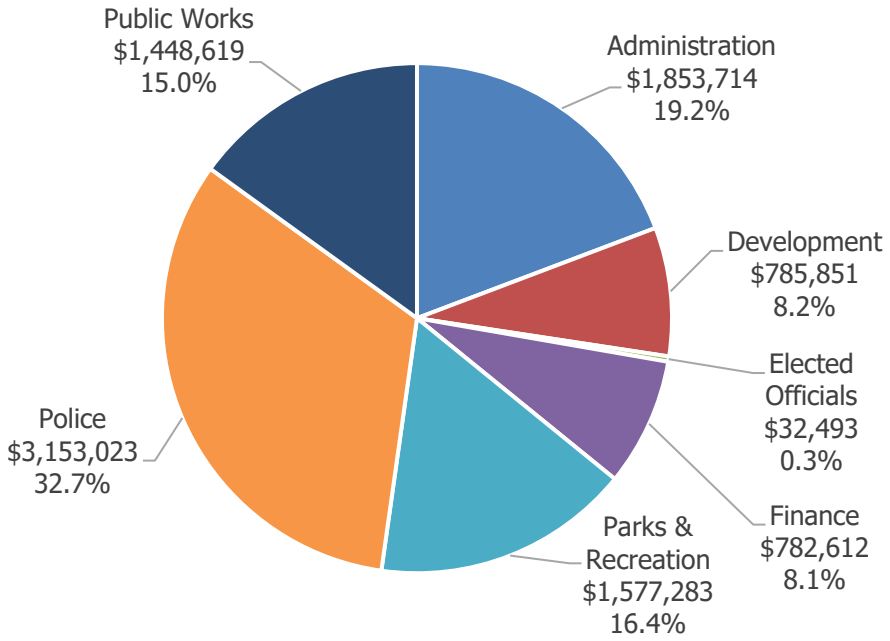
The table below outlines examples of key revenues found in the remaining categories:

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

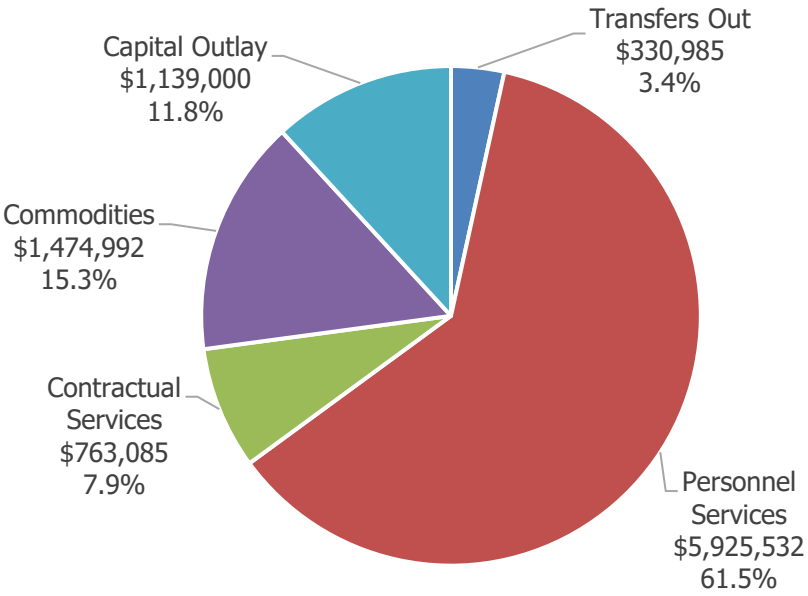
General Fund Expenditures

The total FY2027 General Fund Expenditure Budget totals $9,633,595.

The Budget dedicates 64% of the General Fund Budget to public safety, infrastructure, and recreation.



Expenditures supporting staff comprise 61.5% of General Fund expenditures. These funds provide salary, benefits, and retirement expenses for employees providing essential City services.



Capital Projects Fund

The Capital Projects Fund accounts for large, and often, multi-year 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.

	Actual FY2023	Actual FY2024	Actual FY2025	Projected FYE2026	Recommended FY2027
Beginning Fund Balance	**$ 183,729**	**$ 100,000**	**$ 110,625**	**$ 165,755**	**$ 177,380**
Capital Projects Fund Revenues					
Other Revenue	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ 10,625	$ 55,130	$ 625	$ -
Grant Revenue	$ -	$ -	$ -	$ 11,000	$ -
Transfers In / Debt Proceeds	$ -	$ -	$ -	$ -	$ -
Interest	$ -	$ -	$ -	$ -	$ -
Total Revenues	**$ -**	**$ 10,625**	**$ 55,130**	**$ 11,625**	**$ -**
Capital Projects Fund Expenses					
Contractual Services	$ -	$ -	$ -	$ -	$ -
Capital Outlay / Debt Payments	$ 83,729	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Total Expenses	**$ 83,729**	**$ -**	**$ -**	**$ -**	**$ -**
Net Change in Fund Balance	**$ (83,729)**	**$ 10,625**	**$ 55,130**	**$ 11,625**	**$ -**
Ending Fund Balance	**$ 100,000**	**$ 110,625**	**$ 165,755**	**$ 177,380**	**$ 177,380**

Combined Water and Wastewater Systems 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. The fund accounts for revenues and expenditures related to water and wastewater operations in the City. These resources fund expenditures that are related to daily utility operations (repair and maintenance of water lines, sewer lines, lift stations, and pump stations), capital improvement projects and debt payments (principal and interest).

	Actual FY2023	Actual FY2024	Actual FY2025	Projected FYE2026	Recommended FY2027
Beginning Fund Balance	**$ 14,683,460**	**$ 14,149,242**	**$ 16,085,536**	**$ 16,286,317**	**$ 15,686,449**
CWWS Fund Revenues					
Charges for Services	$ 5,799,638	$ 6,413,127	$ 7,456,969	$ 7,215,394	$ 7,629,389
Grant Revenue	$ -	$ -	$ -	$ 3,021,997	$ 1,350,000
Impact Fees	$ 243,750	$ 161,287	$ 230,455	$ 350,515	$ 359,981
Other Revenue	$ 59,973	$ 29,831	$ 16,130	$ 21,048	$ 21,048
Interest Earnings	$ 1,397	$ 27	$ 495	$ 368,602	$ 368,602
Transfers In / Debt Proceeds	$ -	$ -	$ -	$ -	$ 6,000,000
Increase in Customer Deposits	$ -	$ -	$ -	$ -	$ -
Total Revenues	**$ 6,104,757**	**$ 6,604,273**	**$ 7,704,049**	**$ 10,977,555**	**$ 15,729,020**
CWWS Fund Expenses					
Personnel Services	$ 1,289,944	$ 1,428,752	$ 1,377,785	$ 1,406,638	$ 1,589,361
Contractual Services	$ 1,186,509	$ 1,062,925	$ 958,360	$ 1,881,956	$ 2,391,582
Commodities	$ 1,973,978	$ 1,720,631	$ 1,868,943	$ 2,543,937	$ 3,293,682
Capital Outlay / Debt Payments	$ 1,790,185	$ 403,670	$ 2,856,180	$ 5,294,693	$ 16,375,900
Transfers Out	$ 398,360	$ 52,000	$ 442,000	$ 450,200	$ 441,578
Total Expenses	**$ 6,638,976**	**$ 4,667,979**	**$ 7,503,267**	**$ 11,577,424**	**$ 24,092,102**
Net Change in Fund Balance	**$ (534,218)**	**$ 1,936,294**	**$ 200,781**	**$ (599,869)**	**$ (8,363,082)**
Ending Fund Balance	**$ 14,149,242**	**$ 16,085,536**	**$ 16,286,317**	**$ 15,686,449**	**$ 7,323,367**

Solid Waste Fund

The Solid Waste 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 Mid-America Regional Council). The City currently contracts with Green for Life (GFL) for trash, recycling, and bulky item pickup services. The fund receives revenue from a monthly trash charge paid by Smithville trash customers. The fund works as a "pass through" fund as all revenues received in the form of customer charges offset the City's payments to GFL.

	Actual FY2023	Actual FY2024	Actual FY2025	Projected FYE2026	Recommended FY2027
Beginning Fund Balance	**$57,589**	**$69,567**	**$86,916**	**$123,196**	**$133,783**
Solid Waste Fund Revenues					
Charges for Services	869,446	924,551	982,012	997,704	1,018,006
Total Revenues	**$869,446**	**$924,551**	**$982,012**	**$997,704**	**$1,018,006**
Solid Waste Fund Expenses					
Contractual Services	857,468	907,202	945,733	987,117	1,003,898
Total Expenses	**$857,468**	**$907,202**	**$945,733**	**$987,117**	**$1,003,898**
Net Change in Fund Balance	**$11,979**	**$17,349**	**$36,280**	**$10,587**	**$14,108**
Ending Fund Balance	**$69,567**	**$86,916**	**$123,196**	**$133,783**	**$147,891**

Capital Improvement Sales Tax Fund

The Capital Improvement Sales Tax Fund is a ½-cent (0.5%) sales tax which was approved by voters in April of 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 FY2023	Actual FY2024	Actual FY2025	Projected FYE2026	Recommended FY2027
Beginning Fund Balance	**$ 410,774**	**$ 692,055**	**$ 678,632**	**$ 548,194**	**$ 531,147**
Capital Improvement Sales Tax Fund Revenues					
Sales Tax (0.5%)	$ 760,910	$ 776,869	$ 822,413	$ 788,774	$ 812,437
Grant Revenue	$ -	$ -	$ 1,347,374	$ -	$ 883,900
Total Revenues	**$ 760,910**	**$ 776,869**	**$ 2,169,787**	**$ 788,774**	**$ 1,696,337**
Capital Improvement Sales Tax Fund Expenses					
Personnel Services	$ -	$ -	$ -	$ -	$ -
Contractual Services	$ 124,784	$ 154,586	$ 234,734	$ 125,000	$ 130,000
Commodities	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ -	$ 277,876	$ 1,700,617	$ 312,900	$ 1,600,000
Transfers Out	$ 354,845	$ 357,830	$ 364,875	$ 367,920	$ 373,420
Total Expenses	**$ 479,629**	**$ 790,292**	**$ 2,300,226**	**$ 805,820**	**$ 2,103,420**
Net Change in Fund Balance	**$ 281,281**	**$ (13,422)**	**$ (130,439)**	**$ (17,046)**	**$ (407,083)**
Ending Fund Balance	**$ 692,055**	**$ 678,632**	**$ 548,194**	**$ 531,147**	**$ 124,064**

Transportation Sales Tax Fund

The Transportation Sales Tax Fund accounts for a ½-cent (0.5%) sales tax approved by the voters in November of 1988. This tax does not sunset. Transportation Sales Tax Fund expenditures are limited by State statute to the construction, reconstruction, repair, and maintenance of streets, roads, sidewalks, trails, community owned parking lots, and bridges within the City.

	Actual FY2023	Actual FY2024	Actual FY2025	Projected FYE2026	Recommended FY2027
Beginning Fund Balance	**$ 429,407**	**$ 569,431**	**$ 708,503**	**$ 672,860**	**$ 317,245**
Transportation Sales Tax Fund Revenues					
Sales Tax (0.5%)	$ 661,373	$ 678,092	$ 728,678	$ 709,479	$ 730,763
Other Revenue	$ 6,080	$ 60,230	$ 10,550	$ 22,503	$ 23,178
Grant Revenue	$ -	$ -	$ -	$ 688,026	$ 1,296,000
Transfers In / Proceeds from Debt	$ -	$ -	$ -	$ -	$ -
Total Revenues	**$ 667,453**	**$ 738,322**	**$ 739,228**	**$ 1,420,008**	**$ 2,049,941**
Transportation Sales Tax Fund Expenses					
Personnel Services	$ -	$ -	$ -	$ -	$ -
Contractual Services	$ 65,000	$ 45,508	$ 25,761	$ 59,994	$ -
Commodities	$ 153,551	$ 135,530	$ 122,840	$ 159,000	$ 159,000
Capital Outlay / Debt Payments	$ 308,878	$ 418,212	$ 626,270	$ 1,556,629	$ 2,178,000
Transfers Out	$ -	$ -	$ -	$ -	$ -
Total Expenses	**$ 527,429**	**$ 599,249**	**$ 774,872**	**$ 1,775,623**	**$ 2,337,000**
Net Change in Fund Balance	**$ 140,024**	**$ 139,073**	**$ (35,644)**	**$ (355,615)**	**$ (287,059)**
Ending Fund Balance	**$ 569,431**	**$ 708,503**	**$ 672,860**	**$ 317,245**	**$ 30,186**

Parks & Stormwater Sales Tax Fund

The Parks & Stormwater Sales Tax Fund accounts for a voter approved ½-cent (0.5%) sales tax which was approved by voters in June of 2020. The sales tax sunsets on September 30, 2040. The Parks & 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 financing parks and recreation needs and stormwater control.

	Actual FY2023	Actual FY2024	Actual FY2025	Projected FYE2026	Recommended FY2027
Beginning Fund Balance	**$ 809,379**	**$ 1,463,714**	**$ 1,562,128**	**$ 2,323,949**	**$ 2,358,739**
Parks & Stormwater Sales Tax Fund Revenues					
Sales Tax (0.5%)	$ 760,303	$ 774,822	$ 817,794	$ 785,949	$ 809,528
Grant Revenue	$ -	$ -	$ -	$ 201,849	$ 480,000
Other Revenue	$ -	$ -	$ -	$ -	$ -
Total Revenues	**$ 760,303**	**$ 774,822**	**$ 817,794**	**$ 987,798**	**$ 1,289,528**
Parks & Stormwater Sales Tax Fund Expenses					
Personnel Services	$ -	$ -	$ -	$ -	$ -
Contractual Services	$ (380)	$ 70,511	$ -	$ 80,000	$ 345,000
Commodities	$ -	$ 1,750	$ 2,150	$ 4,000	$ 4,000
Capital Outlay	$ 78,222	$ 597,647	$ 53,823	$ 869,008	$ 1,000,000
Transfers Out	$ -	$ 6,500	$ -	$ -	$ -
Total Expenses	**$ 77,843**	**$ 676,408**	**$ 55,973**	**$ 953,008**	**$ 1,349,000**
Net Change in Fund Balance	**$ 682,460**	**$ 98,414**	**$ 761,821**	**$ 34,790**	**$ (59,472)**
Ending Fund Balance	**$ 1,491,839**	**$ 1,562,128**	**$ 2,323,949**	**$ 2,358,739**	**$ 2,299,267**

Public Safety Sales Tax Fund

The Public Safety Sales Tax Fund accounts for a voter approved ½-cent (0.5%) sales tax which was approved by voters in April of 2025. The sales tax sunsets on September 30, 2050. The purpose of the public safety sales tax is to support police officer recruitment and retention, additional staffing and equipment, and implementation of a full-time animal control program.

	Actual FY2023	Actual FY2024	Actual FY2025	Projected FYE2026	Recommended FY2027
Beginning Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ 219,614**
Public Safety Sales Tax Fund Revenues					
Sales Tax (0.5%)	$ -	$ -	$ -	$ 700,000	$ 800,000
Total Revenues	**$ -**	**$ -**	**$ -**	**$ 700,000**	**$ 800,000**
Public Safety Sales Tax Fund Expenses					
Personnel Services	$ -	$ -	$ -	$ 349,011	$ 651,456
Contractual Services	$ -	$ -	$ -	$ 5,025	$ 16,000
Commodities	$ -	$ -	$ -	$ 121,025	$ 77,862
Capital Outlay	$ -	$ -	$ -	$ 3,195	$ -
Transfers Out	$ -	$ -	$ -	$ 2,130	$ 24,261
Total Expenses	**$ -**	**$ -**	**$ -**	**$ 480,386**	**$ 769,579**
Net Change in Fund Balance	**$ -**	**$ -**	**$ -**	**$ 219,614**	**$ 30,421**
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ 219,614**	**$ 250,035**

Special Allocation (Marketplace TIF) Fund

The Special Allocation Fund is the recipient of revenues from the Smithville Marketplace Tax Increment Financing (TIF) District. Revenues collected comprise of both payments in lieu of taxes (PILOTS) from increased property tax revenues, and Economic Activity Taxes (EATs) which are 50% of increased sales and use taxes within the 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.

	Actual FY2023	Actual FY2024	Actual FY2025	Projected FYE2026	Recommended FY2027
Beginning Fund Balance	**$ 2,427,864**	**$ 2,489,713**	**$ 2,668,572**	**$ 2,889,204**	**$ 3,001,967**
Special Allocation Fund Revenues					
Property Taxes	$ 209,948	$ 242,043	$ 248,101	$ 334,742	$ 344,784
Sales and Use Taxes	$ 720,511	$ 800,276	$ 782,125	$ 449,383	$ 462,865
Interest Earnings	$ 92,817	$ 114,958	$ 85,122	$ 121,500	$ 125,145
Proceeds from Debt Issued	$ -	$ -	$ -	$ -	$ -
Total Revenues	**$ 1,023,277**	**$ 1,157,278**	**$ 1,115,348**	**$ 905,625**	**$ 932,794**
Special Allocation Fund Expenses					
Contractual Services	$ 1	$ 978,419	$ 894,716	$ 550,000	$ 550,000
Capital Outlay / Debt Payments	$ 960,262	$ -	$ -	$ 242,862	$ 242,862
Transfers Out	$ 1,165	$ -	$ -	$ -	$ -
Total Expenses	**$ 961,427**	**$ 978,419**	**$ 894,716**	**$ 792,862**	**$ 792,862**
Net Change in Fund Balance	**$ 61,849**	**$ 178,859**	**$ 220,632**	**$ 112,763**	**$ 139,932**
Ending Fund Balance	**$ 2,489,713**	**$ 2,668,572**	**$ 2,889,204**	**$ 3,001,967**	**$ 3,141,898**

Commons CID Fund

The Commons CID (Community Improvement District) Fund is the recipient of the 1% CID sales and use tax revenue generated by 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.

	Actual FY2023	Actual FY2024	Actual FY2025	Projected FYE2026	Recommended FY2027
Beginning Fund Balance	**$ 92,718**	**$ 281,441**	**$ 414,237**	**$ 816,374**	**$ 711,563**
Commons CID Fund Revenues					
Sales and Use Taxes	$ 400,909	$ 400,868	$ 524,027	$ 276,691	$ 284,992
Total Revenues	**$ 400,909**	**$ 400,868**	**$ 524,027**	**$ 276,691**	**$ 284,992**
Commons CID Fund Expenses					
Contractual Services	$ 208,252	$ 281,875	$ 118,090	$ 381,502	$ 381,502
Transfers Out	$ 3,934	$ -	$ 3,801	$ -	$ -
Total Expenses	**$ 212,186**	**$ 281,875**	**$ 121,891**	**$ 381,502**	**$ 381,502**
Net Change in Fund Balance	**$ 188,723**	**$ 118,994**	**$ 402,137**	**$ (104,811)**	**$ (96,510)**
Ending Fund Balance	**$ 281,441**	**$ 400,435**	**$ 816,374**	**$ 711,563**	**$ 615,053**

Fairview Crossing CID Fund

On July 18, 2023, the Board of Aldermen approved Ordinance No. 3194-23 for a Funding Agreement for the establishment of the Fairview Crossing Community Improvement District (CID). Kansas City Properties & Investments (the "Developer") has worked with the City of Smithville to establish the CID to provide for the funding of certain improvements.

	Actual FY2023	Actual FY2024	Actual FY2025	Projected FYE2026	Recommended FY2027
Beginning Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ 9,849**
Fairview Crossing CID Fund Revenues					
Sales and Use Taxes	$ -	$ -	$ -	$ 13,599	$ 14,007
Total Revenues	**$ -**	**$ -**	**$ -**	**$ 13,599**	**$ 14,007**
Fairview Crossing CID Fund Expenses					
Contractual Services	$ -	$ -	$ -	$ 3,750	$ 3,750
Transfers Out	$ -	$ -	$ -	$ -	$ -
Total Expenses	**$ -**	**$ -**	**$ -**	**$ 3,750**	**$ 3,750**
Net Change in Fund Balance	**$ -**	**$ -**	**$ -**	**$ 9,849**	**$ 10,257**
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ 9,849**	**$ 20,106**

Shops at Smithville CID Fund

On July 1, 2025, the Board of Aldermen approved Ordinance No. 3263-25 for a Funding Agreement for the establishment of The Shops at Smithville Community Improvement District (CID). The Shops at Smithville Redevelopment Corporation (the "Developer") has worked with the City of Smithville to establish the CID to provide for the funding of certain improvements.

	Actual FY2023	Actual FY2024	Actual FY2025	Projected FYE2026	Recommended FY2027
Beginning Fund Balance	**$ -**	**$ -**	**$ -**	**$ 16,079**	**$ -**
Shops at Smithville CID Fund Revenues					
Sales and Use Taxes	$ -	$ -	$ -	$ -	$ 5,000
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,000**
Shops at Smithville CID Fund Expenses					
Contractual Services	$ -	$ -	$ -	$ 16,079	$ 2,000
Transfers Out	$ -	$ -	$ -	$ -	$ -
Total Expenses	**$ -**	**$ -**	**$ -**	**$ 16,079**	**$ 2,000**
Net Change in Fund Balance	**$ -**	**$ -**	**$ -**	**$ (16,079)**	**$ 3,000**
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,000**

Donation Fund

The City's Donation Fund was established by the Board of Aldermen for financial donations provided to the City for both broad and specific municipal purposes. The Donation Fund houses Legacy Fund donations earmarked to fund certain City and Park projects. The City is permitted to have a separate donation fund from the General Fund where donations are appropriated.

	Actual FY2023	Actual FY2024	Actual FY2025	Projected FYE2026	Recommended FY2027
Beginning Fund Balance	**$ 3,305**	**$ 8,909**	**$ 23,600**	**$ 42,280**	**$ 56,359**
Donation Fund Revenues					
Other Revenues	$ 21,576	$ 14,690	$ 18,681	$ 15,100	$ 15,100
Total Revenues	**$ 21,576**	**$ 14,690**	**$ 18,681**	**$ 15,100**	**$ 15,100**
Donation Fund Expenses					
Commodities	$ 300	$ -	$ -	$ 1,022	$ -
Capital Outlay	$ 15,672	$ -	$ -	$ -	$ -
Total Expenses	**$ 15,972**	**$ -**	**$ -**	**$ 1,022**	**$ -**
Net Change in Fund Balance	**$ 5,604**	**$ 14,690**	**$ 18,681**	**$ 14,078**	**$ 15,100**
Ending Fund Balance	**$ 8,909**	**$ 23,600**	**$ 42,280**	**$ 56,359**	**$ 71,459**

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 City works with Enterprise Fleet Management to lease vehicles citywide. The City administers this fund by billing departments for fleet vehicles used by that department, with a 10% service charge. The 10% administrative service charge is used every fiscal year to build a contingency fund balance for unplanned vehicle purchases.

	Actual FY2023	Actual FY2024	Actual FY2025	Projected FYE2026	Recommended FY2027
Beginning Fund Balance	**$ 184,327**	**$ 163,722**	**$ 72,562**	**$ 152,352**	**$ 168,097**
VERF Revenues					
Sale of Personal Property & Leased Vehicles	$ 99,635	$ 29,864	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ 92,362	$ -	$ -	$ -
Transfers In	$ 190,808	$ 249,000	$ 485,000	$ 444,242	$ 478,660
Total Revenues	**$ 290,443**	**$ 371,226**	**$ 485,000**	**$ 444,242**	**$ 478,660**
VERF Expenses					
Contractual Services	$ 295,612	$ 462,387	$ 405,210	$ 428,497	$ 435,145
Capital Outlay	$ 15,435	$ -	$ -	$ -	$ -
Total Expenses	**$ 311,047**	**$ 462,387**	**$ 405,210**	**$ 428,497**	**$ 435,145**
Net Change in Fund Balance	**$ (20,605)**	**$ (91,160)**	**$ 79,790**	**$ 15,745**	**$ 43,515**
Ending Fund Balance	**$ 163,722**	**$ 72,562**	**$ 152,352**	**$ 168,097**	**$ 211,611**

Debt Service Fund

The Debt Service Fund accounts for the accumulation of resources for, and the payment of, long-term 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 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. The current debt schedule appears in Appendix III on pages 147-149.

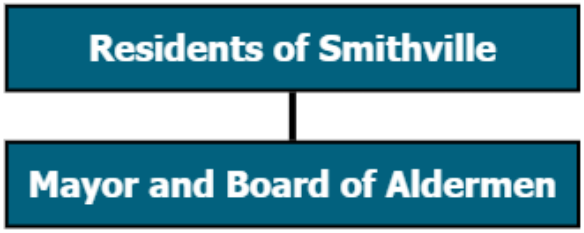
	Actual FY2023	Actual FY2024	Actual FY2025	Projected FYE2026	Recommended FY2027
Beginning Fund Balance	**$ 255,935**	**$ 267,740**	**$ 274,238**	**$ 285,263**	**$ 285,263**
Debt Service Fund Revenues					
Transfers In	$ 354,845	$ 357,830	$ 364,875	$ 367,920	$ 367,920
Total Revenues	**$ 354,845**	**$ 357,830**	**$ 364,875**	**$ 367,920**	**$ 367,920**
Debt Service Fund Expenses					
Capital Outlay / Debt Payments	$ 343,040	$ 351,333	$ 353,850	$ 367,920	$ 367,920
Total Expenses	**$ 343,040**	**$ 351,333**	**$ 353,850**	**$ 367,920**	**$ 367,920**
Net Change in Fund Balance	**$ 11,805**	**$ 6,498**	**$ 11,025**	**$ -**	**$ -**
Ending Fund Balance	**$ 267,740**	**$ 274,238**	**$ 285,263**	**$ 285,263**	**$ 285,263**

Departmental Budgets

Elected Officials

The Board of Aldermen serve as the Governing Body of the City. The Board of Aldermen is empowered by State law to make laws and regulations with respect to municipal affairs. The Board of Aldermen is composed of a Mayor and six Aldermen. The Mayor is empowered by State law to carry out the laws and regulations set by the Board of Aldermen. Two Aldermen are elected from each of the City's three wards and serve staggered four-year terms. The Mayor is elected citywide and serves a four-year term.

Department Organizational Chart

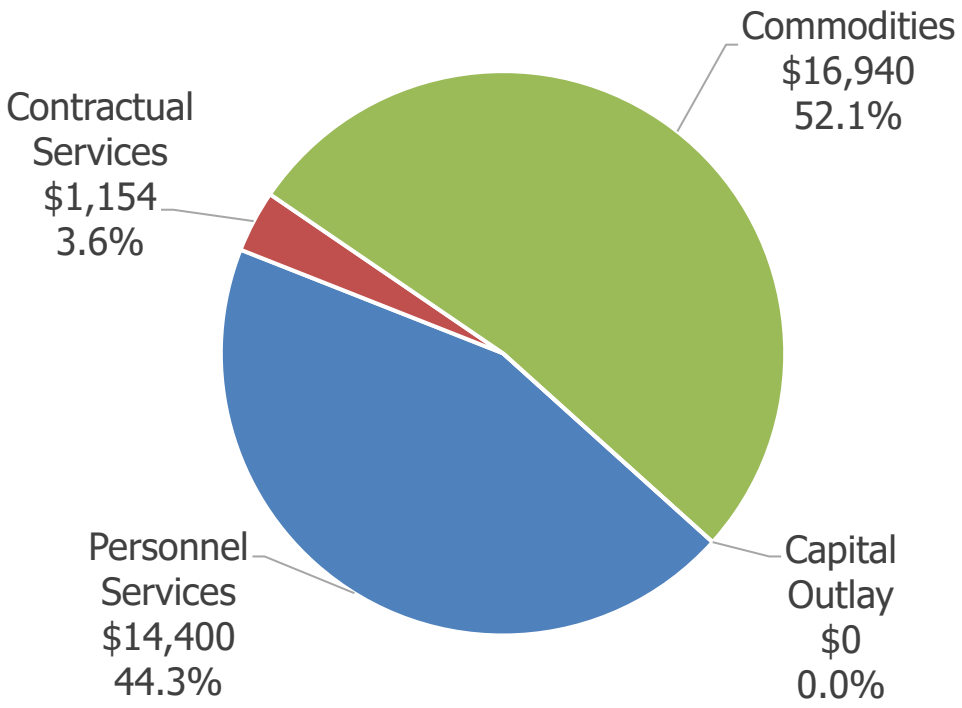


Elected Officials

Department Financial and Budget Schedule

	Actual FY2023	Actual FY2024	Actual FY2025	Projected FYE2026	Recommended FY2027
Expenditures					
Personnel Services	$ 15,697	$ 15,695	$ 15,502	$ 15,529	$ 14,400
Contractual Services	$ 322	$ 348	$ 2,806	$ 69,204	$ 1,154
Commodities	$ 15,892	$ 14,208	$ 18,254	$ 15,127	$ 16,940
Capital Outlay	$ -	$ -	$ -	$ -	$ -
All Funds Total	**$ 31,911**	**$ 30,250**	**$ 36,562**	**$ 99,859**	**$ 32,493**

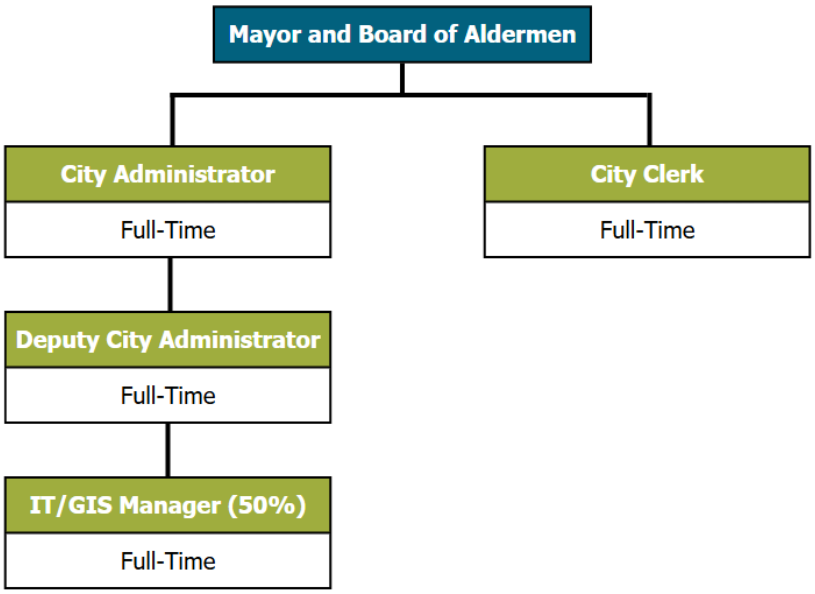
	Actual FY2023	Actual FY2024	Actual FY2025	Projected FYE2026	Recommended FY2027
Source of Funds					
General Fund	$ 31,911	$ 30,250	$ 36,562	$ 99,859	$ 32,493
All Funds Total	**$ 31,911**	**$ 30,250**	**$ 36,562**	**$ 99,859**	**$ 32,493**



Administration

The primary function of the Administration Department is to implement policies adopted by the Board of Aldermen. The Department works to accomplish this goal by making 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 and IT services in the organization.

Department Organizational Chart



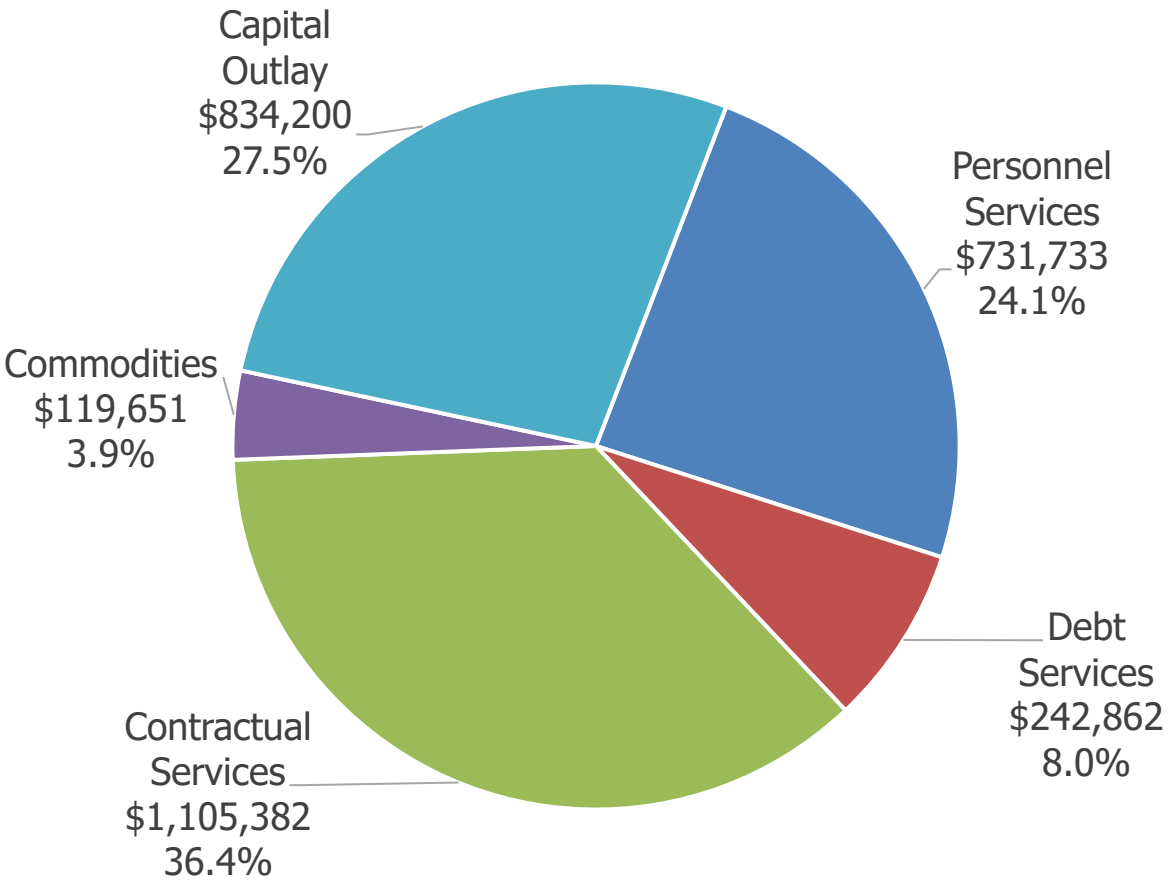
Administration

Department Financial and Budget Schedule

	Actual FY2023	Actual FY2024	Actual FY2025	Projected FYE2026	Recommended FY2027
Expenditures					
Personnel Services	$ 474,610	$ 528,684	$ 569,638	$ 643,539	$ 731,733
Contractual Services	$ 304,836	$ 1,303,618	$ 1,082,469	$ 1,001,655	$ 1,105,382
Commodities	$ 118,221	$ 116,623	$ 87,209	$ 163,032	$ 119,651
Capital Outlay	$ 35,359	$ 36,732	$ 2,288	$ 184,000	$ 834,200
Debt Services	$ 960,262	$ -	$ -	$ 242,862	$ 242,862
All Funds Total	**$ 1,893,288**	**$ 1,985,658**	**$ 1,741,604**	**$ 2,235,087**	**$ 3,033,828**

	Actual FY2023	Actual FY2024	Actual FY2025	Projected FYE2026	Recommended FY2027
Source of Funds					
General Fund	$ 720,540	$ 725,364	$ 728,798	$ 1,039,873	$ 1,853,714
Special Allocation Fund	$ 960,262	$ 978,419	$ 894,716	$ 792,862	$ 792,862
Commons CID Fund	$ 212,186	$ 281,875	$ 118,090	$ 381,502	$ 381,502
Donation Fund	$ 300	$ -	$ -	$ 1,022	$ -
Fairview Crossing CID Fund	$ -	$ -	$ -	$ 3,750	$ 3,750
Shops at Smithville CID Fund	$ -	$ -	$ -	$ 16,079	$ 2,000
All Funds Total	**$ 1,893,288**	**$ 1,985,658**	**$ 1,741,604**	**$ 2,235,087**	**$ 3,033,828**

Administration



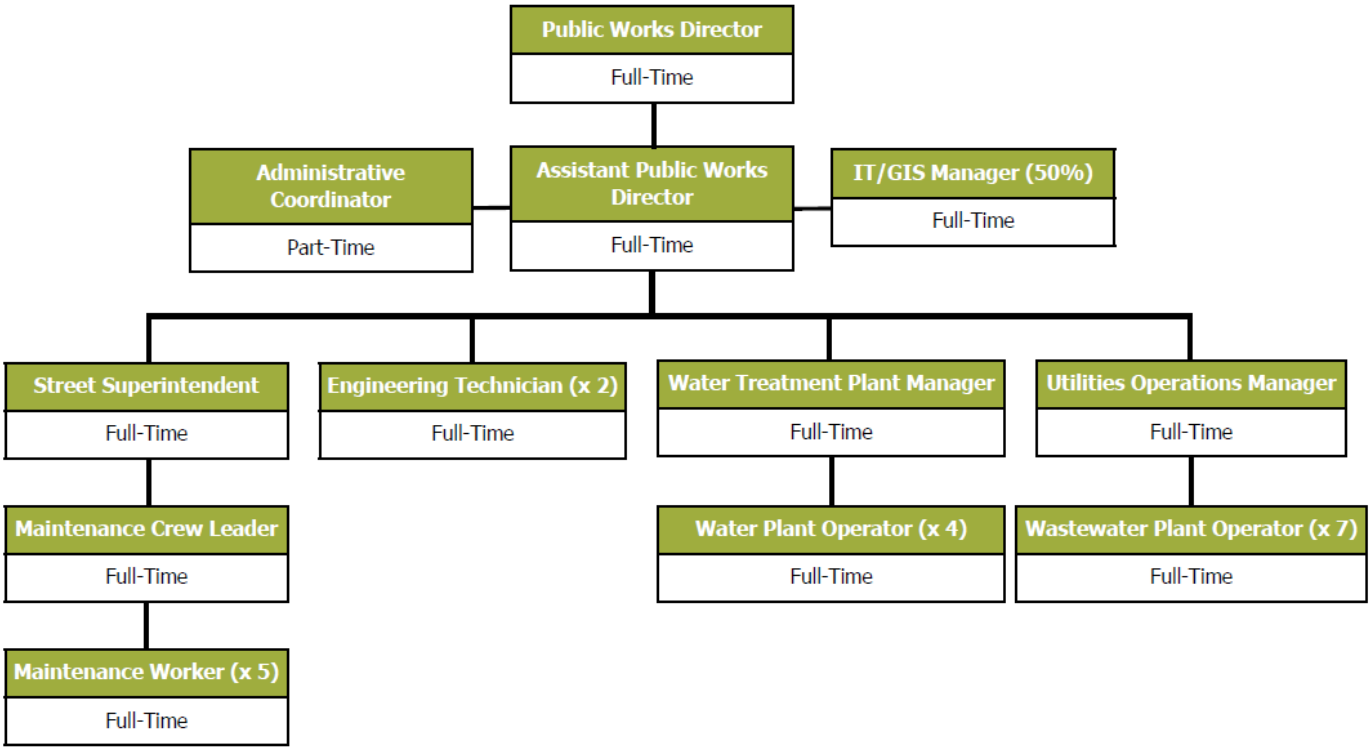
Administration

FY2026 Accomplishments

- Supported organizational effectiveness, community engagement, and long-term planning.
- Completed the DirectionFinder Citizen Satisfaction Survey, with results reviewed with the community and incorporated into ongoing City initiatives.
- Initiated the Strategic Plan Update in April 2026, with final adoption anticipated in December 2026.
- Onboarded a new IT/GIS Technician and continued improvements to technology systems and internal processes.
- Advanced the Wayfinding project into the engineering phase, with grant funding secured for FY2027 construction.
- Strengthened partnerships with the Smithville School District, Smithville Main Street District, and Smithville Area Chamber of Commerce to support community collaboration.

Public Works

The Public Works Department consists of the Streets Division and the Utilities Division. The Streets Division provides maintenance of City streets, storm drains, curbs, gutters, and sidewalks. Street maintenance staff repair and maintain City-owned streetlights, street signage, rights-of-way, 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. The Utilities Division 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. In addition to General Fund resources, the department budget is supported by the Combined Water & Wastewater Systems (CWWS) Fund, an enterprise fund supported by water and sewer use charges.



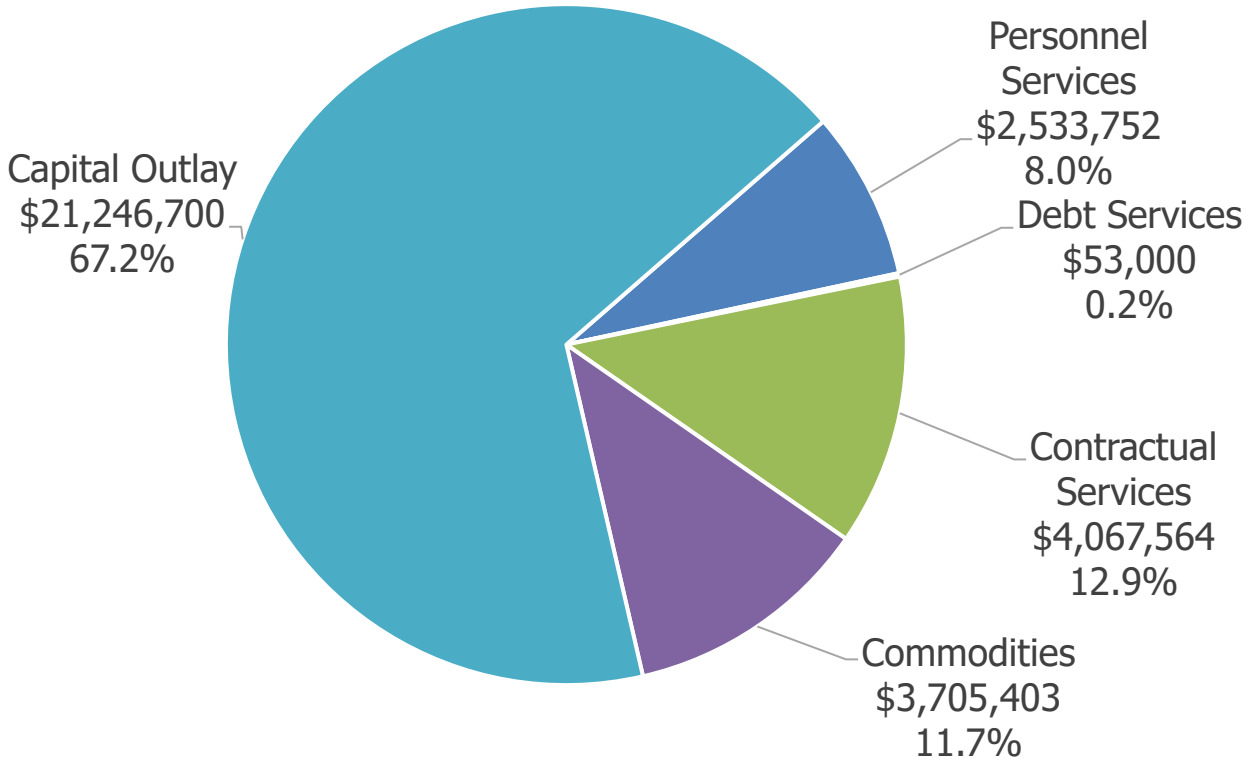
Public Works

Department Financial and Budget

	Actual FY2023	Actual FY2024	Actual FY2025	Projected FYE2026	Recommended FY2027
Expenditures					
Personnel Services	$ 2,032,827	$ 2,216,745	$ 2,261,583	$ 2,321,641	$ 2,533,752
Contractual Services	$ 2,422,376	$ 2,456,314	$ 2,479,565	$ 3,435,408	$ 4,067,564
Commodities	$ 2,291,756	$ 2,034,890	$ 2,202,883	$ 2,904,919	$ 3,705,403
Capital Outlay	$ 2,971,429	$ 2,637,561	$ 5,277,522	$ 8,135,600	$ 21,246,700
Debt Services	$ 45,235	$ 38,276	$ -	$ 53,000	$ 53,000
All Funds Total	**$ 9,763,623**	**$ 9,383,786**	**$ 12,221,552**	**$ 16,850,568**	**$ 31,606,419**

	Actual FY2023	Actual FY2024	Actual FY2025	Projected FYE2026	Recommended FY2027
Source of Funds					
General Fund	$ 1,112,298	$ 2,107,171	$ 1,272,540	$ 1,474,514	$ 1,448,619
Combined Water & Wastewater Systems	$ 6,240,616	$ 4,615,979	$ 7,061,267	$ 11,226,406	$ 23,741,902
Transportation Sales Tax Fund	$ 527,429	$ 599,249	$ 774,872	$ 1,775,623	$ 2,337,000
Solid Waste Fund	$ 857,468	$ 907,202	$ 945,733	$ 987,117	$ 1,003,898
Capital Improvement Sales Tax Fund	$ 124,784	$ 432,462	$ 1,935,351	$ 437,900	$ 1,730,000
Parks & Stormwater Fund	$ 47,213	$ 516,801	$ 49,471	$ 949,008	$ 1,345,000
Vehicle & Equipment Replacement Fund	$ 142,340	$ 204,923	$ 182,319	$ -	$ -
ARPA Fund	$ 711,474	$ (0)	$ -	$ -	$ -
All Funds Total	**$ 9,763,623**	**$ 9,383,786**	**$ 12,221,552**	**$ 16,850,568**	**$ 31,606,419**

Public Works

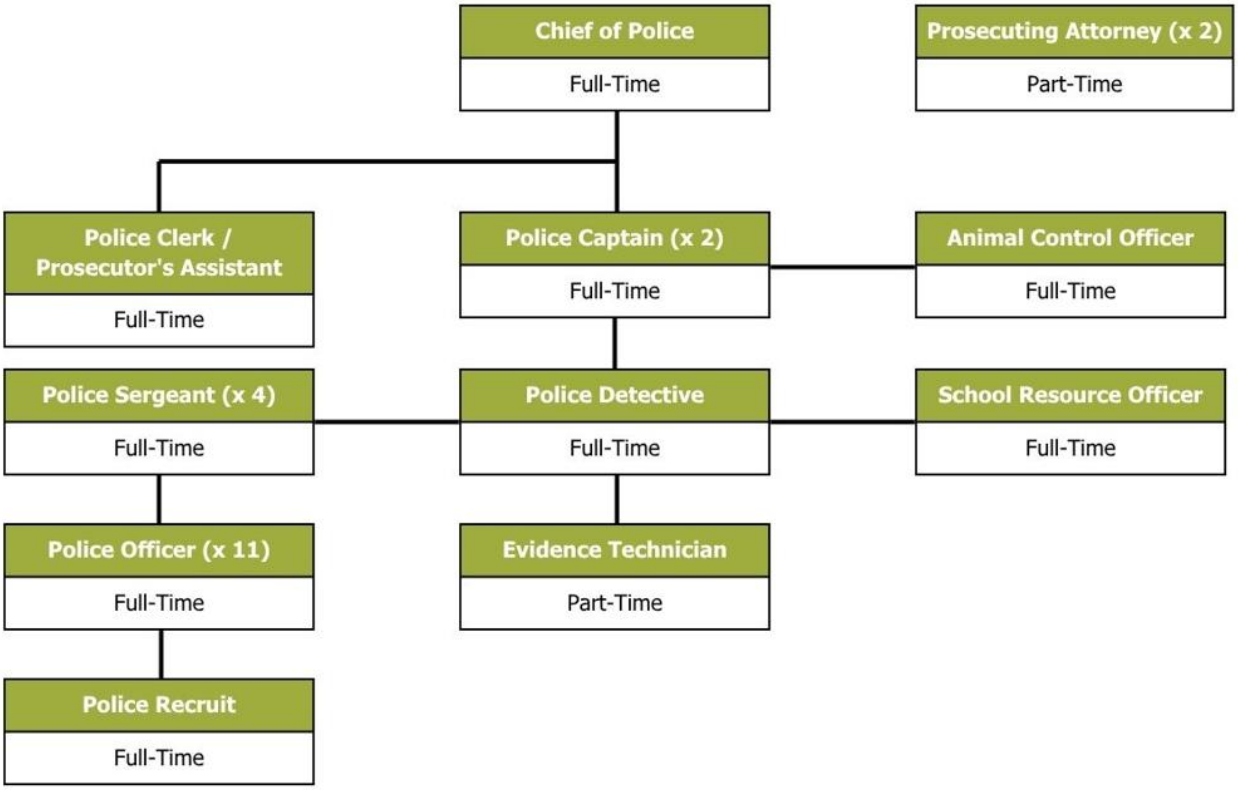


FY2026 Accomplishments

- Treated approximately 374.5 million gallons of drinking water and 226 million gallons of wastewater.
- Completed significant infrastructure improvements, including water and sewer line replacements, lift station and treatment facility upgrades, street and sidewalk improvements, and stormwater repairs.
- Advanced long-term infrastructure planning through the implementation of SCADA software for real-time data analysis, completion of the Utility Rate Study, design of the wastewater treatment plant expansion, and securing funding for future transportation and utility improvements. These efforts, along with ongoing utility locates, completing 1,156 work orders, infrastructure maintenance, snowfall events, and project inspection services, support the City's commitment to maintaining reliable and sustainable public infrastructure.

Police

The Police Department is responsible for police patrol services, investigations and animal control. The Police Department operates 24 hours per day, seven days per week in two 12-hour shifts. Emergency calls are routed to officers through the Platte County Sheriff's Office Dispatch. Operational revenues come from the General Fund as well as the Public Safety Sales Tax.



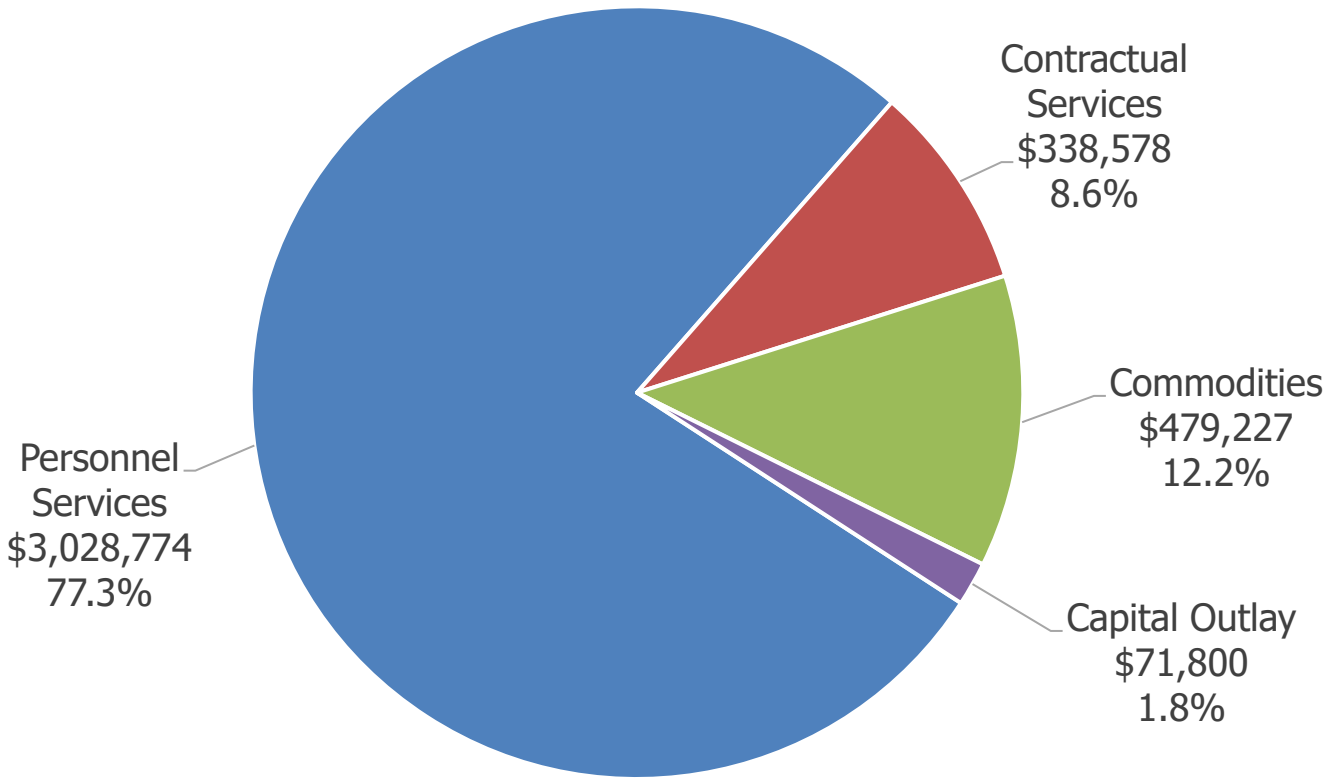
Police

Department Financial and Budget Schedule

	Actual FY2023	Actual FY2024	Actual FY2025	Projected FYE2026	Recommended FY2027
Expenditures					
Personnel Services	$ 1,862,453	$ 1,811,152	$ 1,999,771	$ 2,414,596	$ 3,028,774
Contractual Services	$ 190,178	$ 318,907	$ 344,471	$ 330,524	$ 338,578
Commodities	$ 311,045	$ 271,441	$ 245,927	$ 511,087	$ 479,227
Capital Outlay	$ 66,351	$ 41,865	$ 25,545	$ 87,520	$ 71,800
All Funds Total	**$ 2,430,027**	**$ 2,443,365**	**$ 2,615,714**	**$ 3,343,727**	**$ 3,918,379**

	Actual FY2023	Actual FY2024	Actual FY2025	Projected FYE2026	Recommended FY2027
Source of Funds					
General Fund	$ 2,338,830	$ 2,391,660	$ 2,611,676	$ 2,858,216	$ 3,153,023
Public Safety Sales Tax Fund	$ -	$ -	$ -	$ 478,256	$ 758,101
Vehicle & Equipment Replacement Fund	$ 67,774	$ 47,420	$ -	$ -	$ -
Donation Fund	$ 15,672	$ -	$ -	$ -	$ -
Miscellaneous Police Funds	$ 7,751	$ 4,285	$ 4,038	$ 7,255	$ 7,255
All Funds Total	**$ 2,430,027**	**$ 2,443,365**	**$ 2,615,714**	**$ 3,343,727**	**$ 3,918,379**

Police


Contractual Services $338,578 8.6%
Commodities $479,227 12.2%
Capital Outlay $71,800 1.8%
Personnel Services $3,028,774 77.3%

Police

FY2026 Accomplishments

- Strengthened public safety services and department operations.
- Held the first meeting of the Public Safety Sales Tax Oversight Committee to provide oversight of funding dedicated to public safety.
- Negotiated two new collective bargaining agreements, bringing officer and sergeant salaries into a more competitive range within the Kansas City metropolitan area.
- Added a second captain position, with both captain positions now filled, and continued recruitment and retention efforts through the sabbatical program and expanded career opportunities.
- Procured replacement body-worn cameras, automated external defibrillators, and a new animal control vehicle in preparation for adding a full-time Animal Control Officer.
- Awarded a contract for a Rapid Warning System to enhance the City's existing outdoor warning siren system.

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 animal control facility is currently located at 1 Helvey Park Drive and Public Works Department staff assist with the maintenance and care of the shelters and dogs.

Animal Control

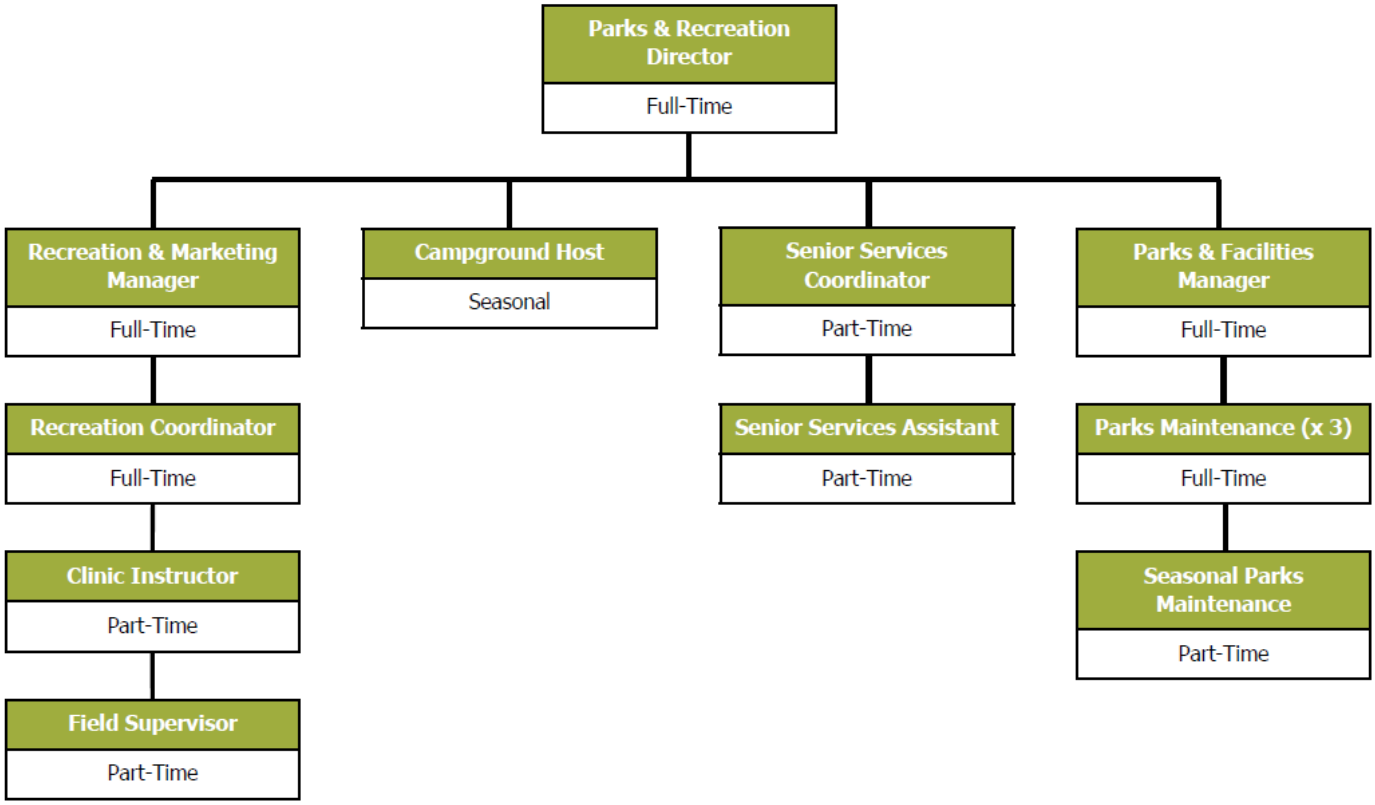
Division Financial and Budget Schedule

	Actual FY2023	Actual FY2024	Actual FY2025	Projected FYE2026	Recommended FY2027
Expenditures					
Personnel Services	$ -	$ -	$ -	$ 40,933	$ 96,512
Contractual Services	$ 7,008	$ 10,905	$ 8,885	$ 20,025	$ 28,783
Commodities	$ 5,077	$ 5,211	$ 6,163	$ 11,325	$ 8,422
Capital Outlay	$ -	$ -	$ -	$ 3,195	$ -
All Funds Total	**$ 12,085**	**$ 16,116**	**$ 15,047**	**$ 75,478**	**$ 133,717**

	Actual FY2023	Actual FY2024	Actual FY2025	Projected FYE2026	Recommended FY2027
Source of Funds					
General Fund	$ 12,085	$ 16,116	$ 15,047	$ 21,500	$ -
Public Safety Sales Tax Fund	$ -	$ -	$ -	$ 53,978	$ 133,717
All Funds Total	**$ 12,085**	**$ 16,116**	**$ 15,047**	**$ 75,478**	**$ 133,717**

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 Smithville Activity Center. The Department also oversees a variety of youth and adult recreation programs as well as the operation of Smith's Fork Campground.



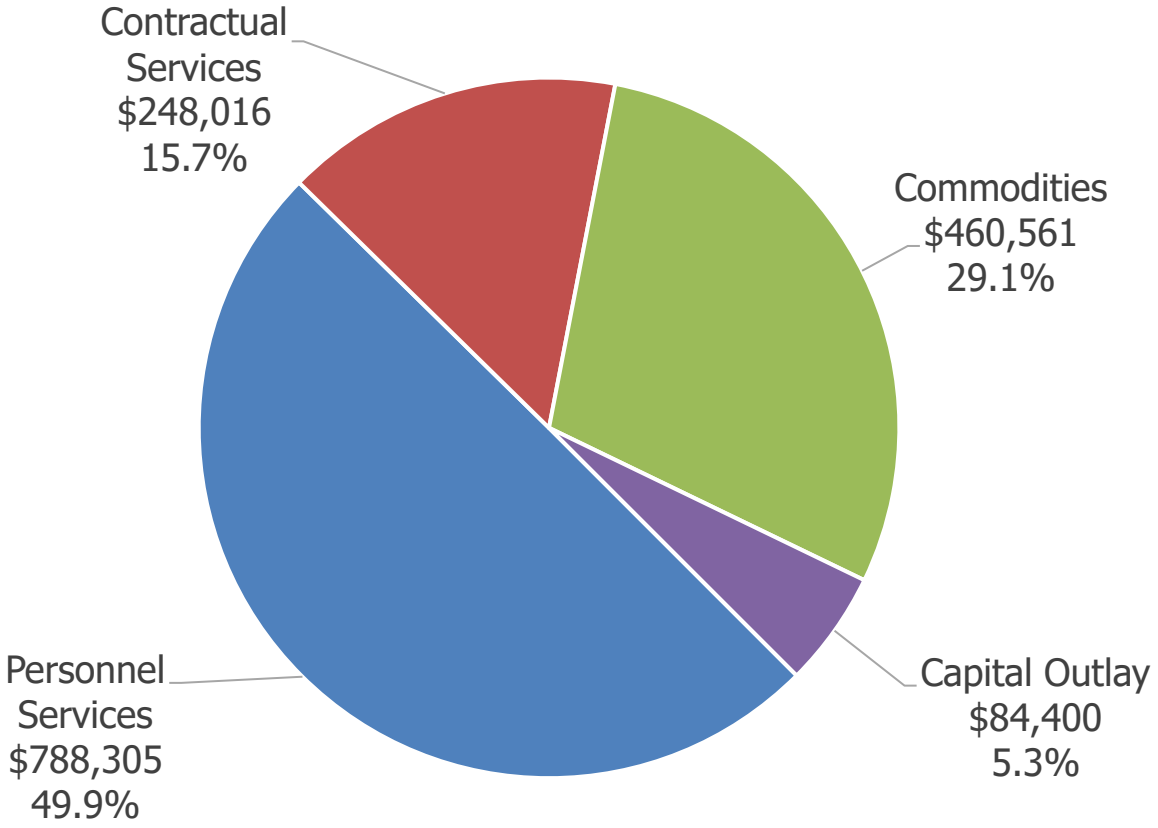
Parks and Recreation

Department Financial and Budget Schedule

	Actual FY2023	Actual FY2024	Actual FY2025	Projected FYE2026	Recommended FY2027
Expenditures					
Personnel Services	$ 446,245	$ 504,667	$ 605,568	$ 630,616	$ 788,305
Contractual Services	$ 188,697	$ 208,743	$ 215,569	$ 253,463	$ 248,016
Commodities	$ 283,203	$ 339,353	$ 358,982	$ 492,616	$ 460,561
Capital Outlay	$ 161,169	$ 171,688	$ 143,657	$ 6,000	$ 84,400
All Funds Total	**$ 1,079,314**	**$ 1,224,451**	**$ 1,323,776**	**$ 1,382,694**	**$ 1,581,283**

	Actual FY2023	Actual FY2024	Actual FY2025	Projected FYE2026	Recommended FY2027
Source of Funds					
General Fund	$ 886,479	$ 1,021,994	$ 1,317,274	$ 1,378,694	$ 1,577,283
Capital Improvement Projects Fund	$ 83,729	$ -	$ -	$ -	$ -
Parks & Stormwater Sales Tax Fund	$ 30,630	$ 153,107	$ 6,502	$ 4,000	$ 4,000
Vehicle & Equipment Replacement Fund	$ 78,476	$ 49,350	$ -	$ -	$ -
All Funds Total	**$ 1,079,314**	**$ 1,224,451**	**$ 1,323,776**	**$ 1,382,694**	**$ 1,581,283**

Parks and Recreation



Parks and Recreation

FY2026 Accomplishments

- Completed and opened major improvements including Emerald Ridge Park, OK Railroad Trail, seven new campsites at Smith's Fork Campground, Heritage Park soccer fields, and several park and facility upgrades.
- Facilitated recreational activity participation with more than 5,200 program and event registrations, 1,200 youth sports registrations, and 301 facility rentals.
- Welcomed 194 new visitors to the Smithville Activity Center, a 155% increase from 2024, and experienced increased participation in programs and meals.
- Achieved a 50% occupancy at Smith's Fork Campground, and Department revenue increased by approximately $80,000 to $559,000.
- Continued partnerships with local organizations to support community events and programming.

Smithville Activity Center Services

The Activity Center is a facility owned by the City which is leased to a nonprofit organization. The Activity 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 Activity Center or contact the City's Parks and Recreation Department. The Activity Center is located at 113 West Main Street, just west of City Hall.

Smithville Activity Center Services

Division Financial and Budget Schedule

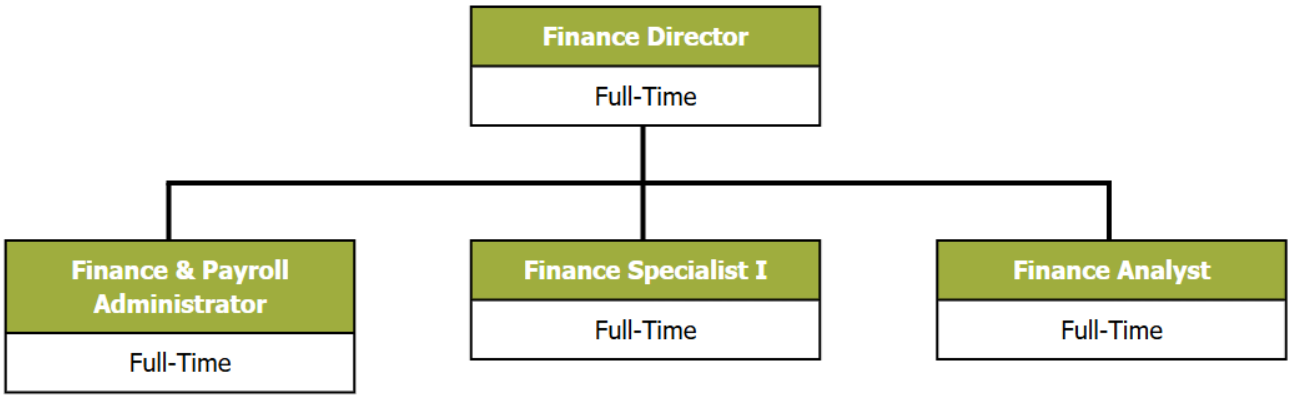
	Actual FY2023	Actual FY2024	Actual FY2025	Projected FYE2026	Recommended FY2027
Expenditures					
Personnel Services	$ -	$ -	$ -	$ -	$ 45,577
Contractual Services	$ 20,336	$ 32,547	$ 52,351	$ 80,154	$ 69,470
Commodities	$ 7,288	$ 10,861	$ 7,399	$ 13,532	$ 31,073
Capital Outlay	$ -	$ -	$ 121,277	$ -	$ -
All Funds Total	**$ 27,624**	**$ 43,408**	**$ 181,027**	**$ 93,686**	**$ 146,120**

	Actual FY2023	Actual FY2024	Actual FY2025	Projected FYE2026	Recommended FY2027
Source of Funds					
General Fund	$ 27,624	$ 43,408	$ 181,027	$ 93,686	$ 146,120
All Funds Total	**$ 27,624**	**$ 43,408**	**$ 181,027**	**$ 93,686**	**$ 146,120**

Finance

The Finance Department is responsible for the development and review of financial 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 and utilities. Finance Department produces all major financial documents of the City, including the Budget, the Popular Annual Financial Report (PAFR), and the Comprehensive Schedule of Fees.

Department Organizational Chart



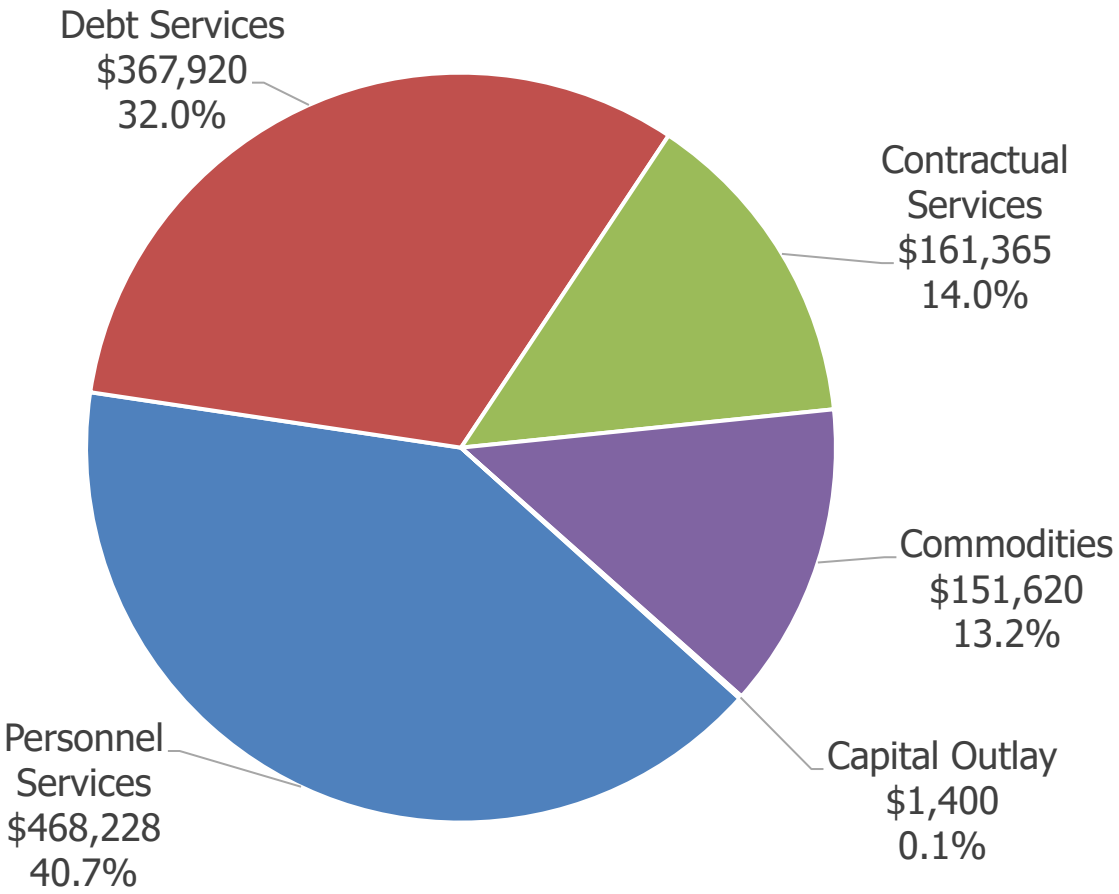
Finance

Department Financial and Budget Schedule

	Actual FY2023	Actual FY2024	Actual FY2025	Projected FYE2026	Recommended FY2027
Expenditures					
Personnel Services	$ 303,950	$ 333,050	$ 379,663	$ 419,883	$ 468,228
Contractual Services	$ 44,382	$ 51,062	$ 69,695	$ 154,435	$ 161,365
Commodities	$ 106,716	$ 133,664	$ 169,663	$ 130,695	$ 151,620
Capital Outlay	$ -	$ 1,166	$ -	$ -	$ 1,400
Debt Services	$ 343,040	$ 351,333	$ 353,850	$ 367,920	$ 367,920
All Funds Total	**$ 798,088**	**$ 870,274**	**$ 972,871**	**$ 1,072,933**	**$ 1,150,532**

	Actual FY2023	Actual FY2024	Actual FY2025	Projected FYE2026	Recommended FY2027
Source of Funds					
General Fund	$ 455,048	$ 518,941	$ 619,021	$ 705,013	$ 782,612
Capital Improvement Sales Tax Fund	$ 343,040	$ 351,333	$ 353,850	$ 367,920	$ 367,920
All Funds Total	**$ 798,088**	**$ 870,274**	**$ 972,871**	**$ 1,072,933**	**$ 1,150,532**

Finance


Debt Services
$367,920
32.0%
Contractual
Services
$161,365
14.0%
Commodities
$151,620
13.2%
Capital Outlay
$1,400
0.1%
Personnel
Services
$468,228
40.7%

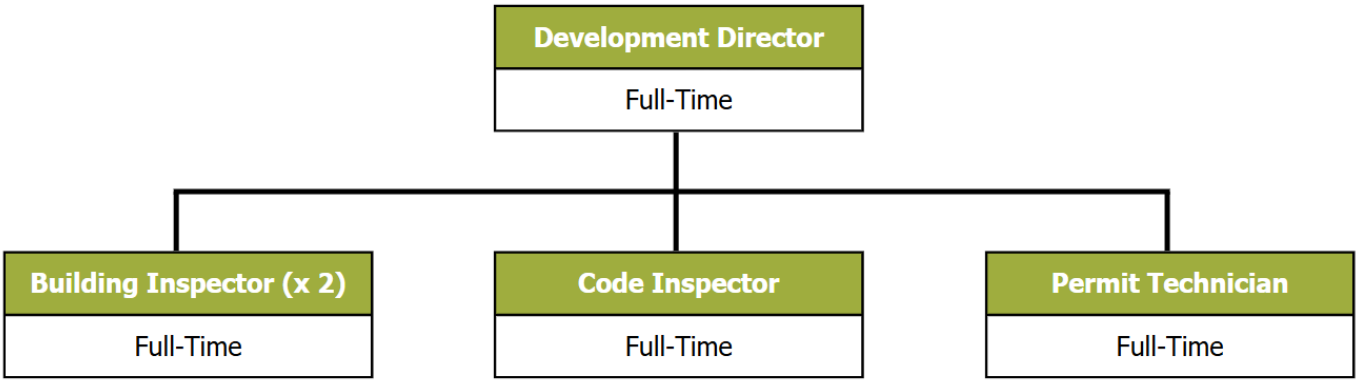
Finance

FY2026 Accomplishments

- Provided essential financial services, including Budget administration, financial reporting, payroll, accounts payable, revenue collection, and support for City departments and programs.
- Strengthened financial management capabilities with the successful hiring of a Finance Analyst to support the City's growing analytical needs.
- Received the GFOA Distinguished Budget Presentation Award for the seventh consecutive year, recognizing continued excellence in budgeting and financial reporting.
- Developed a long-term Capital Improvement Plan and debt financing roadmap to guide future infrastructure investments and funding decisions.

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 administering business licenses and 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.



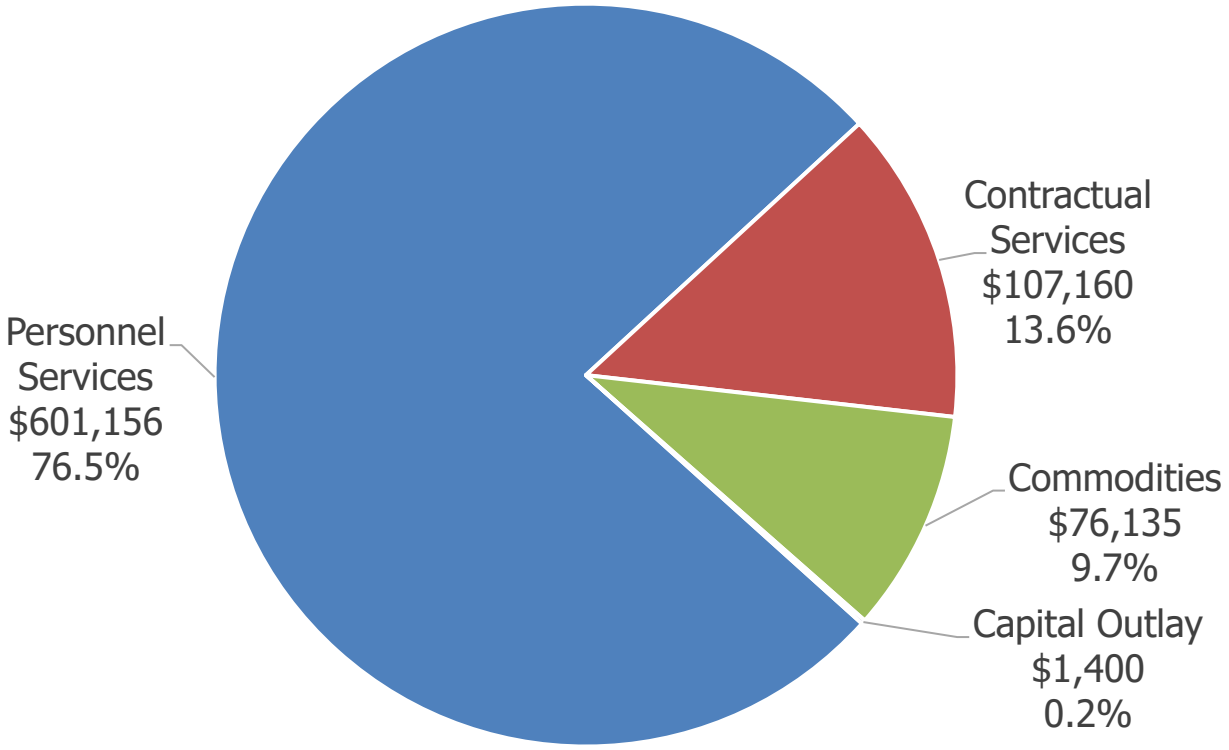
Development

Department Financial and Budget Schedule

	Actual FY2023	Actual FY2024	Actual FY2025	Projected FYE2026	Recommended FY2027
Expenditures					
Personnel Services	$ 396,985	$ 441,496	$ 508,773	$ 538,050	$ 601,156
Contractual Services	$ 37,964	$ 71,458	$ 67,742	$ 48,656	$ 107,160
Commodities	$ 48,894	$ 42,348	$ 46,860	$ 84,338	$ 76,135
Capital Outlay	$ 2,056	$ 358	$ (831)	$ 1,600	$ 1,400
All Funds Total	**$ 485,898**	**$ 555,660**	**$ 622,544**	**$ 672,644**	**$ 785,851**

	Actual FY2023	Actual FY2024	Actual FY2025	Projected FYE2026	Recommended FY2027
Source of Funds					
General Fund	$ 463,441	$ 536,966	$ 622,544	$ 672,644	$ 785,851
Vehicle & Equipment Replacement Fund	$ 22,457	$ 18,694	$ -	$ -	$ -
All Funds Total	**$ 485,898**	**$ 555,660**	**$ 622,544**	**$ 672,644**	**$ 785,851**

Development



Development

FY2026 Accomplishments

- Supported continued residential and commercial growth consistent with the City's Comprehensive Plan.
- Approved the Clay Creek Meadows Townhomes for 203 townhome units.
- Approved the Collins Ridge Subdivision for 404 dwelling units, including 287 single-family homes and 117 townhome units, along with two commercial buildings.
- Approved the Lakeside Farms Subdivision for 191 single-family homes and 86 two-family townhome units.
- Approved the City's first Accessory Dwelling Unit conditional use permit.

Capital Improvements Plan

Capital Improvements Plan

The City of Smithville Capital Improvement Plan (CIP) is a multi-year 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. The 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 complete long-term needs and goals originating from the master plans.

Downtown Streetscape North

CIP Planning Process

During the budget development process, staff meet to understand 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 Parks & Stormwater Sales Tax Fund. Other funds, such as the CWWS Fund and General Fund, also support capital project spending and require 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. 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:

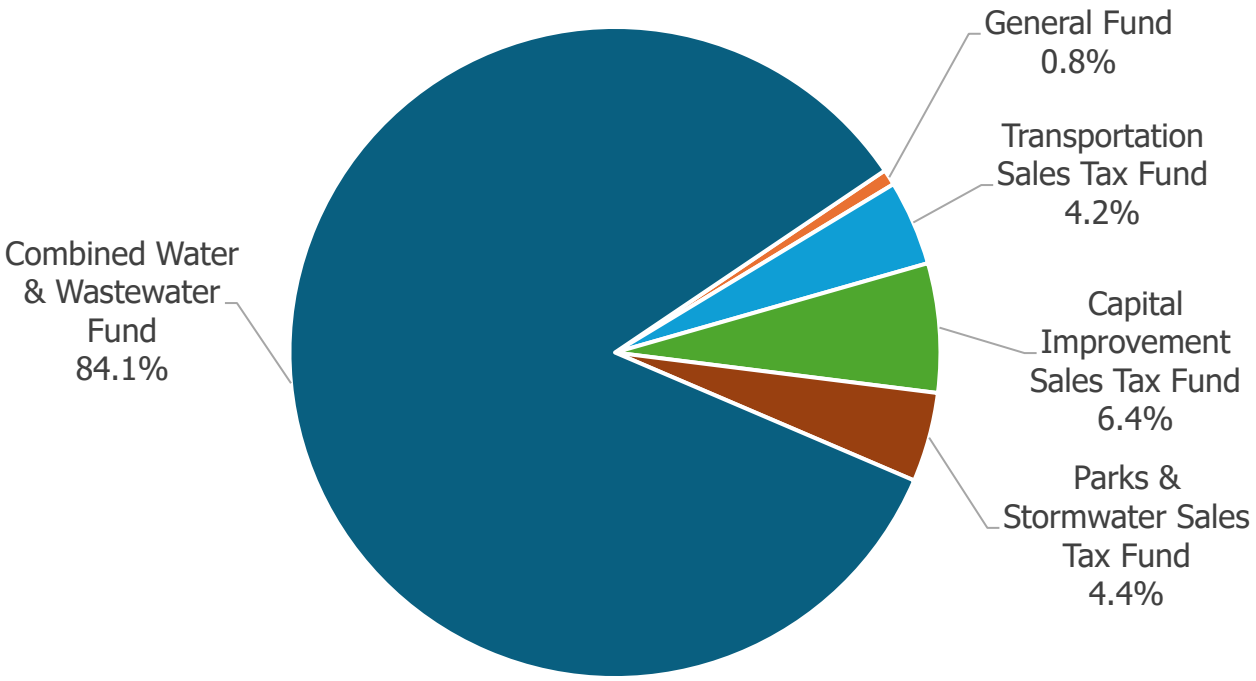
- Projects Reducing Risk, Public Danger, or Preserving Infrastructure/High Usage Assets
- Board of Aldermen Priorities
- Master Plan Recommended Projects
- Projects With Potential Outside Funding Opportunities (Cost Sharing, Federal & State Grants)
- Projects With Secured Outside Funding
- Projects Contributing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

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 or 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 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.

Capital Improvements Plan

The proposed Five-Year CIP Plan is presented to the Board of Aldermen for initial consideration in June. The Board provides feedback, and staff complete any necessary revisions to the CIP for final review in September.

The Five-Year Capital Improvement Plan is primarily composed of water and wastewater projects as indicated by the pie chart below. In FY2027, 84.1% of all CIP expenditures in the Five-Year CIP are either water or wastewater related expenses. The Parks & Stormwater Sales Tax (PST) Fund accounts for 4.4% of CIP projects, the Capital Improvement Sales Tax Fund (CIST) Fund accounts for 6.4%, and the Transportation Sales Tax Fund (TST) Fund accounts for 4.2%. Together, the three special 0.5% sales taxes account for 17.3% of all CIP planned expenditures in the next five years.



Capital Improvements Plan

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 expenses related to maintaining and repairing streets (pothole filling and patching). The PCI (Pavement Condition Index) helps staff understand which sections of road are in the greatest need of 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.

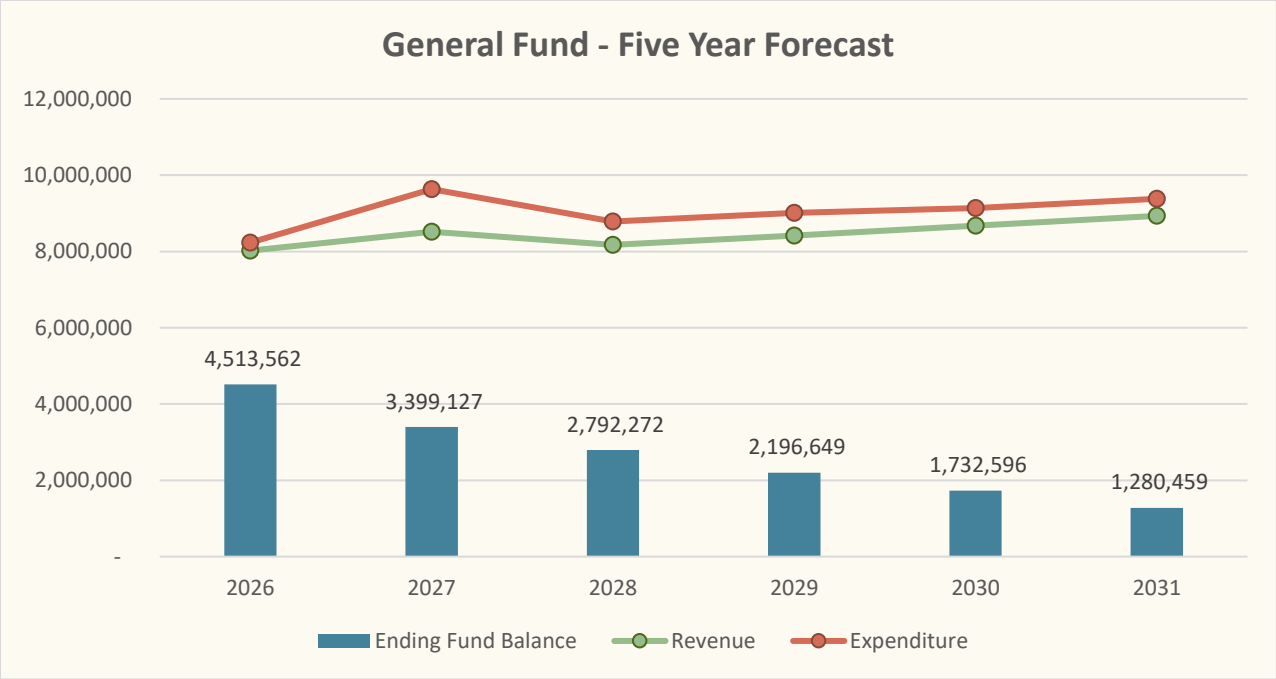
Waterline replacement and improvement projects are planned with the goal of replacing aging water and wastewater lines, many of which are subject to line breaks which create unpleasant outages for utility customers. Public Works continue to coordinate an annual cured in place sewer rehabilitation program 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	FY2027	FY2028	FY2029	FY2030	FY2031
Annual Wayfinding Signage Installation (Construction)	$ 750,000	$ -	$ -	$ -	$ -
Annual Wayfinding Signage Installation (Grant)	$ (600,000)	$ -	$ -	$ -	$ -
Grand Total (Net Cost)	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ -**



FY2027-2031
Capital Improvements Plan
Smithville, MO

Project Name	Downtown Wayfinding Signage
Total Project Cost	$750,000
Type	Improvement
Status	Future
Department	Administration

Description

In 2022, the City used American Rescue Plan Act (ARPA) funds to contract 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 2027.

Justification

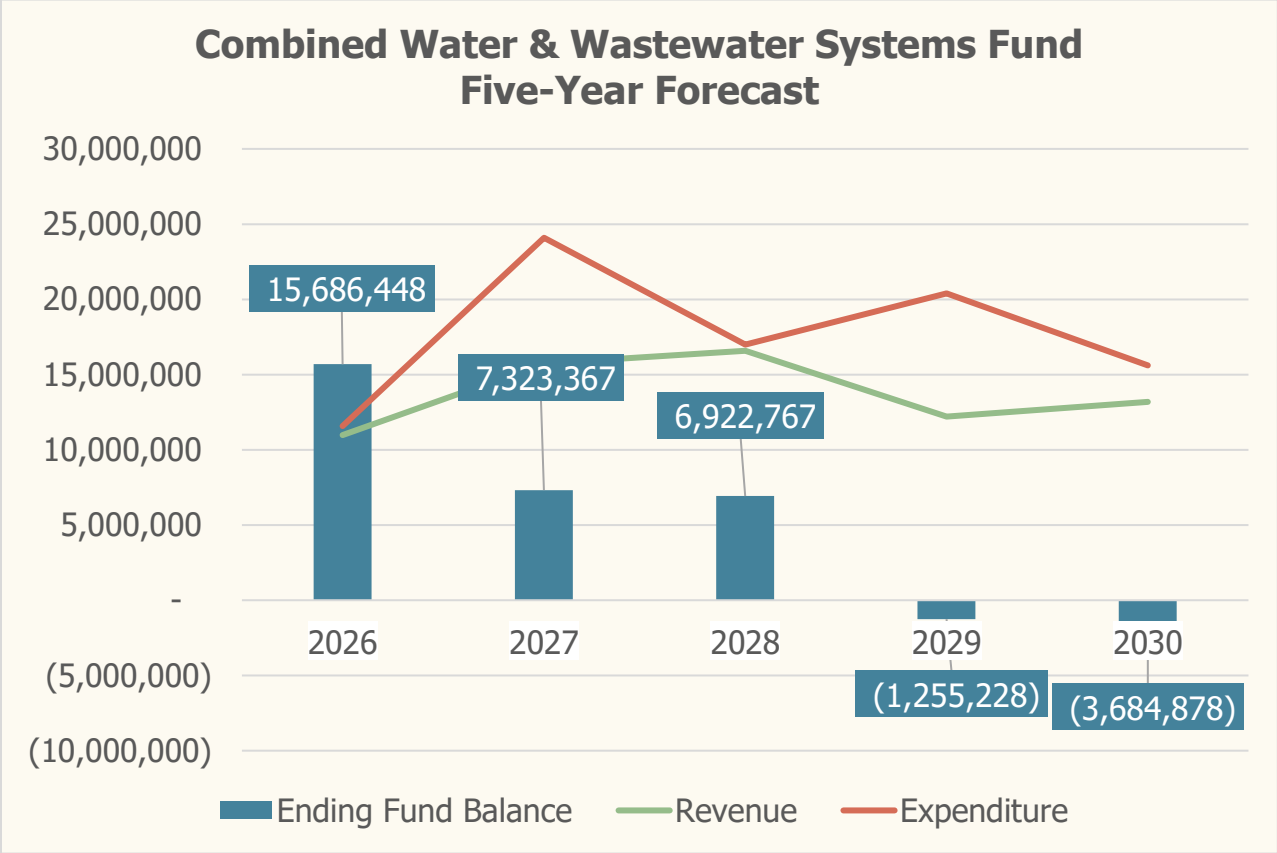
This project is intended to provide visitors with a sense of arrival and know they have reached their specific destinations as they travel through the City of Smithville. Currently, this form of directional signage does not exist in the City. $750,000 has been allocated in the General Fund over a two-year period. The City secured $600,000 in grant funding from Mid-America Regional Council (MARC).

Expenditure	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Engineering	-	-	-	-	-	-
Construction	750,000	-	-	-	-	750,000
Total	**750,000**	**-**	**-**	**-**	**-**	**750,000**

Funding Source	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
General Fund	150,000	-	-	-	-	150,000
MARC Grant	600,000	-	-	-	-	600,000
Total	**750,000**	**-**	**-**	**-**	**-**	**750,000**

Combined Water and Wastewater Systems CIP

Capital Improvement Project	FY2027	FY2028	FY2029	FY2030	FY2031
Water Treatment Plant Annual Updates / Improvements	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000
Primary Clarifier and Primary Mix Chamber (Construction)	$ 588,700	$ -	$ -	$ -	$ -
High Service Pump Room (Engineering)	$ 110,000	$ -	$ -	$ -	$ -
High Service Pump Room (Construction)	$ -	$ 583,000	$ -	$ -	$ -
Capacity Improvements (Engineering)	$ -	$ -	$ -	$ -	$ 5,638,000
Water Distribution System Annual Updates / Improvements	$ 50,000	$ 50,000	$ 50,000	$ 1,000,000	$ 1,000,000
Hwy 92, Commercial Ave to 169 Hwy (Construction)	$ 700,000	$ -	$ -	$ -	$ -
Maple Ln, Spelman Rd to Maple Ln (Engineering)	$ 170,000	$ -	$ -	$ -	$ -
Maple Ln, Spelman Rd to Maple Ln (Construction)	$ -	$ 845,000	$ -	$ -	$ -
Diamond Crest looping	$ 361,000	$ -	$ -	$ -	$ -
Raintree Ln to Pope Ln, turn to Hillcrest Dr (Engineering)	$ 200,000	$ -	$ -	$ -	$ -
Raintree Ln to Pope Ln, turn to Hillcrest Dr (Construction)	$ -	$ 1,036,000	$ -	$ -	$ -
Interconnect Mains at 144th St and 169 Hwy	$ 105,000	$ -	$ -	$ -	$ -
W Meadow from Hwy 169 to S Bridge Street, Fairway to Main St (Engineering)	$ -	$ 250,000	$ -	$ -	$ -
W Meadow from Hwy 169 to S Bridge Street, Fairway to Main St (Construction)	$ -	$ -	$ 1,028,000	$ -	$ -
169 Hwy, Highway 92 to Park Dr (Engineering)	$ 140,000	$ -	$ -	$ -	$ -
169 Hwy, Highway 92 to Park Dr (Construction)	$ -	$ 650,000	$ -	$ -	$ -
Tower Interconnect Armory Rd, 69 Hwy	$ -	$ 90,000	$ -	$ -	$ -
169 Hwy, Commercial to 144th St (Engineering)	$ 200,000	$ -	$ -	$ -	$ -
169 Hwy, Commercial to 144th St (Construction)	$ -	$ 1,097,000	$ -	$ -	$ -
NE 172nd St, East Pope Ln to North Tower (Engineering)	$ -	$ 350,000	$ -	$ -	$ -
NE 172nd St, East Pope Ln to North Tower (Construction)	$ -	$ -	$ 1,271,000	$ -	$ -
169 Hwy, 144th St to Southwest Tower (Engineering)	$ -	$ 300,000	$ -	$ -	$ -
169 Hwy, 144th St to Southwest Tower (Construction)	$ -	$ -	$ 1,003,000	$ -	$ -
New South Booster Pump Station (Engineering)	$ -	$ -	$ 700,000	$ -	$ -
New South Booster Pump Station (Construction)	$ -	$ -	$ -	$ 4,783,000	$ -
Advanced Metering Infrastructure	$ -	$ -	$ 1,500,000	$ -	$ -
Wastewater Treatment Plant Phase 1 Improvements (Construction)	$ 5,333,000	$ -	$ -	$ -	$ -
Wastewater Treatment Plant Annual SBR Basin Cleaning	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000
Wastewater Treatment Plant Annual Influent Pump Station Cleaning and Bypass	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000
Stonebridge Pump Station Replacement (Construction)	$ 1,700,000	$ -	$ -	$ -	$ -
Owens Branch Interceptor - Phase 1, Line 1 (Construction)	$ 4,169,000	$ -	$ -	$ -	$ -
Owens Branch Interceptor - Phase 1, Line 2 (Engineering)	$ -	$ 593,500	$ -	$ -	$ -
Upsize Existing Hills of Shannon Sewer from 8" to 12" (Engineering)	$ 300,000	$ -	$ -	$ -	$ -
Upsize Existing Hills of Shannon Sewer from 8" to 12" (Construction)	$ -	$ 1,736,000	$ -	$ -	$ -
Gravity Sewer Connections to Eliminate Central Bank and McDonalds Pump Stations (Engineering)	$ 100,000	$ -	$ -	$ -	$ -
Gravity Sewer Connections to Eliminate Central Bank and McDonalds Pump Stations (Construction)	$ -	$ 413,000	$ -	$ -	$ -
Owens Branch Interceptor - Phase 1, Line 2 (Construction)	$ -	$ -	$ 5,341,500	$ -	$ -
Cub Cadet Pump Station Replacement (Engineering)	$ -	$ 30,000	$ -	$ -	$ -
Cub Cadet Pump Station Replacement (Construction)	$ -	$ -	$ 214,000	$ -	$ -
Bridge Street Pump Station Generator (Engineering)	$ -	$ -	$ 70,000	$ -	$ -
Bridge Street Pump Station Generator (Construction)	$ -	$ -	$ -	$ 365,000	$ -
Annual Sanitary Sewer Rehabilitation	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000
Annual Pump Station Rehabilitation	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000
Total (FY)	**$ 14,841,700**	**$ 8,638,500**	**$ 11,792,500**	**$ 6,763,000**	**$ 7,253,000**


Combined Water & Wastewater Systems Fund
Five-Year Forecast
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
(5,000,000)
(10,000,000)
15,686,448
7,323,367
6,922,767
(1,255,228)
(3,684,878)
2026
2027
2028
2029
2030
Ending Fund Balance
Revenue
Expenditure

FY2027-2031
Capital Improvements Plan
Smithville, MO

Project Name	Water Plant Expansion
Total Project Cost	$5,638,000
Type	Capacity
Status	Future
Department	Public Works

Description

The proposed water treatment plant improvements will keep the 2.5 million gallons per day (MGD) plant operating and improve plant efficiency. 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.

Justification

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

Expenditure	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Engineering	-	-	-	-	5,638,000	5,638,000
Construction	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**5,638,000**	**5,638,000**

Funding Source	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
CWWS Fund	-	-	-	-	5,638,000	5,638,000
Total	**-**	**-**	**-**	**-**	**5,638,000**	**5,638,000**

FY2027-2031
Capital Improvements Plan
Smithville, MO

Project Name	South Booster Pump Station
Total Project Cost	$5,483,000
Type	Infrastructure Improvement
Status	Future
Department	Public Works

Description

This project will relocate the South Booster Pump Station along Highway 169, as identified in the Water Master Plan. In 2018, HDR Engineering developed a hydraulic model for the water distribution system, which confirmed the need for improvements within the southern pressure zone. The relocated booster station will improve the City's ability to maintain reliable water pressure and adequate supply for the southern end of town. With the supporting waterline infrastructure completed, this project will focus on the design and construction of the booster station improvements necessary to serve the southern pressure zone.

Justification

Relocating the South Booster Pump Station is necessary to provide adequate water pressure, improve system reliability, and support current and future water demands in the southern portion of town. The project will strengthen service to the southern pressure zone and allow the distribution system to operate more effectively in accordance with the Water Master Plan.

Expenditure	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Engineering	-	-	700,000	-	-	700,000
Construction	-	-	-	4,783,000	-	4,783,000
Total	**-**	**-**	**700,000**	**4,783,000**	**-**	**5,483,000**

Funding Source	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
CWWS Fund	-	-	700,000	4,783,000	-	5,483,000
Total	**-**	**-**	**700,000**	**4,783,000**	**-**	**5,483,000**

FY2027-2031
Capital Improvements Plan
Smithville, MO

Project Name	169 Highway from 144th Street to Southwest Tower
Total Project Cost	$1,303,000
Type	Infrastructure Improvements
Status	Future
Department	Public Works

Description

This project includes the replacement of the existing 3-inch waterline with approximately 2,725 linear feet of 12-inch water main along 169 Highway from 144th Street to the Southwest Tower.

Justification

This improvement will increase system reliability and capacity in the southwest service area.

Expenditure	2027	2028	2029	2030	2031	Total
Engineering	-	300,000	-	-	-	300,000
Construction	-	-	1,003,000	-	-	1,003,000
Total	**-**	**300,000**	**1,003,000**	**-**	**-**	**1,303,000**

Funding Source	2027	2028	2029	2030	2031	Total
CWWS Fund	-	300,000	1,003,000	-	-	1,303,000
Total	**-**	**300,000**	**1,003,000**	**-**	**-**	**1,303,000**

FY2027-2031
Capital Improvements Plan
Smithville, MO

Project Name	169 Highway from Commercial Street to 144th Street
Total Project Cost	$1,297,000
Type	Infrastructure Construction
Status	Future
Department	Public Works

Description

This project, identified as line S4 in the Water Master Plan, includes the installation of approximately 2,725 linear feet of 12-inch water main along 169 Highway from Commercial Avenue to 144th Street.

Justification

This improvement will increase system reliability and capacity and strengthen transmission within the water distribution system.

Expenditure	2027	2028	2029	2030	2031	Total
Engineering	200,000	-	-	-	-	200,000
Construction	-	1,097,000	-	-	-	1,097,000
Total	**200,000**	**1,097,000**	**-**	**-**	**-**	**1,297,000**

Funding Source	2027	2028	2029	2030	2031	Total
CWWS Fund	200,000	1,097,000	-	-	-	1,297,000
Total	**200,000**	**1,097,000**	**-**	**-**	**-**	**1,297,000**

FY2027-2031
Capital Improvements Plan
Smithville, MO

Project Name	Advanced Metering Infrastructure (AMI)
Total Project Cost	$1,500,000
Type	Infrastructure Improvement
Status	Future
Department	Public Works

Description

This project will replace the City's existing Hot Rod AMR (Automated Meter Reading) system with an Advanced Metering Infrastructure (AMI) system. The current AMR system will be approximately 15 years old by 2029 and will be nearing the end of its useful life. The project will replace the existing positive displacement meters with magnetic flow meters and install the necessary AMI communication infrastructure to allow water usage data to be transmitted directly to the City's utility billing system. The new system could also provide customers with access to a usage dashboard to monitor their water consumption.

Justification

The existing AMR system requires City staff to drive by each meter monthly to collect usage data, creating ongoing labor and operational costs. The existing positive displacement meters also contain moving parts and can become less accurate over time. A new AMI system with magnetic flow meters will provide more accurate readings, reduce maintenance, eliminate the need for monthly drive-by meter reading, and provide more timely water usage information to both the City and its customers.

Expenditure	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Engineering	-	-	-	-	-	-
Construction	-	-	1,500,000	-	-	1,500,000
Total	**-**	**-**	**1,500,000**	**-**	**-**	**1,500,000**

Funding Source	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
CWWS Fund	-	-	1,500,000	-	-	1,500,000
Total	**-**	**-**	**1,500,000**	**-**	**-**	**1,500,000**

FY2027-2031
Capital Improvements Plan
Smithville, MO

Project Name	Diamond Crest Looping
Total Project Cost	$361,000
Type	Capacity
Status	Future
Department	Public Works

Description

This project will loop the waterline serving the Diamond Crest neighborhood to provide an additional connection point to the City's water distribution system. The improvements will reduce reliance on a single waterline feed and improve overall system reliability for the area.

Justification

Diamond Crest is currently served by one primary waterline feed, which limits operational flexibility during repairs, breaks, or other service disruptions. Looping the waterline will help ensure the neighborhood has at least two feeds, allowing the City to isolate smaller sections of the system when needed rather than shutting off water service to the entire neighborhood. This project supports the City's goal of improving water system redundancy, reliability, and customer service.

Expenditure	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Engineering	-	-	-	-	-	-
Construction	361,000	-	-	-	-	361,000
Total	**361,000**	**-**	**-**	**-**	**-**	**361,000**

Funding Source	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
CWWS Fund	361,000	-	-	-	-	361,000
Total	**361,000**	**-**	**-**	**-**	**-**	**361,000**

FY2027-2031
Capital Improvements Plan
Smithville, MO

Project Name	Water Treatment Plant Chloramine Conversion
Total Project Cost	$693,000
Type	Water Treatment Plant Improvements
Status	Future
Department	Public Works

Description

This project will evaluate and design a conversion of the City's water treatment plant disinfection process from free chlorine to chloramine. The proposed system would add ammonia to the existing chlorine process to create chloramines, providing a more stable and longer-lasting disinfectant residual throughout the City's water distribution system. The project will include engineering services to determine a feasible chemical injection location, develop the necessary improvements, and prepare documentation for State review and approval of the treatment process change.

Justification

Chloramines provide a longer-lasting disinfectant residual compared to free chlorine, which is beneficial for the City's large and extended water distribution system. The conversion would help maintain water quality, improve residual stability, and reduce concerns with chlorine loss in areas with longer water retention times or lower usage.

Expenditure	2027	2028	2029	2030	2031	Total
Engineering	110,000	-	-	-	-	110,000
Construction	-	583,000	-	-	-	583,000
Total	**110,000**	**583,000**	**-**	**-**	**-**	**693,000**

Funding Source	2027	2028	2029	2030	2031	Total
CWWS Fund	110,000	583,000	-	-	-	693,000
Total	**110,000**	**583,000**	**-**	**-**	**-**	**693,000**

FY2027-2031
Capital Improvements Plan
Smithville, MO

Project Name 169 Highway from 92 Highway to Park Drive
Total Project Cost $790,000
Type Infrastructure Construction
Status Future
Department Public Works

Description

This project includes the installation of approximately 1,500 linear feet of 12-inch water main along 169 Highway from Highway 92 to Park Drive. This will be a new waterline connection within the distribution system.

Justification

This improvement will increase system reliability and capacity while providing additional system redundancy in the area.

Expenditure	2027	2028	2029	2030	2031	Total
Engineering	140,000	-	-	-	-	140,000
Construction	-	650,000	-	-	-	650,000
Total	**140,000**	**650,000**	**-**	**-**	**-**	**790,000**

Funding Source	2027	2028	2029	2030	2031	Total
CWWS Fund	140,000	650,000	-	-	-	790,000
Total	**140,000**	**650,000**	**-**	**-**	**-**	**790,000**

FY2027-2031
Capital Improvements Plan
Smithville, MO

Project Name	92 Highway from Commercial Avenue to 169 Highway
Total Project Cost	$700,000
Type	Infrastructure Construction
Status	Future
Department	Public Works

Description

This project includes the installation of approximately 1,230 linear feet of 8-inch water main along Highway 92 from 169 Highway to South Commercial Avenue. The project was identified in the Water Master Plan as a needed waterline improvement near the south booster pump station.

Justification

This improvement will increase system reliability and capacity near the south booster pump station.

Expenditure	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Engineering	-	-	-	-	-	-
Construction	700,000	-	-	-	-	700,000
Total	**700,000**	**-**	**-**	**-**	**-**	**700,000**

Funding Source	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
CWWS Fund	700,000	-	-	-	-	700,000
Total	**700,000**	**-**	**-**	**-**	**-**	**700,000**

FY2027-2031
Capital Improvements Plan
Smithville, MO

Project Name	NE 172nd Street from East Pope to North Tower
Total Project Cost	$1,621,000
Type	Water System Interconnection
Status	Future
Department	Public Works

Description

The Highway F Water Main Improvement Project, extending from East Pope Lane to the North Water Tower, was identified as a needed improvement in the City's Water Master Plan. The project includes the installation of a dedicated water main connection between Pope Lane and the North Water Tower to improve water system operations and distribution efficiency.

Justification

This project will provide a dedicated supply line to the North Water Tower, allowing for improved water level control and more efficient operation of the tower.

Expenditure	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Engineering	-	350,000	-	-	-	350,000
Construction	-	-	1,271,000	-	-	1,271,000
Total	**-**	**350,000**	**1,271,000**	**-**	**-**	**1,621,000**

Funding Source	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
CWWS Fund	-	350,000	1,271,000	-	-	1,621,000
Total	**-**	**350,000**	**1,271,000**	**-**	**-**	**1,621,000**

FY2027-2031
Capital Improvements Plan
Smithville, MO

Project Name	Interconnect Mains at 144th Street and 169 Highway
Total Project Cost	$105,000
Type	Water System Interconnection
Status	Future
Department	Public Works

Description

In the early 2000s, the City acquired utility customers along Highway 169 from the Major Mall, going south, to 132nd Street, from PWSD #9 (Public Water Sewer District #9). As part of the Water Master Plan for the new South Booster, it is necessary to connect the water line to the 144th Street water line, which is approximately 100 feet away.

Justification

By connecting this line, the City will be ensuring a consistent and adequate water supply to the southwest water tower from the new booster station located at the intersection of Highway 92 and Highway 169. This connection serves two purposes: 1) the connection will accommodate the expected growth south of Highway 92, and 2) the connection provides additional water supply for the southwest water tower.

Expenditure	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Engineering	-	-	-	-	-	-
Construction	105,000	-	-	-	-	105,000
Total	**105,000**	**-**	**-**	**-**	**-**	**105,000**

Funding Source	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
CWWS Fund	105,000	-	-	-	-	105,000
Total	**105,000**	**-**	**-**	**-**	**-**	**105,000**

FY2027-2031
Capital Improvements Plan
Smithville, MO

Project Name Maple Lane from Spelman Road to Maple Avenue
Total Project Cost $1,015,000
Type Infrastructure Improvements
Status Future
Department Public Works

Description

This project includes the replacement of the existing 4-inch cast iron waterline with approximately 1,180 linear feet of 12-inch water main along Maple Lane from Spellman Drive to Maple Avenue.

Justification

This improvement will increase system reliability and capacity in the Maple Lane area.

Expenditure	2027	2028	2029	2030	2031	Total
Engineering	170,000	-	-	-	-	170,000
Construction	-	845,000	-	-	-	845,000
Total	**170,000**	**845,000**	**-**	**-**	**-**	**1,015,000**

Funding Source	2027	2028	2029	2030	2031	Total
CWWS Fund	170,000	845,000	-	-	-	1,015,000
Total	**170,000**	**845,000**	**-**	**-**	**-**	**1,015,000**

FY2027-2031
Capital Improvements Plan
Smithville, MO

Project Name	Primary Clarifier and Primary Mix Chamber
Total Project Cost	$588,700
Type	Maintenance
Status	Future
Department	Public Works

Description

Evaluate and rehabilitate components of the Primary Clarifier and Primary Mix Chamber to address operational and maintenance needs. Improvements will include repair of deteriorated concrete surfaces, evaluation and repair of the rake arm drive system, installation of a new electric blowdown valve, wiring for a turbidity meter, leveling of clarifier weirs, inspection of mechanical components, and installation of a variable frequency drive (VFD) for mixer control through the supervisory control and data acquisition (SCADA) system. The project scope will be phased as needed to minimize impacts on plant operations.

Justification

This is a needed maintenance and rehabilitation project to address aging infrastructure and equipment within the Primary Clarifier and Primary Mix Chamber and help maintain reliable operation of the treatment process.

Expenditure	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Engineering	-	-	-	-	-	-
Construction	588,700	-	-	-	-	588,700
Total	**588,700**	**-**	**-**	**-**	**-**	**588,700**

Funding Source	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
CWWS Fund	588,700	-	-	-	-	588,700
Total	**588,700**	**-**	**-**	**-**	**-**	**588,700**

FY2027-2031
Capital Improvements Plan
Smithville, MO

Project Name	Raintree Lane from Pope Lane to Hillcrest Drive
Total Project Cost	$1,236,000
Type	Infrastructure Improvements
Status	Future
Department	Public Works

Description

This project includes the replacement of approximately 3,300 linear feet of existing waterline along Raintree Lane from Pope Lane to Hillcrest.

Justification

The existing waterline has a history of recurring failures, resulting in increased maintenance costs, disruptions to water service, and staff time devoted to emergency repairs. This project will improve water system reliability and reduce future maintenance costs.

Expenditure	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Engineering	200,000	-	-	-	-	200,000
Construction	-	1,036,000	-	-	-	1,036,000
Total	**200,000**	**1,036,000**	**-**	**-**	**-**	**1,236,000**

Funding Source	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
CWWS Fund	200,000	1,036,000	-	-	-	1,236,000
Total	**200,000**	**1,036,000**	**-**	**-**	**-**	**1,236,000**

FY2027-2031
Capital Improvements Plan
Smithville, MO

Project Name	Tower Interconnect from Amory Road to 169 Highway
Total Project Cost	$90,000
Type	Water System Interconnection
Status	Future
Department	Public Works

Description

As part of the Water Master Plan and the improvements associated with the new South booster station, it is necessary to interconnect the existing water main near 169 Highway and Amory Road with the new feed line once it is installed. This connection will allow the existing main south of town to be tied into the new water supply infrastructure and improve the overall function of the southern water distribution system.

Justification

By connecting the existing main to the new feed line, the City will improve system connectivity, support expected growth south of town, and help ensure a consistent and adequate water supply to the southwest water tower from the new South booster station.

Expenditure	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Engineering	-	-	-	-	-	-
Construction	-	90,000	-	-	-	90,000
Total	**-**	**90,000**	**-**	**-**	**-**	**90,000**

Funding Source	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
CWWS Fund	-	90,000	-	-	-	90,000
Total	**-**	**90,000**	**-**	**-**	**-**	**90,000**

FY2027-2031
Capital Improvements Plan
Smithville, MO

Project Name	Meadow Street Water and Sewer Line Replacement
Total Project Cost	$1,278,000
Type	Infrastructure Improvement
Status	Future
Department	Public Works

Description

This project will replace and upgrade existing water and sewer infrastructure along West Meadow Street and Fairway Street. The existing 4-inch water main along West Meadow Street from Highway 169 to South Bridge Street will be replaced with an 8-inch water main. The existing 4-inch water main along Fairway Street from West Meadow Street to Main Street will also be replaced with an 8-inch water main. In addition, the project will replace the existing 6-inch clay sewer line along West Meadow Street from Highway 169 to Fairway Street. The existing sewer will be replaced with an 8-inch PVC sewer main to provide improved capacity, reliability, and long-term service.

Justification

The existing water mains are undersized 4-inch lines that limit system capacity and may impact water flow and fire protection capabilities. Upsizing these mains to 8 inches will improve water system capacity, reliability, and fire flow while providing infrastructure that better supports existing and future demands. The existing 6-inch clay sewer along West Meadow Street is aging and is more susceptible to deterioration, infiltration, and maintenance issues. Replacing the clay pipe with an 8-inch PVC sewer main will provide a more durable and reliable wastewater system, capacity, and reduce the potential for future maintenance and service issues.

Expenditure	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Engineering	-	250,000	-	-	-	250,000
Construction	-	-	1,028,000	-	-	1,028,000
Total	**-**	**250,000**	**1,028,000**	**-**	**-**	**1,278,000**

Funding Source	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
CWWS Fund	-	250,000	1,028,000	-	-	1,278,000
Total	**-**	**250,000**	**1,028,000**	**-**	**-**	**1,278,000**

FY2027-2031
Capital Improvements Plan
Smithville, MO

Project Name	Wastewater Treatment Plant Expansion
Total Project Cost	$6,483,000
Type	Addition of Processing Capacity
Status	Future
Department	Public Works

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 will be completed in two phases.

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 that anticipated COP proceeds will be required to finance the construction.

Expenditure	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Engineering	1,150,000	-	-	-	-	1,150,000
Construction	5,333,000	-	-	-	-	5,333,000
Total	**6,483,000**	**-**	**-**	**-**	**-**	**6,483,000**

Funding Source	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
CWWS Fund	5,333,000	-	-	-	-	5,333,000
Wastewater Impact Fees	1,150,000	-	-	-	-	1,150,000
Total	**6,483,000**	**-**	**-**	**-**	**-**	**6,483,000**

FY2027-2031
Capital Improvements Plan
Smithville, MO

Project Name Owens Branch Gravity Lines (All Phases)
Total Project Cost $10,104,000
Type Capacity
Status Active
Department Public Works

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.

Justification

The City is striving to more efficiently serve the community's wastewater needs and provide additional capacity to facilitate growth opportunities. Additional capacity will be added via gravity sewers.

Expenditure	2027	2028	2029	2030	2031	Total
Engineering	-	593,500	-	-	-	593,500
Construction	4,169,000	-	5,341,500	-	-	9,510,500
Total	**4,169,000**	**593,500**	**5,341,500**	**-**	**-**	**10,104,000**

Funding Source	2027	2028	2029	2030	2031	Total
CWWS Fund	2,819,000	593,500	5,341,500	-	-	8,754,000
U.S. Army Corps of Engineers	1,350,000	-	-	-	-	1,350,000
Total	**4,169,000**	**593,500**	**5,341,500**	**-**	**-**	**10,104,000**

FY2027-2031
Capital Improvements Plan
Smithville, MO

Project Name	Stonebridge Lift Station
Total Project Cost	$1,700,000
Type	New Construction
Status	Future
Department	Public Works

Description

HDR, the City's engineering consultant, 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. On June 29, 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-inch 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-inch 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-inch 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, $72,000 of project costs were expended.

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.

Expenditure	2027	2028	2029	2030	2031	Total
Engineering	-	-	-	-	-	-
Construction	1,700,000	-	-	-	-	1,700,000
Total	**1,700,000**	**-**	**-**	**-**	**-**	**1,700,000**

Funding Source	2027	2028	2029	2030	2031	Total
CWWS Fund	1,700,000	-	-	-	-	1,700,000
Total	**1,700,000**	**-**	**-**	**-**	**-**	**1,700,000**

FY2027-2031
Capital Improvements Plan
Smithville, MO

Project Name	Bridge Street Pump Station Generator
Total Project Cost	$435,000
Type	Infrastructure Improvement
Status	Future
Department	Public Works

Description

This project will provide a standby generator for the Bridge Street Pump Station to maintain operation during electrical power outages.

Justification

A backup generator is needed to keep the pump station operational during power outages and prevent interruptions to wastewater service.

Expenditure	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Engineering	-	-	70,000	-	-	70,000
Construction	-	-	-	365,000	-	365,000
Total	**-**	**-**	**70,000**	**365,000**	**-**	**435,000**

Funding Source	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
CWWS Fund	-	-	70,000	365,000	-	435,000
Total	**-**	**-**	**70,000**	**365,000**	**-**	**435,000**

FY2027-2031
Capital Improvements Plan
Smithville, MO

Project Name	Cub Cadet Pump Station Replacement
Total Project Cost	$244,000
Type	Infrastructure Improvement
Status	Future
Department	Public Works

Description

The Cub Cadet Lift Station is an aging wastewater lift station that currently serves Cub Cadet, Smithville Marine, and Dollar General. As part of this project, the City will evaluate options for decommissioning the lift station and providing an alternative means of wastewater service. The evaluation will determine whether the existing service area can be converted to gravity flow, if feasible based on existing elevations and site conditions. If gravity service is not feasible, the City will evaluate decommissioning the lift station and installing individual grinder pump systems to serve the three parcels.

Justification

As identified in the City's Wastewater Master Plan, the City intends to reduce the number of wastewater lift stations within the system whenever feasible. The Cub Cadet Lift Station is an older facility and represents an opportunity to eliminate an aging lift station and reduce the City's long-term operation and maintenance responsibilities.

Expenditure	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Engineering	-	30,000	-	-	-	30,000
Construction	-	-	214,000	-	-	214,000
Total	**-**	**30,000**	**214,000**	**-**	**-**	**244,000**

Funding Source	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
CWWS Fund	-	30,000	214,000	-	-	244,000
Total	**-**	**30,000**	**214,000**	**-**	**-**	**244,000**

FY2027-2031
Capital Improvements Plan
Smithville, MO

Project Name	Gravity Sewer Connections to Eliminate Central Bank and McDonald's Pump Stations
Total Project Cost	$513,000
Type	Infrastructure Improvement
Status	Future
Department	Public Works

Description

This project will construct gravity sewer connections necessary to eliminate the existing Central Bank and McDonald's wastewater pump stations. With the recently completed 144th Street Lift Station, the City can proceed with the planned gravity sewer improvements to redirect flows currently served by these two pump stations. Once the gravity connections are completed, both pump stations will be decommissioned.

Justification

The City's Wastewater Master Plan recommends eliminating lift stations where feasible to reduce long-term operation and maintenance costs. With the 144th Street Lift Station now completed, the City can construct the necessary gravity sewer connections to decommission the Central Bank and McDonald's pump stations. This will reduce reliance on mechanical pumping equipment and improve the long-term reliability of the wastewater system.

Expenditure	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Engineering	100,000	-	-	-	-	100,000
Construction	-	413,000	-	-	-	413,000
Total	**100,000**	**413,000**	**-**	**-**	**-**	**513,000**

Funding Source	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
CWWS Fund	100,000	413,000	-	-	-	513,000
Total	**100,000**	**413,000**	**-**	**-**	**-**	**513,000**

FY2027-2031
Capital Improvements Plan
Smithville, MO

Project Name	Upsize Existing Hills of Shannon Sewer
Total Project Cost	$2,036,000
Type	Capacity
Status	Future
Department	Public Works

Description

This project will upsize portions of the existing Hills of Shannon gravity sewer from 8 inches to 12 inches to provide the additional capacity needed to convey wastewater flows from the surrounding area. The 144th Street Lift Station and South Force Main improvements were recently completed, establishing the infrastructure needed to consolidate flows from multiple existing pump stations into a single route to the wastewater treatment plant. The Hills of Shannon sewer upsizing is the next required improvement before McDonald's and Central Bank pump stations can be decommissioned.

Justification

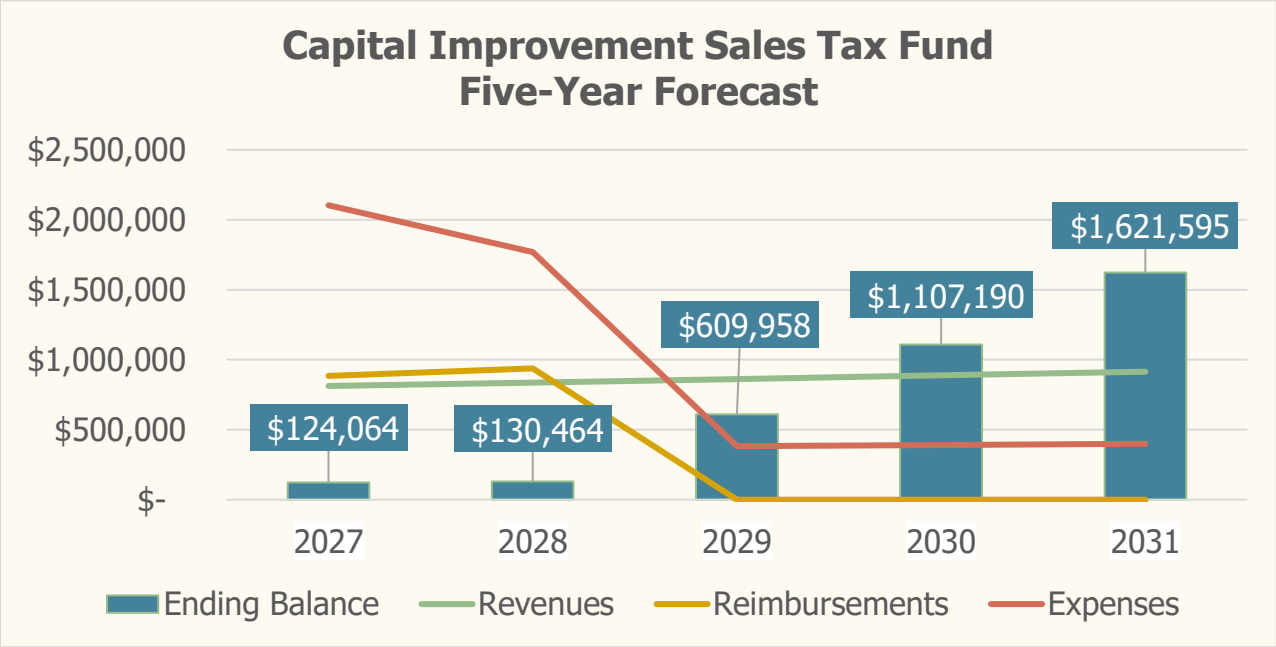
With the 144th Lift Station now complete, the existing Hills of Shannon sewer main must be upsized to accommodate the future service configuration. Increasing the sewer size from 8 inches to 12 inches will provide the capacity needed to receive and convey additional wastewater flows once McDonald's and Central Bank pump stations are taken out of service. Eliminating these lift stations will reduce the City's electricity and operational costs associated with operating and maintaining them. This project will improve system efficiency by reducing reliance on multiple small pump stations, support future growth in the area, and help provide a more reliable long-term wastewater collection system.

Expenditure	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Engineering	300,000	-	-	-	-	300,000
Construction	-	1,736,000	-	-	-	1,736,000
Total	**300,000**	**1,736,000**	**-**	**-**	**-**	**2,036,000**

Funding Source	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
CWWS Fund	300,000	1,736,000	-	-	-	2,036,000
Total	**300,000**	**1,736,000**	**-**	**-**	**-**	**2,036,000**

Capital Improvement Sales Tax CIP

Capital Improvement Project Name	FY2027	FY2028	FY2029	FY2030	FY2031
Annual Transfer to Debt Service	$ 373,420	$ 376,420	$ 382,420	$ 390,540	$ 400,000
Second Creek Sidewalks (Engineering)	$ 10,000	$ -	$ -	$ -	$ -
Maple Lane Sidewalks (Engineering)	$ 20,000	$ -	$ -	$ -	$ -
Second Creek Sidewalks (Construction)	$ 1,300,000	$ -	$ -	$ -	$ -
Second Creek Sidewalks (MARC Reimbursement)	$ (600,000)	$ -	$ -	$ -	$ -
Maple Lane Sidewalks (Construction)	$ 300,000	$ 300,000	$ -	$ -	$ -
Maple Lane Sidewalks (MARC Reimbursement)	$ (240,000)	$ (240,000)	$ -	$ -	$ -
Richardson St / 169 Signal (Engineering)	$ 100,000	$ -	$ -	$ -	$ -
Richardson St / 169 Signal (Engineering) MODOT 50% Cost Share	$ (43,900)	$ -	$ -	$ -	$ -
Richardson St / 169 Signal (Construction)	$ -	$ 1,092,000	$ -	$ -	$ -
Richardson St / 169 Signal (Construction) MODOT 50% Cost Share	$ -	$ (498,010)	$ -	$ -	$ -
Richardson St / 169 Signal (Construction) Developments Share	$ -	$ (200,000)	$ -	$ -	$ -
Grand Total (Net Cost)	**$ 1,219,520**	**$ 830,410**	**$ 382,420**	**$ 390,540**	**$ 400,000**



FY2027-2031
Capital Improvements Plan
Smithville, MO

Project Name	Second Creek Sidewalks
Total Project Cost	$1,310,000
Type	New Infrastructure
Status	Active
Department	Public Works

Description

This project will construct an 8-foot-wide multi-use path along Second Creek, extending from Highway 169 to Wright Valley Road. The new path will safely connect nearby neighborhoods to downtown, trails, and parks. It will be fully ADA accessible and designed for both pedestrians and bicyclists. As part of the project, the existing bridge over the Little Platte River will be widened to include a pedestrian crossing.

Justification

The City of Smithville applied for a grant from Mid-America Regional Council (MARC) 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 multi-use paths emerged as a major theme in the Transportation Master Plan.

Expenditure	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Engineering	10,000	-	-	-	-	10,000
Construction	1,300,000	-	-	-	-	1,300,000
Total	**1,310,000**	**-**	**-**	**-**	**-**	**1,310,000**

Funding Source	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Capital Improvement Sales Tax	710,000	-	-	-	-	710,000
MARC Grant	600,000	-	-	-	-	600,000
Total	**1,310,000**	**-**	**-**	**-**	**-**	**1,310,000**

FY2027-2031
Capital Improvements Plan
Smithville, MO

Project Name Maple Lane Sidewalks
Total Project Cost $620,000
Type New Infrastructure
Status Active
Department Public Works

Description

The Maple Lane Sidewalks project focuses 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.

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 multi-use paths emerged as a major theme in the Transportation Master Plan.

Expenditure	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Engineering	20,000	-	-	-	-	20,000
Construction	300,000	300,000	-	-	-	600,000
Total	**320,000**	**300,000**	**-**	**-**	**-**	**620,000**
Funding Source	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Capital Improvement Sales Tax	80,000	60,000	-	-	-	140,000
MARC Grant	240,000	240,000	-	-	-	480,000
Total	**320,000**	**300,000**	**-**	**-**	**-**	**620,000**

FY2027-2031
Capital Improvements Plan
Smithville, MO

Project Name Richardson Street and 169 Highway Traffic Signal
Total Project Cost $1,192,000
Type New Infrastructure
Status Future
Department Public Works

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 Five-Year Capital Improvement Plan (CIP). The City intends to apply for MoDOT's 50/50 Cost Share Program to help fund construction. BG Engineering has submitted a proposed scope of work to begin preparing the application for the Cost Share Program. The cost of this work is $5,000.

Justification

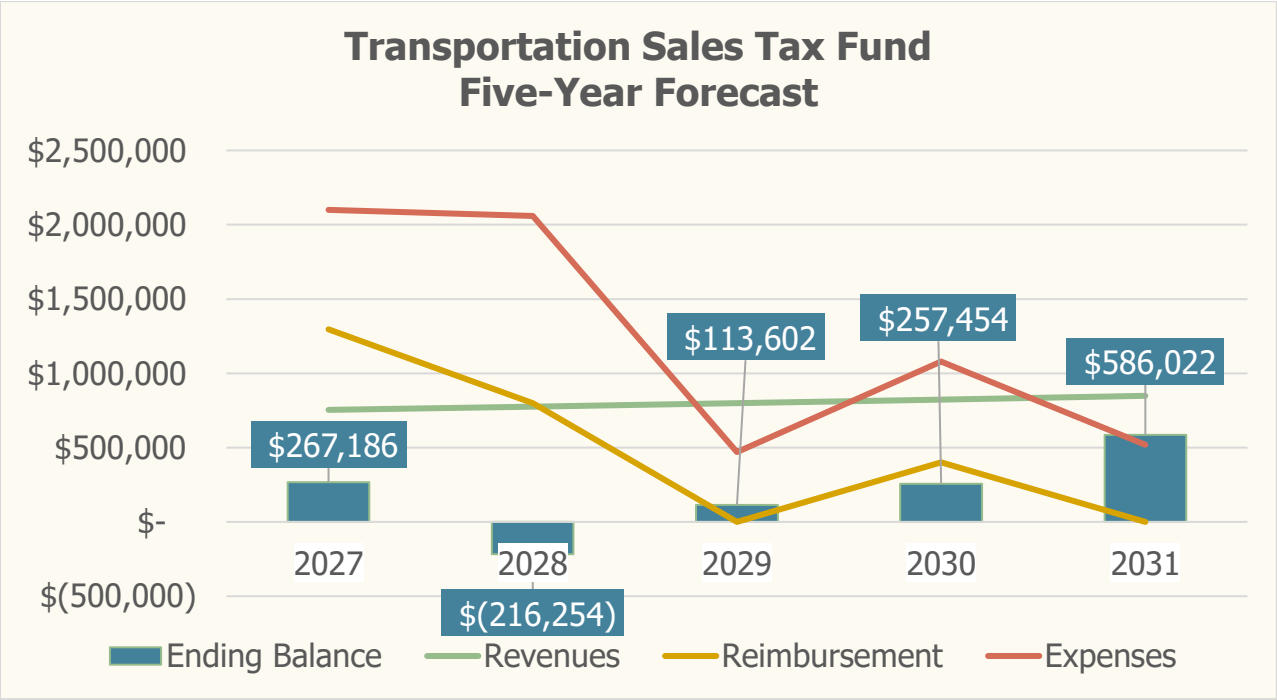
The project has been under consideration for several years and is now warranted based on traffic analysis. A traffic signal at this location will improve intersection control and support continued growth in the area.

Expenditure	2027	2028	2029	2030	2031	Total
Engineering	100,000	-	-	-	-	100,000
Construction	-	1,092,000	-	-	-	1,092,000
Total	**100,000**	**1,092,000**	**-**	**-**	**-**	**1,192,000**

Funding Source	2027	2028	2029	2030	2031	Total
Transportation Sales Tax	56,100	393,990	-	-	-	450,090
MODOT (50% Cost Share)	43,900	498,010	-	-	-	541,910
Developer Cost Share	-	200,000	-	-	-	200,000
Total	**100,000**	**1,092,000**	**-**	**-**	**-**	**1,192,000**

Transportation Sales Tax CIP

Capital Improvement Project Name	FY2027	FY2028	FY2029	FY2030	FY2031
Annual Asphalt Overlay Program (Projects TBD)	$ -	$ 350,000	$ 400,000	$ 450,000	$ 450,000
Annual Residential Sidewalk Replacement Program	$ -	$ 60,000	$ 70,000	$ 70,000	$ 70,000
Dundee Overlay Project	$ 100,000	$ -	$ -	$ -	$ -
1st & Bridge St Round-A-Bout Construction	$ 2,000,000	$ 500,000	$ -	$ -	$ -
1st & Bridge Street Round-A-Bout (MARC Reimbursement)	$ (1,296,000)	$ -	$ -	$ -	$ -
144th St Bridge (Engineering)	$ -	$ 150,000	$ -	$ -	$ -
144th St Bridge (Construction)	$ -	$ 1,000,000	$ -	$ -	$ -
144th St Bridge (MODOT Reimbursement)	$ -	$ (800,000)	$ -	$ -	$ -
Hillcrest Bridge (Engineering)	$ -	$ -	$ -	$ 60,000	$ -
Hillcrest Bridge (Construction)	$ -	$ -	$ -	$ 500,000	$ -
Hillcrest Bridge (MODOT Reimbursement)	$ -	$ -	$ -	$ (400,000)	$ -
Grand Total (Net Cost)	**$ 804,000**	**$ 1,260,000**	**$ 470,000**	**$ 680,000**	**$ 520,000**



FY2027-2031
Capital Improvements Plan
Smithville, MO

Project Name	1st & Bridge Street Round-a-bout
Total Project Cost	$2,500,000
Type	Rehabilitation/Replacement
Status	Future
Department	Public Works

Description

The existing 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 round-a-bout to replace the existing intersection. GBA was hired to design this project for a total cost of $440,267.

Justification

The City of Smithville applied for a grant from MARC in 2022 to fund the proposed round-a-bout 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 traffic flow for all users of the intersection.

Expenditure	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Engineering	-	-	-	-	-	-
Construction	2,000,000	500,000	-	-	-	2,500,000
Total	**2,000,000**	**500,000**	**-**	**-**	**-**	**2,500,000**

Funding Source	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Transportation Sales Tax	704,000	500,000	-	-	-	1,204,000
MARC Reimbursement	1,296,000	-	-	-	-	1,296,000
Total	**2,000,000**	**500,000**	**-**	**-**	**-**	**2,500,000**

FY2027-2031
Capital Improvements Plan
Smithville, MO

Project Name	Annual Asphalt Overlay Program
Total Project Cost	$1,650,000
Type	Rehabilitation/Replacement
Status	Active
Department	Public Works

Description

The Annual Asphalt Overlay Program allocates funding for road maintenance and repairs. Project selection and prioritization are 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 put 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.

Justification

Asphalt overlay is recommended when asphalt in streets shows 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. This is an ongoing annually funded program, so there will be costs in the future for mill and overlay. The program will reduce maintenance costs for road repairs.

Expenditure	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Engineering	-	-	-	-	-	-
Construction	-	350,000	400,000	450,000	450,000	1,650,000
Total	**-**	**350,000**	**400,000**	**450,000**	**450,000**	**1,650,000**

Funding Source	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Transportation Sales Tax	-	350,000	400,000	450,000	450,000	1,650,000
Total	**-**	**350,000**	**400,000**	**450,000**	**450,000**	**1,650,000**

FY2027-2031
Capital Improvements Plan
Smithville, MO

Project Name	Annual Residential Sidewalk Replacement Program
Total Project Cost	$270,000
Type	Rehabilitation/Replacement
Status	Active
Department	Public Works

Description

The Sidewalk Improvement Program is an annual CIP program and will be a 50/50 cost-sharing 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 cost-sharing arrangement to improve gaps in sidewalk access. Annual projects completed in the past are visible on the City's public website under the "CIP Completed Projects" page.

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.

Expenditure	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Engineering	-	-	-	-	-	-
Construction	-	60,000	70,000	70,000	70,000	270,000
Total	**-**	**60,000**	**70,000**	**70,000**	**70,000**	**270,000**

Funding Source	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Transportation Sales Tax	-	60,000	70,000	70,000	70,000	270,000
Total	**-**	**60,000**	**70,000**	**70,000**	**70,000**	**270,000**

FY2027-2031
Capital Improvements Plan
Smithville, MO

Project Name	Dundee Overlay Project
Total Project Cost	$100,000
Type	Rehabilitation/Replacement
Status	Future
Department	Public Works

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 put 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.

Justification

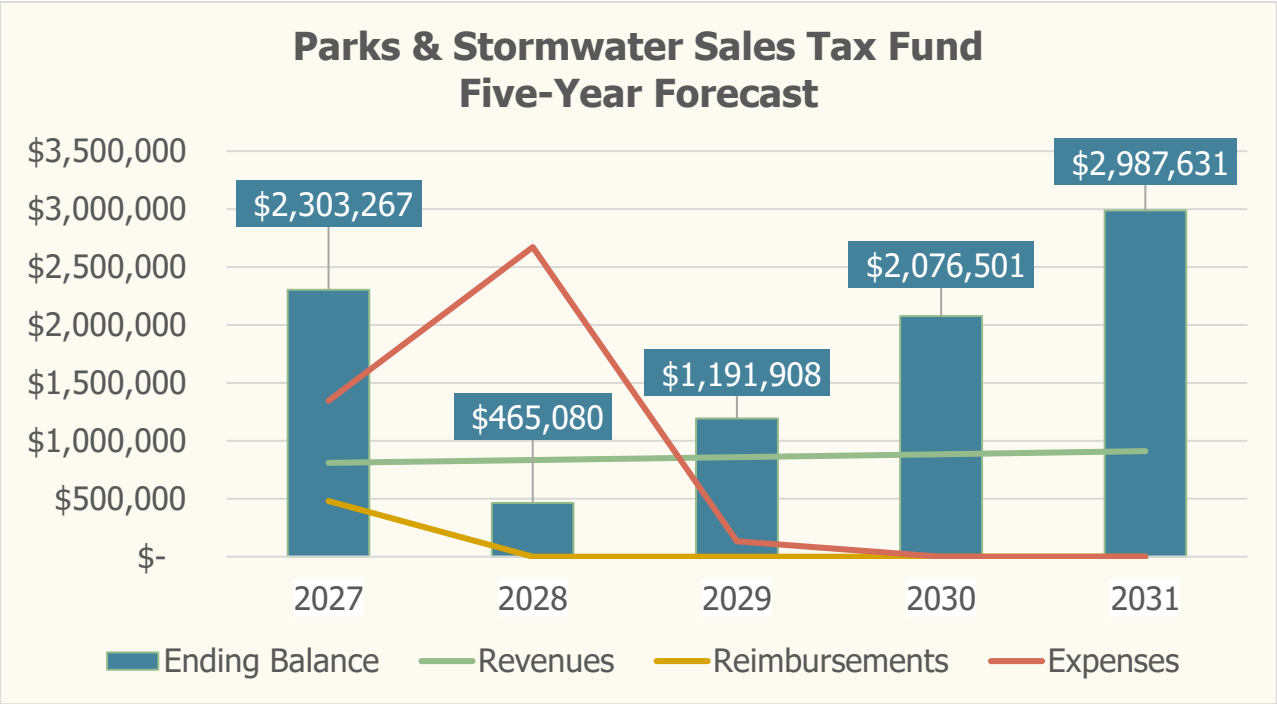
Asphalt overlay is recommended when asphalt in streets shows cracking or potholing, while still not being damaged enough to require full depth replacement. Asphalt overlay is necessary to keep the City's major streets and neighborhood roads in a safe and drivable condition for motorists and bicyclists.

Expenditure	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Engineering	-	-	-	-	-	-
Construction	100,000	-	-	-	-	100,000
Total	**100,000**	**-**	**-**	**-**	**-**	**100,000**

Funding Source	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Transportation Sales Tax	100,000	-	-	-	-	100,000
Total	**100,000**	**-**	**-**	**-**	**-**	**100,000**

Parks & Stormwater Sales Tax CIP

Capital Improvement Project Name	FY2027	FY2028	FY2029	FY2030	FY2031
Smith's Fork Park Complex (Engineering & Design)	$ 320,000	$ 132,000	$ 132,000	$ -	$ -
Dundee Road Stormwater Improvements (Construction)	$ 200,000	$ -	$ -	$ -	$ -
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	$ -	$ -	$ -
Riverwalk Trail Construction	$ 700,000	$ -	$ -	$ -	$ -
Riverwalk & Trail (MARC Reimbursement)	$ (480,000)	$ -	$ -	$ -	$ -
Grand Total (Net Cost)	**$ 865,000**	**$ 2,672,000**	**$ 132,000**	**$ -**	**$ -**



FY2027-2031
Capital Improvements Plan
Smithville, MO

Project Name	Smith's Fork Park Complex
Total Project Cost	$2,824,000
Type	Improvement and Rehabilitation
Status	Active
Department	Parks & Recreation

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 four-plex 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. Annual development of the Parks & Stormwater Sales Tax Fund includes a set-aside of funds for this project.

Justification

This project will have a large impact on operational 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 well-kept and clean conditions.

Expenditure	2027	2028	2029	2030	2031	Total
Engineering	320,000	132,000	132,000	-	-	584,000
Construction	-	2,240,000	-	-	-	2,240,000
Total	**320,000**	**2,372,000**	**132,000**	**-**	**-**	**2,824,000**

Funding Source	2027	2028	2029	2030	2031	Total
Parks & Stormwater Sales Tax	320,000	2,372,000	132,000	-	-	2,824,000
Total	**320,000**	**2,372,000**	**132,000**	**-**	**-**	**2,824,000**

FY2027-2031
Capital Improvements Plan
Smithville, MO

Project Name	Riverwalk Park and Trail
Total Project Cost	$700,000
Type	Improvement Rehabilitation
Status	Future
Department	Parks & Recreation

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 Mid-America Regional Council (MARC) grant and was successfully awarded the grant for the construction of the Riverwalk Park Phase I. The Riverwalk Park & Trail represents a significant opportunity for Smithville, local businesses, and the economy, encouraging people to lengthen their visits to the downtown area. The Riverwalk will connect multiple existing trails and allow residents and visitors to travel using multiple modes of transportation. This project will have an impact on operations costs to provide ongoing maintenance.

Expenditure	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Engineering	-	-	-	-	-	-
Construction	700,000	-	-	-	-	700,000
Total	**700,000**	**-**	**-**	**-**	**-**	**700,000**

Funding Source	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Parks & Stormwater Sales Tax	200,000	-	-	-	-	200,000
MARC Grant	500,000	-	-	-	-	500,000
Total	**700,000**	**-**	**-**	**-**	**-**	**700,000**

FY2027-2031
Capital Improvements Plan
Smithville, MO

Project Name	Annual Stormwater Program
Total Project Cost	$625,000
Type	Maintenance and Improvement
Status	Active
Department	Public Works

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 Parks & Stormwater Sales Tax Fund to pay for stormwater related projects. In FY2026, Forest Oaks Stormwater Improvements, total of $300,000. In FY2027, Dundee Road Stormwater Improvements, total of $200,000. In FY2027, Cedar Lakes Stormwater Improvements, total of $125,000. In FY2028, Maple Lane Stormwater Improvements, total of $300,000. While current plans include specific improvements through FY2028, ongoing funding is allocated through FY2030 to allow the City to remain responsive to future stormwater priorities identified through resident feedback, system evaluations, and the Stormwater Master Plan. Annual projects completed in the past are visible on the City's public website under the "CIP Completed Projects" page.

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. The annual stormwater program will add costs to future CIP Documents as it is an ongoing program. The City can anticipate reduced maintenance costs due to improved stormwater infrastructure.

Expenditure	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Engineering	25,000	50,000	-	-	-	75,000
Construction	300,000	250,000	-	-	-	550,000
Total	**325,000**	**300,000**	**-**	**-**	**-**	**625,000**

Funding Source	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Parks & Stormwater Sales Tax	325,000	300,000	-	-	-	625,000
Total	**325,000**	**300,000**	**-**	**-**	**-**	**625,000**

Appendices

Appendix I - 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 Aldermen: 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 Aldermen 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 Aldermen 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 governing body to approve the budget as presented which authorizes staff to obligate and spend revenues.

Appendix I - Glossary of Terms

Comprehensive Annual Financial Report (CAFR): The official annual financial report of a government presented after the conclusion of the budget year. CAFR provides a complete look at a government's financial health, detailing actual revenue and expenditures.

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

Capital Improvement Plan: A multi-year financial and strategic roadmap that guides the scheduling, prioritizing, and funding of major infrastructure projects.

Capital Outlay: The acquisition of capital assets which have a value of more than $5,000 and have a useful 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 specific geographic area where property or business owners choose to collect an additional tax to fund public improvements in that 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).

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

Appendix I - Glossary of Terms

Debt Service Fund: A budgeted fund established to account for the accumulation of resources for, and the payment of long-term 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 period by which state and local governments annually budget their respective revenues and expenditures. The City of Smithville's fiscal year runs from November 1 through October 31.

Fines and Forfeitures: Revenues generated from fines and penalties levied for commission of statutory offenses and violations of City Ordinances.

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

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

Appendix I - Glossary of Terms

Fund: An accounting entity with a self-balancing 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 specified by the City investment policy.

Intergovernmental Revenue: Revenue received from Federal, State, or local government bodies.

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 on specific types of expenses (examples include office supplies, repairs & maintenance, equipment).

Appendix I - Glossary of Terms

Mid-America Regional Council (MARC): Serves as the association of City and County governments and the metropolitan planning organization for the bi-state Kansas City region.

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 self-balancing 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 designed to be readily accessible and easily understandable to the 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.

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 Board of Aldermen 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 public, on a proposed issue or action.

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

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

Appendix I - Glossary of Terms

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. The tax is collected by the State of Missouri and remitted to the City each month.

Appendix II - 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 standard setting 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 self-balancing 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.

Appendix II - Financial Policies

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 Aldermen 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.

Appendix III - Debt Management

Debt Policies

In the financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts are amortized over the life of the bonds using the straight line method. Bonds payable are amortized over the life of the bonds using the straight line 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 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

Appendix III - 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" long-term 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" long-term rating on the 2018 GO Bonds and its "A+" long-term 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+ long-term 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 long-term plans. However, since the CWWS Fund is supported 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.

Appendix III - Debt Management

The S&P Global rating reflects the following assessments of the City at the 2025 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 FY2025.
- The City has very strong budgetary flexibility with an available cash reserve in FY2025 of approximately 60% of operating expenditures.

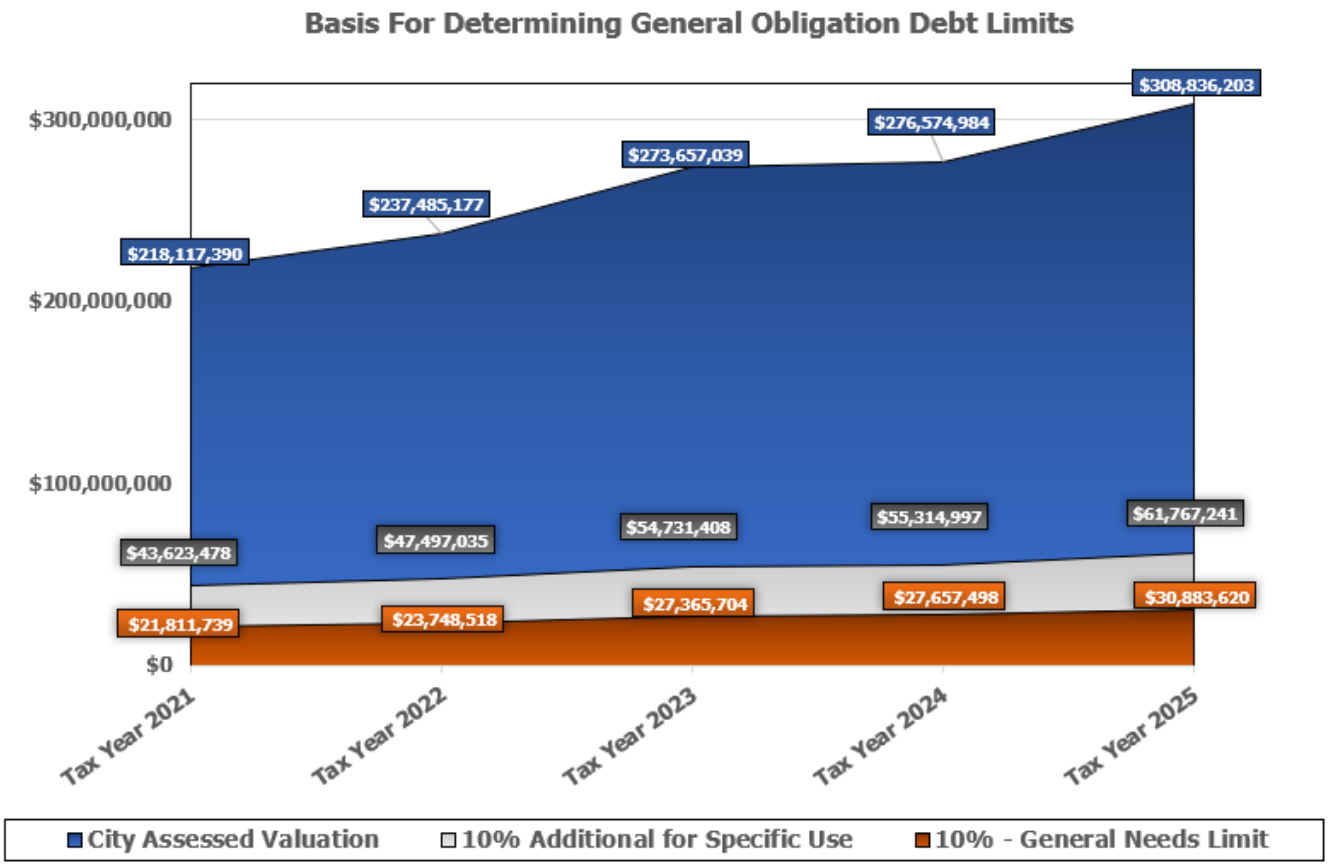
General Obligation Debt Limits

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 2025 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, 2025, the City's GO balance was $4,725,000, and as of November 1, 2026, the balance is projected to be $4,530,000. See the next page for graphs illustrating the general obligation debt limits.

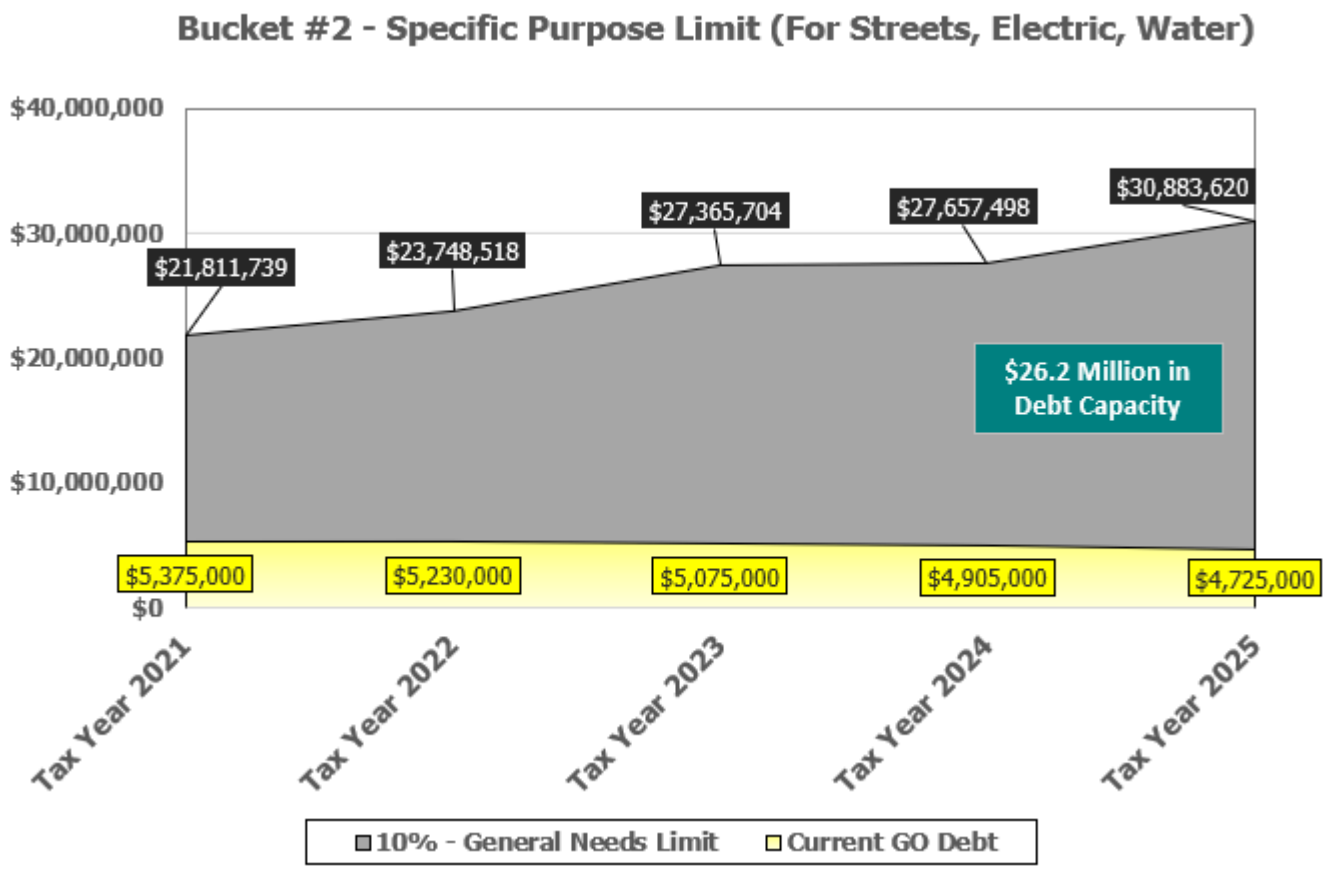
Appendix III - Debt Management

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



Appendix III - Debt Management

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



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 had $14,910,000 in total COP debt remaining. As of November 1, 2026, the City will have $14,255,000 in total COP debt remaining. Current general obligations and Certificates of Participation debt amortization schedules are provided on the following pages.

City of Smithville, Missouri

Aggregate General Obligation Bonds

	Series 2018		Series 2019		Totals			
Year	Principal	Interest	Principal	Interest	Total Principal	Total Interest	Total P&I	Calendar Year Totals
3/1/2026	65,000	31,175	130,000	53,763	195,000	84,938	279,938	-
9/1/2026	-	30,119	-	50,513	-	80,631	80,631	360,569
3/1/2027	65,000	30,119	140,000	50,513	205,000	80,631	285,631	-
9/1/2027	-	28,981	-	47,013	-	75,994	75,994	361,625
3/1/2028	70,000	28,981	145,000	47,013	215,000	75,994	290,994	-
9/1/2028	-	27,756	-	44,656	-	72,413	72,413	363,406
3/1/2029	75,000	27,756	155,000	44,656	230,000	72,413	302,413	-
9/1/2029	-	26,444	-	42,138	-	68,581	68,581	370,994
3/1/2030	130,000	26,444	220,000	42,138	350,000	68,581	418,581	-
9/1/2030	-	24,169	-	38,563	-	62,731	62,731	481,313
3/1/2031	135,000	24,169	230,000	38,563	365,000	62,731	427,731	-
9/1/2031	-	21,806	-	34,825	-	56,631	56,631	484,363
3/1/2032	145,000	21,806	245,000	34,825	390,000	56,631	446,631	-
9/1/2032	-	19,269	-	30,538	-	49,806	49,806	496,438
3/1/2033	150,000	19,269	255,000	30,538	405,000	49,806	454,806	-
9/1/2033	-	16,644	-	26,075	-	42,719	42,719	497,525
3/1/2034	160,000	16,644	270,000	26,075	430,000	42,719	472,719	-
9/1/2034	-	13,744	-	21,350	-	35,094	35,094	507,813
3/1/2035	165,000	13,744	285,000	21,350	450,000	35,094	485,094	-
9/1/2035	-	10,650	-	16,363	-	27,013	27,013	512,106
3/1/2036	175,000	10,650	300,000	16,363	475,000	27,013	502,013	-
9/1/2036	-	7,369	-	11,113	-	18,481	18,481	520,494
3/1/2037	185,000	7,369	310,000	11,113	495,000	18,481	513,481	-
9/1/2037	-	3,900	-	5,688	-	9,588	9,588	523,069
3/1/2038	195,000	3,900	325,000	5,688	520,000	9,588	529,588	-
9/1/2038	-	-	-	-	-	-	-	529,588
Totals	1,715,000	492,875	3,010,000	791,425	4,725,000	1,284,300	6,009,300	

City of Smithville, Missouri

Aggregate Certificates of Participation

	Series 2018		Series 2025		Totals			
Year	Principal	Interest	Principal	Interest	Total Principal	Total Interest	Total P&I	Calendar Year Totals
3/1/2026	-	106,175	-	171,364	-	277,539	277,539	-
9/1/2026	410,000	106,175	245,000	195,225	655,000	301,400	956,400	1,233,939
3/1/2027	-	100,025	-	189,100	-	289,125	289,125	-
9/1/2027	420,000	100,025	275,000	189,100	695,000	289,125	984,125	1,273,250
3/1/2028	-	93,725	-	182,225	-	275,950	275,950	-
9/1/2028	435,000	93,725	290,000	182,225	725,000	275,950	1,000,950	1,276,900
3/1/2029	-	87,200	-	174,975	-	262,175	262,175	-
9/1/2029	445,000	87,200	300,000	174,975	745,000	262,175	1,007,175	1,269,350
3/1/2030	-	80,525	-	167,475	-	248,000	248,000	-
9/1/2030	460,000	80,525	320,000	167,475	780,000	248,000	1,028,000	1,276,000
3/1/2031	-	73,338	-	159,475	-	232,813	232,813	-
9/1/2031	475,000	73,338	335,000	159,475	810,000	232,813	1,042,813	1,275,625
3/1/2032	-	65,619	-	151,100	-	216,719	216,719	-
9/1/2032	490,000	65,619	350,000	151,100	840,000	216,719	1,056,719	1,273,438
3/1/2033	-	57,656	-	142,350	-	200,006	200,006	-
9/1/2033	505,000	57,656	370,000	142,350	875,000	200,006	1,075,006	1,275,013
3/1/2034	-	49,134	-	133,100	-	182,234	182,234	-
9/1/2034	525,000	49,134	385,000	133,100	910,000	182,234	1,092,234	1,274,469
3/1/2035	-	40,275	-	123,475	-	163,750	163,750	-
9/1/2035	540,000	40,275	405,000	123,475	945,000	163,750	1,108,750	1,272,500
3/1/2036	-	30,825	-	113,350	-	144,175	144,175	-
9/1/2036	560,000	30,825	425,000	113,350	985,000	144,175	1,129,175	1,273,350
3/1/2037	-	21,025	-	102,725	-	123,750	123,750	-
9/1/2037	580,000	21,025	445,000	102,725	1,025,000	123,750	1,148,750	1,272,500
3/1/2038	-	10,875	-	93,825	-	104,700	104,700	-
9/1/2038	600,000	10,875	465,000	93,825	1,065,000	104,700	1,169,700	1,274,400
3/1/2039			-	84,525	-	84,525	84,525	-
9/1/2039			485,000	84,525	485,000	84,525	569,525	654,050
3/1/2040			-	74,522	-	74,522	74,522	-
9/1/2040			505,000	74,522	505,000	74,522	579,522	654,044
3/1/2041			-	63,791	-	63,791	63,791	-
9/1/2041			525,000	63,791	525,000	63,791	588,791	652,581
3/1/2042			-	52,306	-	52,306	52,306	-
9/1/2042			550,000	52,306	550,000	52,306	602,306	654,613
3/1/2043			-	40,275	-	40,275	40,275	-
9/1/2043			570,000	40,275	570,000	40,275	610,275	650,550
3/1/2044			-	27,450	-	27,450	27,450	-
9/1/2044			595,000	27,450	595,000	27,450	622,450	649,900
3/1/2045			-	14,063	-	14,063	14,063	-
9/1/2045			625,000	14,063	625,000	14,063	639,063	653,125
Totals	6,445,000	1,632,794	8,465,000	4,546,802	14,910,000	6,179,595	21,089,595	

City of Smithville, Missouri

Aggregate Tax Increment Financing Debt Service

	Series 2022A		Series 2022B		Totals			
Year	Principal	Interest	Principal	Interest	Total Principal	Total Interest	Total P&I	Calendar Year Totals
6/1/2026		7,781	-	152,500	-	160,281	160,281	-
12/1/2026	375,000	7,781	-	152,500	375,000	160,281	535,281	695,563
6/1/2027			-	152,500	-	152,500	152,500	-
12/1/2027			135,000	152,500	135,000	152,500	287,500	440,000
6/1/2028			-	149,125	-	149,125	149,125	-
12/1/2028			135,000	149,125	135,000	149,125	284,125	433,250
6/1/2029			-	145,750	-	145,750	145,750	-
12/1/2029			135,000	145,750	135,000	145,750	280,750	426,500
6/1/2030			-	142,375	-	142,375	142,375	-
12/1/2030			135,000	142,375	135,000	142,375	277,375	419,750
6/1/2031			-	139,000	-	139,000	139,000	-
12/1/2031			140,000	139,000	140,000	139,000	279,000	418,000
6/1/2032			-	135,500	-	135,500	135,500	-
12/1/2032			140,000	135,500	140,000	135,500	275,500	411,000
6/1/2033			-	132,000	-	132,000	132,000	-
12/1/2033			140,000	132,000	140,000	132,000	272,000	404,000
6/1/2034			-	128,500	-	128,500	128,500	-
12/1/2034			140,000	128,500	140,000	128,500	268,500	397,000
6/1/2035			-	125,000	-	125,000	125,000	-
12/1/2035			740,000	125,000	740,000	125,000	865,000	990,000
6/1/2036			-	106,500	-	106,500	106,500	-
12/1/2036			790,000	106,500	790,000	106,500	896,500	1,003,000
6/1/2037			-	86,750	-	86,750	86,750	-
12/1/2037			850,000	86,750	850,000	86,750	936,750	1,023,500
6/1/2038			-	65,500	-	65,500	65,500	-
12/1/2038			910,000	65,500	910,000	65,500	975,500	1,041,000
6/1/2039			-	42,750	-	42,750	42,750	-
12/1/2039			1,710,000	42,750	1,710,000	42,750	1,752,750	1,795,500
Totals	375,000	15,563	6,100,000	3,407,500	6,475,000	3,423,063	9,898,063	

Appendix IV - Personnel Summary

Department	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FYE2026 Projected	FY2027 Recommended
Administration	3	3	3	3	3.5	3.5
Police	21	21	21	22	24.6	24.6
Parks & Recreation	5	6	6	6.6	7.9	7.9
Development	5	5	5	5	5	5
Finance	4	4	4	4	4	4
Public Works	23	25	26	26	25.5	25.5
Total FTEs	**61**	**64**	**65**	**66.6**	**70.5**	**70.5**

Appendix IV - Personnel Summary

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FYE2026 Projected	FY2027 Recommended
Administration						
City Administrator	1	1	1	1	1	1
Deputy City Administrator	1	1	1	1	1	1
City Clerk	1	1	1	1	1	1
IT / GIS Technician	0	0	0	0	0.5	0
IT / GIS Manager	0	0	0	0	0	0.5
Total FTEs	3	3	3	3	3.5	3.5
Police						
Chief of Police	1	1	1	1	1	1
Police Clerk / Prosecutor's Assistant	1	1	1	1	1	1
Police Captain	1	1	1	1	2	2
Police Sergeant	4	4	4	4	4	4
Police Detective	2	2	2	2	1	1
Police Officer	10	10	10	10	11	11
Evidence Technician	0	0	0	0	0.1	0.1
School Resource Officer	2	2	2	2	1	1
Police Recruit	0	0	0	0	1	1
Animal Control Officer	0	0	0	0	1	1
Prosecuting Attorney	1	1	1	1	1.5	1.5
Total FTEs	22	22	22	22	24.6	24.6
Parks & Recreation						
Parks & Recreation Director	1	1	1	1	1	1
Recreation & Marketing Manager	1	1	1	1	1	1
Recreation Coordinator	0	1	1	1	1	1
Parks Maintenance Crew Leader	1	1	1	1	0	0
Parks Maintenance Worker I	2	2	2	2	1	1
Parks Maintenance Worker II	0	0	0	0	2	2
Senior Services Coordinator	0	0	0	0.6	0.6	0.6
Senior Services Assistant	0	0	0	0	0.3	0.3
Parks & Facilities Manager	0	0	0	0	1	1
Total FTEs	5	6	6	6.6	7.9	7.9

Appendix IV - Personnel Summary

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FYE2026 Projected	FY2027 Recommended
Development						
Development Director	1	1	1	1	1	1
Permit Technician	1	1	1	1	1	1
Building Inspector I	1	1	1	1	0	0
Building Inspector II	1	1	1	1	2	2
Codes Inspector II	1	1	1	1	1	1
Total FTEs	5	5	5	5	5	5
Finance						
Finance Director	1	1	1	1	1	1
Finance Specialist I	2	2	3	1	1	1
Finance & Payroll Administrator	0	0	0	1	1	1
Finance Analyst	1	1	0	1	1	1
Total FTEs	4	4	4	4	4	4
Public Works						
Public Works Director	1	1	1	1	1	1
Management Analyst	1	0	0	0	0	0
Assistant Public Works Director	0	0	0	0	1	1
Assist to the Public Works Director	0	1	1	1	0	0
Administrative Coordinator	1	1	1	1	1	1
Street Superintendent	1	1	1	1	1	1
Street Crew Leader	1	1	1	1	1	1
Street Maintenance Worker	4	0	0	0	0	0
Street Maintenance Worker I	0	1	1	1	1	1
Street Maintenance Worker II	0	4	4	4	4	4
Utilities Superintendent	1	1	1	0	0	0
Water Treatment Plant Manager	1	1	1	1	1	1
Utilities Operations Manager	1	1	1	1	1	1
Water Plant Operator	4	0	0	0	0	0
Wastewater Plant Operator	2	0	1	1	0	0
Water Plant Shift Supervisor	0	1	1	0	0	0
Utilities Inspector	2	0	0	0	0	0
Plant Operator	0	1	1	1	0	0
Plant Operator I	0	6	6	8	9	9
Plant Operator II		2	2	2	2	2
Engineering Technician I	0	2	2	2	2	2
Utilities Specialist	3	0	0	0	0	0
IT / GIS Technician	0	0	0	0	0.5	0
IT / GIS Manager	0	0	0	0	0	0.5
Total FTEs	23	25	26	26	25.5	25.5

Appendix V - Employee Pay Ranges

The FY2027 Salary Schedule is presented on the table below. The effective date of this salary schedule is November 1, 2026.

Revised November 1, 2026

Pay Grade	Position Title	Department	SALARY RANGE Minimum	Market	Maximum
5			$ 18.06	$ 20.77	$ 25.29
			$ 37,572.85	$ 43,208.78	$ 52,602.00
10			$ 20.17	$ 23.19	$ 28.24
			$ 41,956.35	$ 48,243.54	$ 58,738.89
	Maintenance Worker I - Parks	Parks and Recreation			
	Maintenance Worker I - Public Works	Public Works			
	Administrative Assistant I - Public Works	Public Works			
15			$ 21.79	$ 25.05	$ 30.50
			$ 45,312.86	$ 52,101.02	$ 63,448.03
	Permit Technician	Development			
	Finance Specialist I	Finance			
	Administrative Assistant II- Utilities	Public Works			
	O&M Technician/ Plant Operator I	Public Works			
	Senior Services Coordinator	Parks and Recreation			
20			$ 22.87	$ 26.30	$ 32.02
			$ 47,567.23	$ 54,706.07	$ 66,604.15
	Police Administrative Assistant/Prosecutor Assistant	Police			
	Maintenance Worker II - Parks	Parks and Recreation			
	Maintenance Worker II- Public Works	Public Works			
	O&M Technician/ Plant Operator II	Public Works			
	Recreation Coordinator	Parks and Recreation			
25			$ 23.56	$ 27.09	$ 32.99
			$ 48,999.99	$ 56,347.53	$ 68,609.81
	Animal Control Officer	Police			
30			$ 24.98	$ 28.72	$ 34.97
			$ 51,948.83	$ 59,738.70	$ 72,738.20
	Code Inspector I	Development			
35			$ 26.99	$ 31.03	$ 37.78
			$ 56,133.84	$ 64,550.16	$ 78,577.36
	Building Inspector I	Development			
	Code Inspector II	Development			
	O&M Technician/ Plant Operator III	Public Works			
	Crew Leader -Public Works	Public Works			
	Crew Leader -Parks	Parks and Recreation			
	Engineering Technician I	Public Works			
40			$ 28.60	$ 32.89	$ 40.04
			$ 59,490.35	$ 68,407.64	$ 83,286.49
	Building Inspector II	Development			
	Finance Analyst	Finance			
	Finance & Payroll Administrator	Finance			

Appendix V - Employee Pay Ranges

45			**$ 31.47**	**$ 36.19**	**$ 44.05**
			$ 65,451.91	$ 75,270.95	$ 91,627.67
	Building Inspector III	Development			
	Recreation Manager	Parks and Recreation			
	Engineering Technician II	Public Works			
	Parks & Facilities Manager	Parks and Recreation			
50			**$ 33.36**	**$ 38.37**	**$ 46.70**
			$ 69,384.54	$ 79,804.74	$ 97,138.35
	IT / GIS Manager	Administration			
55			**$ 36.00**	**$ 41.40**	**$ 50.40**
			$ 74,876.11	$ 86,106.30	$ 104,831.47
	Streets Superintendent	Public Works			
	Water Treatment Plant Manager	Public Works			
	Utilities Operations Manager	Public Works			
60			**$ 42.18**	**$ 48.51**	**$ 59.05**
			$ 87,730.94	$ 100,900.60	$ 122,833.34
	Assistant Public Works Director	Public Works			
65			**$ 44.22**	**$ 50.85**	**$ 61.91**
			$ 91,969.15	$ 105,775.02	$ 128,767.31
	Police Captain	Police			
70			**$ 50.85**	**$ -**	**$ 76.28**
			$ 105,775.02		$ 158,662.54
	Deputy City Administrator	Administration			
	Development Director	Development			
	Finance Director	Finance			
	Parks and Recreation Director	Parks and Recreation			
	Police Chief	Police			
	Public Works Director	Public Works			

Assistant City Clerk Pay: 6%
Police Recruit: 5% below Step One of Non-Supervisory Agreement Step Plan

Appendix VI - City Comparisons

	Smithville, MO	Kearney, MO	Excelsior Springs, MO	Gladstone, MO	Liberty, MO
Population (2026 Estimate)	11,160	11,296	10,819	27,497	31,319
Median Household Income	$101,165	$103,622	$72,609	$79,271	$88,542
Median Gross Rent	$1,323	$1,251	$975	$1,088	$1,160
Total Retail Sales Per Capita	$14,729	$22,040	$30,976	$19,342	$18,427
Unemployment Rate	1.08%	2.56%	4.96%	3.34%	4.46%
2025 Assessed Valuation	$308,836,203	$305,017,123	$239,565,814	$587,525,680	$939,232,548
2025 Property Tax Rate	0.3607	0.5021	1.0051	0.7245	0.7699
Sales Tax Rate	3.0000%	3.0000%	3.5000%	3.0000%	4.3750%

Data Source and Context
▪ Population (2026 Estimate) ----> U.S. Census Quick Facts
▪ Median Household Income ----> U.S. Census Quick Facts
▪ Median Gross Rent ----> U.S. Census Quick Facts
▪ Total Retail Sales Per Capita ----> U.S. Census Quick Facts
▪ Unemployment Rate Source ----> MARC Research Services: https://data.marc.org/CommunityViews/
▪ Sales Tax Rate ----> MO DOR https://missouri.atr.avalara.com
▪ Property Tax Rate ----> Clay County https://claycountymo.gov/511/Clay-County-Tax-Levies