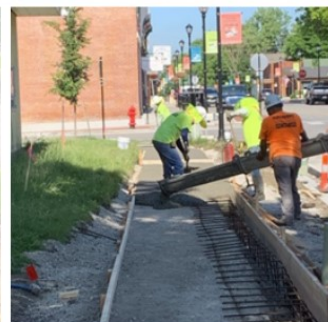


Adopted FY2023 Budget & Five Year Capital Improvement Plan

City of Smithville, Missouri





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Smithville
Missouri**

For the Fiscal Year Beginning

November 01, 2021

Christopher P. Morill

Executive Director

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Adopted FY2023 Budget Message

October 18, 2022

Honorable Mayor and Smithville Board of Aldermen:

I am pleased to present the City of Smithville Annual Operating and Capital Budget for Fiscal Year 2023. This budget reflects the collaboration and dedicated work of staff, Mayor Boley, and the Board of Aldermen in achieving the goals and needs of our community.

I believe this FY2023 Budget reflects an appropriate allocation of resources allowing for the continuation of all City services while implementing priorities identified by the citizens of Smithville and the Board of Aldermen.

In May, the Board and staff met in a retreat/financial summit to review workplans and priorities identified through recent processes to outline community goals. During this day-long session, ongoing organizational needs were presented, along with their relationship to community goals outlined in the strategic planning and visioning, comprehensive planning processes, and other planning processes completed over the last several years. The proposed budget as presented reflects staff's understanding of Board of Aldermen goals outlined at the retreat. In addition to supporting current service levels, the proposed budget provides funding for the following:

- Ensuring adequate performance in employee recruitment and retention
- Continued focus on investment in infrastructure
- Focus on future facility needs

As outlined below, the proposed budget includes funding for three new employees in FY2023, enhances employee compensation and retirement and provides additional funding for a sidewalk program and street maintenance.

Not included in the proposed budget are funds to address facility needs, most notably a new police station, maintenance facilities and a community center. In the coming months, staff will provide refined costs and plans for police and maintenance needs along with funding options. Any changes to the budget necessitated by decisions in these areas will be address through amendments to the FY2023 Budget or in FY2024 and future budgets.

The budget reallocates previously approved, but unspent funds for projects or programs approved in the FY2022 Budget. This provides staff the opportunity to complete projects initiated in FY2022, but not yet completed without having to seek amendment to the FY2023 budget.

Adopted FY2023 Budget Message

Incorporation of unspent FY2022 resources results in a structurally unbalanced budget as FY2022 expenditures exceed FY2022 revenues in many cases. However, ending fund balance is relatively unaffected as the expenditures are simply moved from FY2022 to FY2023.

Expenditures Overview

The Adopted FY2023 Budget totals \$25,604,640 in expenditures across eighteen budgeted funds and includes \$12,454,655 in capital improvement project expense to improve, water, wastewater, stormwater, and street infrastructure along with the provision of more park amenities throughout the City. The Five Year CIP totals \$41,850,076 across all funds. The General Fund accounts for the majority of personnel, programs, and services in the City and totals \$6,310,310 in expenditures, a 6.85% increase from the Adopted FY2022 Budget.

The adopted budget includes a 2% CPI (Consumer Price Index) adjustment to the compensation plan; a merit pool totaling \$100,000 for salary increases based on individual performance reviews which will be completed in May 2023; a 2% Employer LAGERS contribution transition; a 15% increase in medical insurance; and a 5% increase in utility expenses.

Three new positions are included in the budget:

- Water Treatment Plant Shift Supervisor
- Recreation Coordinator
- Street Maintenance Worker I

Changes to the compensation plan approved mid-year in FY2022 are also reflected in the budget.

The Adopted FY2023 Budget also includes the following budget recommendations:

- \$70,000 in transfers of funds (\$35,000 from the General Fund and \$35,000 from the Combined Water/Wastewater Systems Fund) to the Vehicle Equipment Replacement Fund to build up reserves and continue a vehicle replacement leasing program through Enterprise Fleet Management.
- \$60,000 for INCODE Version 10 Migration (Upgrading from Version 9) for financial management, human resources, utilities management, and development services.
- \$47,850 for the replacement of two Parks Department zero turn mowers and one Parks Department "Batwing" style mower.
- \$25,000 for the continuation of the Neighborhood Beautification Grant Program.

Adopted FY2023 Budget Message

- \$20,000 for Wayfinding and Signage Design Guidelines (Supported with 50% ARPA Tourism Match through Clay County, Missouri).
- \$20,000 for continued support of the Smithville Main Street District.
- \$19,000 for the replacement of two City Hall Servers.
- \$6,500 for Senior Center improvements.
- \$17,200 for Police Station computers and Mobile Data Terminals.

Revenues Overview

The Adopted FY2023 General Fund revenue budget includes a projected 2.0% increase in sales tax revenues, a 3.0% increase in use tax revenues, and a 3.5% increase in property tax revenues.

In June 2022, Raftelis Financial Consultants completed a Utility Rate Study for the City. The study concluded that utility rate increases are necessary in order to continue funding water and sewer line replacement projects, ongoing system maintenance projects, and system capacity upgrades, in addition to providing for daily staffing and operational needs. The Adopted FY2023 Budget includes a 8.5% increase in the water volume and fixed charge and a 15% increase in the wastewater volume and fixed charge.

The revenue budgets for the Transportation Sales Tax Fund, Capital Improvement Sales Tax Fund, and Park and Stormwater Sales Tax Fund also includes a 2.0% increase in sales tax revenue. Each of these funds receive a 0.5% sales tax as their only source of revenue.

This proposed budget reflects the combined efforts of all department directors. I wish to extend special thanks to Finance Director Stephen Larson and Finance Analyst Mayra Ore for their efforts in providing budgetary information in a transparent and informative format. I look forward to working with staff, citizens of Smithville and the Board of Aldermen to accomplish the goals funded through this proposed budget.



Cynthia M. Wagner
City Administrator

Community History

The City of Smithville is located in Clay and Platte Counties in Missouri, just to the north of Kansas City, Missouri. Smithville is a 16.25 square-mile community that is home to over 10,500 residents who enjoy living in a peaceful, yet growing community. Operating separately from the City, the Smithville R-II School District operates three elementary schools, one middle school, and one high school. Smithville has a branch of the Mid-Continent Public Library.



Smithville was named for Humphrey and Nancy Smith, who came west with their six sons and daughter from New York state in 1822 to find land and build a home. They settled alongside the Little Platte River. In 1824, the Smith's established Smith's Mill, the first water-powered flour mill in Clay County. By the 1830s, a town site was laid out and Smith's Mill became Smithville.

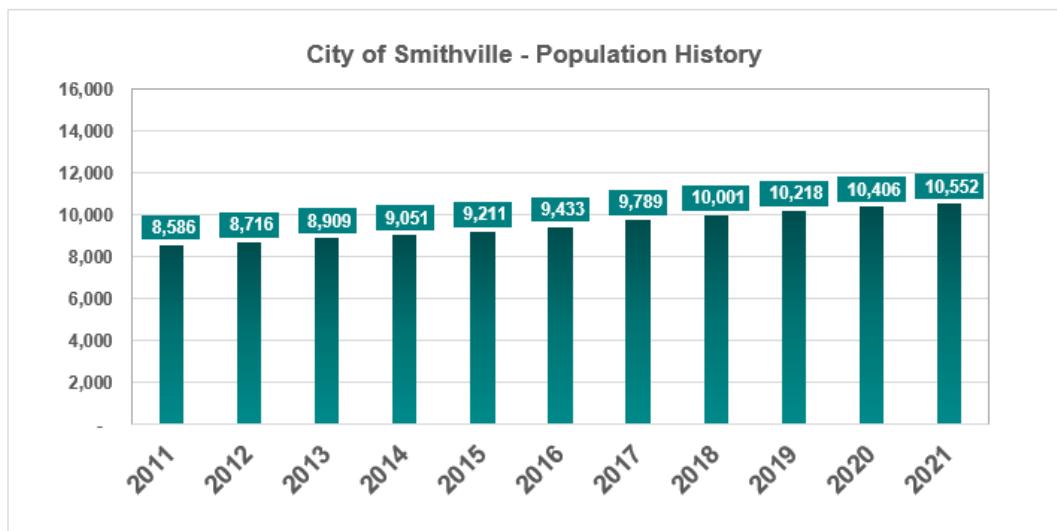
On July 6, 1868, the town of Smithville was incorporated. The City currently operates as a council/administrator form of government. The governing body of the City is the Board of Alderman, which is comprised of six members elected by ward (two alderman per ward), and a Mayor elected at large. The Mayor and each Alderman are elected for four-year terms.

Community History (Continued)

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



Smithville's population has gone through a significant increase over the last twenty years. The population more than doubled from 1990 to 2000, and since 2000, the population has increased by an annual growth rate of about 3.95%. The population growth has been driven by a high performing school district, popular recreational amenities, and proximity to Kansas City, while maintaining a rural feel.



Almost 40% of the Smithville population is comprised of students. Young families are moving to the City to enroll their children into the schools, and this school-age-family subgroup drives the family-friendly nature of the community and the common desire for a safe and secure community. It is expected that Smithville's population will continue to grow, and may even grow faster, given its proximity to the Kansas City International Airport and the construction of the new airport terminal.

Community History (Continued)

City of Smithville Demographic Profile

Demographic Indicators				
Households	Average Household Size	Median Age	Median Household Income	Median Home Value
3,782	2.79	36.5	\$83,400	\$203,500

Demographic indicators, sourced from U.S. Census Bureau, are shown above.

The City's largest employers are the Smithville School District, Saint Luke's Hospital, and Cosentino's Price Chopper. The City's economy is strong, with the top taxpayers being the Price Chopper, Evergy, Heritage Tractor, Coleman Equipment, and Major Lumber. The Kansas City Metropolitan area is considered broad and diverse, and the City's recent growth will likely lead to future commercial development.

In 2014, the Downtown Smithville Historic District was included in the National Register of Historic Places. In 2019, the City was accepted into the Missouri Main Street Connection program with thanks to additional funding from the Smithville Chamber of Commerce and the Smithville Heritage Business District Association, provides on-site visits from Missouri Main Street Staff, work plan development, regional training, reference materials, and networking to revitalize downtown Smithville.

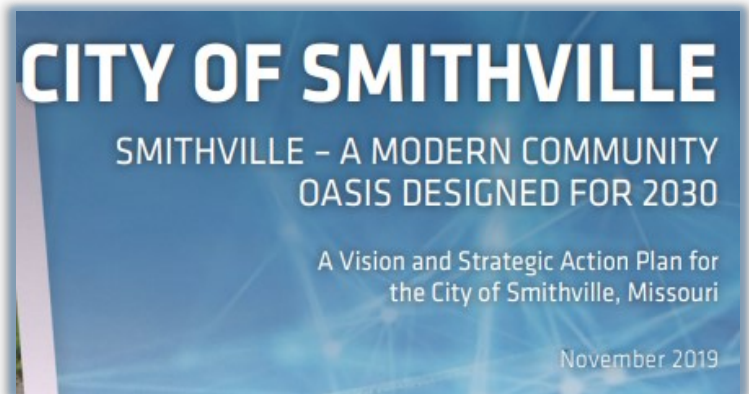


Strategic Planning

2019 Citizen Based Strategic Plan

The City of Smithville embarked upon a visioning and strategic planning process in 2019 by contracting with Future IQ, a research and consulting company which specializes in foresight and scenario-based strategic planning, to guide a process to develop a Community Vision and Strategic Action Plan for Smithville.

The Community Vision represents the views of all aspects of the community, reflects core community values, addresses emerging trends and issues, imagines a preferred future, and promotes local action. The Strategic Action Plan directs efforts and resources toward a defined vision for the future, employing a roadmap that is realistic, achievable, and sustainable.



The visioning and strategic planning process aimed to provide responses to the following questions:

- ◇ **What should the City of Smithville become?**
- ◇ **What makes the City of Smithville unique and special and how can the City use these characteristics to prepare for the future?**
- ◇ **How will community stakeholder preferences fit into this vision?**

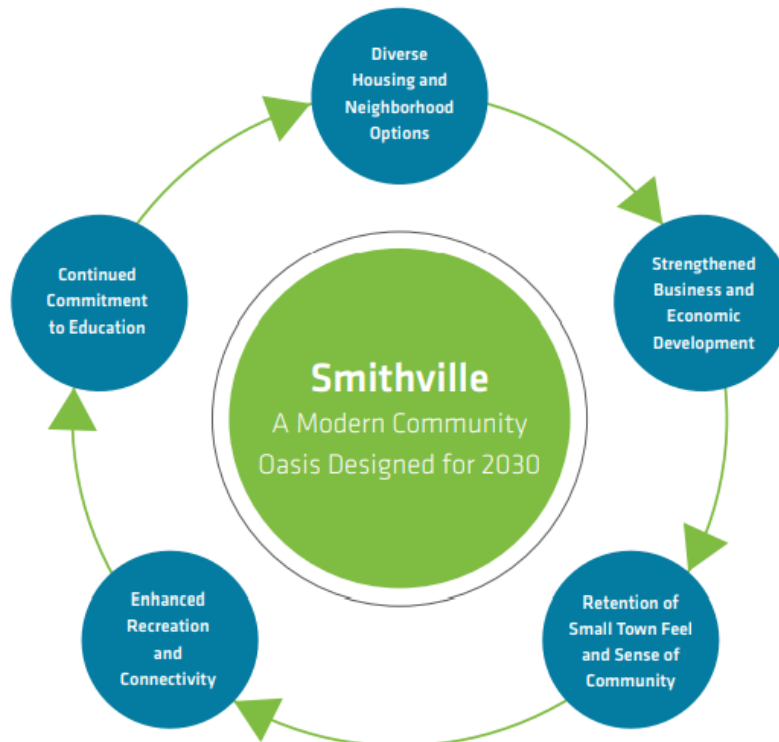
The process included a community survey, a Think Tank workshop, six community engagement sessions, and specific engagement sessions with Smithville High School students to explore the citizen perception of future trends and implications.

Strategic Planning (Continued)

This process identified the following vision for the future of Smithville to create along with five strategic pillars to support that vision.

Smithville - A Modern Community Oasis Designed for 2030

- ◇ Continued Commitment to Education
- ◇ Enhanced Recreation and Connectivity
- ◇ Diverse Housing and Neighborhood Options
- ◇ Strengthen Business and Economic Development
- ◇ Retention of Small-Town Feel and Sense of Community



In late September 2019, a Think Tank Reconvene was held, which brought together approximately 50 dedicated community members and stakeholders who have been actively involved in the community visioning project. The Think Tank Reconvene reviewed and validated the initiative's vision and engagement process and began work on the strategic pillars that will serve as the building blocks of the Community Vision and Strategic Action Plan. A full [Vision and Strategic Action Plan](#) was issued in November 2019 identifying a preferred future for the City and strategic actions structured into a proposed roadmap.

Strategic Planning (Continued)

2030 Comprehensive Plan

The City of Smithville completed an update of the Comprehensive Plan in 2020 by contracting with Future IQ. The Comprehensive Plan is a foundational document that will guide land-use and planning decisions over the next 10 years while also steering the evolution, look, and feel of the community. The plan is a thoughtful, achievable, and sustainable roadmap for community aspirations. The process had a strong emphasis on community input and engagement. A [Community Portal](#) was created to be the “go-to” place for the Comprehensive Planning process, with results of work to date and the draft maps and plans.



The process involved significant engagement with the community by means of public sessions and task forces with inclusion of the youth voice. To provide continuity to the recent planning process, the Comprehensive Plan update planning elements are the same five strategic pillars that emerged from the 2019 Citizen-based Strategic Plan.

In January 2020, approximately 40 people attended the Comprehensive Planning Launch, which included a recap of the strategic pillars, an introduction to the planning approach and process, and a breakout into interactive working groups to identify the key topic areas involved in each strategic pillar.

In July and August 2020, volunteers who had a particular interest in those key topic areas participated in two rounds of virtual task force meetings to work on integrating the topic areas of the strategic pillars into the comprehensive planning process. The City's Comprehensive Plan was adopted by the Board of Alderman on November 17, 2020.

In July 2021, the Board of Aldermen adopted the Parks & Recreation Master Plan. The Parks & Recreation Master Plan outlines recommendations with future planning for the design and construction of neighborhood parks, recreational amenities, and use of natural space in Smithville.

In 2021, the Board of Aldermen adopted the Transportation Master Plan to identify approaches to addressing the direction of Smithville's transportation future. The plan will provide an overall approach to safety and connectivity for people of all ages who walk, drive, bike, and use other transportation modes.

Mission, Vision, and Values

City Vision Statement

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

In 2019, Smithville citizens participated in a community visioning process, augmenting and complementing the work of the governing body. In 2021, the Governing Body once again gathered to not only identify its priorities but also to ensure those priorities were aligned with the feedback generated by the community visioning process.

**Smithville builds its future
by embracing growth, encouraging commerce
and cultivating its natural surroundings**

Key Performance Areas

Three years ago, the Governing Body identified five key performance areas - those areas in which the community must have success to move forward. As seen in the table below, growth, community life, and infrastructure are the three key performance areas with governance and finance as the two remaining key areas as values on which the board achieves its work:

	Growth	We nurture a thriving economy by attracting and maintaining diverse development
	Community Life	We provide an environment where all can experience safety, security, and opportunity for an active, healthy lifestyle.
	Infrastructure	We envision, build, and maintain the necessary road, utilities, and strategic land use to prepare for residential and economic growth.
	Governance	We act as a cohesive team, providing the human and physical resources to advance the goals and betterment of the community
	Finance	We maintain public trust through fiscally sound investment of public revenues and resources.

Citizen Engagement

2021 DirectionFinder Survey

In 2021, the City of Smithville contracted with ETC Institute, a national leader in market research which focuses on helping governmental organizations gather survey data to enhance organization performance with an emphasis on customer satisfaction surveys, to conduct a citizen survey.

The purpose of the survey was to:

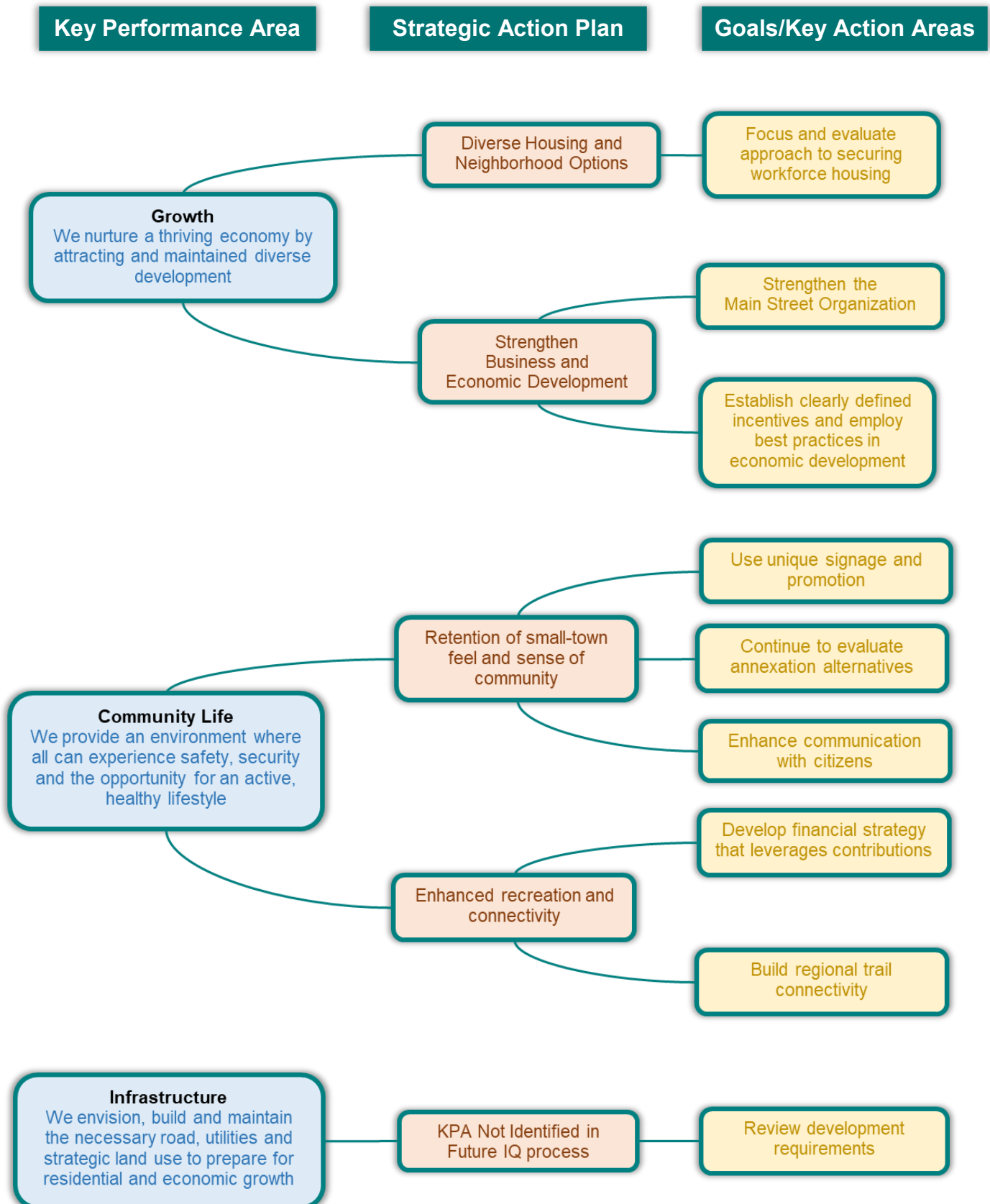
- ◇ Objectively assess citizen satisfaction with City services
- ◇ Gather input from residents to help set community priorities
- ◇ Compare the City's current performance to the performance metrics and levels of other communities
- ◇ Assess trends within the community over time

A total of 3,433 households in the City were mailed the survey and 408 surveys were completed. Satisfaction with the overall quality of major City services in Smithville rated **14%** above the U.S. average and the City improved many areas of service. In addition, the report notes that customer service ratings improved by **10%** when comparing the 2019 survey to the 2021 survey. Satisfaction with City services improved across all areas as well.

A full survey report was issued in February 2022 summarizing findings of the survey. Future DirectionFinder surveys will be discussed during each budget process to periodically reassess the citizen opinion of City services and departmental performance.



Priority Goals



Governing Body

Form of Government

The City of Smithville operates as a council/administrator form of government. The Governing Body of the City is the Board of Aldermen, which is comprised of six members elected by ward (two Aldermen per ward), and a Mayor elected at large. In November 2022, Smithville voters approved a change to election terms, extending the term of office for Aldermen and Mayor to four years. New terms will begin with the April 2023 election.

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

A Ward map is depicted on the following page. Ward boundaries were recently redrawn as is the case every ten years with census data review.

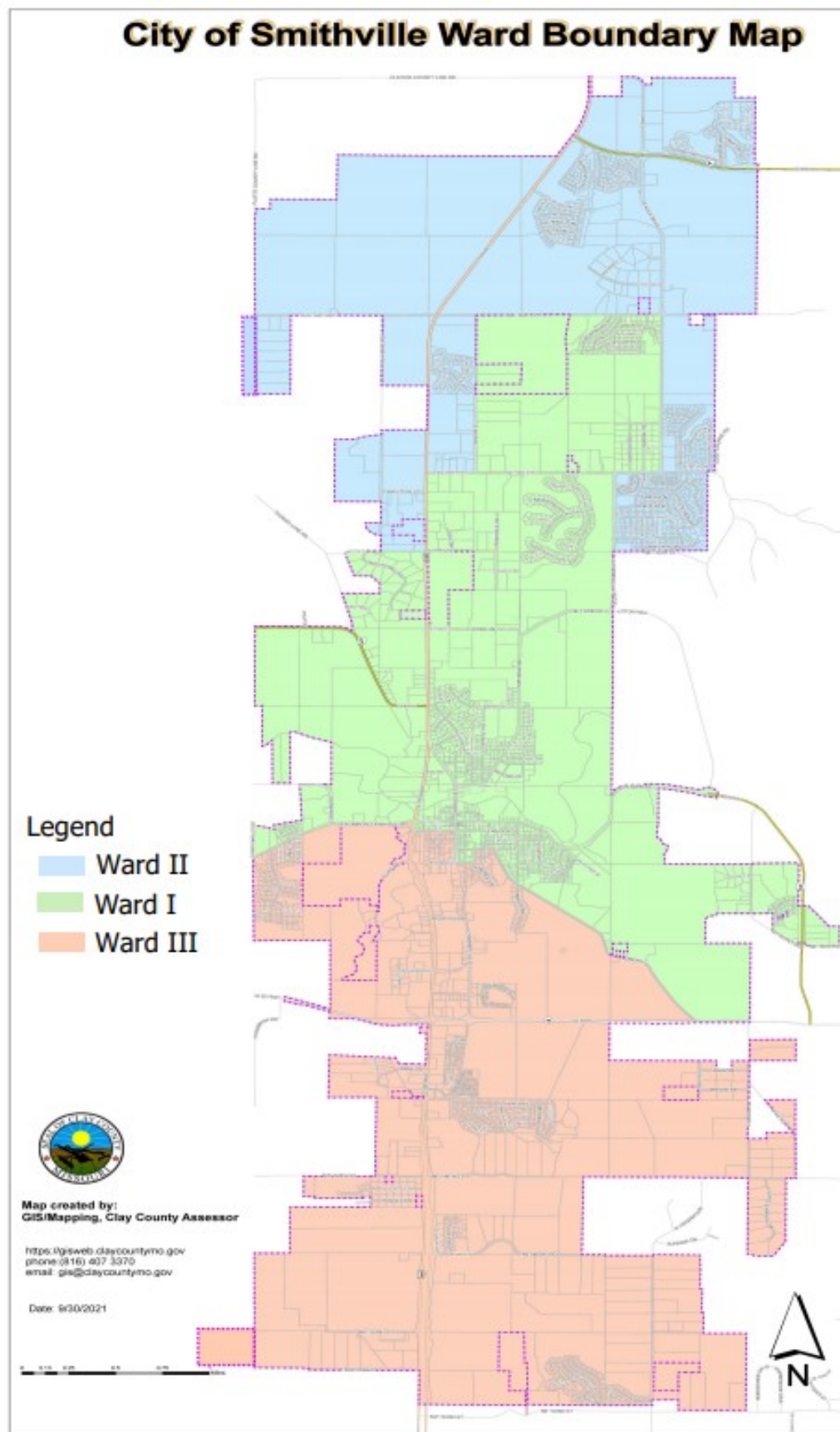
City of Smithville Mayor and Board of Alderman

Representation	Elected Official	Term Length
Mayor	Damien Boley	Term Expires April 2024
Alderman - Ward 1	Dan Ulledahl	Term Expires April 2024
Alderman - Ward 2	Ronald Russell	Term Expires April 2024
Alderman - Ward 3	Marvin Atkins	Term Expires April 2024
Alderman - Ward 1	Dan Hartman	Term Expires April 2023
Alderman - Ward 2	John Chevalier, Jr.	Term Expires April 2023
Alderman - Ward 3	Leeah Shipley	Term Expires April 2023

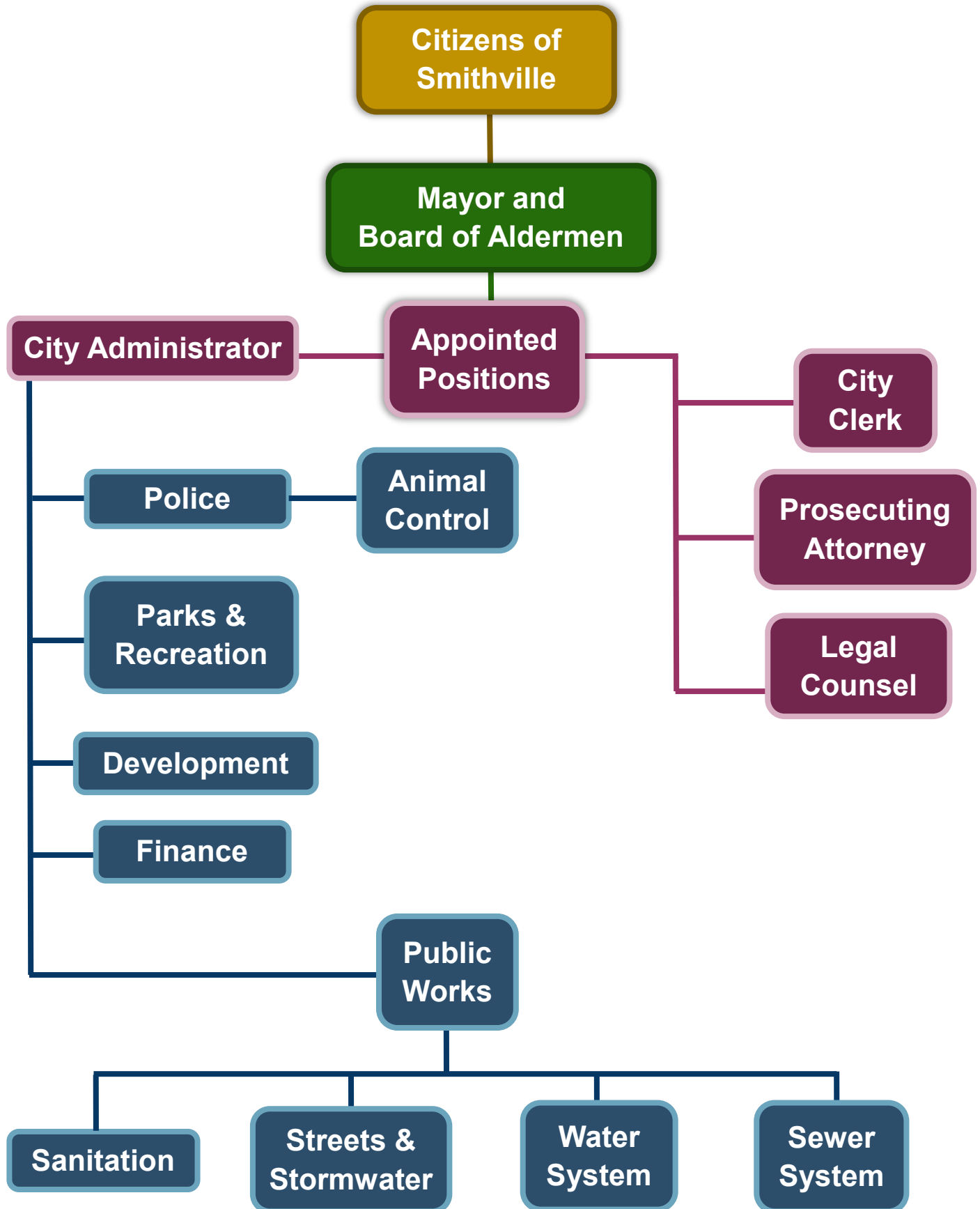


Board Chamber (Recently Renovated in 2020)

City Ward Boundary Map



City Organizational Chart



Management/Leadership Team

City Administrator

Cynthia Wagner

Assistant City Administrator

Gina Pate

City Clerk

Linda Drummond

Chief of Police

Jason Lockridge

Parks and Recreation Director

Matthew Denton

Development Director

Jack Hendrix

Finance Director

Stephen Larson

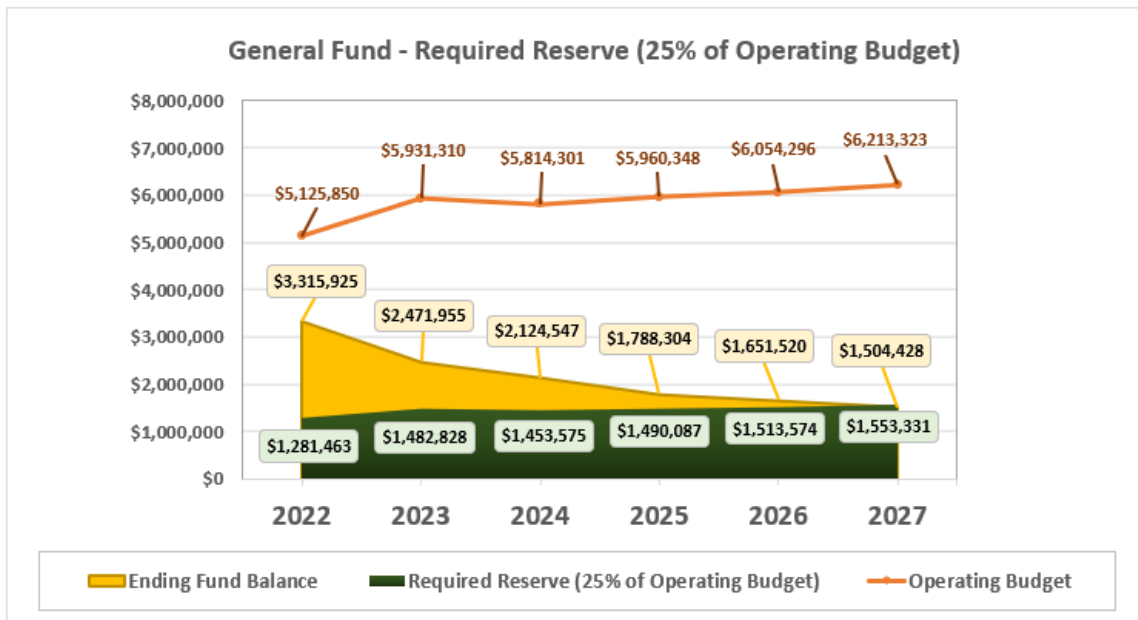
Public Works Director

Chuck Soules

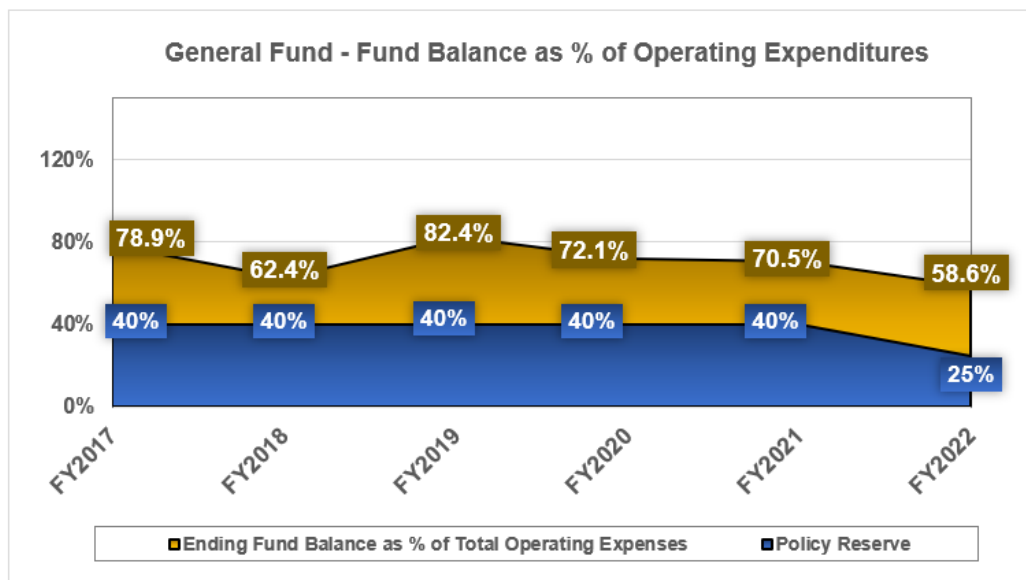
Long Range Financial Planning

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

Below is the General Fund Required Reserve and Excess Cash Analysis which is reviewed multiple times by the Board of Alderman during the budget process. There is a **25%** of operating budget reserve requirement for the General Fund, which was lowered by the Board of Aldermen during Calendar Year 2022, and is projected to be maintained as seen below in the graphs.

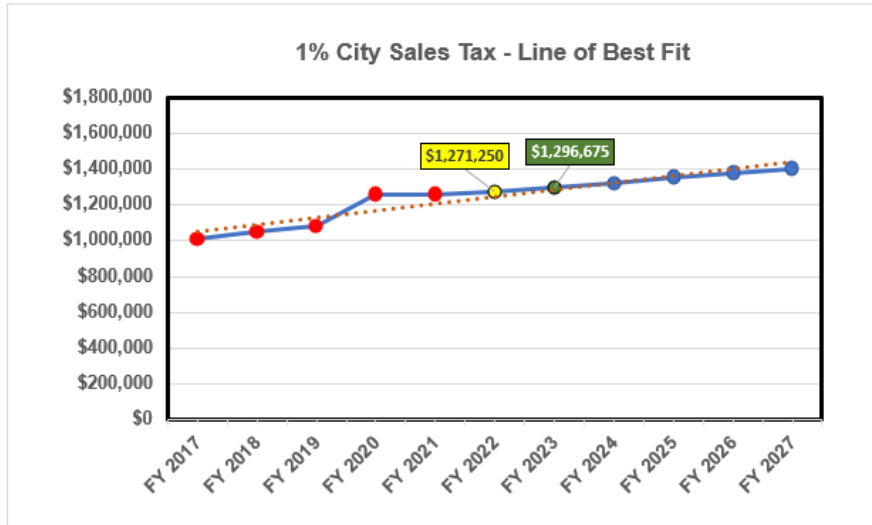


Below is a five year history of the General Fund ending cash balance as a percentage of actual operating expenditures.



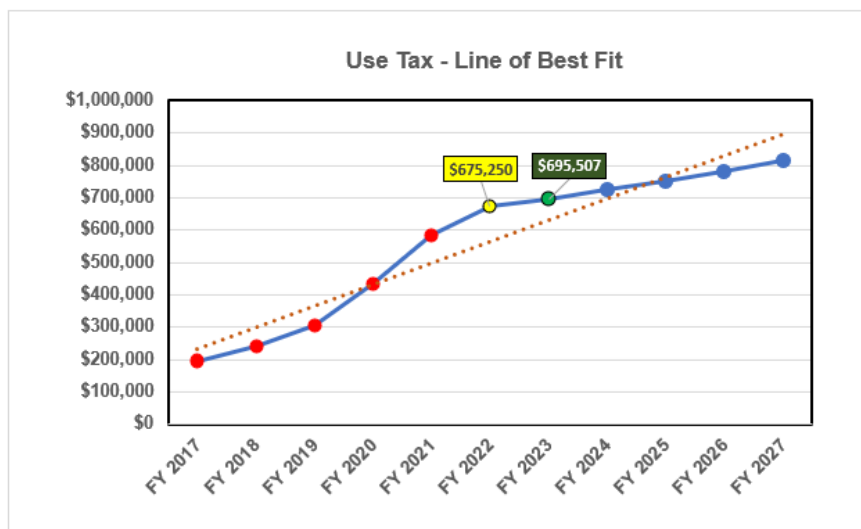
Long Range Financial Planning (Continued)

Long term 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
Yellow	FY22 Projected
Green	FY23 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 and more popular way to acquire goods and services. In addition, the City's use tax rate increased to 2.500% after the addition of the Park and Stormwater Sales Tax (2020) and Capital Improvement Sales Tax (2018). Below is snapshot of City use tax long range forecast:



Red	Actuals
Yellow	FY22 Projected
Green	FY23 Proposed
Blue	Projected Out Years

Long term 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 also monitored on a five year basis.

Budget Process

The City of Smithville budget and fiscal year runs from **November 1** to **October 31**. The Budget is adopted by Ordinance, which requires two readings. Typically, each reading is done at a separate Board of Aldermen meeting. Each winter, a budget calendar is presented to staff and the Board of Aldermen, laying out a timeline for budget preparation, review, and approval. The timeline includes budgetary items such as the Capital Improvement Plan and Schedule of Fees. The FY2023 budget calendar was presented as follows:

FY2023 Budget Timeline	
April 2022	▪ Departmental Budget Meetings
May 2022	▪ FY2022 Revenue Projections Completed
	▪ 5 Year CIP (2023 - 2027) Prioritized and Updated
	▪ Draft FY2023 Budget Assembled
June 2022	▪ Departmental Review of Draft FY2023 Budget
	▪ Board Discussion on 5-Year Capital Improvement Plan
	▪ Board Discussion on Schedule of Fees
August 2022	▪ CWWWS - Special Workshop
	▪ 1st Budget Workshop - Recommended FY2023 Budget
September 2022	▪ 2022 Property Tax Levy Set
	▪ 2nd Budget Workshop (If Needed) - Recommended FY2023 Budget
October 2022	▪ Approval of FY2023 Budget
	▪ Public Hearing - Water and Sewer Utility Rates
	▪ Amendment to the Schedule of Fees

In April, the Finance Director, City Administrator, and Assistant City Administrator met with department heads to review each departments FY2023 budget priorities, including recommendations for changes to the schedule of fees, anticipated changes to revenues, revisions to expenditure estimates for department line items, capital improvement and outlay requests, and the capital improvements project listing and timeline.

Budget Process (Continued)

April 30, 2022 signified the mid-way point of the FY2022 budget year. In May, the Finance Director analyzed six months of year-to-date actual FY2022 revenue and expenditures and calculated FY2022 budget projections. These projections, in coordination with information gathered from the April departmental budget meetings, were utilized in completing a draft of the FY2023 Budget. The April departmental budget meetings also provided the information necessary to update the Five Year Capital Improvement Plan in April 2022.

In June 2022, the Finance Director, City Administrator, and Assistant City Administrator met to review the Employee Handbook, review proposed changes to the Schedule of Fees, reviewed the Draft FY2023 Budget, and review the updated Five Year Capital Improvement Plan.

On August 16, 2022, the recommended FY22 Budget was presented to the Board of Alderman for the first discussion. The Board provided feedback on recommended revenue and expenditure operating budgets, specific items included and not included in the recommended budget, anticipated one-time revenues, and capital projects included and not included in the recommended budget. The Board examined cash flows and excess cash on hand, and provided recommendations for use and/or conversation of that cash. As the fiscal year came to a close, City staff regrouped to rollover project budgets and also fund an EPA Lead and Copper Rule mandate in the CWWS Fund.

In September 2022, the 2022 property tax levy as set according to Section 67.110, RSMo. The FY2022 Budget Ordinance was presented for first reading on October 4, 2022 and for the second reading on October 18, 2022.

Amending the Approved Budget

The City Administrator, as Budget Officer, may re-appropriate the approved budget of a Fund without Board approval so long as the total Fund revenues and expenditures remain the same - i.e. the City Administrator is allowed to move \$5,000 in contracted services appropriation to capital outlay appropriation without Board approval.

Changes to the approved budget that do affect total fund revenues and/or expenditures must be approved by Ordinance. Amendments to the FY2022 Budget can be found in Appendix VI.

FINANCIAL POLICIES AND BASIS OF ACCOUNTING AND BUDGETING

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.

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 \$7,500 or greater, formal written contract and Board of Alderman approval required), semi-formal bid purchase (equal to or greater than \$3,500, but less than \$7,500), and purchases made with the discretion of department heads (less than \$3,500).

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

Basis of Accounting & 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 is 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.

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

Debt Management

Debt Policies

In the financial statements, 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 the debt issuance.

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

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

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

Debt Management (Continued)

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 its most recent debt issuance, the 2019 General Obligation (GO) bonds. “AA-” is considered a “very strong” rating as indicated by the table above. This 2019 rating also affirmed 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.

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 & Wastewater Systems (CWWS) Fund and has considered the affordability of the lease payments in its long-term plans. However, since the CWWS Fund is support by water and wastewater revenue, some risk is associated with that annual appropriation, leading to the lower credit rating. GO bonds are secured by the full faith and credit and taxing power of the municipality, meaning they are generally payable through a debt service property tax levy without limitation as to the taxing rate on all taxable tangible property, real and personal.

Debt Management (Continued)

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

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

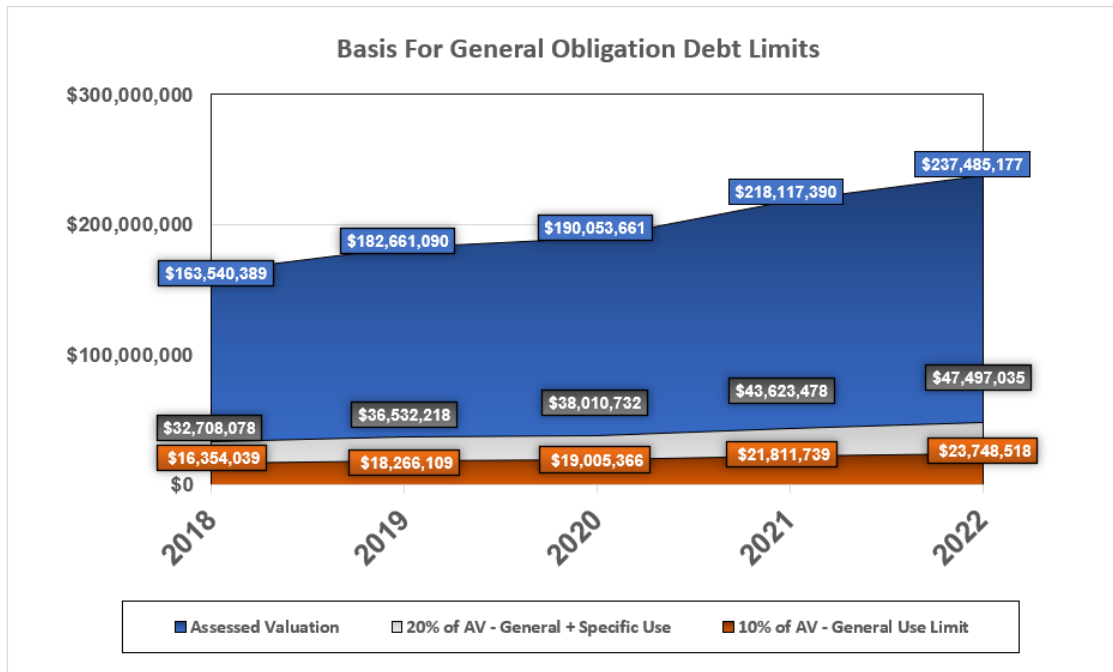
General Obligation Debt Limits

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 2022 AV is **\$237,485,177**, meaning the City's GO debt ceiling is **\$47,497,035** (20% of AV) and **\$23,748,518** (10%) may be used for general purposes.

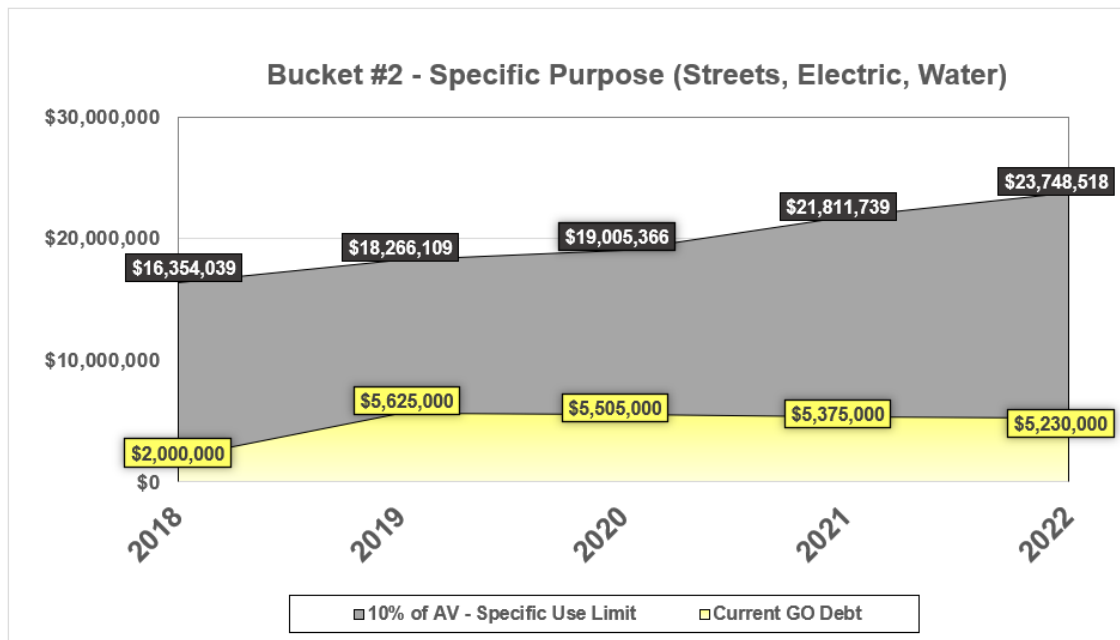
In 2018, voters approved the issuance of \$5,625,000 in GO debt for the City. As of November 1, 2022, the City's GO balance is \$5,230,000, and there is no additional GO debt for specific purposes. See the next page for graphs illustrating the general obligation debt limits.

Debt Management (Continued)

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



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



Debt Management (Continued)

Certificates of Participation (COPs), on the other hand, do not need to be voter-approved, and there is no debt ceiling. In terms of outstanding COPs, the City issued COPs in 2018 for water and wastewater improvements and as of November 1, 2022, the City has \$7,550,000 in COP debt remaining.

Current general obligations and certificates of participation debt amortization schedules are provided in Appendix I near the end of the Budget Book. Please reference the Table of Contents for the exact page number.

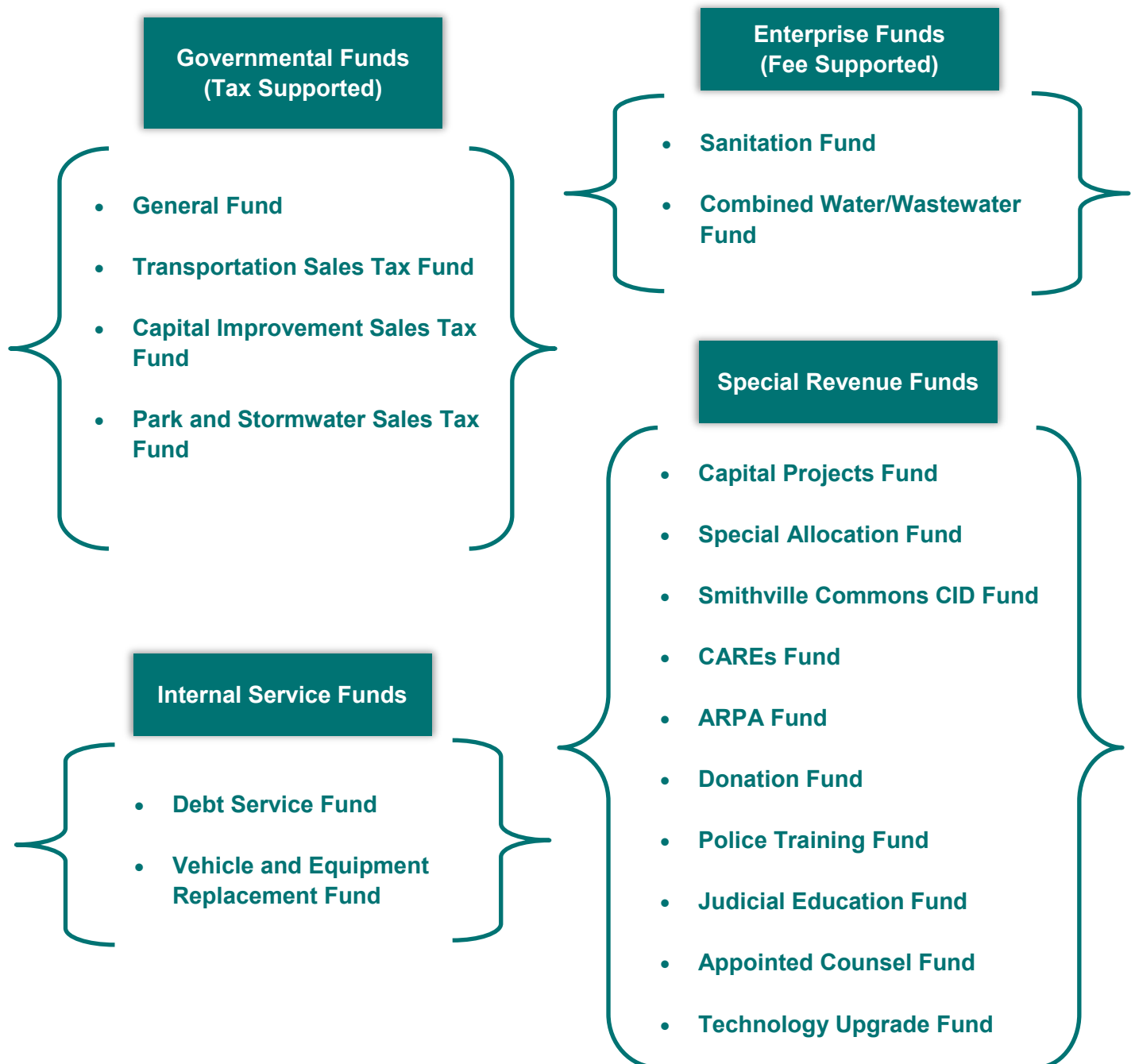
Future Debt Planning

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

Capital Improvement Project	Estimated Cost	Timeline	Financing Instrument	Fund
144th Lift Station and West Bypass (Construction)	\$3,900,000	FY2023	COP	CWWS
Owens Branch Gravity Line Phase #1, Line #1 (Construction)	\$2,200,000	FY2024	COP	CWWS
Owens Branch Gravity Line Phase #1, Line #2 (Construction)	\$2,500,000	FY2026	COP	CWWS
Wastewater Treatment Plant Expansion (Construction)	\$12,000,000	FY2027	COP	CWWS
Water Treatment Plant Expansion (Construction)	\$12,000,000	Pending Project	COP	CWWS
Owens Branch Gravity Line Phase #1, Line #3 (Construction)	\$2,500,000	Pending Project	COP	CWWS
144th Street to Forest Oaks Gravity Line (Construction)	\$3,000,000	Pending Project	COP	CWWS

Categories of Funds

The City operates using a 18 different budgeted funds. The only “dormant” (unused) fund is the CAREs fund which featured special revenues for COVID-19 relief. Tax supported funds receive revenue through sales, property taxes, motor fuel taxes, and intergovernmental revenues. Enterprise funds are supported through fee revenues which include monthly utility charges for the CWWS fund and monthly solid waste charges for the sanitation fund. Special revenue funds, such as the ARPA fund and Capital Projects Fund, are supported through federal and state grant monies, while the Special Allocation Fund receives economic activity taxes, PILOTS (payments in lieu of taxes), and CID Sales Tax.



Budgeted Fund Matrix

The table below is a budgeted fund matrix which showcases the departments belonging to each budgeted fund. The matrix indicates departments for all 18 budgeted funds. Object codes or line items are established with 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 CWWS Fund (Utilities Department) or the Police Training Fund (Police Department).

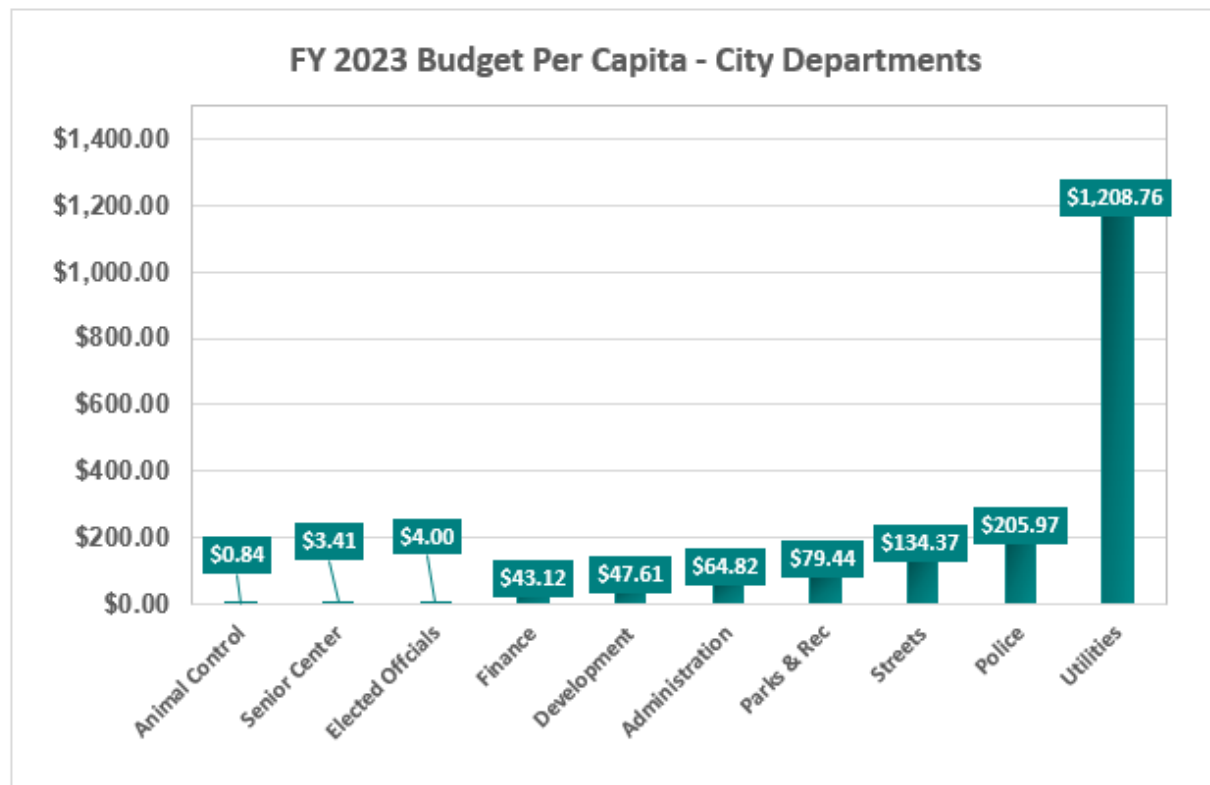
	Administration	Streets	Police	Development	Finance	Parks & Rec	Elected Officials	Animal Control	Utilities
General Fund	X	X	X	X	X	X	X		
CWWS Fund									X
Transportation Sales Tax Fund		X							
Capital Impr. Sales Tax Fund		X							
Park & Stormwtr Sales Tax Fund					X				X
Sanitation Fund	X								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



Street maintenance crews repair sidewalk panels in the City

Per Capita Spending - By City Department

The chart below indicates per capita spending for each City department for the FY2023 Adopted budget. The Utilities Department has the highest expense per capita followed by the Police Department. When totaling all departments below, the services per capita total to an amount of \$1,792.35.



The Parks & Recreation seasonal maintenance team provides maintains City park land and natural environments during the busy spring and summer seasons

Total Budget Summary

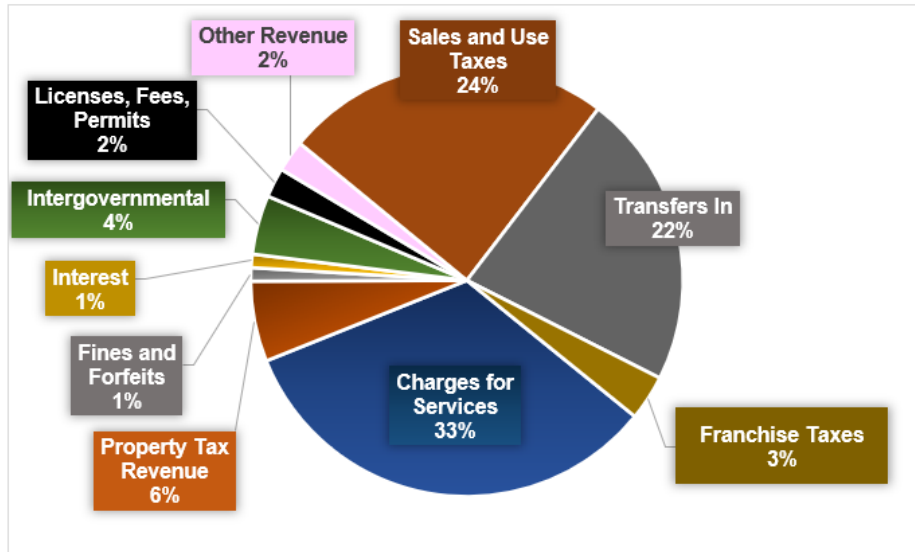
Below is the presentation of the Adopted FY2023 Budget summary indicating projected beginning fund balances for FY2023 and projected ending fund balances for FY2023. The revenue and expenditure grand totals are reflective of the total budget for all funds for the Adopted FY2023 Budget.

	2023 Projected Beginning Balance	2023 Adopted Revenues	2023 Adopted Expenditures	2023 Projected Ending Balance
General Fund	3,315,925	5,466,340	6,310,310	2,471,955
Capital Improvement Sales Tax Fund	394,454	1,160,435	1,355,370	199,519
Capital Projects Fund	181,855	40,000	-	221,855
Combined Water/Wastewater Fund	6,318,250	9,340,817	13,070,115	2,588,951
Debt Service Fund	255,934	354,845	343,040	267,739
Park and Stormwater Sales Tax Fund	749,556	672,435	497,750	924,241
Sanitation Fund	61,219	915,860	900,600	76,479
Special Allocation Fund	48,041	705,000	703,000	50,041
Smithville Commons CID Fund	83,790	380,250	335,618	128,422
Transportation Sales Tax Fund	354,072	589,713	702,246	241,539
Vehicle And Equipment Replacement Fund	157,400	422,100	381,750	197,750
American Rescue Plan Act Fund	953,273		953,270	3
Donation Fund	16,500	10,500	20,000	7,000
Appointed Council Fund	2,045	-	1,650	395
Judicial Education Fund	3,447	-	3,447	-
Technology Upgrade Fund	2,474	-	2,474	-
DWI Recovery Fund	14,312	4,000	12,000	6,312
Police Training Fund	14,500	3,000	12,000	5,500
Grand Total	\$ 12,927,046	\$ 20,065,295	\$ 25,604,640	\$ 7,387,701

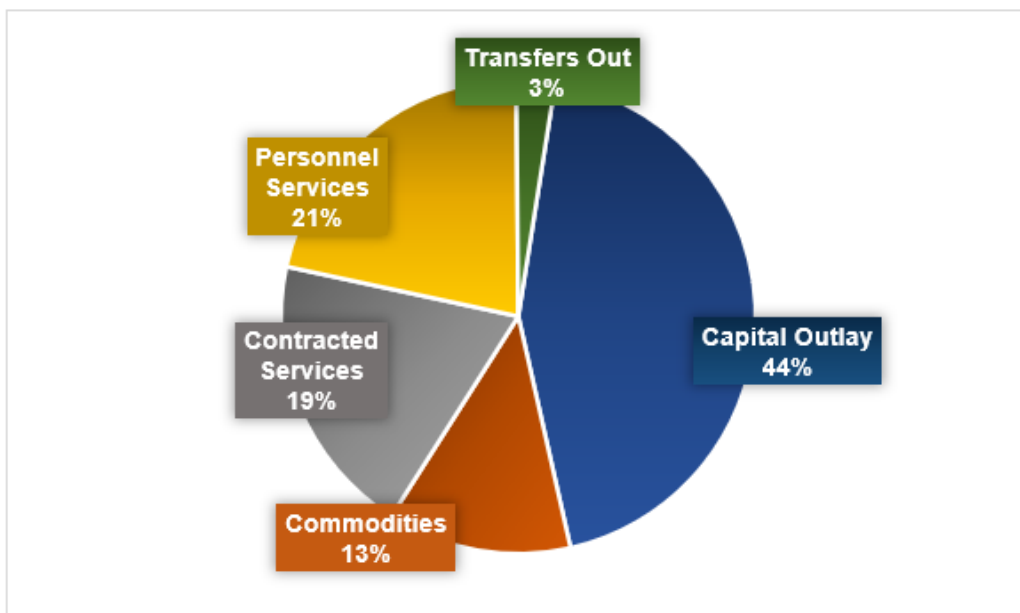
Total Budgets - By Category

Below are the FY2023 total revenue and expenditure budgets by category percentage. Charges for services and sales/use taxes make up the largest portion of revenues (accounting for nearly **70% of all revenues**) while capital outlay (primarily capital improvement projects) and personnel services make up the largest portion of expenditures (accounting for **55% of all expenditures**)

FY2023 Total Revenue Budget - By Category Percentage



FY2023 Total Expenditure Budget - By Category Percentage



General Fund

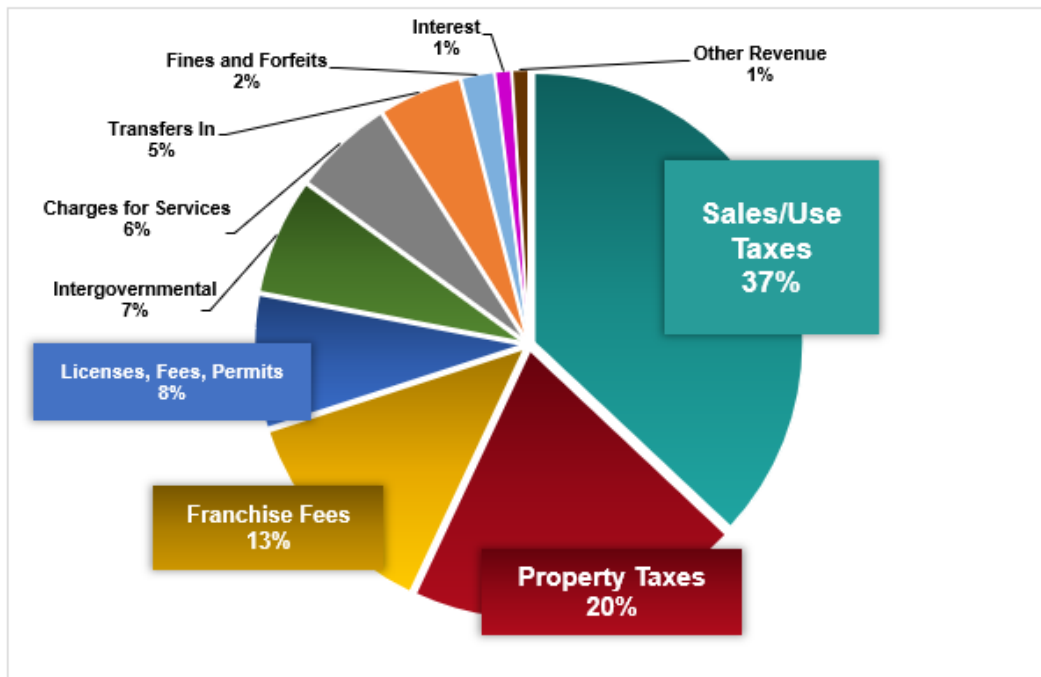
The General Fund functions as the primary operating fund for the City of Smithville. The General Fund provides the resources necessary to fund a majority of City functions, such as police protection and emergency response, parks maintenance and recreational programs, senior services, code enforcement,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

	Actual FY2019	Actual FY2020	Actual FY2021	Projected FY2022	Adopted FY2023
Beginning Fund Balance	\$ 3,218,861	\$ 3,728,491	\$ 3,558,070	\$ 3,736,229	\$ 3,315,925
General Fund Revenues By Type					
Property Taxes	855,455	895,583	934,865	1,008,450	1,043,745
Sales and Use Taxes	1,462,760	1,772,267	1,933,488	2,020,000	2,068,284
Franchise Taxes	730,518	710,418	698,064	695,015	674,690
Licenses, Fees, and Permits	350,455	390,263	477,942	467,155	442,279
Intergovernmental Revenues	802,981	298,712	329,972	367,169	402,872
Charges for Services	229,922	214,339	344,104	281,861	347,900
Fines and Forfeits	158,463	144,336	138,949	111,500	112,615
Interest Earnings	199,475	116,770	49,909	95,000	63,500
Other Revenue	51,833	46,400	90,263	57,050	29,595
Transfers In	721,965	174,520	450,763	251,340	280,860
Total Revenues	\$ 5,563,827	\$ 4,763,608	\$ 5,448,319	\$ 5,354,540	\$ 5,466,340
General Fund Expenses By Type					
Personnel Services	3,107,852	3,318,297	3,391,290	3,648,018	4,232,980
Contractual Services	444,746	388,535	466,180	576,694	604,630
Commodities	708,690	678,094	807,340	1,126,090	978,650
Capital Outlay	524,645	549,103	565,350	269,043	459,050
Transfers Out	268,263	-	40,000	155,000	35,000
Total Expenses	\$ 5,054,197	\$ 4,934,029	\$ 5,270,160	\$ 5,774,844	\$ 6,310,310
Net Change in Fund Balance	\$ 509,630	\$ (170,421)	\$ 178,159	\$ (420,304)	\$ (843,970)
Ending Fund Balance	\$ 3,728,491	\$ 3,558,070	\$ 3,736,229	\$ 3,315,925	\$ 2,471,955

General Fund Revenues

A pie chart illustrating the breakdown of General Fund revenues is shown below. Sales and Use taxes is the largest form of revenue for the City and make up **37%** of the total. Property taxes make up **20%**, and is the 2nd largest category of revenue. Franchise fees for electricity, natural gas, telecommunications, cable television, and utilities are collected and comprise the 3rd largest category of revenue at **13%**.

FY2023 General Fund Revenue Budget By Category Type



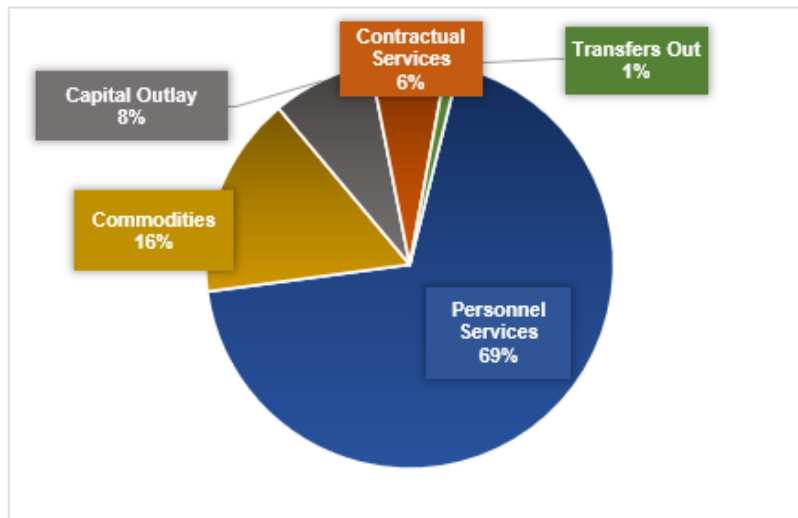
The table below outlines examples of key revenues found in the remaining categories:

Licenses, Fees, Permits	Building Permits, Business Licenses, Motor Vehicle Fees
Intergovernmental	Motor Fuel Tax, Grant Revenue, SRO School Agreement Revenue
Charges for Services	Smith's Fork Campground Fees, Athletic Field Rental, Youth/Adult Recreation Fees
Fines and Forfeits	Fines and fees relating to violations of any City ordinances.
Interest Earnings	Interest Earned from Cash on Hand at Bank, Certificate of Deposit Proceeds
Other Revenue	Sponsorships, Animal Shelter Fees, Sale of Personal Property
Transfers In	Revenue Transferred In from Other Funds

General Fund Expenditures

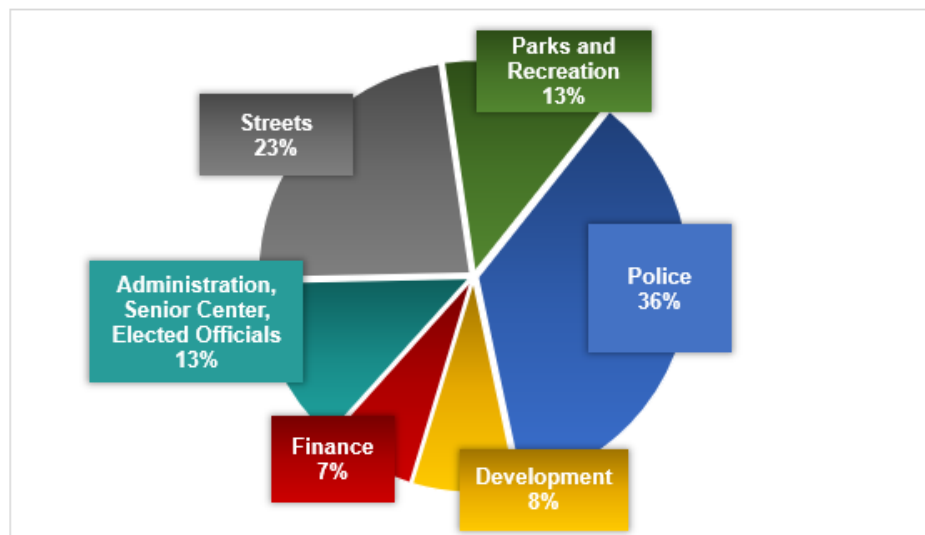
The City of Smithville is a public service organization which is reflected through the makeup of the General Fund Budget. **69%** of the budget is reserved for personnel services comprised of full-time salaries, part-time salaries, seasonal salaries, fringe benefits, and retirement expenses. **16%** of the budget is comprised of commodities which includes fuel, electricity, natural gas, and repairs and maintenance. Contractual Services, Capital Outlay, and Transfers Out make up the rest.

FY2023 General Fund Expenditure Budget - By Spending Category



A pie chart illustrating the breakdown of General Fund expenditures by department is shown below. Public Safety (Police & Animal Control), Parks and Recreation and Streets comprise **72%** of the total General Fund budget. The remaining departments make up the rest of the General Fund budget. The total FY2023 General Fund expenditure budget is **\$6,310,310**.

FY2023 General Fund Expenditure Budget - By Department



Combined Water & Wastewater Fund

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

	Actual FY2019	Actual FY2020	Actual FY2021	Projected FY2022	Adopted FY2023
Beginning Fund Balance	\$ 10,531,068	\$ 5,497,931	\$ 4,528,147	\$ 5,602,501	\$ 7,123,744
CWWS Fund Revenues					
Charges for Services	3,587,837	4,107,090	4,617,321	4,951,923	5,070,817
Intergovernmental	-	-	-	805,495	-
Impact Fees	223,988	304,540	292,296	315,000	330,000
Other Revenue	40,597	38,644	61,194	37,451	35,000
Interest	65,858	15,954	4,451	5,000	5,000
Transfers In / Debt Proceeds	-	-	-	-	3,900,000
Increase in Customer Deposits	12,012	12,876	19,330	-	-
Total Revenues	\$ 3,930,292	\$ 4,479,104	\$ 4,994,592	\$ 6,114,870	\$ 9,340,817
CWWS Fund Expenses					
Personnel Services	924,737	1,042,339	1,014,536	1,044,684	1,271,770
Contractual Services	205,802	381,300	926,871	821,027	1,569,327
Commodities	731,566	798,128	619,264	1,261,343	2,018,058
Capital Outlay / Debt Payments	6,998,968	3,052,601	1,150,386	1,221,232	7,933,400
Transfers Out	102,356	174,520	209,180	245,340	277,560
Total Expenses	\$ 8,963,429	\$ 5,448,888	\$ 3,920,238	\$ 4,593,627	\$ 13,070,115
Net Change in Fund Balance	\$ (5,033,137)	\$ (969,784)	\$ 1,074,354	\$ 1,521,243	\$ (3,729,298)
Ending Fund Balance	\$ 5,497,931	\$ 4,528,147	\$ 5,602,501	\$ 7,123,744	\$ 3,394,446

Transportation Sales Tax Fund

The Transportation Sales Tax Fund accounts for a 1/2 cent (0.5%) sales tax which has no expiration date. Per Section 140.120 of the City of Smithville Code of Ordinances, the Transportation Sales Tax became effective July 1, 1989. 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 FY2019		Actual FY2020		Actual FY2021		Projected FY2022		Adopted FY2023	
Beginning Fund Balance	\$	417,228	\$	355,937	\$	762,606	\$	462,260	\$	354,072
Transportation Sales Tax Fund Revenues										
Sales Tax (0.5%)		496,432		582,359		587,177		578,150		589,713
Transfers In / Pro-ceeds from Debt		-		-		-		-		-
Total Revenues	\$	496,432	\$	582,359	\$	587,177	\$	578,150	\$	589,713
Transportation Sales Tax Fund Expenses										
Personnel Services		-		-		-		-		-
Contractual Services		36,858		37,566		38,969		35,731		185,010
Commodities		520,864		127,624		833,359		159,646		160,275
Capital Outlay		-		10,500		15,194		490,960		356,960
Transfers Out		-		-		-		-		-
Total Expenses	\$	557,723	\$	175,691	\$	887,523	\$	686,338	\$	702,246
Net Change in Fund Balance	\$	(61,291)	\$	406,668	\$	(300,346)	\$	(108,188)	\$	(112,533)
Ending Fund Balance	\$	355,937	\$	762,606	\$	462,260	\$	354,072	\$	241,539

Sanitation Fund

The Sanitation Fund accounts for payments from the City to the City's trash and recycling provider as well as the management of the annual Household Hazardous Waste program. The City currently contracts with GFL (Green For Life) for trash, recycling, and bulky item pick-up services. The fund receives revenue from a monthly trash charge paid for by Smithville trash customers. The fund works as a simple "pass through" fund as all revenues received in the form of customer charges offset the City's payments to GFL, the trash and recycling provider.

	Actual FY2019		Actual FY2020		Actual FY2021		Projected FY2022		Adopted FY2023	
Beginning Fund Balance	\$	43,845	\$	37,499	\$	55,436	\$	62,992	\$	61,219
Sanitation Fund Revenues										
Charges for Services		780,004		831,293		872,880		816,670		915,860
Total Revenues	\$	780,004	\$	831,293	\$	872,880	\$	816,670	\$	915,860
Sanitation Fund Expenses										
Contracted Services		786,350		813,356		865,324		818,443		900,600
Total Expenses	\$	786,350	\$	813,356	\$	865,324	\$	818,443	\$	900,600
Net Change in Fund Balance	\$	(6,346)	\$	17,937	\$	7,556	\$	(1,773)	\$	15,260
Ending Fund Balance	\$	37,499	\$	55,436	\$	62,992	\$	61,219	\$	76,479

Special Allocation Fund (Marketplace TIF)

The Special Allocation Fund is the recipient of TIF property tax revenue over and above the property tax base and the recipient of TIF EATs (Economic Activity Taxes) from businesses generating sales taxes located within the redevelopment area. Revenues collected and receipted for the Special Allocation Fund are subject to administrative costs and developer reimbursement requests for eligible expenses per the TIF Agreement. Requests submitted by the developer for reimbursement are presented to the Board of Alderman for approval.

	Actual FY2019	Actual FY2020	Actual FY2021	Projected FY2022	Adopted FY2023
Beginning Fund Balance	-	-	8,260	386,786	\$ 48,041
Special Allocation Fund Revenues					
Property Taxes	-	-	19,537	189,505	195,000
Sales and Use Taxes	-	8,260	361,284	450,000	510,000
Total Revenues	\$ 8,260	\$ 8,260	\$ 380,821	\$ 639,505	\$ 705,000
Special Allocation Fund Expenses					
Personnel Services	-	-	-	-	-
Contractual Services	-	-	-	975,250	700,000
Commodities	-	-	-	-	-
Transfers Out	-	-	2,295	3,000	3,000
Total Expenses	\$ -	\$ -	\$ 2,295	\$ 978,250	\$ 703,000
Net Change in Fund Balance	\$ 8,260	\$ 8,260	\$ 378,526	\$ (338,745)	\$ 2,000
Ending Fund Balance	\$ 8,260	\$ 8,260	\$ 386,786	\$ 48,041	\$ 50,041

Smithville Commons CID Fund

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

	Actual FY2019	Actual FY2020	Actual FY2021	Projected FY2022	Adopted FY2023
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 297,096	\$ 83,790
Commons CID Fund Revenues					
Sales and Use Taxes	-	-	297,096	360,000	380,250
Total Revenues	\$ -	\$ -	\$ 297,096	\$ 360,000	\$ 380,250
Commons CID Fund Expenses					
Contracted Services	-	-	-	567,306	331,880
Transfers Out	-	-	-	6,000	3,738
Total Expenses	\$ -	\$ -	\$ -	\$ 573,306	\$ 335,618
Net Change in Fund Balance	\$ -	\$ -	\$ 297,096	\$ (213,306)	\$ 44,632
Ending Fund Balance	\$ -	\$ -	\$ 297,096	\$ 83,790	\$ 128,422

Capital Improvement Sales Tax Fund

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

	Actual FY2019	Actual FY2020	Actual FY2021	Projected FY2022	Adopted FY2023
Beginning Fund Balance	-	\$ 323,829	\$ 347,270	\$ 254,029	\$ 394,454
Capital Improvement Sales Tax Fund Revenues					
Sales Tax (0.5%)	451,246	579,721	659,009	659,250	672,435
Intergovernmental Revenues	-	-	-	-	488,000
Total Revenues	\$ 451,246	\$ 579,721	\$ 659,009	\$ 659,250	\$ 1,160,435
Capital Improvement Sales Tax Fund Expenses					
Personnel Services	-	-	-	-	-
Contractual Services	-	-	-	55,000	109,000
Commodities	-	-	-	-	-
Capital Outlay	-	-	410,060	-	891,000
Transfers Out	127,417	556,280	342,190	463,824	355,370
Total Expenses	\$ 127,417	\$ 556,280	\$ 752,250	\$ 518,824	\$ 1,355,370
Net Change in Fund Balance	\$ 323,829	\$ 23,441	\$ (93,241)	\$ 140,426	\$ (194,935)
Ending Fund Balance	\$ 323,829	\$ 347,270	\$ 254,029	\$ 394,454	\$ 199,519

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 enough to cover the first debt service payments of a fiscal year without the need for additional cash transfers. The Debt Service Fund receives revenues (in the form of an annual transfer) from the Capital Improvement Sales Tax Fund to pay for long term debt payments.

	Actual FY2019	Actual FY2020	Actual FY2021	Projected FY2022	Adopted FY2023
Beginning Fund Balance	\$ -	\$ -	\$ 231,262	\$ 243,597	\$ 255,934
Debt Service Fund Revenues					
Transfers In	127,417	556,280	342,190	351,550	354,845
Total Revenues	\$ 127,417	\$ 556,280	\$ 342,190	\$ 351,550	\$ 354,845
Debt Service Fund Expenses					
Capital Outlay / Debt Payments	127,417	325,018	329,855	339,213	343,040
Total Expenses	\$ 127,417	\$ 325,018	\$ 329,855	\$ 339,213	\$ 343,040
Net Change in Fund Balance	\$ -	\$ 231,262	\$ 12,335	\$ 12,337	\$ 11,805
Ending Fund Balance	\$ -	\$ 231,262	\$ 243,597	\$ 255,934	\$ 267,739

Appointed Counsel Fund

The Appointed Counsel Fund was established to provide funding to pay court approved reasonable fees for attorneys for lower income/in-need defendants who cannot pay for legal representation and are required to have appointed counsel by Supreme Court rules or the law. RSMo Section 479.260 authorizes the collection of fees in an amount per case of \$1.00. An allocation of this amount goes into the Appointed Counsel Fund and the remaining amount is deposited into the Appointed Counsel Fund. After the transfer of municipal court to Clay County, the City no longer collects these funds.

	Actual FY2019		Actual FY2020		Actual FY2021		Projected FY2022		Adopted FY2023	
Beginning Fund Balance	\$	2,618	\$	2,795	\$	2,795	\$	2,795	\$	2,045
Appointed Council Fund Revenues										
Fines and Forfeits		177		-		-		-		-
Total Revenues	\$	177	\$	-	\$	-	\$	-	\$	-
Appointed Council Fund Expenses										
Personnel Services		-		-		-		-		-
Contractual Services		-		-		-		-		-
Commodities		-		-		-		750		1,650
Total Expenses	\$	-	\$	-	\$	-	\$	750	\$	1,650
Net Change in Fund Balance	\$	177	\$	-	\$	-	\$	(750)	\$	(1,650)
Ending Fund Balance	\$	2,795	\$	2,795	\$	2,795	\$	2,045	\$	395

Judicial Education Fund

The Judicial Education Fund was established to provide funding for continuing education and certification of municipal judges, and the judicial education and training of the court administrator and clerks of a municipal division court. RSMo Section 479.260 authorizes the collection of fees in an amount per case of \$1.00. An allocation of this amount goes into the Judicial Education Fund and the remaining amount is deposited into the Appointed Counsel Fund. After the transfer of municipal court to Clay County, the City no longer collects these funds.

	Actual FY2019		Actual FY2020		Actual FY2021		Projected FY2022		Adopted FY2023	
Beginning Fund Balance	\$	3,270	\$	3,447	\$	3,447	\$	3,447	\$	3,447
Judicial Education Fund Revenues										
Fines and Forfeits		176		-		-		-		-
Total Revenues	\$	176	\$	-	\$	-	\$	-	\$	-
Judicial Education Fund Expenses										
Personnel Services		-		-		-		-		-
Contractual Services		-		-		-		-		-
Commodities		-		-		-		-		3,447
Total Expenses	\$	-	\$	-	\$	-	\$	-	\$	3,447
Net Change in Fund Balance	\$	176	\$	-	\$	-	\$	-	\$	(3,447)
Ending Fund Balance	\$	3,446	\$	3,447	\$	3,447	\$	3,447	\$	-

Technology Upgrade Fund

The Technology Upgrade Fund was created to house funds related to offsetting policy technology costs. A previous City of Smithville judge implemented the technology upgrade fee, which was terminated at a later date. The collections of the technology upgrade fee were assessed on municipal “plea bargain” cases. The monies are used to pay for computer equipment, scanners, and handling cases. The City no longer collects the technology upgrade fee and is beginning to utilize remaining funds.

	Actual FY2019		Actual FY2020		Actual FY2021		Projected FY2022		Adopted FY2023	
Beginning Fund Balance	\$	8,371	\$	8,007	\$	4,807	\$	2,707	\$	2,474
Technology Upgrade Fund Revenues										
Fines and Forfeits		-		-		-		-		-
Total Revenues	\$	-	\$	-	\$	-	\$	-	\$	-
Technology Upgrade Fund Expenses										
Personnel Services		-		-		-		-		-
Contractual Services		-		-		-		-		-
Commodities		364		3,200		2,100		233		2,474
Total Expenses	\$	364	\$	3,200	\$	2,100	\$	233	\$	2,474
Net Change in Fund Balance	\$	(364)	\$	(3,200)	\$	(2,100)	\$	(233)	\$	(2,474)
Ending Fund Balance	\$	8,007	\$	4,807	\$	2,707	\$	2,474	\$	-

DWI Recovery Fund

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

	Actual FY2019		Actual FY2020		Actual FY2021		Projected FY2022		Adopted FY2023	
Beginning Fund Balance	\$	15,209	\$	13,344	\$	10,428	\$	10,561	\$	14,312
DWI Recovery Fund Revenues										
Fines and Forfeits		180		400		910		4,177		4,000
Total Revenues	\$	180	\$	400	\$	910	\$	4,177	\$	4,000
DWI Recovery Fund Expenses										
Personnel Services		-		-						
Contractual Services		-		-						
Commodities		2,045		3,316		777		426		12,000
Total Expenses	\$	2,045	\$	3,316	\$	777	\$	426	\$	12,000
Net Change in Fund Balance	\$	(1,865)	\$	(2,916)	\$	133	\$	3,751	\$	(8,000)
Ending Fund Balance	\$	13,344	\$	10,428	\$	10,561	\$	14,312	\$	6,312

Police Training Fund

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

	Actual FY2019		Actual FY2020		Actual FY2021		Projected FY2022		Adopted FY2023	
Beginning Fund Balance	\$	10,206	\$	9,360	\$	10,830	\$	12,854	\$	14,500
Police Training Fund Revenues										
Fines and Forfeits		2,705		2,306		2,544		3,000		3,000
Total Revenues	\$	2,705	\$	2,306	\$	2,544	\$	3,000	\$	3,000
Police Training Fund Expenses										
Personnel Services		-								
Contractual Services		-								
Commodities		3,551		836		520		1,354		12,000
Total Expenses	\$	3,551	\$	836	\$	520	\$	1,354	\$	12,000
Net Change in Fund Balance	\$	(846)	\$	1,470	\$	2,024	\$	1,646	\$	(9,000)
Ending Fund Balance	\$	9,360	\$	10,830	\$	12,854	\$	14,500	\$	5,500

Capital Projects Fund

The Capital Projects Fund is utilized to account 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. Recently, the fund has been used to house "Payment in Lieu of Parkland Dedication" payments and revenues for "one-off" capital projects with developer agreements.

	Actual FY2019	Actual FY2020	Actual FY2021	Projected FY2022	Adopted FY2023
Beginning Fund Balance	\$ 2,008,898	\$ 1,960,537	\$ 1,261,031	\$ 20,976	\$ 181,855
Capital Project Fund Revenues					
Other Revenue	-	-	6,250	75,604	40,000
Charges for Services				100,000	-
Intergovernmental	-	-	290,439	-	-
Transfers In / Debt Proceeds	4,182,447	-	-	112,275	-
Interest	-	-	-	-	-
Total Revenues	\$ 4,182,447	\$ -	\$ 296,689	\$ 287,879	\$ 40,000
Capital Project Fund Expenses					
Personnel Services	-	-	-	-	-
Contractual Services	297,430	102,834	68,567	-	-
Commodities	-	-	-	-	-
Capital Outlay / Debt Payments	3,313,769	596,672	1,468,177	127,000	-
Transfers Out	619,609	-	-	-	-
Total Expenses	\$ 4,230,808	\$ 699,506	\$ 1,536,744	\$ 127,000	\$ -
Net Change in Fund Balance	\$ (48,361)	\$ (699,506)	\$ (1,240,055)	\$ 160,879	\$ 40,000
Ending Fund Balance	\$ 1,960,537	\$ 1,261,031	\$ 20,976	\$ 181,855	\$ 221,855

Park and Stormwater Sales Tax Fund

The Park and Stormwater Sales Tax Fund accounts for a voter approved 1/2 cent (0.5%) sales tax which became effective for 20 years, from October 1, 2020 through September 30, 2040. The Park and Stormwater Sales Tax fund was created with the adoption of the FY2021 Budget. The sales tax may be used for the purpose of operating, maintaining, funding, and/or financing parks and recreation needs and stormwater control.

	Actual FY2019	Actual FY2020	Actual FY2021	Projected FY2022	Adopted FY2023
Beginning Fund Balance	- \$	- \$	- \$	437,318 \$	749,556 \$
Park & Stormwater Sales Tax Fund Revenues					
Sales Tax (0.5%)	-	-	614,190	659,250	672,435
Intergovernmental Revenues	-	-	-	-	-
Other Revenue	-	-	-	11,000	-
Total Revenues	\$ -	\$ -	\$ 614,190	\$ 670,250	\$ 672,435
Park & Stormwater Sales Tax Fund Expenses					
Personnel Services	-	-	-	-	-
Contractual Services	-	-	27,335	75,450	217,750
Commodities	-	-	8,334	7,562	-
Capital Outlay	-	-	141,203	275,000	280,000
Transfers Out	-	-	-	-	-
Total Expenses	\$ -	\$ -	\$ 176,872	\$ 358,012	\$ 497,750
Net Change in Fund Balance	-	- \$	437,318 \$	312,238 \$	174,685
Ending Fund Balance	-	- \$	437,318 \$	749,556 \$	924,241

Vehicle and Equipment Replacement Fund

The Vehicle and Equipment Replacement Fund (VERF) accounts for expenses related to the management of the City's vehicle fleet. The VERF was created as a part of the FY21 budget process which included the approval of an agreement between the City and Enterprise Fleet Management to lease "white fleet", or non-police vehicles for City use. Ideally, building up and retaining a cash balance of \$500,000 in the VERF is desirable in order to re-purchase the entire fleet if the City would decide to forgo the lease agreement with Enterprise Fleet Management.

	Actual FY2019		Actual FY2020		Actual FY2021		Projected FY2022		Adopted FY2023	
Beginning Fund Balance	\$	-	\$	-	\$	-	\$	25,676	\$	157,400
VERF Revenues										
Sale of Personal Property & Leased Vehicles		-		-		51,972		182,010		352,100
Transfers In		-		-		40,000		175,000		70,000
Total Revenues	\$	-	\$	-	\$	91,972	\$	357,010	\$	422,100
VERF Expenses										
Contractual Services		-		-		66,296		225,286		381,750
Total Expenses		-		-	\$	66,296	\$	225,286	\$	381,750
Net Change in Fund Balance		-		-	\$	25,676	\$	131,724	\$	40,350
Ending Fund Balance		-		-	\$	25,676	\$	157,400	\$	197,750

CARES Fund

The CARES (Coronavirus Aid, Relief, and Economic Security Act) Fund was established by the City to account for Federal stimulus money received in response to the COVID-19 pandemic. In 2020, the City received \$945,400 in CARES funding, which was distributed by Clay County, Missouri. The City obligated and expended all CARES revenues and the fund's resources were completely utilized during the FY2021 Budget Year with no cash balance. There are no future anticipated revenues or expenses in FY2022 or beyond in this fund.

	Actual FY2019	Actual FY2020	Actual FY2021	Projected FY2022	Adopted FY2023
Beginning Fund Balance	\$ -	\$ -	\$ 588,259	\$ -	\$ -
CARES Fund Revenues					
Intergovernmental	-	945,400	-	-	-
Interest	-	751	-	-	-
Total Revenues	\$ -	\$ 946,151	\$ -		
CARES Fund Expenses					
Personnel Services	-	8,784	472	-	-
Contractual Services	-	175,200	251,352	-	-
Commodities	-	25,879	56,497	-	-
Capital Outlay	-	148,029	40,650	-	-
Transfers Out	-	-	239,288	-	-
Total Expenses	\$ -	\$ 357,892	\$ 588,259	\$ -	\$ -
Net Change in Fund Balance	\$ -	\$ 588,259	\$ (588,259)	\$ -	\$ -
Ending Fund Balance	\$ -	\$ 588,259	\$ -	\$ -	\$ -

American Rescue Plan Act (ARPA) Fund

Congress passed the ARPA (American Rescue Plan Act) on March 11, 2021 to provide fiscal relief to local governments as a result of the COVID-19 pandemic. The ARPA appropriates \$19.53 billion to U.S. states for distribution to non-entitlement units of local government (NEUs) which constitutes those cities, towns, and villages with a population under 50,000. The City of Smithville ARPA revenue estimate is \$2,178,300 which spans FY21 and FY22. The City has planned to utilize the ARPA funding for the Raw Water Pump Station, Zebra Mussel, Valve Control capital improvement project (as seen in the five year CIP).

	Actual FY2019		Actual FY2020		Actual FY2021		Projected FY2022		Adopted FY2023	
Beginning Fund Balance	\$	-	\$	-	\$	-	\$	1,089,550	\$	953,273
ARPA Fund Revenues										
Intergovernmental		-		-		1,089,138		1,110,128		-
Interest		-		-		412		500		-
Total Revenues	\$	-	\$	-	\$	1,089,550	\$	1,110,628	\$	-
ARPA Fund Expenses										
Capital Outlay		-		-		-		1,246,904		953,270
Total Expenses	\$	-	\$	-	\$	-	\$	1,246,904	\$	953,270
Net Change in Fund Balance	\$	-	\$	-	\$	1,089,550	\$	(136,276)	\$	(953,270)
Ending Fund Balance	\$	-	\$	-	\$	1,089,550	\$	953,273	\$	3

Donation Fund

The Donation Fund was established by the Board of Aldermen in July 2022 to account for financial donations provided to the City of Smithville for both broad and specific municipal purposes. For example, the Donation Fund houses “Legacy Fund” donations, which was specifically created for the purposes of fundraising for signature park and recreation capital projects relying on donor funding. The City is permitted to have a separate donation fund (separated from the General Fund) in which donations can be housed for tracking.

	Actual FY2019	Actual FY2020	Actual FY2021	Projected FY2022	Adopted FY2023
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 16,500
Donation Fund Revenues					
Other Revenues	-	-		16,500	10,500
Total Revenues	\$ -	\$ -	\$ -	\$ 16,500	\$ 10,500
Donation Fund Expenses					
Capital Outlay	-	-	-	-	20,000
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ 16,500	\$ (9,500)
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 16,500	\$ 7,000

Revenues - Sales Tax

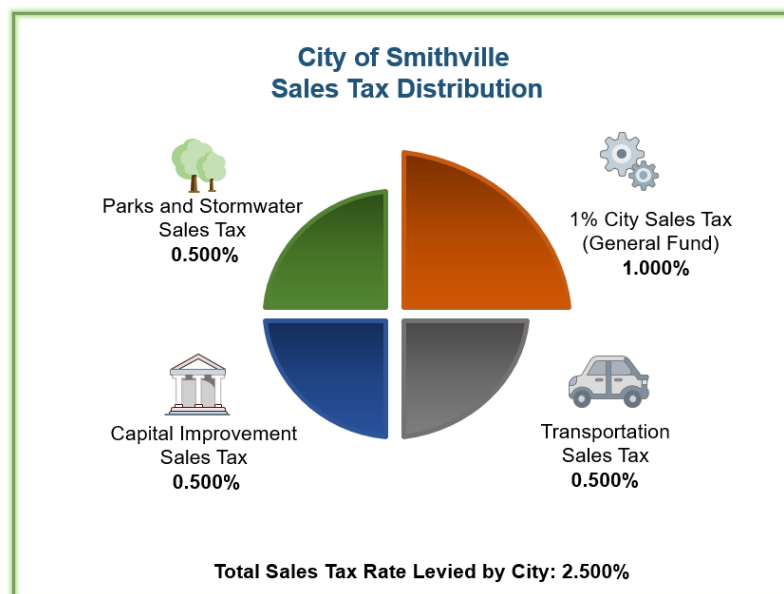
The City of Smithville total sales tax rate is **8.475%**. Nearly half of this total sales tax rate is effective for the State of Missouri. Clay County, the Smithville Area Fire Protection District, and the Kansas City Zoological District also have rates enacted. The City of Smithville sales tax rate is 2.500%. For consumer activity occurring in the Smithville Commons CID (located next to US 169 Highway), the total rate is **9.475%**, which includes a 1% 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	2.500%
Smithville Area Fire Protection District	0.500%
Kansas City Zoological District	0.125%
Total Rate in City	8.475%

Smithville Marketplace (1% CID Sales Tax)	1.000%
Total Rate for Smithville Marketplace	9.475%

The City of Smithville total sales tax rate is comprised of 4 specific sales taxes. There is a 1% City Sales Tax for the General Fund and three 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.



Revenues - Property Tax

The City holds a public hearing and approves its mill levy rate for personal and real estate property taxes before October 1 each year. Property tax bills are mailed in mid-November by the County Collected and payments are due by December 31 each year. As seen in the revenue overview, property tax is the second largest revenue source for the General Fund, although many residents believe 100% of the property tax they pay goes to the City. However, the City is, in fact, only one of several taxing jurisdictions which make up the property tax bill. The table below lists the certified 2022 property tax mill levy rates for all Smithville taxing jurisdictions.

2022 Certified Tax Levies

Taxing Jurisdictions	2022 Tax Levies
Smithville School District	4.8404
Smithville Area Fire Protection District	0.7575
City of Smithville	0.4126
Northland Regional Ambulance District	0.3940
Mid-Continent Public Library	0.3240
Clay County Services	0.0947
Clay County Developmental Disabilities	0.1455
Clay County Mental Health	0.0857
Clay County Health	0.0857
State of Missouri	0.0300
Grand Total Tax Levy	7.1701

The table below illustrates the calculations for the assessed value on a home with an appraised (market) value for \$250,000.

Assessed Value for \$250,000 Residential Home		
Appraised Value	\$	250,000
Residential Assessment Factor		19.00%
Assessed Value (19% of Appraised Value)	\$	47,500

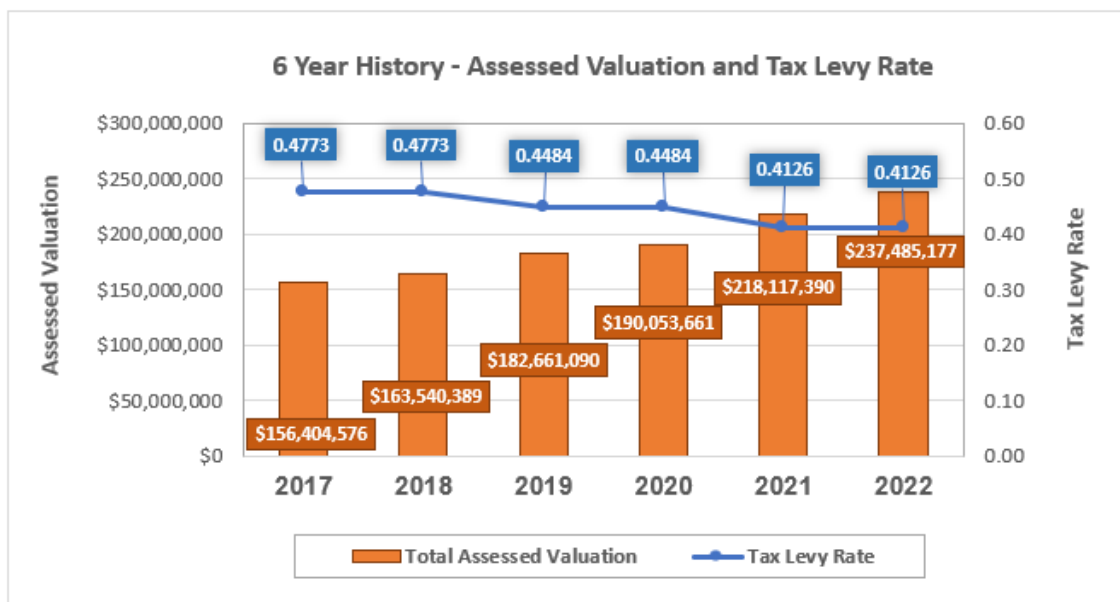
Multiplying the appraised (market) value of the home by the assessment factor results in the calculated assessed valuation for the residential property. Assessment factors are determined by the classification of property. The assessment factor for residential real property is **19%**. Agricultural property is assessed at a **12%** assessment rate and commercial property is assessed at a **32%** assessment rate.

Revenues - Property Tax (Continued)

The table below illustrates the property taxes paid on the \$250,000 example home on the previous page. In this example, the total assessed valuation of \$47,500, divided by 100, multiplied by the mill levy rate, will give an approximate amount of the total property tax revenues billed in each year. About 70% of the property taxes owed go to the Smithville School District, followed by the City of Smithville at 6% and the Smithville Area Fire Protection District at 6%.

\$250,000 Residential Home Example Breakdown of Taxes Paid on 2022 Tax Levies		% of Total Paid
Smithville School District	\$ 2,299.19	67%
Smithville Area Fire Protection District	\$ 359.81	11%
City of Smithville	\$ 195.99	6%
Northland Regional Ambulance District	\$ 187.15	5%
Mid-Continent Public Library	\$ 153.90	5%
Clay County Services	\$ 44.98	2%
Clay County Developmental Disabilities	\$ 69.11	1%
Clay County Health	\$ 40.71	1%
Clay County Mental Health	\$ 40.71	1%
State of Missouri	\$ 14.25	1%
Grand Total Property Taxes Paid	\$ 3,405.80	100%

The graph below depicts the history of the City's assessed valuation and tax levy rate for the last six years. Assessed valuation has continued to grow in the City of Smithville, year-over-year, while the tax levy rate has steadily decreased.



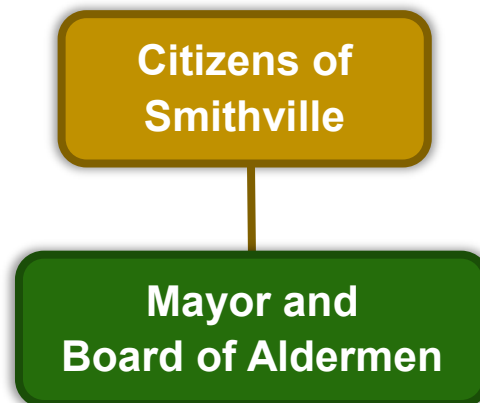
General Fund Expenditure Highlights

Below is a table showcasing highlights of General Fund expenditures found in the FY2023 Budget.

FY2023 Expenditure Highlight	Department	FY2023 Expenditure Description and Budget Amount
Merit Pool for Salaries	City Wide	A city-wide merit pool consisting of \$100,000 was adopted within the budget for implementation in May of 2023.
CPI Adjustment to Salaries	City Wide	A city-wide 2% CPI adjustment (consisting of \$60,000) was adopted within the budget for implementation in November of 2022.
Employer LAGERS Contribution Transition	City Wide	A city-wide 2% employer LAGERS Contribution Transition was adopted within the budget for implementation in January of 2023.
Quincy Boulevard Sidewalk Construction	Streets	Additional funding of \$200,000 for the construction of pedestrian sidewalks along Quincy Boulevard was adopted within the budget. This improvement will occur alongside waterline and overlay improvements.
Street Maintenance Worker I	Streets	An additional Street Maintenance Worker I (1.00 FTE) was added to the position count to assist with road and pothole repairs and maintenance efforts with an estimated cost of \$66,900.
Recreation Coordinator	Parks & Recreation	A Recreation Coordinator (1.00 FTE) was added to the position count to assist with recreational programming efforts with an estimated cost of \$67,880.
INCODE Version 10 Migration	City Wide	Funding for the migration of INCODE Version 9 to Version 10 was included in budget with an estimated cost of \$60,000.
Replacement of Two Zero Turn Mowers and One "Batwing" Style Mower	Parks & Recreation	Funding for the replacement of aging zero turn mowers and an aging batwing mower were included in the budget at a cost of \$47,850.
Additional Annual Overlay Program Funding	Streets	Additional funding of \$100,000 for an expanded 2023 Street Maintenance Program was included in the budget.
Neighborhood Beautification Grant Program	Administration	Funding of \$25,000 for the annual Neighborhood Beautification Grant Program was included in the budget.
Wayfinding and Signage Design Guidelines	Administration	Funding of \$20,000 to improve visitor and citizen wayfinding and signage around the City was included in the budget.
Replacement of Two City Hall Servers	Administration	The City has two aging servers which store City data and are no longer supported by a warranty. The budget includes \$19,000 to replace these two servers and associated parts/supplies.
Police Workstation and Mobile Data Terminal Replacement	Police	The Police Department has \$17,200 in funding to replace aging computer workstations and in-car MDTs (mobile data terminals).

Elected Officials

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



Department Financial and Budget Schedule

	Actual FY2019	Actual FY2020	Actual FY2021	Projected FY2022	Adopted FY2023
Elected Officials					
Personnel Services	15,547	15,689	15,849	15,488	16,350
Contracted Services	77,952	1,865	3,862	20,710	5,160
Commodities	46,759	15,170	12,415	17,080	21,770
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Grand Total	\$ 140,258	\$ 32,724	\$ 32,125	\$ 53,278	\$ 43,280

Elected Officials - Performance Management

Elected Officials - Measure #1		FY2020	FY2021	FY2022
% of Citizens Satisfied with the Quality of Leadership Provided by the City's Elected Officials	Goal	> 78%	> 78%	> 78%
	Actual	45%	N/A*	58%

*Data is obtained from DirectionFinder Survey, which was not administered in FY2021

Measure Insights

The 2022 DirectionFinder survey results indicate a Kansas and Missouri respondent satisfaction average of **58%** and a United States national respondent satisfaction average of **44%** for this question. The City has seen continual improvement in citizen satisfaction ratings with City leadership from the 1st administered survey to the 2nd administered survey.

Elected Officials - Measure #2		FY2020	FY2021	FY2022
% of Citizens Satisfied with the Overall Value Received for Tax Dollars and Fees	Goal	> 50%	> 50%	> 50%
	Actual	37%	N/A*	51%

*Data is obtained from DirectionFinder Survey, which was not administered in FY2021

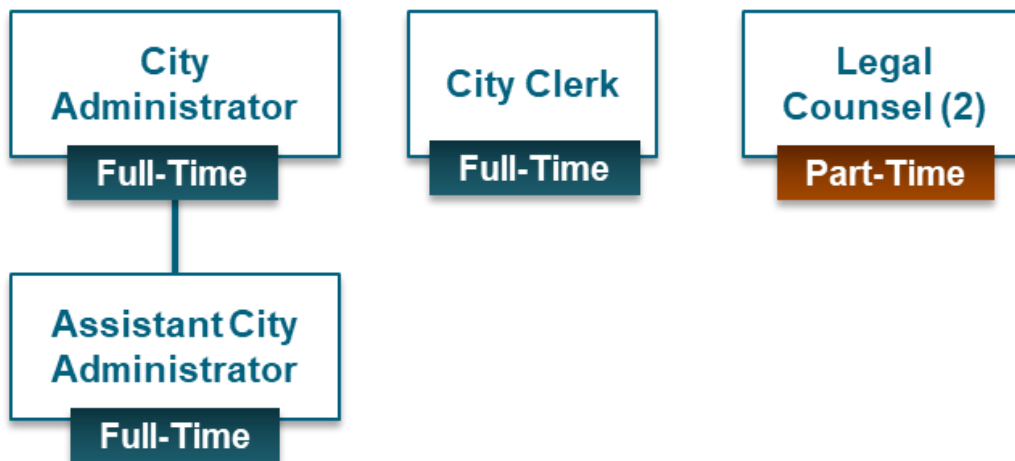
Measure Insights

The 2022 DirectionFinder survey results indicate a Kansas and Missouri respondent satisfaction average of **57%** and a United States national respondent satisfaction average of **44%** for this question. The City has seen continual improvement in citizen satisfaction in value for tax dollars from the 1st administered survey to the 2nd administered survey.

Administration

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

Organizational Chart



Department Financial and Budget Schedule

	Actual FY2019	Actual FY2020	Actual FY2021	Projected FY2022	Adopted FY2023
Administration					
Personnel Services	404,557	452,281	417,477	393,147	439,540
Contracted Services	30,761	118,550	99,484	73,085	97,490
Commodities	69,435	59,381	77,695	72,910	83,500
Capital Outlay	268,423	103,030	369,297	109,853	80,400
Transfers Out	-	-	-	-	-
Grand Total	\$ 773,176	\$ 733,242	\$ 963,954	\$ 648,994	\$ 700,930

Administration

2021/2022 Accomplishments	2023 Department Goals
<ul style="list-style-type: none">♦ Continued assistance to Smithville Main Street through a completed MOU as a part of the Missouri Main Street Program.♦ Coordinated work of the EDC (Economic Development Committee) in reviewing incentives to make recommendations for changes to the Economic Development Incentives Policy to the Board which were adopted August 2, 2022.♦ Increased frequency and content of citizen newsletter.♦ Coordinated implementation of an employee compensation and classification study in 2022.♦ Coordinated process to select and onboard new health insurance broker in 2022.♦ Developed and administered the first Neighborhood Beautification Grant Program.♦ Began efforts to created and support the employee Wellness Committee.	<ul style="list-style-type: none">♦ Evaluate the Smithville Main Street Contract.♦ Administer the Neighborhood Beautification Grant (\$25,000 in the FY2023 Budget).♦ Initiate and provide a “Citizens Academy” program to the citizens of the City.♦ Promote wayfinding and signage improvements via funding provided through the Clay County ARPA Tourism Grant.♦ Enhance employee relations through the wellness committee, continue to emphasis and provide resources for City-wide training opportunities, and bolster employee compensation and merit pool increases.♦ Replace two aging City Hall servers which are no longer supported by an active warranty (\$19,000 in the FY2023 Budget).

Administration - Performance Management

Administration - Measure #1

		FY2020	FY2021	FY2022
% of Records Requests Responded to Within 3 Days of Initial Request	Goal	> 98%	> 98%	> 98%
	Actual	90%	100%	100%

FY2022 data collected between November 1, 2021 and October 31, 2022

Measure Insights

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

Administration - Measure #2

		FY2020	FY2021	FY2022
# of Worker's Compensation Claims that Resulted in Claim Payouts	Goal	< 5	< 5	< 5
	Actual	1	4	4

FY2022 data collected between November 1, 2021 and October 31, 2022

Measure Insights

This goal does not discourage the filing of worker's compensation claims, and the City educates its employees on proper safety. The City currently employs about 64 permanent staff members and about a dozen seasonal parks and recreation workers.

Administration - Measure #3

		FY2020	FY2021	FY2022
% of Citizens Satisfied with the Overall Effectiveness of City Communication	Goal	> 65%	> 65%	> 65%
	Actual	49%	N/A*	60%

*Data is obtained from DirectionFinder Survey, which was not administered in FY2021

Measure Insights

The 2022 DirectionFinder survey results indicate a Kansas and Missouri respondent satisfaction average of 64% and a United States national respondent satisfaction average of 48% for this question. City communication is continuing to improve in quality and provision of relevant information as indicated by the improvement in the measure.

Administration - Performance Management

Administration - Measure #4

		FY2020	FY2021	FY2022
% of Citizens Satisfied with the Overall Quality of the City's Website	Goal	> 65%	> 65%	> 65%
	Actual	53%	N/A*	57%

*Data is obtained from DirectionFinder Survey, which was not administered in FY2021

Measure Insights

The 2022 DirectionFinder survey results indicate a Kansas and Missouri respondent satisfaction average of **57%** and a United States national respondent satisfaction average of **50%** for this question. Staff is continuing to improve the look and feel of the public website and provide more user friendly interfacing.

Administration - Measure #5

		FY2020	FY2021	FY2022
% of Citizens Satisfied with the Overall Quality of City Services	Goal	> 70%	> 70%	> 70%
	Actual	59%	N/A*	73%

*Data is obtained from DirectionFinder Survey, which was not administered in FY2021

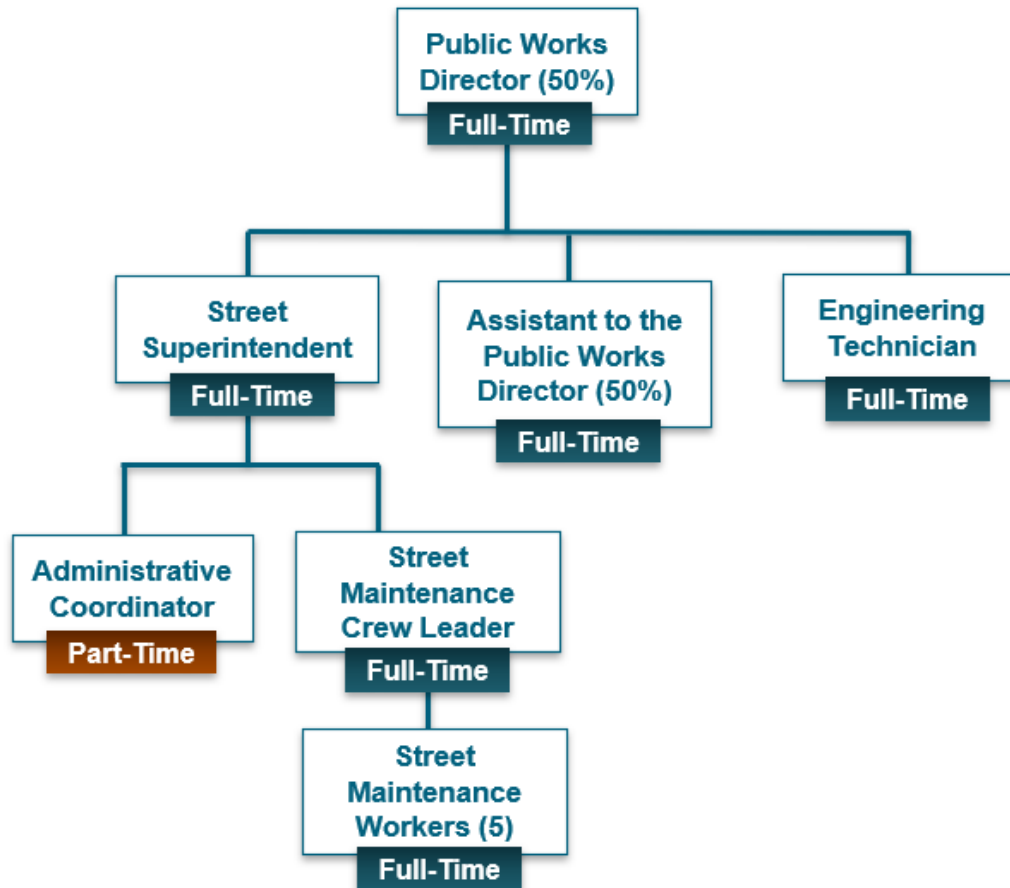
Measure Insights

The 2022 DirectionFinder survey results indicate a Kansas and Missouri respondent satisfaction average of **76%** and a United States national respondent satisfaction average of **59%** for this question. The City met it's goal of 70% satisfaction in FY2022 as citizens have given higher marks for the quality of City Services in the 2nd administered survey.

Streets (Public Works)

The Streets Division of the Public Works Department provides maintenance of City streets, storm drains, curbs, gutters, and sidewalks. Street maintenance staff repair and maintain City-owned streetlights, street signage, rights-of-way, and perform pothole repairs. During the winter months, street maintenance staff treat icy streets and plow snow to ensure citizen safety while traveling on City roads.

Organizational Chart



Department Financial and Budget Schedule

	Actual FY2019	Actual FY2020	Actual FY2021	Projected FY2022	Adopted FY2023
Streets (Public Works)					
Personnel Services	398,439	473,069	592,344	614,787	749,510
Contracted Services	120,369	2,564	89,608	165,480	212,070
Commodities	118,532	128,760	126,658	257,494	156,380
Capital Outlay	-	421,239	8,815	56,500	300,000
Transfers Out	268,263	-	40,000	20,000	35,000
Grand Total	\$ 905,603	\$ 1,025,632	\$ 857,425	\$ 1,114,260	\$ 1,452,960

Streets (Public Works)

2021/2022 Accomplishments	2023 Department Goals
<ul style="list-style-type: none">♦ Completed the Transportation Master Plan which outlines a future vision for community mobility, road infrastructure, network planning, and east/west connectivity in the City.♦ Entered into an agreement with Surveying and Mapping, Inc. for the development of the City's GIS Mapping System to locate water, wastewater, storm sewer, and street assets in a database and mapping system.♦ Completed a space needs analysis and preliminary concept plan for the construction of a Parks & Recreation/ Public Works operations facility with a presentation of the plan to the Board of Aldermen in Feb 2022.♦ Developed a dedicated GIS webpage for project updates, a stormwater management webpage, and a street maintenance webpage with road/street PCI (pavement condition index) information.♦ Replaced 720 feet of sidewalk through the sidewalk replacement program.♦ Responded to ten snow events.♦ Cleaned the Woods Street stormwater reinforced concrete box and Heritage Park ditch.	<ul style="list-style-type: none">♦ Review data and report progress of the maintenance program with the 2nd round of the PCI (pavement condition index) completed.♦ Continue to bolster the PCI program by showcasing the PCI on the City website, providing construction project updates on the GIS portal, and featuring snow routes on the GIS portal.♦ Review and update right-of-way ordinances to include an excavation and street degradation fee.♦ Contract sidewalk repair for the sidewalk replacement program.♦ Continue evaluating the expansion of the contracted snow removal.

Streets - Performance Management

Measure Insights

Many collector streets have traffic volumes at higher speeds, so a PCI of **75** is considered acceptable. The City currently assesses **515** sections of pavement.

Streets (PW) - Measure #1		FY2020	FY2021	FY2022
% of Street Segments with a PCI (Pavement Condition Index) in Excess of 75	Goal	> 70%	> 70%	> 75%
	Actual	48%	72.9%	72.8%

Measure Insights

The City completed the 2022 Street Maintenance Program at a total cost of approximately **\$300,000**. The ICMA Performance measurement program determined that the national average between 2018 and 2020 was **\$7,935**.

Streets (PW) - Measure #2		FY2020	FY2021	FY2022
Total CIP Expenditures for Road Rehabilitation per Paved Lane Mile	Goal	< \$4,000	< \$4,000	< \$4,000
	Actual	\$2,025	\$5,718	\$3,765

Measure Insights

The 2022 DirectionFinder survey results indicate a Kansas and Missouri respondent satisfaction average of **53%** and a United States national respondent satisfaction average of **52%** for this question.

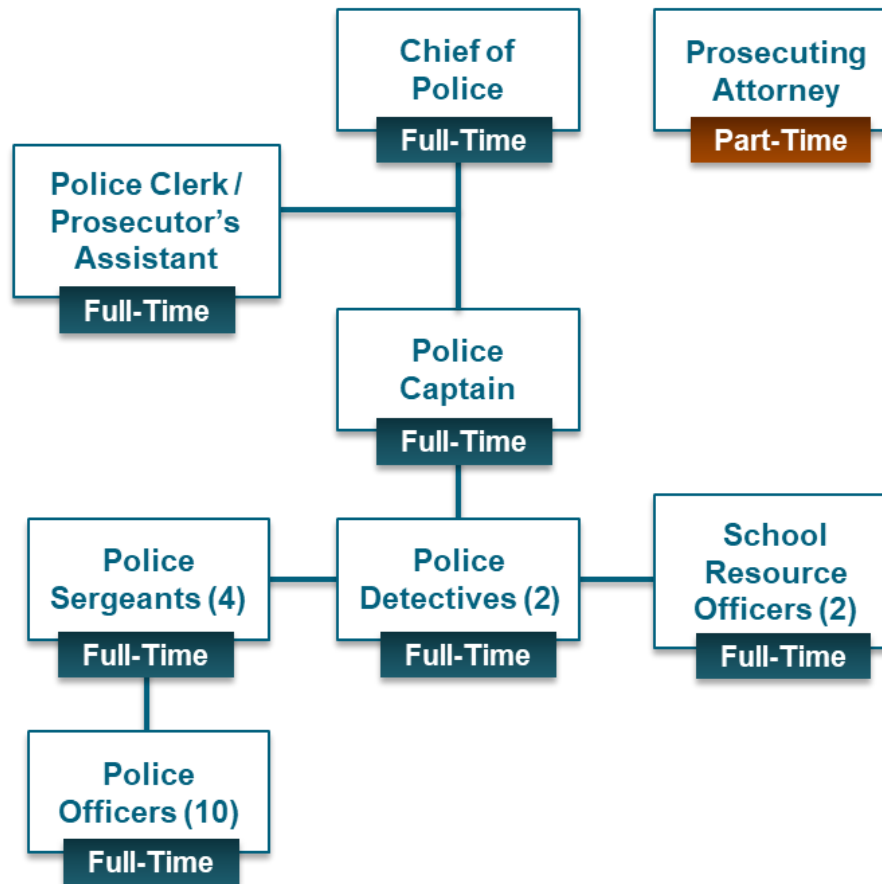
Streets (PW) - Measure #3		FY2020	FY2021	FY2022
% of Citizens Satisfied with the Overall Maintenance of City Streets	Goal	> 50%	> 50%	> 50%
	Actual	32%	N/A*	53%

*Data is obtained from DirectionFinder Survey which was not administered in FY21

Police

The Police Department is responsible for uniform police patrol services, investigations, School Resource Officer programs, and animal control. The Police Department operates 24 hours per day, 7 days per week in two, twelve hour shifts. Emergency calls are routed to officers through the Platte County Sheriff's Office Dispatch. The City of Smithville and Smithville R-II School District work together to provide two dedicated, full-time school resource officers during the school year.

Organizational Chart



Department Financial and Budget Schedule

	Actual FY2019	Actual FY2020	Actual FY2021	Projected FY2022	Adopted FY2023
Police					
Personnel Services	1,355,675	1,481,081	1,437,159	1,561,826	1,788,010
Contracted Services	81,681	88,251	107,632	149,434	116,320
Commodities	189,946	206,346	225,490	280,589	293,540
Capital Outlay	103,697	23,026	183,551	96,690	29,200
Transfers Out	-	-	-	-	-
Grand Total	\$ 1,730,999	\$ 1,798,704	\$ 1,953,831	\$ 2,088,539	\$ 2,227,070

Police

2021/2022 Accomplishments	2023 Department Goals
<ul style="list-style-type: none">♦ Hired and sponsored seven recruits in the Police Academy.♦ Completed replacement, training, and implementation of a new Records Management System.♦ Completed a Police Facility Needs Assessment and conceptual drawings of a new police facility.♦ Completed mobile radio replacement which was initiated in 2021.♦ Purchase ten patrol rifles and continued taser replacement program with four taser replacements.♦ Purchased Computer Voice Stress Analyzer and scheduled training to use the instrument.♦ Ordered four Patrol vehicles through Enterprise Fleet Management.	<ul style="list-style-type: none">♦ Continue aggressive recruiting and hiring practices.♦ Replace an additional four patrol vehicles through the Enterprise Fleet Management leasing program in the FY2023 Budget year (for a total of eight patrol vehicles leased through the program by FY2023).♦ Continue the annual taser replacement program with the replacement of 4 tasers in the FY2023 fiscal year (\$6,000 in the FY2023 Budget).♦ Replace 6 computer workstations (four stations in the report room, one in the sergeant room, and one in the property room) with a grand total of \$7,200 of funding in the FY2023 Budget).♦ Replace four mobile data terminals (in-car computers) with a grand total of \$10,000 of funding in the FY2023 Budget.♦ Increase training of newly promoted officers and work towards succession planning.

Police - Performance Management

Police - Measure #1		FY2020	FY2021	FY2022
% of Property Crimes Cleared	Goal	> 35%	> 35%	> 22%
	Actual	8%	16%	19%

FY2022 data is obtained from November 1, 2021 through September 30, 2022

Measure Insights

The FBI U.S. national clearance rate average was **17%** of property crimes cleared.

Police - Measure #2		FY2020	FY2021	FY2022
% of Violent Crimes Cleared	Goal	> 80%	> 80%	> 80%
	Actual	88%	66%	69%

FY2022 data is obtained from November 1, 2021 through September 30, 2022

Measure Insights

The FBI U.S. national clearance rate average was **46%** of violent crimes cleared.

Police - Performance Management

Police - Measure #3		FY2020	FY2021	FY2022
Average Time to Respond to Priority Calls (Dispatch to On-Scene Arrival)	Goal	< 4:30	< 4:30	< 4:30
	Actual	4:12	4:48	7:41

FY2022 data is obtained from November 1, 2021 through September 30, 2022

Measure Insights

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

Police - Measure #4		FY2020	FY2021	FY2022
% of Citizens Satisfied with the Overall Quality of Police Services	Goal	> 80%	> 80%	> 80%
	Actual	85%	N/A*	83%

*Data is obtained from DirectionFinder Survey, which was not administered in FY2021

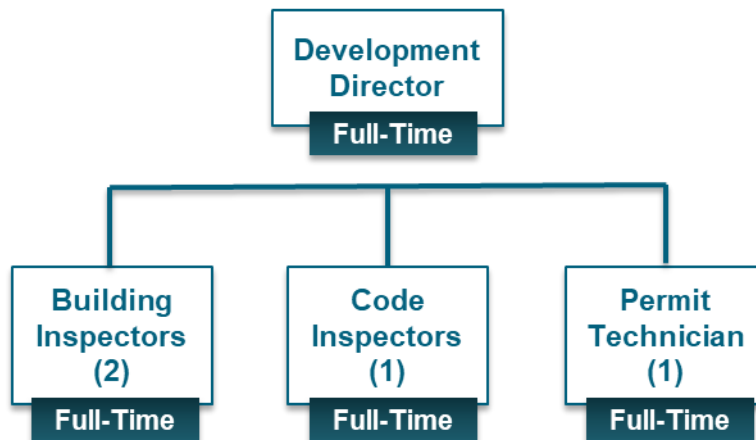
Measure Insights

The 2022 DirectionFinder survey results indicate a Kansas and Missouri respondent satisfaction average of **81%** and a United States national respondent satisfaction average of **64%** for this question.

Development

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

Organizational Chart



Department Financial and Budget Schedule

	Actual FY2019	Actual FY2020	Actual FY2021	Projected FY2022	Adopted FY2023
Development					
Personnel Services	337,420	345,119	346,866	378,996	415,890
Contracted Services	31,717	49,215	41,627	30,610	36,190
Commodities	48,090	47,392	39,550	59,182	61,140
Capital Outlay	-	1,068	1,683	6,000	1,600
Transfers Out	-	-	-	-	-
Grand Total	\$ 417,227	\$ 442,794	\$ 429,726	\$ 474,789	\$ 514,820

Development

2021/2022 Accomplishments	2023 Department Goals
<ul style="list-style-type: none">♦ Began the implementation of new building codes.♦ Certified building inspectors in 2021.♦ Completed Key Implementation Actions from the Comprehensive Plan 2030.♦ Upgraded the INCODE code enforcement software to allow for better efficiency and functionality in building inspections and code enforcement.	<ul style="list-style-type: none">♦ Consider the establishment of a zoning overlay on the westside of Highway 169 south of Barton Heights to 136th Street with the assistance of a consultant.♦ Consider the establishment of intentional gateways into Smithville with the assistance of a consultant.♦ Upgrade the development software during the migration of INCODE 9 to INCODE 10 to improve digital interaction with citizens.♦ Consider the addition of a Part-Time Code Enforcement Officer.

Development - Performance Management

Measure Insights

In FY2022, **58** residential building permits were processed. Since August 2021, the complete process for issuing a permit for residential development is being performed in-house by City inspectors.

Development - Measure #1		FY2020	FY2021	FY2022
Average # of Days Between Application for and Issuance of Permit for Residential Development	Goal	< 30	< 16	< 5
	Actual	10	4	4.5

FY2022 data is collected between November 1, 2021 and October 31, 2022

Measure Insights

In FY2022, **2** commercial building permits were processing. The commercial permit application and issuance process is performed by inspectors from an outside contractor called IBTS (Institute Building Technology Safety).

Development - Measure #2		FY2020	FY2021	FY2022
Average # of Days Between Application for and Issuance of Permit for Commercial Development	Goal	< 20	< 24	< 20
	Actual	25	17	24.5

FY2022 data is collected between November 1, 2021 and October 31, 2022

Measure Insights

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

Development - Measure #3		FY2020	FY2021	FY2022
Average Number of Days Between Request and Inspection for Commercial Development	Goal	N/A	< 2	< 2
	Actual	N/A	1.5	1.5

FY2022 data is collected between November 1, 2021 and October 31, 2022

Measure Insights

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

Development - Measure #4		FY2020	FY2021	FY2022
Average Number of Days Between Request and Inspection for Residential Development	Goal	N/A	< 2	< 2
	Actual	N/A	1.5	1.5

FY2022 data is collected between November 1, 2021 and October 31, 2022

Development - Performance Management

Development - Measure #5

		FY2020	FY2021	FY2022
Average Number of Days Between Inspection and Voluntary Compliance (Property Maintenance Cases)	Goal	< 34	< 34	< 33
	Actual	35	31	33

FY2022 data is collected between November 1, 2021 and October 31, 2022

Measure Insights

Staff has seen consistency in the days from inspection to voluntary compliance related to property maintenance from FY2020 to FY2022.

Development - Measure #6

		FY2020	FY2021	FY2022
Average Number of Days Between Inspection and Voluntary Compliance (Nuisance Cases)	Goal	N/A*	< 14	< 14
	Actual	N/A*	11.5	13

FY2022 data is collected between November 1, 2021 and October 31, 2022

Measure Insights

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

Development - Measure #7

		FY2020	FY2021	FY2022
% of Code Enforcement Cases Resolved Through Forced Compliance	Goal	< 15%	< 11%	< 11%
	Actual	25%	7%	9%

FY2022 data is collected between November 1, 2021 and October 31, 2022

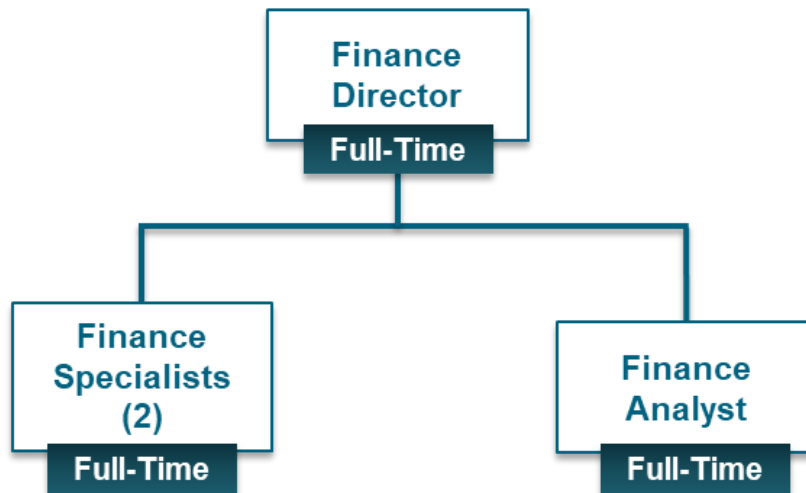
Measure Insights

In FY2022, the City compiled and serviced **257** code enforcement cases. Of these cases, **28** resulted in forced compliance (issued citations).

Finance

The Finance Department is responsible for the development and review of department policies and procedures, budgeting, debt financing, cash management, investments, and banking relations. The Finance department processes accounts payable weekly, processes payroll bi-weekly, and is responsible for the billing and collection of animal licenses, business licenses, taxes, and utilities. The Finance Department produces all major financial documents of the City, including the annual budget, the budget book, and the comprehensive listing of schedule of fees.

Organizational Chart



Department Financial and Budget Schedule

	Actual FY2019	Actual FY2020	Actual FY2021	Projected FY2022	Adopted FY2023
Finance					
Personnel Services	218,536	223,656	219,070	301,943	342,060
Contracted Services	24,551	21,749	30,784	39,866	37,850
Commodities	49,910	57,499	68,158	84,371	86,350
Capital Outlay	2,525	-	2,000	-	-
Transfers Out	-	-	-	-	-
Grand Total	\$ 295,522	\$ 302,904	\$ 320,012	\$ 426,180	\$ 466,260

Finance

2021/2022 Accomplishments	2023 Department Goals
<ul style="list-style-type: none"> ♦ Received the GFOA Distinguished Budget Award for the FY2021 Budget Document. ♦ Developed a Popular Annual Financial Report which outlines City performance, financial activity, and department accomplishments in an easy to consume audience friendly format. ♦ Developed individual CIP project pages for the Five Year Capital Improvement Plan to improve project transparency and information. ♦ Billed and serviced over 4,100 utility customer accounts on a monthly basis. ♦ Engaged Raftelis Financial Consultants for the completion of a Utility Rate Study (during the development of the FY2023 budget) which provided the Board with utility rate projections based upon future operational and capital needs. ♦ Coordinate CAREs and ARPA fund administration, auditing, and reporting. ♦ Negotiated new contract with AT&T for internet and Avid Communications for telephone services resulting in lower costs while retaining quality service. 	<ul style="list-style-type: none"> ♦ Coordinate the migration of INCODE Version 9 to INCODE Version 10 for both the financial management and development suite (\$60,000 in the FY2023 Budget). ♦ Coordinate the issuance of a Certificate of Participation for CWWS capital projects, including a COP for the 144th Street Lift Station and West Bypass of 144th Street. ♦ Implement utility rate recommendations from the utility rate study produced by Raftelis Financial Consultants. ♦ Evaluate the City's utility disconnection policy and make policy updates in conjunction with the FY2023 Budget. ♦ Evaluate the City's debt capacity and debt issuance ability during the budget process for upcoming capital needs.

Finance - Performance Management

Measure Insights

Finance - Measure #1		FY2020	FY2021	FY2022
General Obligation Credit Rating of Strong/Extremely Strong	Goal	≥ AA-	≥ AA-	≥ AA-
	Actual	AA-	AA-	AA-

The February 2019 bond rating report indicates the **AA-** rating to be stable (S&P Global Ratings). The City is expected to issue COP debt in FY2023 for utilities infrastructure, which would result in an updated rating.

Measure Insights

Finance - Measure #2		FY2020	FY2021	FY2022
% of On-Time Debt Service Payments	Goal	100%	100%	100%
	Actual	100%	100%	100%

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

FY2022 data is collected between November 1, 2021 and October 31, 2022

Measure Insights

Finance - Measure #3		FY2020	FY2021	FY2022
# of Material Weaknesses Plus Significant Deficiencies Noted in Prior Year's Audit	Goal	≤ 3	≤ 3	≤ 3
	Actual	3	3	N/A

The number of material weaknesses plus significant deficiencies comes from the FY2021 Audit. The FY2022 Audit is expected to be completed in early 2023.

Finance - Performance Management

Finance - Measure #4

		FY2020	FY2021	FY2022
% of Monthly Bank Reconciliations Completed within 15 Calendar Days from Month-End	Goal	100%	100%	100%
	Actual	100%	100%	100%

FY2022 data is collected between November 1, 2021 and October 31, 2022

Measure Insights

All 12 bank reconciliations were completed on time prior to the 15th of each month.

Finance - Measure #5

		FY2020	FY2021	FY2022
% of Citizens Rating the Overall Quality of Customer Service from City Employees as Good or Excellent	Goal	> 75%	> 75%	> 75%
	Actual	67%	N/A*	73%

*Data is obtained from DirectionFinder Survey, which was not administered in FY2021

Measure Insights

The 2022 DirectionFinder survey results indicate a Kansas and Missouri respondent satisfaction average of **73%** and a United States national respondent satisfaction average of **51%** for this question.

Finance - Measure #6

		FY2020	FY2021	FY2022
Percentage of Customers Signed up for Utility Auto-Debit Payments	Goal	N/A	> 30%	> 30%
	Actual	N/A	18%	19%

FY2022 data is collected between November 1, 2021 and October 31, 2022

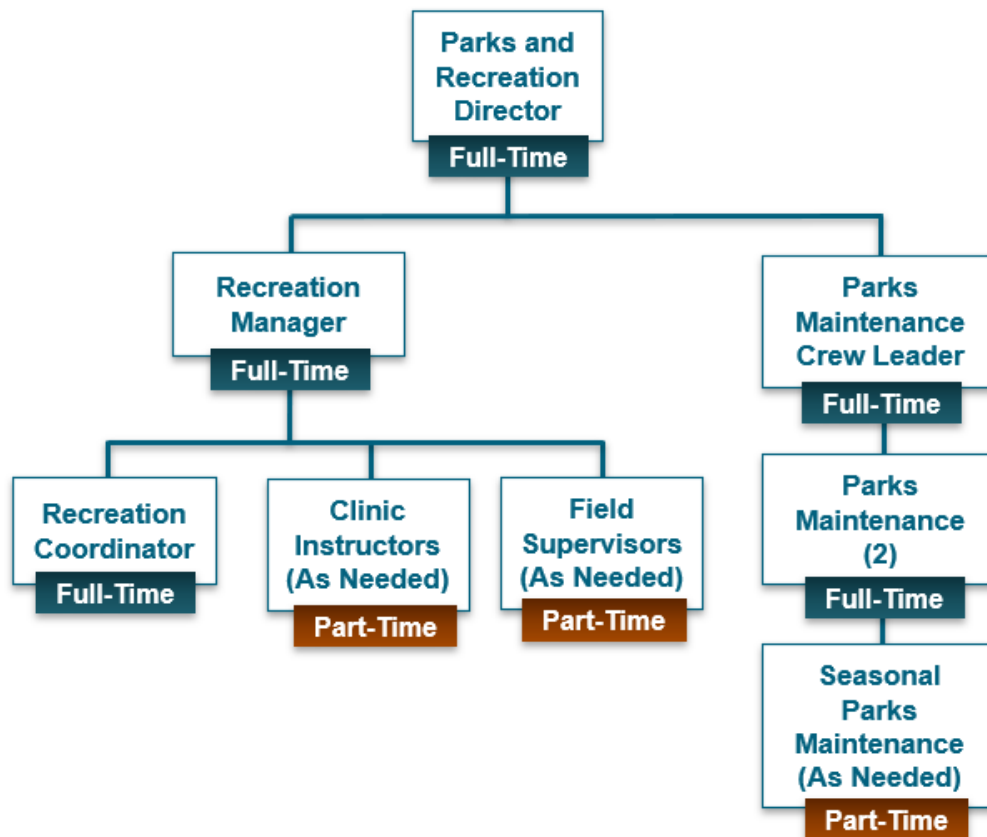
Measure Insights

As of October 2022, there were **4,176** utility bills generated and **803** of these utility accounts paid via ACH.

Parks and Recreation

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

Organizational Chart



Department Financial and Budget Schedule

	Actual FY2019	Actual FY2020	Actual FY2021	Projected FY2022	Adopted FY2023
Parks & Recreation					
Personnel Services	337,873	327,400	362,524	381,831	481,620
Contracted Services	64,277	69,440	71,796	84,010	76,650
Commodities	167,120	150,384	244,936	331,742	252,880
Capital Outlay	150,000	741	4	-	47,850
Transfers Out	-	-	-	-	-
Grand Total	\$ 719,270	\$ 547,965	\$ 679,260	\$ 797,583	\$ 859,000

Parks and Recreation

2021/2022 Accomplishments	2023 Department Goals
<ul style="list-style-type: none"> ♦ Completed the Parks and Recreation Master Plan. ♦ Opened the Diamond Crest Neighborhood Park Splash Pad to the public. ♦ Increased the Smith's Fork campground occupancy rate, increased campground revenues, and completed Phase II campground electrical upgrades. ♦ Expanded Senior Center rental availability and provided more fitness class options. ♦ Grew participation in current Parks and Recreation programs and added more recreational programs (such as e-sports, kickball, kayaking, and pickleball). ♦ Incurred no restroom related "report a concern" issues. ♦ Completed construction on the new Heritage Park Basketball Court and the new Heritage Park Playground Parking Lot. 	<ul style="list-style-type: none"> ♦ Prioritized park projects as identified in the Parks and Recreation Master Plan within the Park & Stormwater Sales Tax Fund. ♦ Consider the addition of a Full Time recreation position to coordinate increased recreational programming, enhance programming quality, and further expand communication of the programs to the public. ♦ Consider updates to the Senior Center Contract Renewal (with discussion of the Senior Center priorities such as using the center as a community event space). ♦ Discuss Legacy Fund expectations (fundraising expectations and exploration of fundraising opportunities). ♦ Paint the interior of the Senior Center. ♦ Complete the departmental equipment inventory, equipment replacement plan, and replace zero turn mowers and a batwing mower in FY2023.

Parks and Recreation - Performance Management

Measure Insights

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

Measure Insights

The NRPA (National Recreation and Parks Association) notes a median operating expense of **\$3,708** per developer park acre.

Measure Insights

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

Measure Insights

In FY2022, there were **1,199** Parks and Recreation program participants who completed a satisfaction survey.

Parks and Recreation - Measure #1

		FY2020	FY2021	FY2022
Park and Recreation Operating Expenses Per Capita	Goal	> \$70	> \$70	> \$70
	Actual	\$70.18	\$50.76	\$65.27

Parks and Recreation - Measure #2

		FY2020	FY2021	FY2022
Operating Expense Per Developed Park Acre	Goal	< \$6,500	< \$6,500	< \$6,500
	Actual	\$2,335	\$4,380	\$2,073

Parks and Recreation - Measure #3

		FY2020	FY2021	FY2022
Park Acreage Per 1,000 Residents	Goal	> 12.5	> 12.5	> 12.5
	Actual	30.1	28.5	29.6

Parks and Recreation - Measure #4

		FY2020	FY2021	FY2022
% of Program Participants Rating Parks & Rec Programs as Good or Excellent	Goal	> 85%	> 85%	> 85%
	Actual	82%	95%	99%

Parks and Recreation - Performance Management

Measure Insights

The 2022 DirectionFinder survey results indicate a Kansas and Missouri respondent satisfaction average of **58%** and a United States national respondent satisfaction average of **39%** for this question.

Parks and Recreation - Measure #5		FY2020	FY2021	FY2022
% of Citizens Satisfied with the City's Youth Recreation Programs	Goal	> 65%	> 65%	> 65%
	Actual	49%	N/A*	76%

*Data is obtained from DirectionFinder Survey, which was not administered in FY2021

Measure Insights

The 2022 DirectionFinder survey results indicate a Kansas and Missouri respondent satisfaction average of **55%** and a United States national respondent satisfaction average of **34%** for this question.

Parks and Recreation - Measure #6		FY2020	FY2021	FY2022
% of Citizens Satisfied with the City's Adult Recreation Programs	Goal	> 55%	> 55%	> 55%
	Actual	36%	N/A*	67%

*Data is obtained from DirectionFinder Survey, which was not administered in FY2021

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 has been adopted. The shelter is located at 1 Helvey Park Drive and Utility Division staff assist with the maintenance and care of the shelters and dogs.



Department Financial and Budget Schedule

	Actual FY2019	Actual FY2020	Actual FY2021	Projected FY2022	Adopted FY2023
Animal Control					
Personnel Services	-	-	-	-	-
Contracted Services	4,249	6,421	3,120	6,000	6,000
Commodities	1,371	2,892	1,380	3,353	3,100
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Grand Total	\$ 5,620	\$ 9,313	\$ 4,500	\$ 9,353	\$ 9,100

Senior Center

The Senior Center is a facility owned by the City which is leased to a not-for-profit organization. The Senior Center is also made available to the public for rental for private events. Please see the City's Comprehensive Schedule of Fees Listing for more information regarding rental of the Senior Center. The Senior Center is located at 113 West Main Street.



Department Financial and Budget Schedule

	Actual FY2019	Actual FY2020	Actual FY2021	Projected FY2022	Adopted FY2023
Senior Services (Center)					
Personnel Services	-	-	-	-	-
Contracted Services	9,152	6,026	8,062	7,500	16,900
Commodities	12,848	10,270	11,059	19,369	19,990
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Grand Total	\$ 22,000	\$ 16,296	\$ 19,121	\$ 26,869	\$ 36,890

Municipal Court

The Municipal Court administered court proceedings as a division of Clay County Circuit Court. The court was transferred to the Clay County Circuit Court in January 2019 per an Ordinance adopted by the Board of Aldermen in late 2018. In FY19, actual expenses incurred included 6 months of personnel costs for the Court Administrator. Midway through 2019, the position was reclassified to Police Clerk and salary and benefit costs were transferred to the Police Department through the remainder of the budget year. In addition, commodity expenses related to the operation of the City Municipal Court were transferred to Clay County for the remainder of the year.



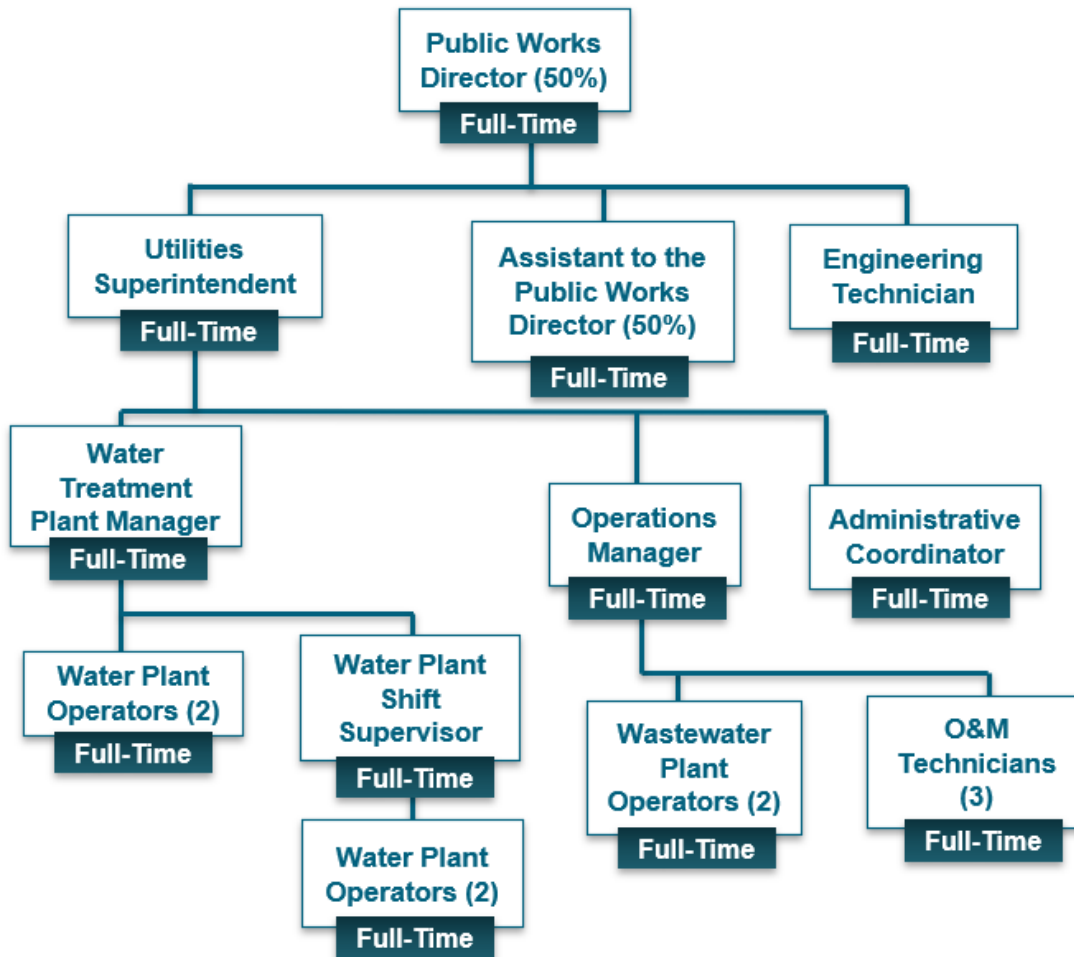
Department Financial and Budget Schedule

	Actual FY2019	Actual FY2020	Actual FY2021	Projected FY2022	Adopted FY2023
Municipal Court					
Personnel Services	39,804	-	-	-	-
Contracted Services	35	-	-	-	-
Commodities	4,677	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Grand Total	\$ 44,516	\$ -	\$ -	\$ -	\$ -

Utilities (Public Works) (CWWS Fund)

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

Organizational Chart



Department Financial and Budget Schedule

	Actual FY2019	Actual FY2020	Actual FY2021	Projected FY2022	Adopted FY2023
Utilities					
Personnel Services	924,737	1,042,339	1,014,536	1,044,684	1,271,770
Contracted Services	205,802	381,300	926,871	821,027	1,569,327
Commodities	731,566	798,128	619,264	1,261,343	2,018,058
Capital Outlay	6,998,968	3,052,601	1,150,386	1,221,232	7,933,400
Transfers Out	102,356	174,520	209,180	245,340	277,560
Grand Total	\$ 8,963,429	\$ 5,448,888	\$ 3,920,238	\$ 4,593,627	\$ 13,070,115

Utilities Division (Public Works)

2021/2022 Accomplishments	2023 Department Goals
<ul style="list-style-type: none"> ♦ Lined 3,800 feet of wastewater main through the “cured-in-place” pipe program and repaired 50 vertical feet to reduce infiltration and improve the structural integrity of the sanitary sewer main. ♦ Completed construction of the Highland Drive sanitary sewer line. ♦ Completed the America’s Water Infrastructure Act Assessment and Action Plan. ♦ Replaced five pumps in lift stations, inspected and conducted weekly preventative maintenance on 31 sewer pump stations, and addressed (through repair) 48 waterline issues. ♦ Conducted 4,031 on-time utility locates and completed 1,486 work orders. ♦ Adopted the Wastewater Master Plan. ♦ Produced nearly 369 million gallons of water (averaging 1 million gallons per day). ♦ Received a request for \$806,000 in ARPA (American Rescue Plan Act) Funds from Clay County for the Raw Water Pump Station capital improvement project at Smith’s Fork. 	<ul style="list-style-type: none"> ♦ Bid the 144th Street Lift Station capital improvement project and West Bypass of 144th Street and begin construction on both projects in 2023. ♦ Continue the “Cured in Place Pipe” program with \$150,000 in funding for the FY2023 Budget. ♦ Explore an option for “on call services” for water and wastewater plant and consider the addition of a Plant Supervisor position for 2nd shift to improve safety conditions and allow for other maintenance and plant inspection/operational activities. ♦ Complete waterline improvement and maintenance projects for Quincy Boulevard, 4th Street Terrace, and Winner Road. ♦ Complete engineering for the wastewater plant expansion and improvements. ♦ Plan for water plant expansion construction in FY2027 and FY2028. ♦ Complete engineering for the wastewater plant bar screen.

Utilities Department - Performance Management

Utilities (PW) - Measure #1		FY2020	FY2021	FY2022
% of Utility Work Orders Completed within 1 Business Day	Goal	> 98%	> 95%	> 95%
	Actual	99.74%	100%	100%

Measure Insights

In FY2022, staff performed **2,585** work orders. 100% of them were completed within a business day. Voided work orders are not included in this calculation.

Utilities (PW) - Measure #2		FY2020	FY2021	FY2022
% of Utility Locates Completed Within Required Timeframe (Per Dig Safe)	Goal	100%	100%	100%
	Actual	100%	100%	100%

Measure Insights

During FY2022, the City completed **4,708** locates. The City must complete 100% of utility locates within a required timeframe or the City will incur a fine.

Utilities Department - Performance Management

Utilities (PW) - Measure #3		FY2020	FY2021	FY2022
# of Violations in Drinking Water Regulations as Reported in Annual CCR	Goal	0	0	0
	Actual	0	0	0

Measure Insights

The CCR is the Annual Water Quality Report (Consumer Confidence Report), which is published in March each year. The 2021 CCR, published in March 2022, noted zero violations in drinking water regulations during the calendar year.

Utilities (Public Works) - Measure #4		FY2020	FY2021	FY2022
% of Citizens Satisfied with the Overall Quality of Water & Sewer Utilities	Goal	> 80%	> 80%	> 80%
	Actual	53%	N/A*	66%

Measure Insights

The 2022 DirectionFinder survey results indicate a Kansas and Missouri respondent satisfaction average of **75%** and a United States national respondent satisfaction average of **62%** for this question.

*Data is obtained from the DirectionFinder Survey, which was not administered in FY2021

Capital Improvement 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. A CIP is critical to achieving the strategic plan because it connects city development, implements the recommendations of master plans, and works as a major financial plan for large capital investments. While master plans are formulated to establish long range (5-15 years) development plans that reflect community priorities, the CIP is generally a more short-range plan with project recommendations outlined over a 5-year period from the master plans. In this way, the CIP serves as a planning document to completing long-term needs and goals originating from the master plans.

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

- Comprehensive Plan
- Water Master Plan
- Wastewater Master Plan
- Transportation Master Plan
- Parks and Recreation Master Plan
- Police Facility Needs Assessment
- Stormwater Master Plan (To Be Bid and Completed)



The Diamond Crest Neighborhood Park was constructed in 2022 and provides neighborhood recreational amenities

Five Year CIP Development Process

CIP Planning Process

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

Several factors are considered when prioritizing and recommending capital projects to the Board of Aldermen for funding in the 5 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

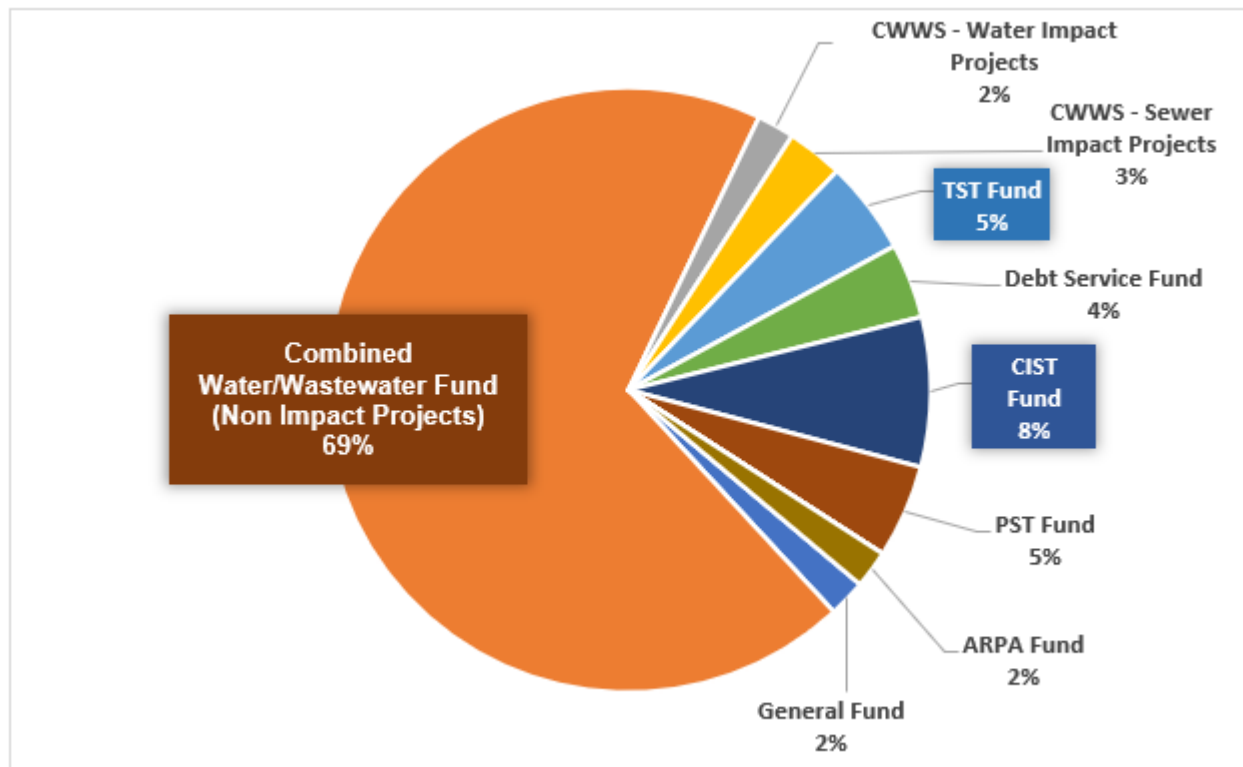
Once these conversations occur, projects are slotted into each fund and the Finance/Administration team reviews projected cashflows which illustrate whether the fund is projected to have the capacity to fund requested projects. Projects are then either “funded” or dropped to the “pending” list where they reside outside of the 5 Year CIP. The projects are retained on the pending list for continued consideration by staff and the Board, but are not yet planned/funded in the 5 Year CIP.

After projects are slotted into the CIP for funding and presentation to the Board of Aldermen, Public Works and Finance Analysts prepare individual project descriptions, justifications/rationale for completing the project, and the impact on operating costs. These products, known as “CIP Project Pages” showcase each project and outline the source of funding and whether outside (non-City originated) funding is helping to fund the project. When appropriate, maps or areas of impact are included so the public can more clearly understand what areas of the City would be affected.

The Administration/Finance office presents the proposed 5 Year CIP Plan to the Board of Aldermen for initial consideration in May during the budget process. The Board provides feedback, and staff completes any necessary revisions to the CIP for second “look” or review in August (which constitutes the first budget workshop).

5 Year CIP - By Funding Type

The 5 Year Capital Improvement Plan is primarily composed of water and wastewater projects as indicated by the pie chart below. **69%** of all CIP expenditures in the 5 year CIP are either water or wastewater related. This number increases to **74%** when accounting for projects paid with water and wastewater impact cash. The Capital Improvement Sales Tax Fund (CIST Fund) accounts for **8%** of CIP projects in the next 5 years while the Transportation Sales Tax Fund (TST Fund) accounts for **5%** and the Park and Stormwater Sales Tax (PST Fund) accounts for **5%**. Together, the three special 0.5% sales taxes account for **18%** of all CIP planned expenditures in the next 5 years.



Superior Bowen provides contracted mill and overlay services to complete the 2022 Street Maintenance Program

CIP Impact On City Operating Budget

The 5 Year Capital Improvement Plan includes planning for capital projects designed to minimize expenditures found in the City's operating budget. Below are examples of capital projects which reduce various maintenance and repair expenses:

- Mill and overlay programming reduces expense related to maintaining and repairing streets (pothole filling and patching). The PCI (Pavement Condition Index) helps staff understand which sections of City road are in the greatest need for mill and overlay, or overall replacement. The PCI helps staff save on materials and resources required to refill potholes or patch certain areas of road over and over again. The Transportation Sales Tax Fund provides funding to perform mill and overlay for areas prioritized as highest need by staff.
- The Downtown Streetscape Phase III project provides funding to rebuild curb and gutter and mill and overlay sections of the downtown Smithville corridor. The project includes the addition of brick and black lamp posts throughout downtown Smithville. Over time, maintenance costs will likely increase as these items continue to wear out and are in need of replacement.
- Waterline replacement and improvement projects are planned with the goal of replacing aging water and wastewater lines, much of which are subject to line breaks which create unpleasant outages for utility customers. In 2022, public works staff coordinated a "cured-in-place" sewer rehabilitation program which seals the aging wastewater pipe and helps to halt future potential leaks.
- The annual VERF transfer also reallocates funds that would have been used to purchase vehicles outright. There is an annual transfer which funds vehicle leasing from Enterprise Fleet Management. This eliminates irregular annual spending to acquire new vehicles.



The wastewater plant is in need of a bar screen to help prevent the buildup of wipes and rags in the system. In the meantime, annual maintenance, repair, and cleanout of the decanter is required.

City of Smithville Adopted FY2023 - FY2027 5 Year Capital Improvement Plan



Plan Prepared by City of Smithville Finance and Administration Departments

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5 Year Capital Improvement Plan - General Fund

Capital Improvement Projects	Dept Name	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Quincy Boulevard Sidewalks (Construction)	Public Works - Streets	\$200,000	-	-	-	-
Renovation - Portion of Litton Visitor Center (Parks/PW)	Public Works - Streets	\$200,000	-	-	-	-
Annual Asphalt Overlay Program (Construction)	Public Works - Streets	\$100,000	\$100,000	\$100,000	-	-
Sidewalk Replacement (Construction)	Public Works - Streets	-	\$50,000	\$50,000	-	-
Grand Total		\$500,000	\$150,000	\$150,000	-	-

Project Totals By City Department		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Administration		-	-	-	-	-
Parks & Recreation		-	-	-	-	-
Public Works - Streets		\$500,000	\$150,000	\$150,000	-	-
Police		-	-	-	-	-
Grand Total (Net Cost)		\$500,000	\$150,000	\$150,000	-	-

Capital Improvement Projects 2023-2027

Project Name: Renovation – Portion of Litton Visitor Center	Department: Parks & Recreation / Public Works
Type of Project: Renovation	Contact: Matt Denton / Chuck Soules
Total Project Cost: \$200,000	

Description:

The City of Smithville will be partnering with the U.S. Army Corps of Engineers to renovate the Litton Visitor Center. The renovations will establish administrative offices for Parks & Recreation and Public Works staff. Additionally, there will be a multi-purpose room that would be used to accommodate classes, training, camps, programming, and public meetings.

The building will be shared space between the two entities, and the City will be responsible for the ongoing Utility costs at the building.



Justification:

The City works closely with the U.S. Army Corps of Engineers on flood protection, resource conservation, water runoff and water supply, and Smith Fork Park and Campground. The new facility will enhance the public interaction with the Parks & Recreation Department and allow for increased programming capacity in this new space.

Planned Expenditures

Phase	FY 2023
Construction	200,000
Total	\$200,000

Funding Sources

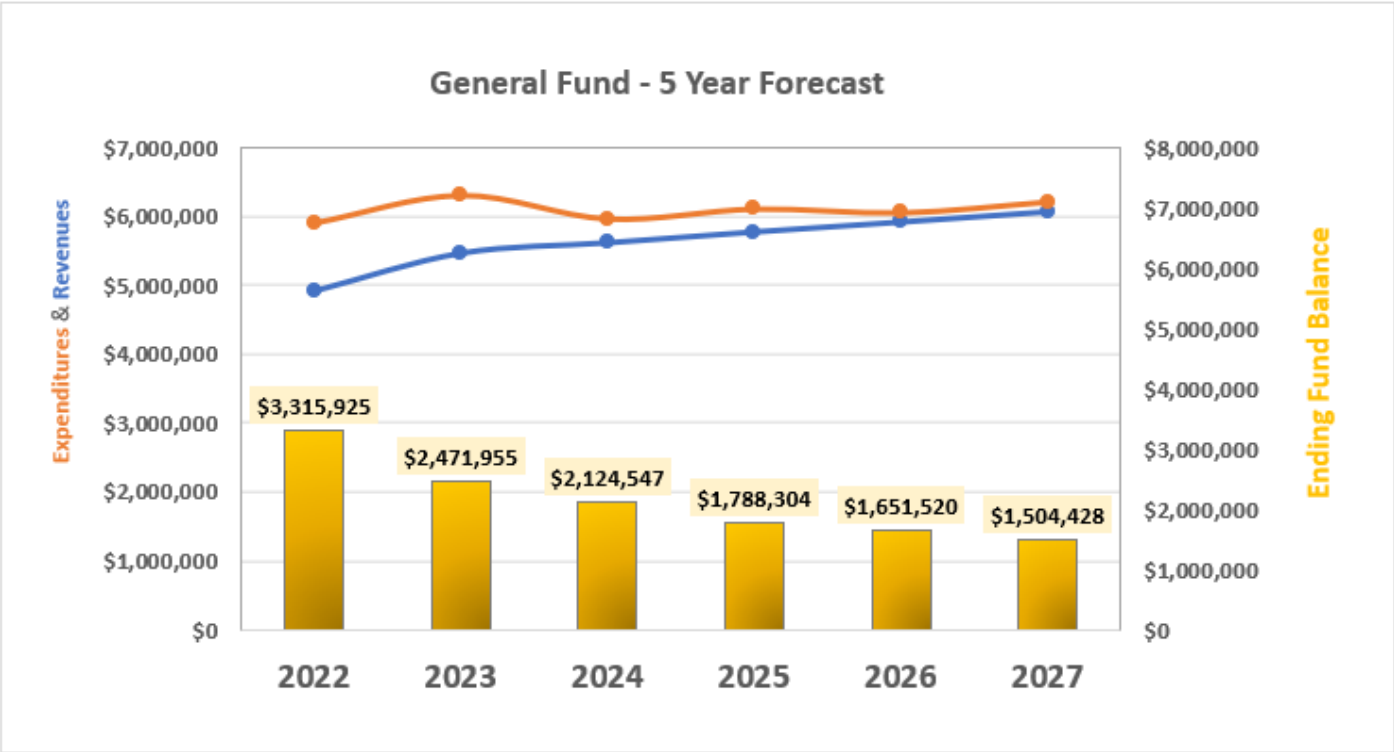
Source	FY 2023
General Fund	\$200,000
Total	\$200,000

Impact on Operating Costs

The City will be responsible for Utility costs at the Litton Center, which will be an additional annual operating cost to the budget.

Updated: October 18, 2022

5 Year Cash Flow Analysis - General Fund



5 Year CIP Total

\$800,000

Pending Projects Outside 5 Year CIP - General Fund

Pending Projects	Department Name	Cost Estimate
Police Department Building (Engineering)	Police	\$1,000,000
Police Department Building (Construction)	Police	\$16,000,000
Streets & Parks & Recreation Facility Building (Engineering)	Parks & Rec/PW	\$500,000
Streets & Parks & Recreation Facility Building (Construction)	Parks & Rec/PW	\$8,000,000
Grand Total (Net Cost)		\$25,500,000

5 Year Capital Improvement Plan - Combined Water and Wastewater Fund

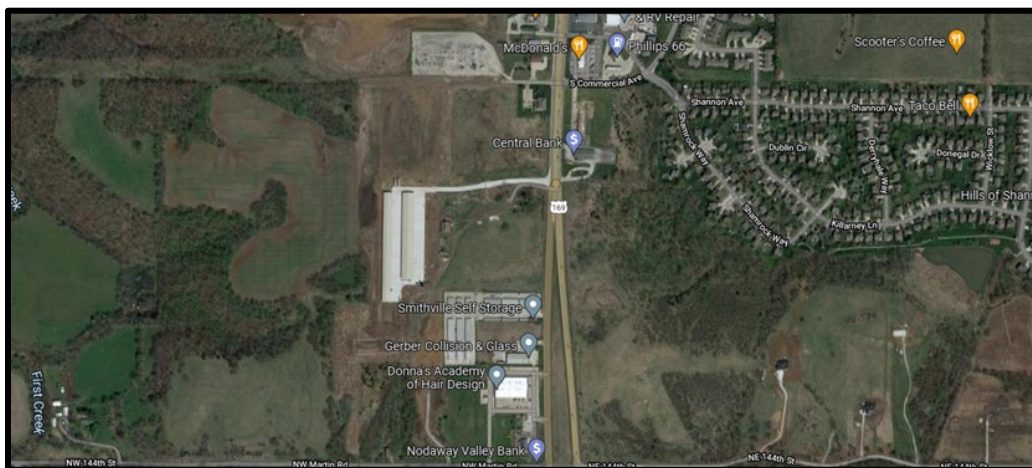
Capital Improvement Project Name	Dept Name	FY 2023	FY 2024	FY 2025	FY 2026	FY2027
Complete Auth 94 - West Bypass Lift Station (Engineering)	Public Works - Utilities	\$173,750	-	-	-	-
Complete 4th Street/4th Terrace Watermain Imp (Engineering)	Public Works - Utilities	\$80,850	-	-	-	-
Aerobic Digester (Construction)	Public Works - Utilities	\$491,900	-	-	-	-
144 th Street Lift Station (Construction)	Public Works - Utilities	\$1,700,000	-	-	-	-
West Bypass 144 th Lift Station (Construction)	Public Works - Utilities	\$2,200,000	-	-	-	-
8" Waterline - Tower to Major Mall (Construction)	Public Works - Utilities	\$125,000	-	-	-	-
Wastewater Plant - Bar Screen (Engineering)	Public Works - Utilities	\$250,000	-	-	-	-
Quincy Waterline - Hawthorne/Quincy to Pine (Engineering)	Public Works - Utilities	\$150,000	-	-	-	-
Quincy Waterline - Hawthorne/Quincy to Pine (Construction)	Public Works - Utilities	\$500,000	-	-	-	-
4 th Street and 4 th Terrace (Construction)	Public Works - Utilities	\$575,000	-	-	-	-
Winner Avenue - Waterline Replacement (Engineering)	Public Works - Utilities	\$150,000	-	-	-	-
Winner Avenue - Waterline Replacement (Construction)	Public Works - Utilities	\$500,000	-	-	-	-
Water Plant Improvements (Engineering and Construction)	Public Works - Utilities	\$1,000,000	-	-	-	-
Wastewater Plant - Bar Screen (Construction)	Public Works - Utilities	-	\$900,000	-	-	-
Interconnect Mains at 144 th /169 Highway (Construction)	Public Works - Utilities	-	\$55,000	-	-	-
Maple Lane (12" Waterline) (Engineering)	Public Works - Utilities	-	\$125,000	-	-	-
Highway 92 & Commercial Waterline (Engineering)	Public Works - Utilities	-	\$125,000	-	-	-
Owens Branch Gravity Line Phase #1, Line #1 (Construction)	Public Works - Utilities	-	\$2,200,000	-	-	-
Wastewater Treatment Plant Expansion (40%) (Engineering)	Public Works - Utilities	-	\$400,000	-	-	-
Maple Lane (12" Waterline) (Construction)	Public Works - Utilities	-	-	\$500,000	-	-
Highway 92 & Commercial Waterline (Construction)	Public Works - Utilities	-	-	\$300,000	-	-
Owens Branch Gravity Line Phase #1, Line #2 (Engineering)	Public Works - Utilities	-	-	\$600,000	-	-
Additional Water and Wastewater Project Funding	Public Works - Utilities	-	-	\$2,000,000	-	-
Owens Branch Gravity Line Phase #1, Line #2 (Construction)	Public Works - Utilities	-	-	-	\$2,500,000	-
Water Plant Expansion (Engineering)	Public Works - Utilities	-	-	-	\$2,100,000	-
Additional Water and Wastewater Project Funding	Public Works - Utilities	-	-	-	\$2,000,000	-
Wastewater Treatment Plant Expansion (Construction)	Public Works - Utilities	-	-	-	-	\$5,000,000
Additional Water and Wastewater Project Funding	Public Works - Utilities	-	-	-	-	\$2,000,000
Grand Total (Net Cost)		\$7,896,500	\$3,805,000	\$3,400,000	\$6,600,000	\$7,000,000

Capital Improvement Project 2023 - 2027

Project Name: West Bypass of 144th Lift Station	Department: Public Works - Utilities
Type of Project: Capacity	Contact: Bob Lemley
Total Project Cost: \$2,700,000	

Description:

This project will install a sewer pump station at the end of 144th Street followed by the construction of an 8" force main to carry raw sewage to the south interceptor on Cliff Drive. The current 8" force main will not handle the new flows that the new pump station will produce. This project will create new opportunities for development of land at the south end of Smithville.



Justification:

This project is outlined in the Wastewater Master Plan.

Impact on Operating Costs

This project will be a new sewer pump station. There will be future maintenance costs associated with this project.

Planned Expenditures

Phase	FY 2022	FY 2023	Total
Engineering	\$500,000	-	\$500,000
Construction	-	\$2,200,000	\$2,200,000
Total	\$500,000	\$2,200,000	\$2,700,000

Funding Sources

Source	FY 2022	FY 2023	Total
CWWS Funding	\$500,000	-	\$500,000
CWWS (COP Financing)	-	\$2,200,000	\$2,200,000
Total	\$500,000	\$2,200,000	\$2,700,000

Actual Expenditures (To Date)

Phase	FY 2022	FY 2023	Total
Engineering	\$346,050	-	\$346,050
Construction	-	-	-
Total	\$346,050	-	\$346,050

Updated: August 16, 2022

Capital Improvement Projects 2023-2027

Project Name: 144th Street Lift Station (Construction)	Department: Public Works - Utilities
Type of Project: New Construction	Contact: Bob Lemley
Total Project Cost: \$1,700,000	

Description:

The 144th Lift Station is a planned pump station that will be located along 144th Street just east of Highway 169. With an updated system of gravity sewers, this pump station will collect wastewater from the surrounding area and convey the flow to the wastewater treatment plant by way of the South Force Main. The addition of this pump station, and associated piping, will consolidate the flows from multiple existing pump stations into a single route, allowing Diversified Metal, McDonalds, Platte Valley, and Hills of Shannon pump stations to be decommissioned. This pump station will be sized to allow for additional capacity in the area and will provide service to possible future developments.

The construction will include a new lift station, pumps, and a SCADA system.



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.

Impact on Operating Costs

This will be a new lift station which will require future maintenance and operational costs.

Planned Expenditures

Phase	FY 2023
Construction	\$1,700,000
Total	\$1,700,000

Funding Sources

Source	FY 2023
CWWS (COP Financing)	\$1,700,000
Total	\$1,700,000

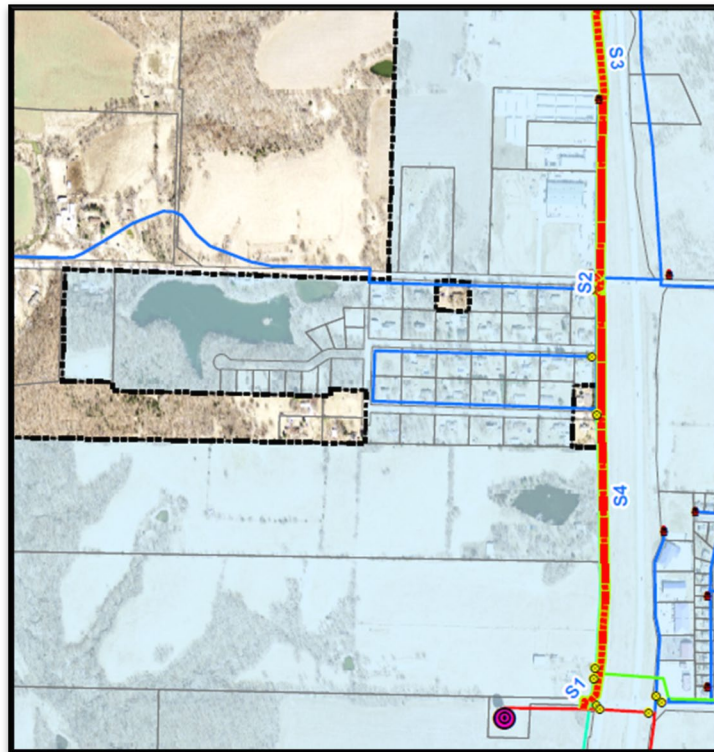
Updated: August 16, 2022

Capital Improvement Projects 2023-2027

Project Name: Tower to Major Mall (8" Water Line)	Department: Public Works - Utilities
Type of Project: Reliability	Contact: Bob Lemley
Total Project Cost: \$125,000	

Description:

This project will install a brand new 8" water main from the southwest water tower (Amory Rd) to Major Mall (on 144th Street).



Justification:

The project will provide an upgraded water main along Highway 169. This installation will improve service for customers in this area and will loop in the system servicing the Barton Heights subdivision. This project has been identified in the Water Master Plan.

Impact on Operating Costs

This will be a new water line, which will result in additional maintenance costs.

Planned Expenditures

Phase	FY 2023
Engineering	\$25,000
Construction	\$100,000
Total	\$125,000

Funding Sources

Source	FY 2023
CWWS Fund	\$125,000
Total	\$125,000

Updated: August 16, 2022

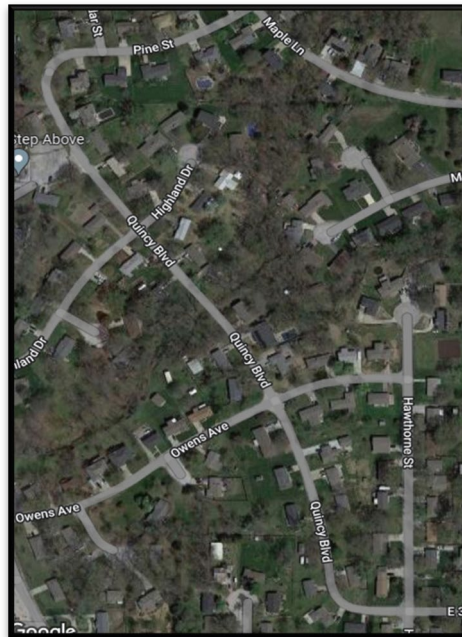
Capital Improvement Projects 2023- 2027

Project Name: Quincy Boulevard Improvements	Department: Public Works
Type of Project: Rehabilitation & Improvement	Contact: Chuck Soules
Total Project Cost: \$1,350,000	

Description:

The project will replace the aging water main and provide a loop to the system. The existing water line is a 4" line in some areas and a 6" line in other areas. Public Works will be replacing all the water lines with 8" PVC piping.

In addition to these waterline improvements, Public Works will mill and overlay Quincy Boulevard. Sidewalks will also be added to the side of Quincy Boulevard. Currently, there are not sidewalks in this area. To improve the drainage in the area, there will be new curb and gutter installed as well as new storm sewers which will improve stormwater runoff and control.



Justification:

The drainage is poor in and around Quincy Boulevard which results in the street holding water in many areas. In addition, these areas are failing and need to be repaired. Storm sewer rehabilitation will help with the existing drainage issues and prevent future damage to the repaired street. Newly installed curb and gutters will improve stormwater drainage to the storm sewer which will alleviate flooding and stormwater control problems caused by the street holding too much water. Also, the water main has incurred several breaks and has aged over time. To improve

service, the water main will need to be replaced and due to the water main improvements, the road will also need to be replaced. Sidewalks do not exist in this area and adding sidewalks will improve walkability in the area.

Impact on Operating Costs:

The project will improve maintenance costs for the road, stormwater infrastructure, and water line. There will be future costs for sidewalk maintenance since there are not currently any sidewalks in this area.

Planned Expenditures

Phase	FY 2022	FY 2023
Engineering	\$60,000	\$150,000
Quincy Boulevard Mill & Overlay	-	\$100,000
Quincy Blvd/Owen Reconstruction	-	\$150,000
Quincy Boulevard Sidewalks	-	\$200,000
Quincy Blvd Stormwater Additions	-	\$250,000
Quincy Waterline Replacement	-	\$500,000
Total	\$60,000	\$1,350,000

Funding Sources

Source	FY 2022	FY 2023
Transportation Sales Tax Fund	\$60,000	\$100,000
Capital Improvement Sales Tax Fund	-	\$150,000
General Fund	-	\$200,000
CWWS Fund	-	\$650,000
Parks & Stormwater Sales Tax Fund	-	\$250,000
Total	\$60,000	\$1,350,000

Updated: August 16, 2022

Capital Improvement Projects 2023-2027

Project Name: Winner Avenue – Waterline Replacement	Department: Public Works - Utilities
Type of Project: Watermain Replacement	Contact: Bob Lemley
Total Project Cost: \$650,000	

Description:

This project will replace the aging water main in this area which will improve utility service for customers along Winner Avenue. The water main will be replaced with 8" PVC piping from the south end of Winner Avenue to Woods Street.



Justification:

Numerous main breaks occur due to the old age and condition of the water main which is the primary reason staff are proposing to replace the line.

Impact on Operating Costs

The water main improvements will reduce the maintenance costs resulting from water main breaks.

Planned Expenditures

Phase	FY 2023
Engineering	\$150,000
Construction	\$500,000
Total	\$650,000

Funding Sources

Source	FY 2023
CWWS Fund	\$650,000

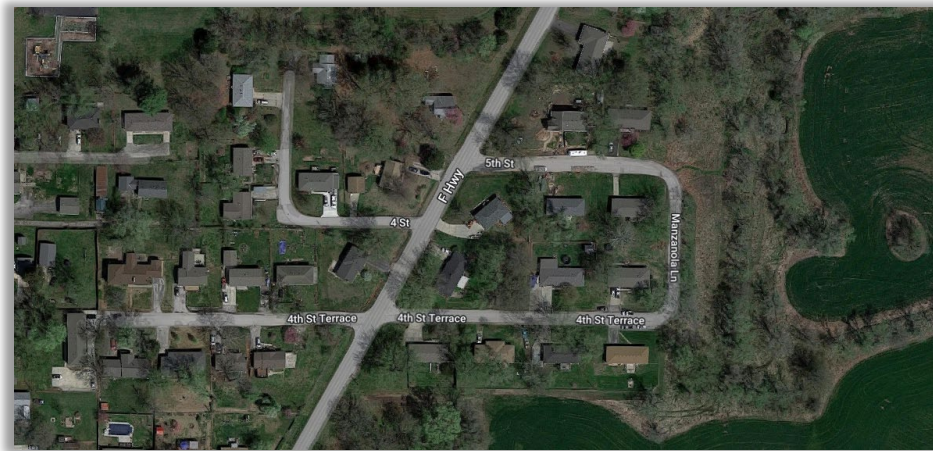
Updated: September 28, 2022

Capital Improvement Projects 2023- 2027

Project Name: 4 th Street and 4 th Terrace (Construction)	Department: Public Works - Utilities
Type of Project: Rehabilitation	Contact: Bob Lemley
Total Project Cost: \$560,000	

Description:

This project will replace an existing 2" water line with a new 8" water line. This project will include slip lining the sewer main and install a utility access hole for future maintenance of sewer main.



Justification:

This water line is an old 2" cast iron main and the line is partially plugged due to corrosion. The waterline is estimated to have only 1" to 1 ½" capacity. Right now, water pressure and water volume in this area is not acceptable to residents and the hydrant is effectively non-functioning. The sewer main is also failing and is consistently in need of cleaning and rodding due to cracks in the pipe every month. Tree roots and other debris continues to plug up the waterline.

Impact on Operating Costs

The new water line will reduce the maintenance costs in this area by replacing the aging line.

Planned Expenditures

Phase	FY 2022	FY 2023	Total
Engineering	\$60,000	-	\$60,000
Construction	-	\$500,000	\$500,000
Total	\$60,000	\$500,000	\$560,000

Funding Sources

Source	FY 2022	FY 2023	Total
CWWS Fund	\$60,000	\$500,000	\$560,000

Updated: August 16, 2022

Capital Improvement Projects 2023-2027

Project Name: Wastewater Plant – Bar Screen	Department: Public Works - Utilities
Type of Project: Capacity	Contact: Bob Lemley
Total Project Cost: \$1,150,000	

Description:

The wastewater treatment plant bar screen removes items which are non-organic or non-decomposable during the treatment process (including wipes or string). The current bar screen is located after the main intake and lift station into the plant. Because of the location, all this incoming non-organic and non-decomposing material must be pumped which is clogging the pumps. Ideally, the bar screen would filter out those materials before the material would reach the pump station.



Justification:

The City had significant problems with the pumps getting clogged, requiring the pumps to be pulled and all the materials to be removed. After the addition of the South Interceptor, rags, wipes,

Capital Improvement Projects 2023-2027

Project Name: Water Plant Expansion	Department: Public Works - Utilities
Type of Project: Capacity	Contact: Bob Lemley
Total Project Cost: \$14,100,000	

Description:

The City's existing water treatment plant (WTP) consists of rapid or "flush" mixing, primary and secondary contact, or sedimentation basins, followed by gravity filtration. After the water is filtered, it is disinfected and pumped to the chlorine contact basins. High service pumps then deliver the finished or treated drinking water to the distribution and storage system.

Surface water treatment plants must comply with the USEPA's Surface Water Treatment Rule requiring facilities to remove or inactivate microorganisms such as giardia, cryptosporidium, and other viruses. MDNR requires surface water plants to have longer detention times for treatment and disinfection. Typically, surface water plants have wider swings in turbidity and lower alkalinity than groundwater from wells. Well water typically has high hardness, high alkalinity, and more iron and manganese. The tradeoffs being that surface water plants generally require larger basins while ground water plants generally require more chemicals.

The existing surface WTP has a maximum design flow rate of 2.5 MGD (1,736 gallons per minute) as permitted by the Missouri Department of Natural Resources (MDNR). Over the last five years, the WTP treated an average of 0.945 MGD. While the design capacity of the plant is 2.5 MGD, staff is only able to treat approximately 2.09 MGD (1,450 gallons per minute) due to pumping limitations of the Raw Water Pump Station (see Section 3.1.3 Raw Water Pump Station).



Justification:

According to future water demands identified in the Water Master Plan, the maximum day water demands will begin to exceed the water treatment plants design capacity by 2024. The proposed improvements outlined in the master plan are identified as either Capacity Improvements (required meet future demand projections) or Maintenance Improvements (needed to improve safety or reliability or to satisfy MDNR requirements).

Impact on Operating Costs

The Water Plant Expansion would have ongoing costs for operation and maintenance. The expansion will require more electricity and materials to run the plant.

Planned Expenditures

Phase	FY 2026	TBD
Engineering	\$2,100,000	-
Construction	-	\$12,000,000
Total	\$2,100,000	\$12,000,000

Funding Sources

Source	FY 2026	TBD
CWWS Fund (COP Financing)	\$2,100,000	\$12,000,000

Updated: August 16, 2022

Capital Improvement Projects 2023-2027

Project Name: Water Plant Improvements	Department: Public Works - Utilities
Type of Project: Capacity	Contact: Bob Lemley
Total Project Cost: \$1,000,000	

Description:

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

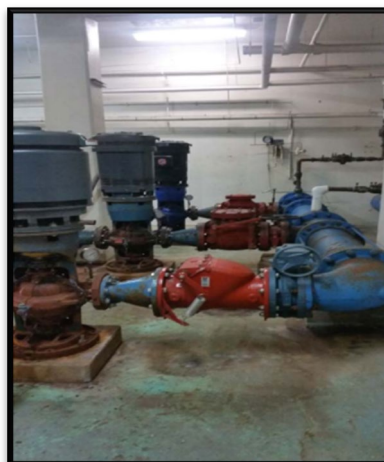
Primary Settling Basin



Second Rapid Mixing Basin



High Service Pumps



Justification:

This project is necessary to maintain the production capacity and meet State Drinking water standards. The project has been submitted for ARPA funding from Missouri Department of Natural Resources through Resolution 1080 approved by the Board of Aldermen.

Impact on Operating Costs

There will be ongoing operating costs for the Water Plant. These improvements are the start for the future Water Plant expansion.

Planned Expenditures

Phase	FY 2023
Engineering	TBD
Construction	TBD
Total	\$1,000,000

Funding Sources

Fund	FY 2023
CWWS Fund	\$1,000,000
Total	\$1,000,000

Updated: August 16, 2022

Capital Improvement Projects 2023-2027

Project Name: Wastewater Plant Expansion	Department: Public Works - Utilities
Type of Project: Capacity	Contact: Bob Lemley
Total Project Cost: \$12,000,000	

Description:

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

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

HDR Engineering Inc. prepared the Wastewater Master Plan, and this plan was adopted by the Board of Aldermen in January 2021. The Plant Expansion has been broken up into two phases:

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

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



Justification:

The project is identified in the Wastewater Master Plan for system capacity needs. The FY2028 CIP will include CWWS funding for the remaining amount of the expansion project.

Impact on Operating Costs

The Wastewater Plant Expansion would have ongoing costs for operation and maintenance. The expansion will require more electricity and materials to run the plant.

Planned Expenditures

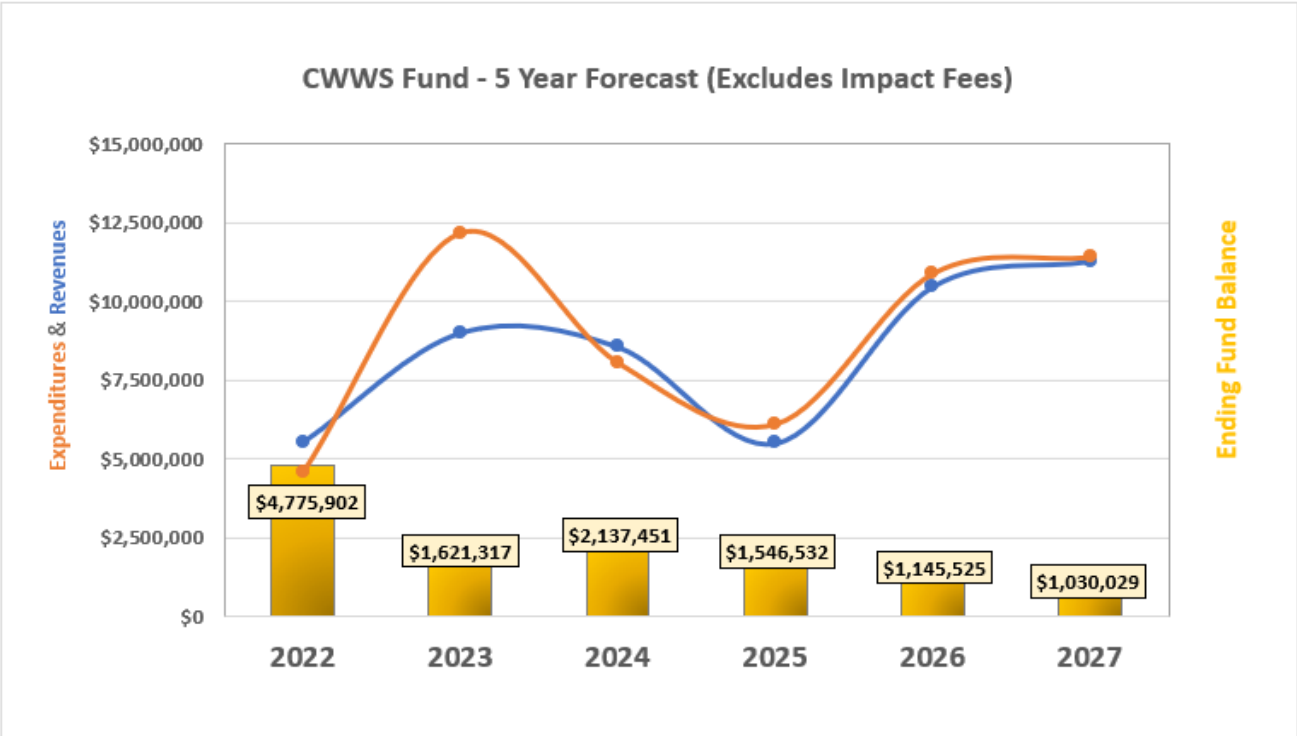
Phase	FY 2024	FY2027
Engineering	\$1,050,000	-
Construction	-	\$5,000,000
Total	\$1,050,000	\$5,000,000

Funding Sources

Source	FY 2024	FY2027
CWWS Fund (Wastewater Impact Fees)	\$1,050,000	-
CWWS Fund (COP Financing)	-	\$5,000,000
Total	\$1,050,000	\$5,000,000

Updated: August 16, 2022

5 Year Cash Flow Analysis - CWWS Fund (Non Impact Fees)



5 Year CIP Total

\$28,701,500



and other waste comes into the pumps intact. In the future, as the City expands wastewater system infrastructure, the bar screen needs to be placed in a different area to prevent. This new bar screen would have the most up-to-date technology and would be a critical investment in reducing wear and tear and ongoing pump maintenance and repair.

Impact on Operating Costs

The project should reduce the overall maintenance costs caused by non-organic and non-decomposing materials.

Estimated Expenditures

Phase	FY 2023	FY 2024	Total
Engineering	\$250,000	-	\$250,000
Construction	-	\$900,000	\$900,000
Total	\$250,000	\$900,000	\$1,150,000

Funding Sources

Source	FY 2023	FY 2024	Total
CWWS Fund	\$250,000	\$900,000	\$1,150,000

Updated: August 16, 2022

Pending Projects - Outside 5 Year CIP - CWSWS Fund

Pending Projects	Department	Cost Estimate
Northwest Subdivision Waterline Loop System (E & C)	Public Works - Utilities	\$200,000
Eagle Parkway Water Line (E & C)	Public Works - Utilities	\$300,000
Main Street Waterline (River Crossing to Liberty) (E & C)	Public Works - Utilities	\$250,000
Helvey Park (12" Waterline) (E & C)	Public Works - Utilities	\$700,000
169 Highway Waterline (Commercial to SW Tower) (E & C)	Public Works - Utilities	\$700,000
Owens Branch Gravity Line Phase #1, Line #3 (Engineering)	Public Works - Utilities	\$700,000
Owens Branch Gravity Line Phase #1, Line #3 (Construction)	Public Works - Utilities	\$2,500,000
Wastewater Plant Expansion - Phase #2 (Construction)	Public Works - Utilities	\$5,000,000
Water Plant Expansion (Construction)	Public Works - Utilities	\$12,000,000
144 th Street to Forest Oaks Gravity Line (Construction)	Public Works - Utilities	\$3,000,000
Grand Total (Net Cost)		\$25,350,000

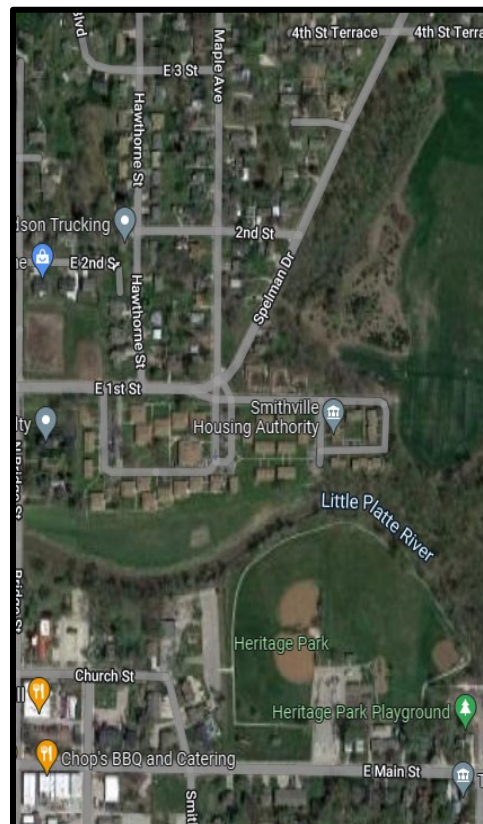
5 Year Capital Improvement Plan - Water Impact Projects						
Capital Improvement Project Name	Dept Name	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
River Crossing (12" Waterline) (Engineering)	Public Works - Utilities	\$200,000	-	-	-	-
River Crossing (12" Waterline) (Construction)	Public Works - Utilities	-	\$550,000	-	-	-
Grand Total (Net Cost)		\$200,000	\$550,000	-	-	-

Capital Improvement Projects 2023-2027

Project Name: River Crossing (12" Water Line)	Department: Public Works - Utilities
Type of Project: Capacity	Contact: Bob Lemley
Total Project Cost: \$750,000	

Description:

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



Justification:

This project is needed to ensure adequate water supply north of the Little Platte River. Currently, there is only one 8" main across the river and this improvement will provide additional capacity and reliability. This project was identified as a priority need in the Water Master Plan. The project has been submitted for ARPA funding from Missouri Department of Natural Resources through Resolution 1080 approved by the Board of Aldermen.

Impact on Operating Costs

This will be a new water main, resulting in future maintenance costs.

Planned Expenditures

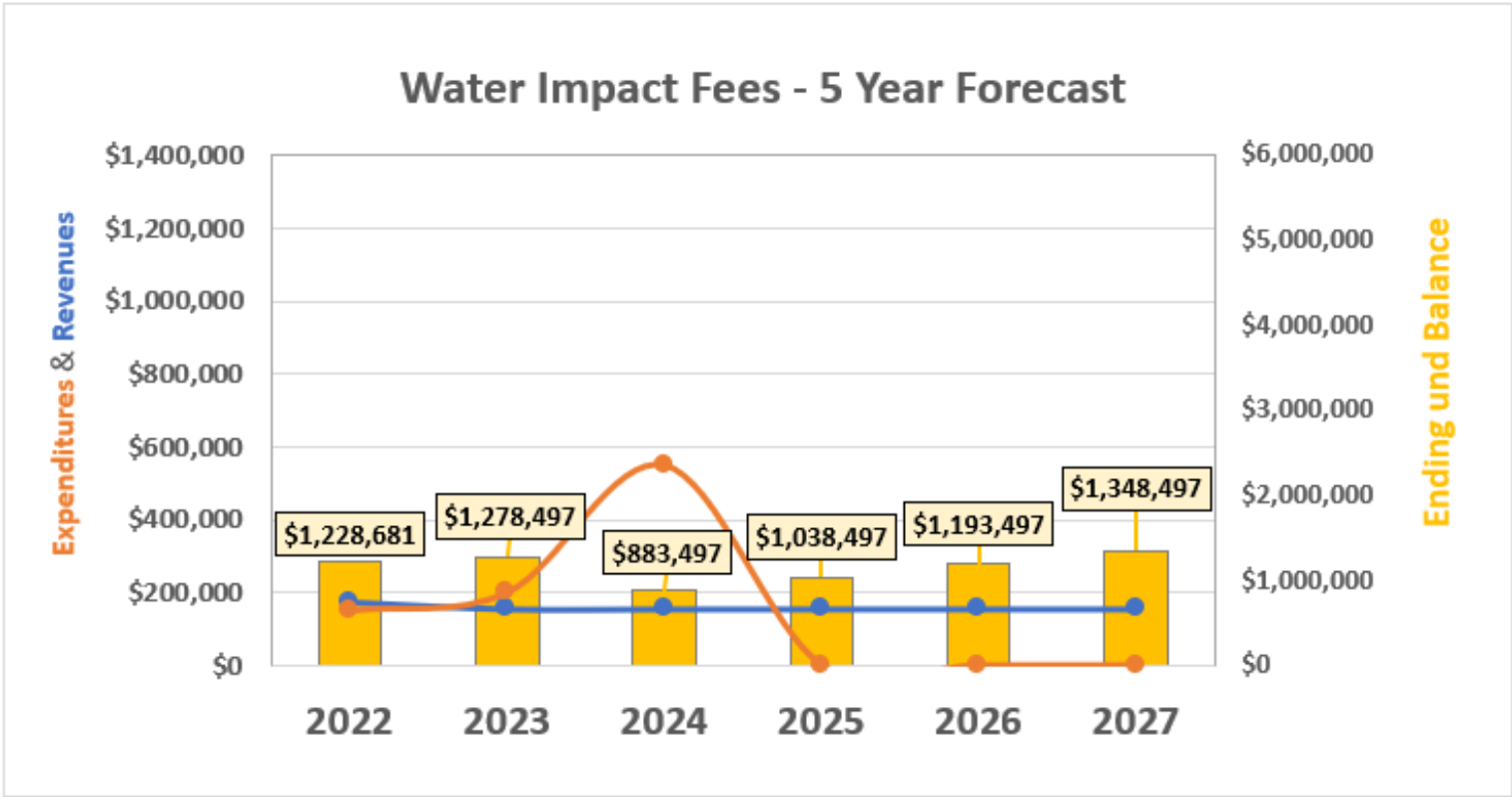
Phase	FY 2023	FY 2024	Total
Engineering	\$200,000	-	\$200,000
Construction	-	\$550,000	\$550,000
Total	\$200,000	\$550,000	\$750,000

Funding Sources

Source	FY 2023	FY 2024	Total
CWWS Fund (Water Impact Fees)	\$200,000	\$550,000	\$750,000

Updated: August 16, 2022

5 Year Cash Flow Analysis - Water Impact Projects/Fees



5 Year CIP Total

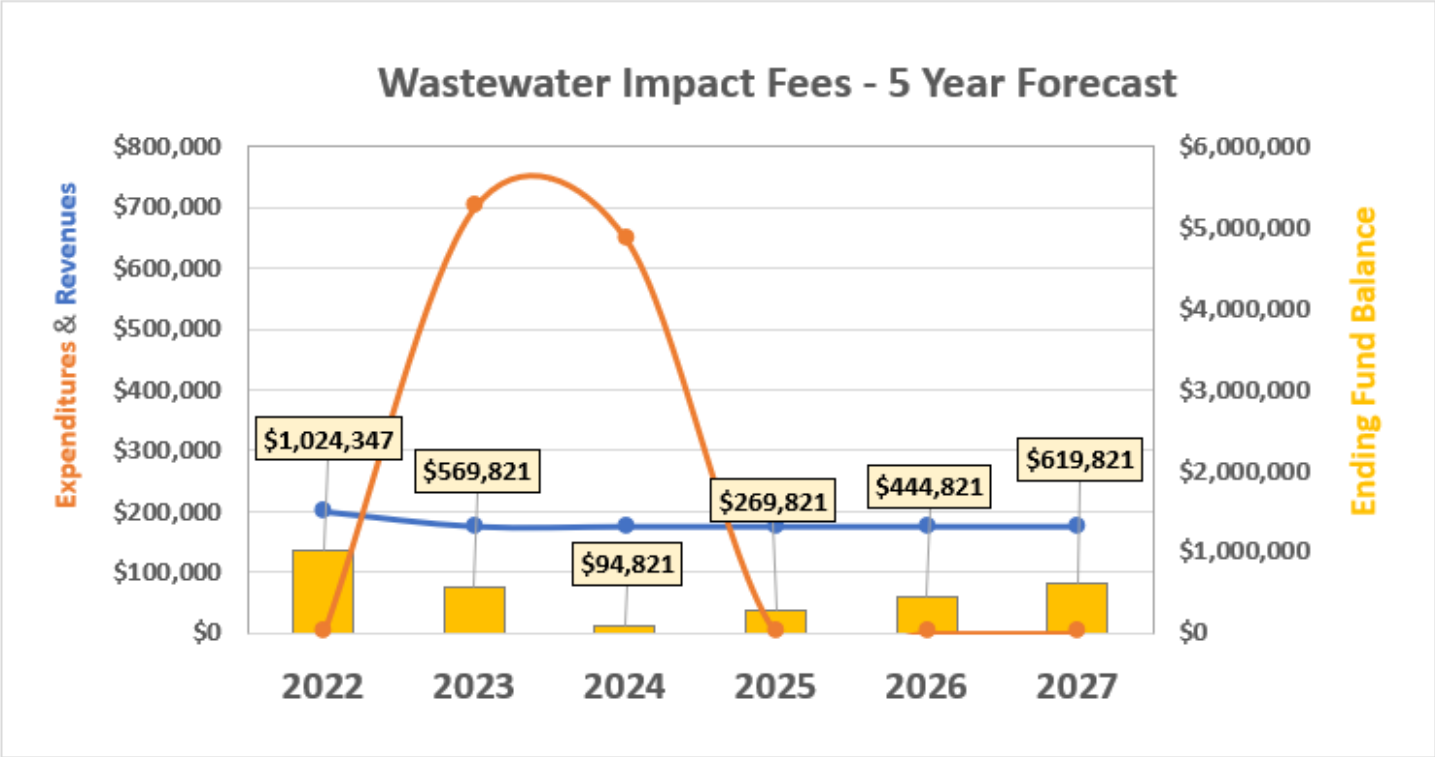
\$750,000

Pending Projects - Outside 5 Year CIP - Water Impact Projects

Pending Projects		Department	Cost Estimate	Year Planned
None		None	-	None

5 Year Capital Improvement Plan - Wastewater Impact Projects						
Capital Improvement Project Name	Dept Name	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Owens Branch Gravity Line Phase #1, Line #1 (Engineering)	Public Works - Utilities	\$700,000	-	-	-	-
Wastewater Treatment Plant Expansion (60%) (Engineering)	Public Works - Utilities	-	\$650,000	-	-	-
Grand Total		\$700,000	\$650,000	-	-	-

5 Year Cash Flow Analysis - Wastewater Impact Projects/Fees



5 Year CIP Total

\$1,350,000

Pending Projects - Outside 5 Year CIP - Wastewater Impact Projects		
Pending Projects	Department	Cost Estimate
None	None	-

5 Year Capital Improvement Plan - Transportation Sales Tax Fund

Capital Improvement Project Name	Dept Name	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Annual Asphalt Overlay Program (Projects TBD)	Public Works - Streets	\$200,000	\$300,000	\$300,000	\$300,000	\$300,000
Annual Sidewalk Replacement	Public Works - Streets	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
4 th Street Terr Road Repairs (After Utility Improvements)	Public Works - Streets	\$150,000	-	-	-	-
Commercial Street Sidewalks (Engineering)	Public Works - Streets	\$105,000	-	-	-	-
Quincy Boulevard - Mill and Overlay (Construction)	Public Works - Streets	\$50,000	-	-	-	-
Raised Ped Crosswalk/Flashing Beacon Maple Elem School	Public Works - Streets	\$70,000	-	-	-	-
Raised Ped Crosswalk/Flashing Beacon - 50% Cost Share	Public Works - Streets	(35,000)	-	-	-	-
Commercial Street Sidewalks (Construction)	Public Works - Streets	-	\$750,000	-	-	-
Commercial Street Sidewalks (MARC Reimbursement)	Public Works - Streets	-	(500,000)	-	-	-
Grand Total (Net Cost)		\$565,000	\$575,000	\$325,000	\$325,000	\$325,000

Capital Improvement Projects 2023- 2027

Project Name: Annual Asphalt Overlay Program	Department: Public Works
Type of Project: Rehabilitation / Replacement	Contact: Allan Jensen
Total Project Cost: \$1,700,000	

Description:

The Annual Asphalt Overlay Program allocates funding for road maintenance and repairs. Project selection and prioritization is supplemented by the Pavement Condition Index (PCI). Staff evaluates the city's street system and then assigns a PCI grade to streets according to the degree of deterioration, traffic volume, and other factors. The Public Works staff then puts together an annual program for asphalt overlay balancing the needs of the neighborhood streets, major streets, and the available annual program budget.

Justification:

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

Impact on Operating Costs:

This is an ongoing program, so there will be costs in the future for mill and overlay. The program will reduce maintenance costs for road repairs.

Planned Expenditures

Phase	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
Annual Asphalt Program	\$300,000	\$400,000	\$400,000	\$300,000	\$300,000	1,700,000

Funding Sources

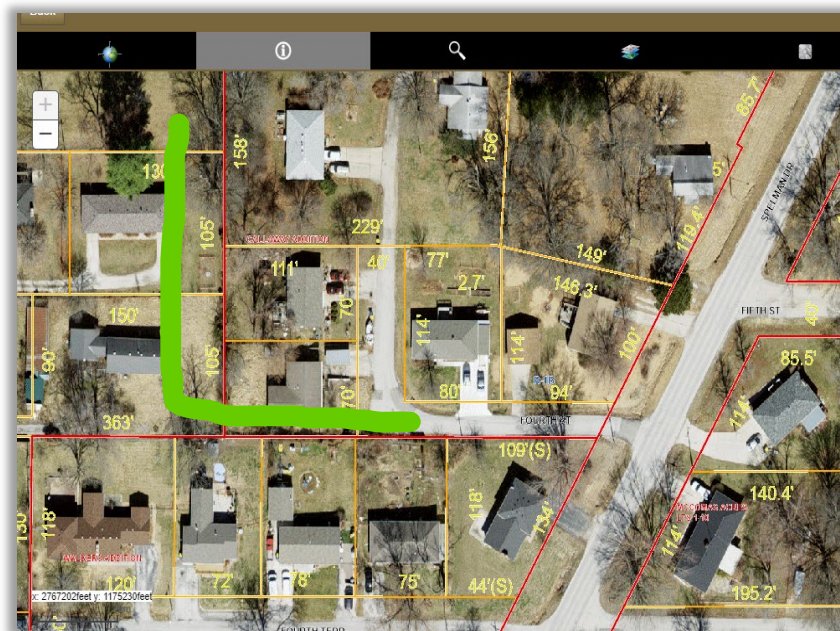
Source	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
Transportation Sales Tax	\$200,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,400,000
General Fund	\$100,000	\$100,000	\$100,000	-	-	\$300,000
Grand Total	\$300,000	\$400,000	\$400,000	\$300,000	\$300,000	\$1,700,000

Capital Improvement Projects 2023- 2027

Project Name: 4 th Street Terrace Road Repairs (After Utility Improvements)	Department: Public Works
Type of Project: Rehabilitation / Replacement	Contact: Charles Soules
Total Project Cost: \$150,000	

Description:

After the waterline on 4th Street is replaced, the City will need to reconstruct the road due to the utility construction process. The road is 24' wide, 425' long, and the road will require 6" of asphalt overlay (which is approximately 367 tons in weight). See the aerial map photo below for details on the section (**shown in green**).



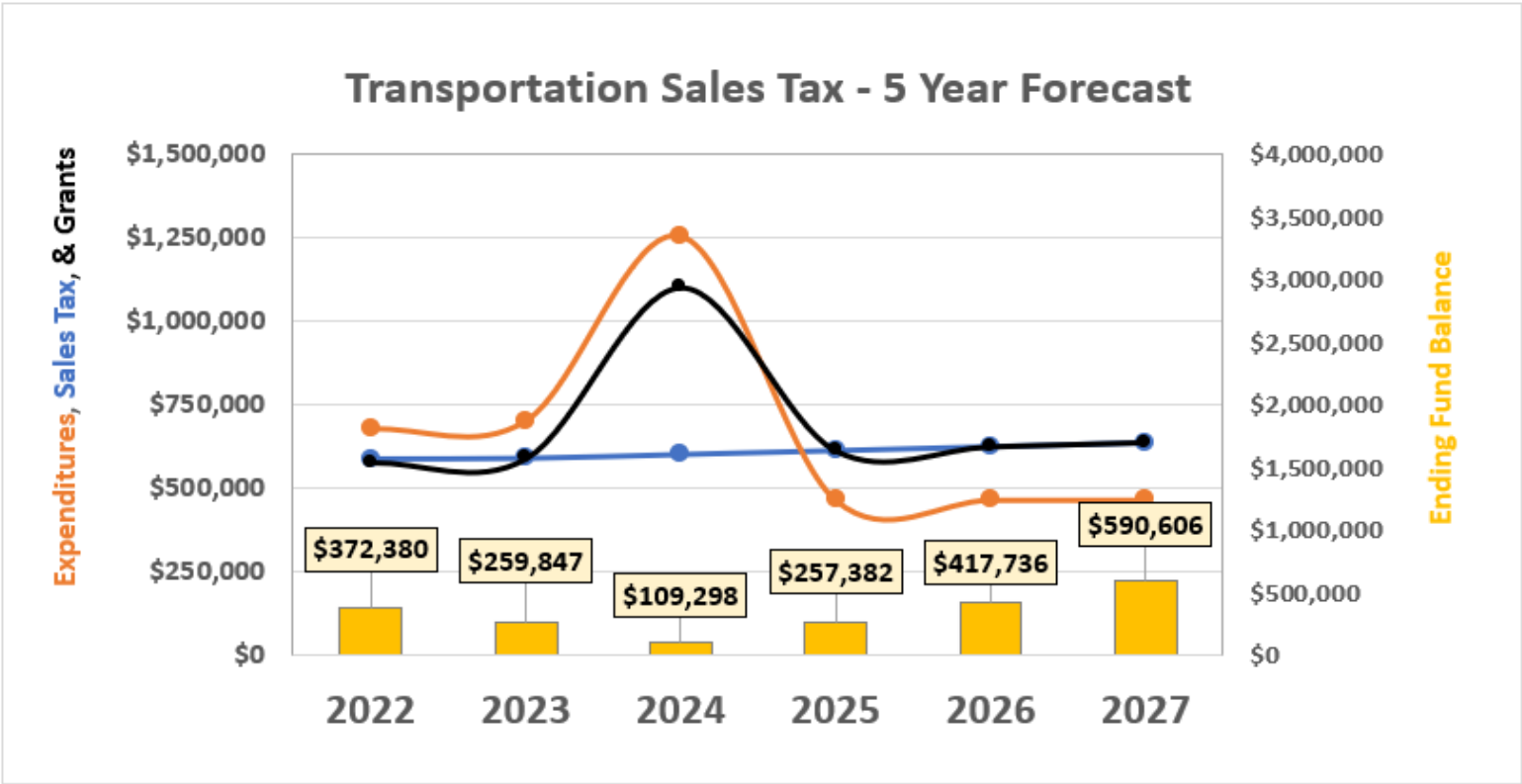
Justification:

Utility improvements will be occurring on 4th Street and new waterlines will be constructed underneath the street. After the utility improvements are completed, the road will need to be reconstructed so residents and visitors can drive on the road again.

Impact on Operating Costs:

This project will reduce future maintenance costs for road repairs. The new road will reduce the potential for cracks and potholes in the area.

5 Year Cash Flow Analysis - Transportation Sales Tax Fund



5 Year CIP Total

\$2,115,000



Pending Projects - Outside 5 Year CIP - Transportation Sales Tax Fund

Pending Projects	Department Name	Cost Estimate
Raised Ped Crosswalk/Flashing Beacon Maple Elem School	Public Works - Streets	\$70,000
2 nd Street Asphalt Overlay (169 to Bridge)	Public Works - Streets	\$25,000
Diamond Crest Asphalt Overlay	Public Works - Streets	\$175,000
Harborview Asphalt (Newport/Harborview Dr/Fletcher/Mesa)	Public Works - Streets	\$230,000
180 th Street Asphalt Overlay (169 to Old Jefferson)	Public Works - Streets	\$750,000
Harborview Asphalt Overlay (Remaining Roads)	Public Works - Streets	\$725,000
Highland Avenue Asphalt Overlay (Halfway Up Hill)	Public Works - Streets	\$30,000
North Main - Asphalt Overlay	Public Works - Streets	\$200,000
134 th Street Asphalt Overlay (Road Agreement with County)	Public Works - Streets	\$155,000
176 th Street Asphalt Overlay (Road Agreement with County)	Public Works - Streets	\$80,000
South Bridge Street --- Asphalt, Curbs, Stormwater	Public Works - Streets	\$145,000
Seal Coating/Micro-Surfacing Downtown City Parking Lots	Public Works - Streets	To Be Determined
Grand Total (Net Cost)		\$2,585,000

Capital Improvement Projects 2023- 2027

Project Name: Sidewalk Improvement Program	Department: Public Works
Type of Project: Rehabilitation / Replacement	Contact: Allan Jensen
Total Project Cost: \$225,000	

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 inspects 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.

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.

Impact on Operating Costs:

This is an annual program, so there will be ongoing funding needs in the future.

Planned Expenditures

Phase	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
Annual Asphalt Program	\$25,000	\$75,000	\$75,000	\$25,000	\$25,000	\$225,000

Funding Sources

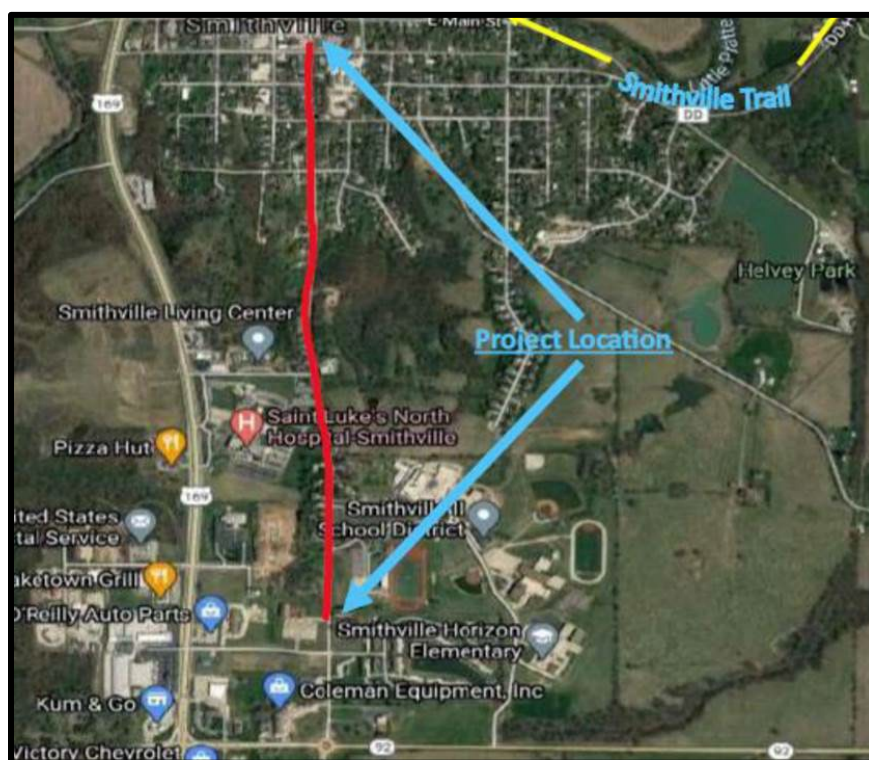
Source	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
General Fund	-	\$50,000	\$50,000	-	-	\$100,000
Transportation Sales Tax	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
Total	\$25,000	\$75,000	\$75,000	\$25,000	\$25,000	\$225,000

Capital Improvement Projects 2023- 2027

Project Name: Commercial Street Sidewalks	Department: Public Works - Streets
Type of Project: New Construction	Contact: Chuck Soules
Total Project Cost: \$900,000	

Description:

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



Justification:

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

Impact on Operating Costs:

The project will be a new sidewalk. There is the potential for future costs for maintenance on the sidewalks, curb and gutter.

Planned Expenditures

Phase	FY 2023	FY 2024
Engineering	\$150,000	-
Construction	-	\$750,000
Total	\$150,000	\$750,000

Funding Sources

Source	FY 2023	FY 2024
Transportation Sales Tax Fund	\$150,000	\$250,000
TAP Funding (MoDOT)	-	\$500,000
Total	\$150,000	\$750,000

Updated: August 16, 2022

Planned Expenditures

Phase	FY 2023
Annual Asphalt Program	\$150,000

Funding Sources

Source	FY 2023
Transportation Sales Tax	\$150,000

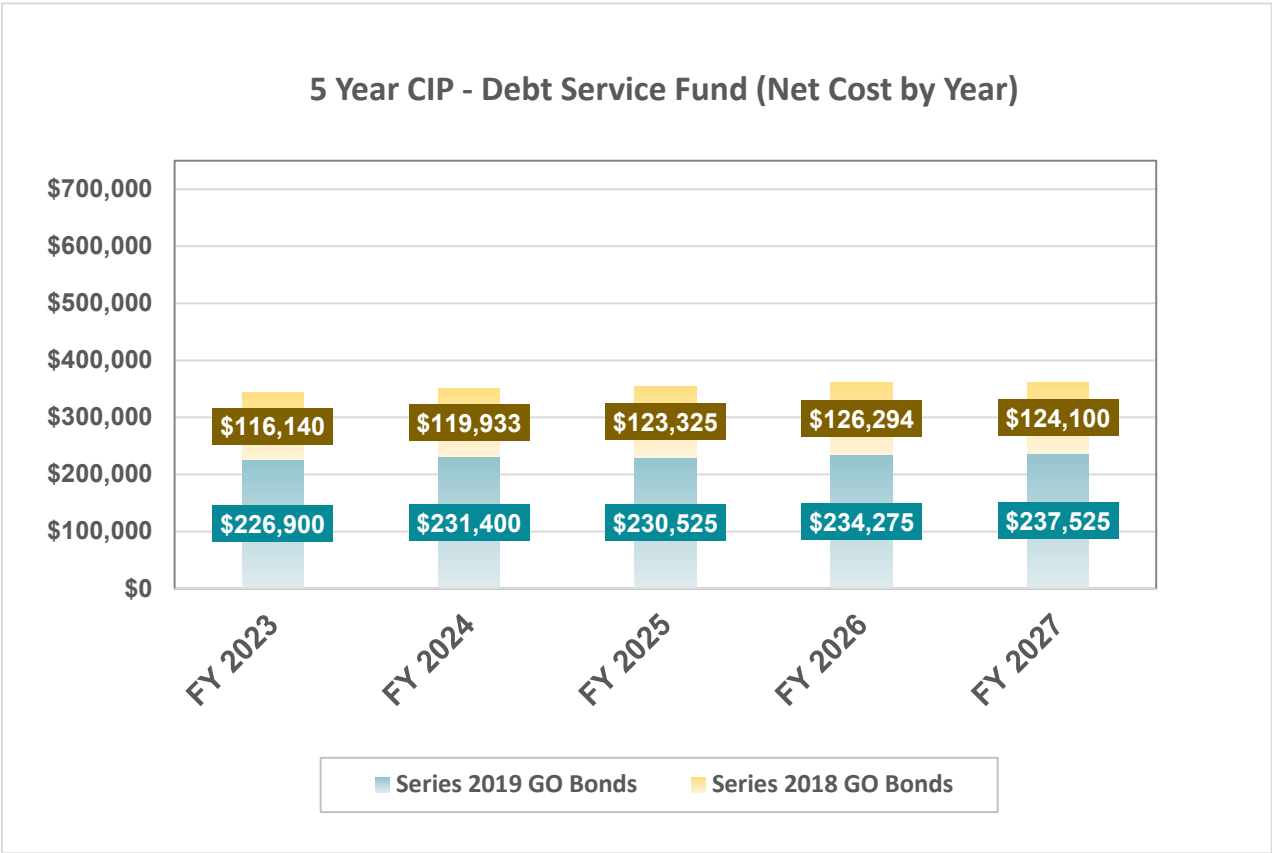
Updated: August 16, 2022

5 Year Capital Improvement Plan - Debt Service Fund

Capital Improvement Project Name	Dept Name	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Annual Debt Service Payment	Finance	\$343,040	\$351,333	\$353,850	\$360,569	\$361,625

Debt Service Detail	Dept Name	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Series 2018 (General Obligation 20 Year Bond)	Finance	\$116,140	\$119,933	\$123,325	\$126,294	\$124,100
Series 2018 ----- Principal (Paid March 1st)	Finance	\$50,000	\$55,000	\$60,000	\$65,000	\$65,000
Series 2018 ----- Interest (Paid March 1st)	Finance	\$33,358	\$32,783	\$32,150	\$31,175	\$30,119
Series 2018 ----- Interest (Paid September 1st)	Finance	\$32,783	\$32,150	\$31,175	\$30,119	\$28,981

Debt Service Detail	Dept Name	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Series 2019 (General Obligation 20 Year Bond)	Finance	\$226,900	\$231,400	\$230,525	\$234,275	\$237,525
Series 2019 -----Principal (Paid March 1st)	Finance	\$105,000	\$115,000	\$120,000	\$130,000	\$140,000
Series 2019 ----- Interest (Paid March 1st)	Finance	\$62,263	\$59,638	\$56,763	\$53,763	\$50,513
Series 2019 ----- Interest (Paid September 1st)	Finance	\$59,638	\$56,763	\$53,763	\$50,513	\$47,013



Series 2018 Final Payment Scheduled for March 1st, 2038

Series 2019 Final Payment Scheduled for March 1st, 2038

5 Year Capital Improvement Plan - Capital Improvement Sales Tax

Capital Improvement Project Name	Dept Name	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Annual Transfer to Debt Service	Public Works - Streets	\$354,845	\$357,830	\$364,875	\$371,920	\$378,420
Downtown Streetscape North (Bridge Street) (Construction)	Public Works - Streets	\$800,000	-	-	-	-
MARC Reimbursement (Downtown Streetscape)	Public Works - Streets	(488,000)	-	-	-	-
Quincy Blvd & Owen Street Reconstruction, Mill, & Overlay	Public Works - Streets	\$200,000	-	-	-	-
2 nd Creek Sidewalks (Engineering)	Public Works - Streets	-	\$150,000	-	-	-
2 nd Creek Sidewalks (Construction)	Public Works - Streets	-	-	\$500,000	-	-
2 nd Creek Sidewalks (MARC Reimburse)	Public Works - Streets	-	-	(300,000)	-	-
1 st & Bridge Street - Round-A-Bout (Engineering)	Public Works - Streets	-	-	\$250,000	-	-
1 st & Bridge Street - Round-A-Bout (Construction)	Public Works - Streets	-	-	-	\$900,000	-
1 st & Bridge Street - Round-A-Bout (MARC Reimbursement)	Public Works - Streets	-	-	-	(600,000)	-
Grand Total (Net Cost)		\$866,845	\$507,830	\$814,875	\$671,920	\$378,420



Pending Projects - Outside 5 Year CIP - Capital Improvement Sales Tax

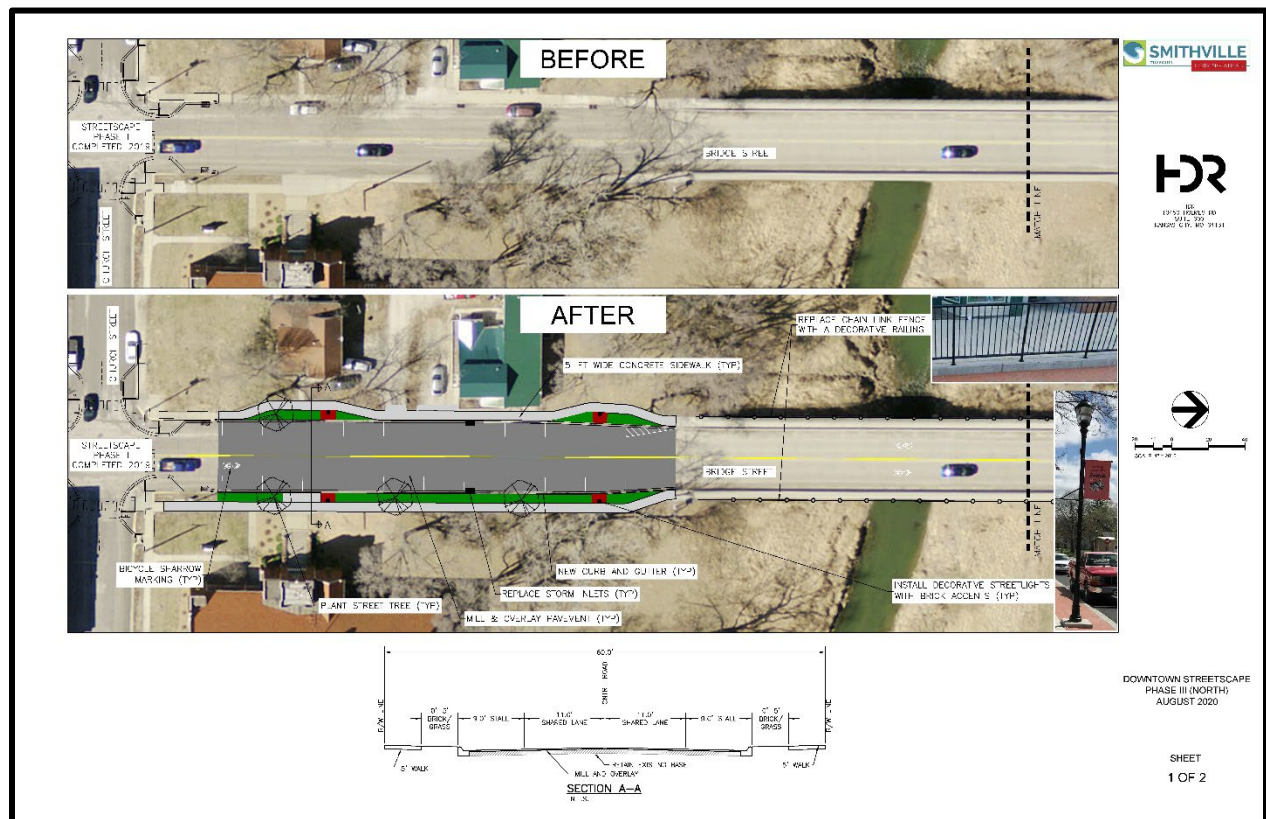
Pending Projects	Department Name	Cost Estimate
Downtown Gateway Sign (Engineering)	Public Works - Streets	\$70,000
Downtown Gateway Sign (Construction)	Public Works - Streets	\$200,000
180 th & Eagle Parkway Round-A-Bout (Engineering)	Public Works - Streets	\$250,000
180 th & Eagle Parkway Round-A-Bout (Construction)	Public Works - Streets	\$1,000,000
180 th & Eagle Parkway Round-a-Bout (MARC Reimburse)	Public Works - Streets	(700,000)
Pope Lane Round-a-Bout & Connection (Engineering)	Public Works - Streets	\$500,000
Pope Lane Round-a-Bout & Connection (Construction)	Public Works - Streets	\$2,500,000
Pope Lane (172 nd) and Round-a-Bout (MARC Reimburse)	Public Works - Streets	(2,000,000)
180 th & Old Jefferson Round-a-Bout (Engineering)	Public Works - Streets	\$250,000
180 th & Old Jefferson Round-a-Bout (Construction)	Public Works - Streets	\$1,000,000
180 th & Old Jefferson Round-a-Bout (MARC Reimburse)	Public Works - Streets	(700,000)
River Walk Park (Engineering & Construction)	Public Works - Streets	\$4,000,000
River Walk Park (MARC Reimburse)	Public Works - Streets	(3,200,000)
Grand Total (Net Cost)		\$3,170,000

Capital Improvement Projects 2023- 2027

Project Name: Downtown Streetscape North – Phase III (Bridge Street)	Department: Public Works
Type of Project: Improvement	Contact: Charles Soules
Total Project Cost: \$800,000	

Description:

This project will continue the multi-year process of constructing downtown streetscape improvements, including further pedestrian and bicycle improvements, with the 3rd phase of streetscape extending on Bridge Street from Church Street to 1st Street. The project will include a mill and overlay of the pavement, full sidewalk replacement, installation of crosswalk, signs, pedestrian lighting, brick accents, storm water improvements, decorative rail on bridge, bike arrows and “Share the Road” signage.



“Before and After” Design Plans

Impact on Operating Costs:

The project plans include decorative street lighting. The City is responsible for the maintenance on these lights, resulting in future operational costs. The new mill and overlay will reduce the amount of road repairs in the future in this area.

Planned Expenditures

Phase	FY 2022	FY 2023	Project Total
Engineering	\$97,000	-	\$97,000
Construction	-	\$800,000	\$800,000
Total	\$97,000	\$800,000	\$897,000

Funding Sources

Source	FY 2022	FY 2023	Project Total
Capital Improvement Sales Tax	\$97,000	\$312,000	\$409,000
TAP Funding (MoDOT)	-	\$488,000	\$488,000
Total	\$97,000	\$800,000	\$897,000

Updated: August 16, 2022

5 Year Capital Improvement Plan - Park & Stormwater Sales Tax

Capital Improvement Project Name	Dept Name	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Quincy Boulevard/Owen Street - Stormwater (Construction)	Public Works	\$250,000	-	-	-	-
Stormwater Master Plan	Public Works	\$150,000				
City Wide Park Signage	Parks & Recreation	\$30,000	-	-	-	-
Diamondcrest Multiuse Trail (Construction)	Parks & Recreation	-	\$281,000	-	-	-
Diamondcrest Multiuse Trail - Grant	Parks & Recreation	-	(181,000)	-	-	-
Emerald Ridge Neighborhood Park & Signage	Parks & Recreation	-	\$300,000	-	-	-
Emerald Ridge Neighborhood Park & Signage - Grant	Parks & Recreation	-	(150,000)	-	-	-
Annual Stormwater Program (Projects TBD)	Public Works	-	\$100,000	\$100,000	\$100,000	\$100,000
Heritage Park - 2 Shelters	Parks & Recreation	-	\$150,000	-	-	-
Smith's Fork (Sport Courts, Skate Park, B-Ball Court)	Parks & Recreation	-	-	\$300,000	\$300,000	-
Smith's Fork (Sport Courts, Skate Park, B-Ball Court) - Grant	Parks & Recreation	-	-	(300,000)	-	-
Smith's Fork Park Complex (Design)	Parks & Recreation	-	-	-	-	\$640,000
Grand Total (Net Cost)		\$430,000	\$500,000	\$100,000	\$400,000	\$740,000
Project Totals By City Department		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Parks & Recreation		\$30,000	\$400,000	\$300,000	\$300,000	\$640,000
Public Works		\$400,000	\$100,000	\$100,000	\$100,000	\$100,000
Grand Total (Net Cost)		\$430,000	\$500,000	\$400,000	\$400,000	\$740,000

Capital Improvement Projects 2023-2027

Project Name: Diamond Crest Multi-Use Trail	Department: Parks & Recreation
Type of Project: Rehabilitation	Contact: Matt Denton
Total Project Cost: \$281,000	

Description:

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

This grant program would allow the City to begin the first phase of the Diamond Crest Trail project. Phase I of the trail will connect the Diamond Crest, Clay Creek Townhomes, and Lake Meadows neighborhoods. Phase I will have two Missouri State Park signs, one at the start of the trail and at the end of Phase I. The city anticipates that grading and mobilization will have to occur before construction of the trail. Phase I would be completed in the Summer of 2024, the City would contract engineering services and construction of the trail.

Phase II involves obtaining easements from the Lake Meadows HOA, and Phase III would connect the trail to the Eagle Heights Elementary School, which would provide a safe route to school. Phase II and Phase III would be new construction as trails do not currently exist in those areas. The City has identified trail connectivity in its Comprehensive Plan, which allows the City to prioritize funding for new trail systems in the Capital Improvement Plan (CIP). The Parks & Stormwater Sales Tax would provide revenue to fund Phase II and Phase III of the Diamond Crest Trail. It is anticipated that the entire project would be completed in the next 5-10 years. The City would contract engineering services and construction for Phase II and Phase III.

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

This project was submitted to receive a grant from MARC (\$181,000).

Justification:

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

Impact on Operating Costs

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

Planned Expenditures

Phase	FY 2023	Total
Construction	\$281,000	\$281,000
Total	\$281,000	\$281,000

Funding Sources

Source	FY 2023	Total
Park & Stormwater Sales Tax	\$100,000	\$100,000
MARC Grant Reimbursement	\$181,000	\$181,000
Total	\$281,000	\$281,000

Updated: August 16, 2022

Capital Improvement Projects 2023-2027

Project Name: Emerald Ridge Neighborhood Park & Signage	Department: Parks & Recreation
Type of Project: Rehabilitation / Replacement	Contact: Matt Denton
Total Project Cost: \$150,000	

Description:

In FY2023, the Parks and Recreation Department plans to update/redesign Emerald Ridge Neighborhood Park. The park currently has a playground that was built in 2003 with no structure walkway to the playground from the sidewalk, making the park non-ADA accessible. The playground equipment is aging and is not passing playground safety inspections. During the redesign, the Parks & Recreation Department intends to provide walking access from the sidewalk into the park, update the playground equipment/surfacing, and add a sitting area and a basketball court.

Staff will be applying for a Land and Water Conservation Fund (LWCF) Grant through the Missouri Department of Conservation to help fund the project. There is a minimum 50% match.

Justification:

This project was identified in the Parks and Recreation Master Plan during the short-term implementation timeline.

Planned Expenditures

Phase	FY 2023
Construction	\$150,000

Funding Sources

Source	FY 2023
Park & Stormwater Sales Tax	\$150,000

Impact on Operating Costs

Updated: August 16, 2022

Capital Improvement Projects 2023-2027

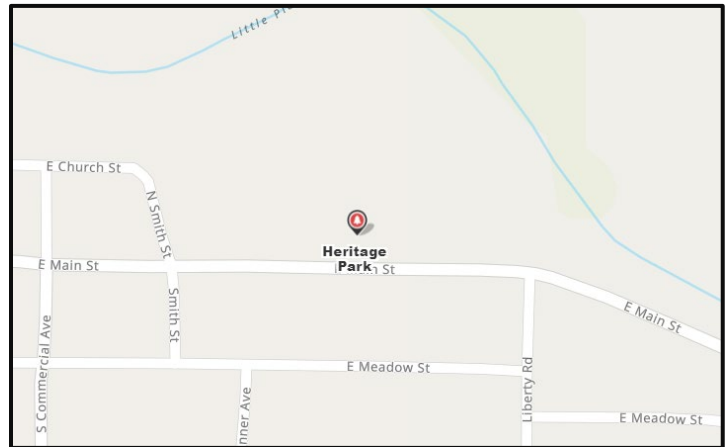
Project Name: Heritage Park – 2 Shelters	Department: Parks & Recreation
Type of Project: Recreational Capacity	Contact: Matt Denton
Total Project Cost: \$150,000	

Description:

This project includes the addition of two new shelter houses for Heritage Park. Currently, there is only one shelter house near Heritage Playground. These two new shelters will increase shelter capacity to accommodate more Smithville residents and visitors.

Justification:

This project was identified as a FY2024 priority in the Parks and Recreation Master Plan.



Planned Expenditures

Phase	FY 2024
Engineering	TBD
Construction	TBD
Total	\$150,000

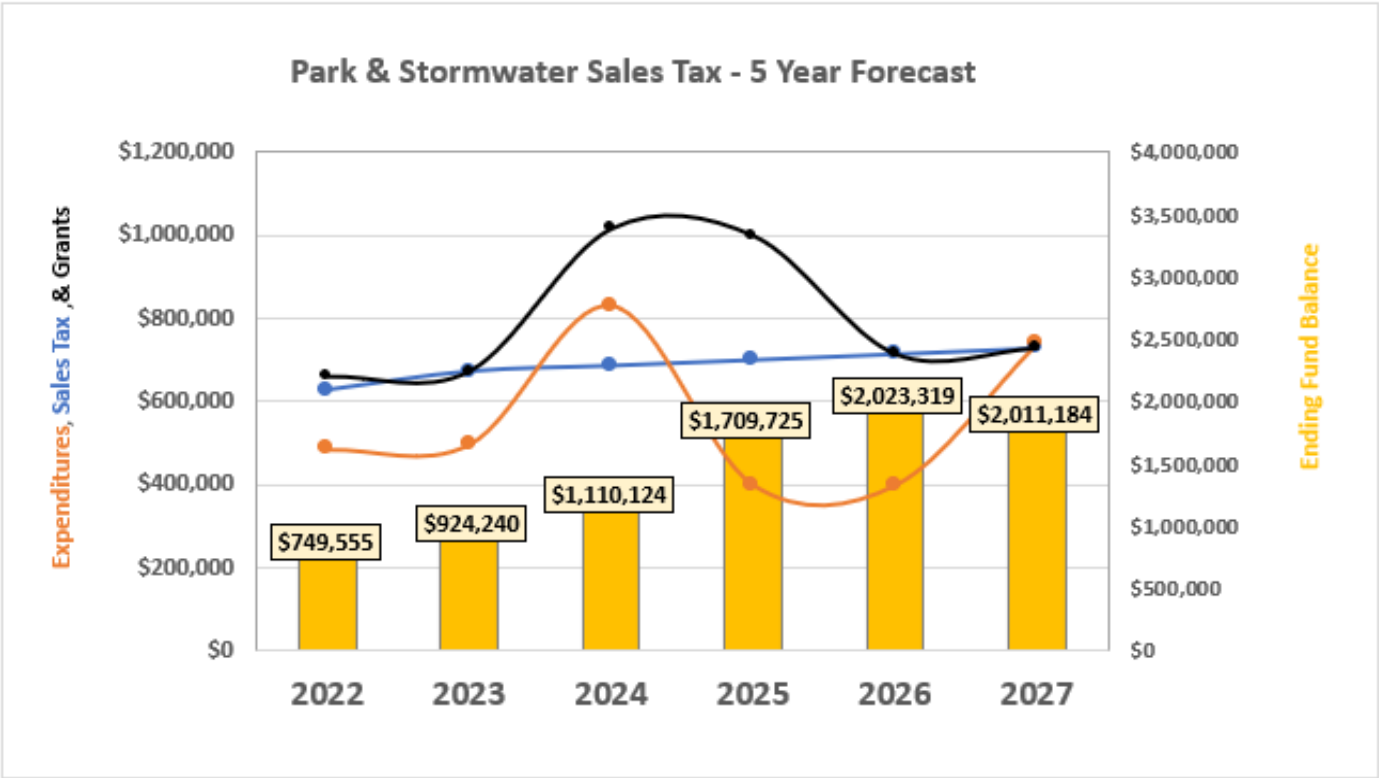
Funding Sources

Source	FY 2024
Parks & Stormwater Sales Tax	\$150,000
Total	\$150,000

Impact on Operating Costs

Updated: August 16, 2022

5 Year Cash Flow Analysis - Park and Stormwater Sales Tax Fund



5 Year CIP Total
\$2,470,000



Pending Projects Outside 5 Year CIP - Park & Stormwater Sales Tax Fund

Pending Projects	Dept Name	Cost Estimate
Smith's Fork Park (4 Plex Baseball, Site Development)*	Parks & Recreation	\$3,250,000
Hawthorne Court Park (Public Art and Landscaping)*	Parks & Recreation	\$110,000
Heritage Park (Major Improvements/Site Development)*	Parks & Recreation	\$4,560,000
Helvey Park Loop Trail*	Parks & Recreation	\$220,000
Wildflower Neighborhood Park*	Parks & Recreation	\$330,000
Smith's Fork Park (Destination Development)*	Parks & Recreation	\$5,240,000
Maple Lane ----- Curbs & Stormwater (Engineering)	Public Works	\$15,000
Maple Lane ----- Curbs & Stormwater (Construction)	Public Works	\$175,000
North Bridge Street ----- Curbs & Stormwater (Engineering)	Public Works	\$40,000
North Bridge Street ----- Curbs & Stormwater (Construction)	Public Works	\$200,000
Dundee Road ----- Curbs & Stormwater (Engineering)	Public Works	\$18,200
Dundee Road ----- Curbs & Stormwater (Construction)	Public Works	\$91,000
South Bridge Street ----- Curbs & Stormwater (Engineering)	Public Works	\$24,000
South Bridge Street ----- Curbs & Stormwater (Construction)	Public Works	\$120,000
South Mill Street ----- Curbs & Stormwater (Engineering)	Public Works	\$5,000
South Mill Street ----- Curbs & Stormwater (Construction)	Public Works	\$25,000
Grand Total Pending Projects		\$14,423,200

*Proposed project from the Parks and Recreation Master Plan

Capital Improvement Projects 2023-2027

Project Name: Park Signage	Department: Parks & Recreation
Type of Project: New Infrastructure	Contact: Matt Denton
Total Project Cost: \$30,000	

Description:

Currently, only two City parks have signs recognizing them as official “City of Smithville” Parks. Seven more signs are needed to complete park sign recognition. The Parks and Recreation Committee provided feedback and a recommendation to select a “rock/boulder” style sign which would be very similar to the Courtyard Park rock/boulder sign located in Downtown Smithville. This selection will keep the rock/boulder sign theme consistent throughout the entire City.

The seven parks which would receive rock signs would include Heritage Park, Smith’s Fork Park, Diamond Crest Neighborhood Park, Emerald Ridge Neighborhood Park, Helvey Park, Hawthorne Park, and Wildflower Park.

Justification:

As part of the first two years of the Parks and Recreation Master Plan, staff has budgeted funds for park welcoming/recognition signage.

Planned Expenditures

Phase	FY 2023
Construction	\$30,000
Total	\$30,000

Funding Sources

Source	FY 2023
Park & Stormwater Sales Tax	\$30,000
Total	\$30,000

Impact on Operating Costs

Updated: August 16, 2022

Capital Improvement Projects 2023-2027

Project Name: Smith's Fork Park – Sport Courts	Department: Parks & Recreation
Type of Project: New Construction	Contact: Matt Denton
Total Project Cost: \$600,000	

Description:

This project allows for the relocation of sports courts, which are currently located at Heritage Park, to the Smith's Fork Park. This relocation will make space for the new recreational sports fields. This project will contribute to the eventual creation of an entire Sports Complex. This project is funded with Park and Stormwater sales tax dollars across multiple fiscal years within the 5 Year CIP. There is also a Land Water Conservation Fund match opportunity (50%) which could provide \$300,000 in revenue to help offset expense for this project.

Justification:

This project is a FY2025 priority from the Parks and Recreation Master Plan.

Planned Expenditures

Phase	FY 2025	FY 2026
Engineering & Construction	\$300,000	\$300,000

Funding Sources

Fund	FY 2025	FY 2026
Parks & Stormwater Sales Tax	\$300,000	\$300,000

Impact on Operating Costs

Updated: August 16, 2022

Capital Improvement Projects 2023-2027

Project Name: Smith's Fork Park Complex (FY2027 & FY2028)	Department: Parks & Recreation
Type of Project: Improvement and Rehabilitation	Contact: Matt Denton
Estimated Project Cost: \$2,880,000	

Description:

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

The Smith's Fork Park 4-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. Staff has been working with the City's Finance Department to save up \$300,000 year over year to fund the project.

Justification:

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



Estimated Expenditures

Phase	FY2027	FY2028
Engineering	\$640,000	-
Construction	-	\$2,240,000
Total	\$640,000	\$2,240,000

Funding Sources

Source	FY2027	FY2028
Parks & Stormwater Sales Tax	\$640,000	\$1,740,000
Grant Reimbursement	-	\$500,000
Total	\$640,000	\$2,240,000

Impact on operating Costs

Updated: August 16, 2022

Capital Improvement Projects 2023- 2027

Project Name: Annual Stormwater Program	Department: Public Works
Type of Project: Improvement	Contact: Charles Soules
Total Project Cost: \$400,000	

Description:

With the development of a Stormwater Master Plan (SMP) to outline, identify, and assist in prioritizing future stormwater needs in the City of Smithville, staff has allocated \$100,000 on an annual basis in the Park & Stormwater Sales Tax Fund to pay for stormwater related projects. The 5 Year CIP features a \$100,000 annual allocation for stormwater infrastructure projects from FY2024 through FY2027.

Justification:

The SMP will outline the future needs of the City's stormwater and annual programmatic funding will be requirement to execute the project recommendations sourced from the SMP. \$100,000 is a starting point which can adequately begin to fund the SMP identified projects.

Impact on Operating Costs:

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

Planned Expenditures

Phase	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Annual Stormwater Program	-	\$100,000	\$100,000	\$100,000	\$100,000

Funding Sources

Fund	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Park & Stormwater Sales Tax	-	\$100,000	\$100,000	\$100,000	\$100,000

Updated: August 16, 2022

Capital Improvement Projects 2023- 2027

Project Name: Stormwater Master Plan	Department: Public Works
Type of Project: Improvement	Contact: Charles Soules
Total Project Cost: \$150,000	

Description:

A Stormwater Master Plan (SMP) will outline, identify, and assist in prioritizing future stormwater needs in the City of Smithville. In short, proper stormwater management protects life and property against the threat of local and regional flooding and allows the City to meet regulatory requirements intended to protect the environment. As communities, like Smithville, continue to grow and develop with increasing amounts of impervious area, the need to consider the effects of the environment become more important. The development of an SMP is expected to cost about \$150,000 and is proposed for the FY2023 Budget.

Justification:

Currently, the City is surveying the stormwater infrastructure throughout the City and inputting the results into a GIS system. After the stormwater infrastructure is mapped, the City will need to determine how to address and prioritize future competing stormwater needs. The City has aging stormwater infrastructure that needs to be replaced and the SMP will help staff identify which infrastructure needs to be prioritized for immediate replacement. To fund the projects recommended out of the SMP, the City will allocate \$100,000 each year to fund stormwater improvements.

Impact on Operating Costs:

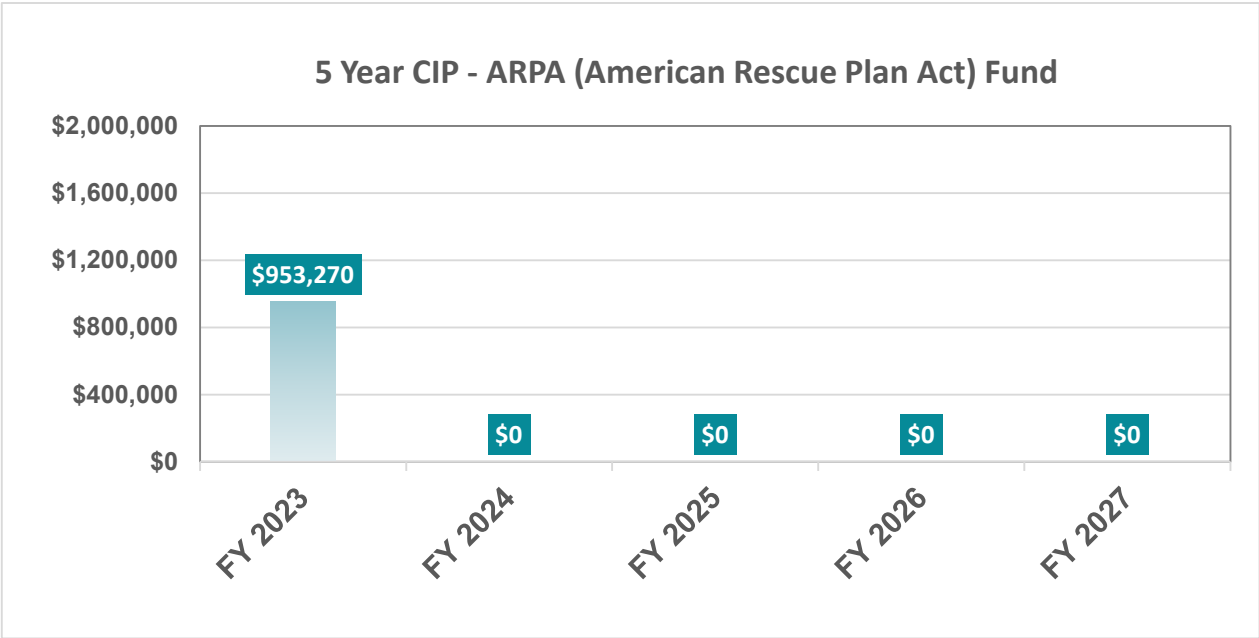
The Stormwater Master Plan is a planned document so the actual project will not have future costs. However, future projects will be identified from the Stormwater Master Plan.

Planned Expenditures

Phase	FY 2024
Development of SMP	\$150,000

Funding Sources

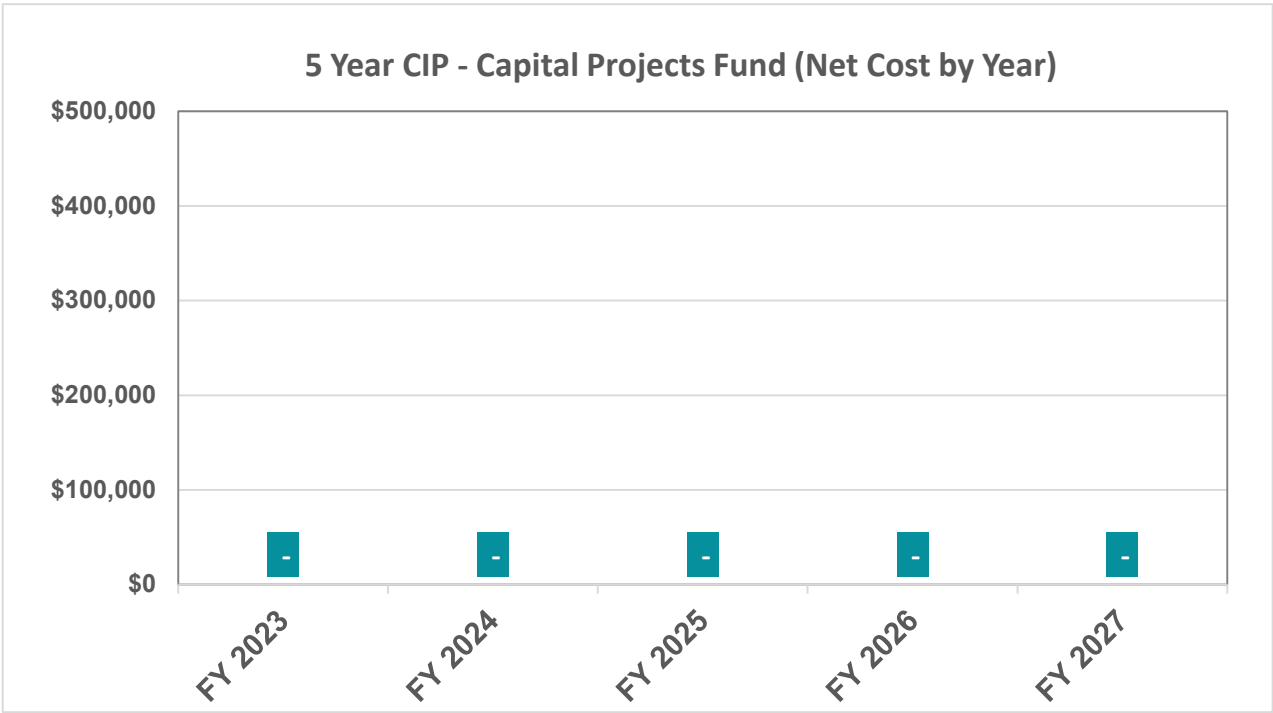
Fund	FY 2023
Park & Stormwater Sales Tax	\$150,000



5 Year CIP Total
\$953,270

5 Year Capital Improvement Plan - American Rescue Act Plan Fund						
Capital Improvement Project Name	Dept Name	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Finish Raw Water Pump Station, Copper Ion (Construction)	Public Works - Utilities	\$953,270	-	-	-	-
Grand Total		\$953,270	-	-	-	-

5 Year Capital Improvement Plan - Capital Projects Fund						
Capital Improvement Project Name	Dept Name	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
No Projects	None	-	-	-	-	-
Grand Total		-	-	-	-	-

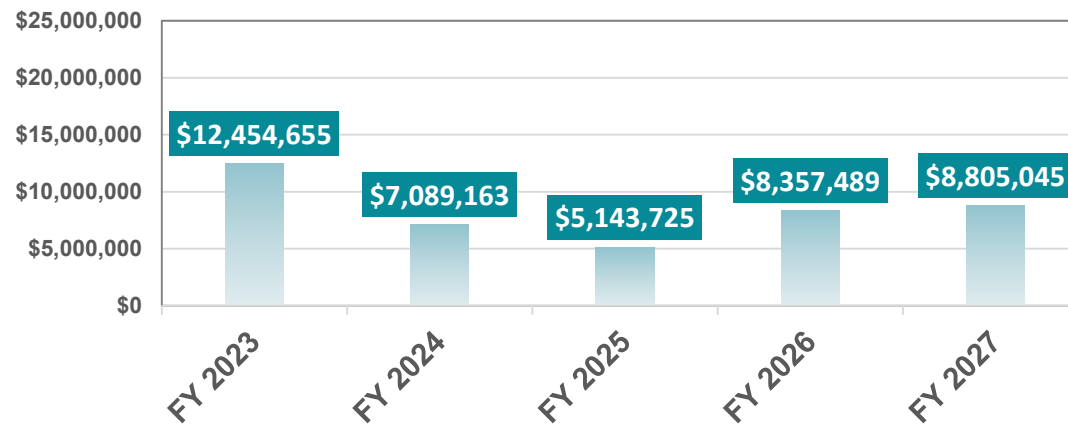


5 Year CIP Total
\$0

All Funds - 5 Year Capital Improvement Project Summary

Fund Name	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
General Fund	500,000	150,000	150,000	-	-
Combined Water/Wastewater Fund - Non Impact Projects	7,896,500	3,805,000	3,400,000	6,600,000	7,000,000
Combined Water/Wastewater Fund - Water Impact Projects	200,000	550,000	-	-	-
Combined Water/Wastewater Fund - Wastewater Impact Projects	700,000	650,000	-	-	-
Transportation Sales Tax Fund	565,000	575,000	325,000	325,000	325,000
Debt Service Fund	343,040	351,333	353,850	360,569	361,625
Capital Improvement Sales Tax Fund	866,845	507,830	814,875	671,920	378,420
Parks and Stormwater Sales Tax Fund	430,000	500,000	100,000	400,000	740,000
Capital Projects Fund	-	-	-	-	-
ARPA Fund	953,270	-	-	-	-
Grand Total	\$12,454,655	\$7,089,163	\$5,143,725	\$8,357,489	\$8,805,045

5 Year CIP - All Funds Fund (Net Cost by Year)



Grand 5 Year CIP Total

\$41,850,076

Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

Budgeted Personnel: The number of employee positions authorized in the budget, some of which may be filled during the course of the budget year.

Glossary of Terms

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

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

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

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

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

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

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

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

Community Improvement District (CID): A political subdivision or a not-for-profit corporation organized for the purpose of financing a wide range of public-use facilities and establishing and managing policies and public services relative to the needs of a specific district.

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

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

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

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

Contractual Services: Contractual services are typically fees for professional services (examples include legal counsel, advertising, auditing, testing, service and equipment rentals).

Glossary of Terms

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

Debt Service Fund: A budgeted fund established to account for the accumulation of resources for, and the payment of 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 pertaining to a proposed debt issuance who is not part of the underwriting syndicate.

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

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

Glossary of Terms

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.

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): Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

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.

Glossary of Terms

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

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

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

Line Item Budget: Budget that is prepared on the basis of individual accounts outlining what is to be spent for specific types of revenues (examples include office supplies, repairs & maintenance, equipment maintenance).

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

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

Operating Budget: That portion of the annual budget that provides a financial plan for the daily operations of government. Capital improvement project expenditures, which constitute “one-time” 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.

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

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

Glossary of Terms

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

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

Public Hearing: That portion of City Council meetings where the Citizens may present evidence and provide information on both sides of an issue.

Reserve: An account used to indicate that a portion of fund balance is restricted to a specific purpose. A reserve is typically held in order to cover unanticipated costs or fund one-time unbudgeted necessary costs.

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

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

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

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

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

Use Tax: A tax imposed on the value of goods purchased outside of jurisdictional boundaries which will be used, stored, or consumed in the City. Use taxes are collected when no sales taxes are paid on the good, and in this manner, a use tax acts as a complementary or compensating tax to the sales tax.

Appendix I — Debt Amortization Schedules

Aug 7, 2018 11:33 am

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BOND DEBT SERVICE

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

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

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

Appendix I — Debt Amortization Schedules

Sep 13, 2018 10:13 am Prepared by Piper Jaffray & Co.

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BOND DEBT SERVICE

City of Smithville, Missouri
General Obligation Bonds, Series 2018
FINAL

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

Appendix I — Debt Amortization Schedules

Feb 26, 2019 10:13 am Prepared by Piper Jaffray & Co.

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BOND DEBT SERVICE

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

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

Appendix II - Personnel Summary

	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted	FY2023 Approved
Administration	4.00	4.00	3.00	3.00	3.00
Municipal Court	1.00	-	-	-	-
Police	20.00	21.00	21.00	21.00	21.00
Parks & Recreation	5.00	5.00	5.00	5.00	6.00
Development	6.00	6.00	5.00	5.00	5.00
Finance	3.00	3.00	4.00	4.00	4.00
Public Works	20.00	21.00	23.00	23.00	25.00
	59.00	60.00	61.00	61.00	64.00

Department Personnel Summary

	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted	FY2023 Approved
Administration					
City Administrator	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	-	-	-	-
Assistant City Administrator	1.00	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00	1.00
Management Assistant	-	1.00	-	-	-
Total	4.00	4.00	3.00	3.00	3.00
Municipal Court					
Court Administrator	1.00	-	-	-	-
Total	1.00	-	-	-	-
Police					
Police Chief	1.00	1.00	1.00	1.00	1.00
Police Clerk/Prosecutor's Assist	-	1.00	1.00	1.00	1.00
Police Captain	1.00	1.00	1.00	1.00	1.00
Police Sergeant	4.00	4.00	4.00	4.00	4.00
Police Detective	2.00	2.00	2.00	2.00	2.00
Police Officer	10.00	10.00	10.00	10.00	10.00
School Resource Officer	2.00	2.00	2.00	2.00	2.00
Total	20.00	21.00	21.00	21.00	21.00

Department Personnel Summary

	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted	FY2023 Approved
Parks & Recreation					
Parks & Recreation Director	1.00	1.00	1.00	1.00	1.00
Recreation & Marketing Manager	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	-	-	-	-	1.00
Parks Maintenance Crew Leader	1.00	1.00	1.00	1.00	1.00
Parks Maintenance Worker I	2.00	2.00	2.00	2.00	2.00
Total	5.00	5.00	5.00	5.00	6.00
Development					
Development Director	1.00	1.00	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	-	-	-
Communications Coordinator	-	-	-	-	-
Permit Technician	-	-	1.00	1.00	1.00
Utilities Inspector	1.00	1.00	-	-	-
Building Inspector I	2.00	2.00	1.00	1.00	1.00
Building Inspector II	-	-	1.00	1.00	1.00
Codes Inspector II	1.00	1.00	1.00	1.00	1.00
Total	6.00	6.00	5.00	5.00	5.00
Finance					
Finance Director	1.00	1.00	1.00	1.00	1.00
Finance Specialist I	2.00	2.00	1.00	1.00	1.00
Finance Specialist II			1.00	1.00	1.00
Finance Analyst	-	-	1.00	1.00	1.00
Total	3.00	3.00	4.00	4.00	4.00

Department Personnel Summary

	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted	FY2023 Approved
Public Works					
Public Works Director	-	1.00	1.00	1.00	1.00
Management Analyst	-	-	1.00	1.00	-
Assistant to Public Works Director	-	-	-	-	1.00
Administrative Coord II - Utilities	1.00	1.00	1.00	1.00	1.00
Street Superintendent	1.00	1.00	1.00	1.00	1.00
Crew Leader - Public Works	-	1.00	1.00	1.00	1.00
Street Maintenance Worker	5.00	4.00	4.00	4.00	-
Street Maintenance Worker I	-	-	-	-	1.00
Maintenance Worker II - Streets	-	-	-	-	4.00
Utilities Superintendent	1.00	1.00	1.00	1.00	1.00
Water Treatment Plant Manager	1.00	1.00	1.00	1.00	1.00
Utility Operations Manager	1.00	1.00	1.00	1.00	1.00
Water Plant Operator	4.00	4.00	4.00	4.00	-
Wastewater Plant Operator	2.00	2.00	2.00	2.00	-
Water Plant Shift Supervisor	-	-	-	-	1.00
Utilities Inspector	1.00	1.00	2.00	2.00	-
Plant Operator I	-	-	-	-	6.00
Plant Operator II	-	-	-	-	2.00
Plant Operator III	-	-	-	-	2.00
Engineering Technician I	-	-	-	-	1.00
Utilities Specialist	3.00	3.00	3.00	3.00	-
Total	20.00	21.00	23.00	23.00	25.00
<hr/>					
Grand Total Count (FT Positions)	59.00	60.00	61.00	61.00	64.00

Appendix III — Employee Pay Ranges

Pay Grade	Position Title	Department	Salary Range		
5			\$15.30	\$17.25	\$21.42
			\$31,824.00	\$35,880.00	\$44,553.60
10			\$17.09	\$19.26	\$23.92
	Maintenance Worker I - Parks	Parks & Recreation	\$35,536.80	\$40,060.80	\$49,751.52
	Maintenance Worker I - PW Admin	Public Works			
	Assistant I - PW	Public Works			
15			\$18.45	\$20.80	\$25.84
	Permit Technician	Development	\$38,379.74	\$43,264.00	\$53,740.13
	Finance Specialist I	Finance			
	Administrative Assistant II - Utilities	Public Works			
	O&M Technician/Plant Operator I	Public Works			
20			\$19.37	\$21.84	\$27.12
	Police Admin Assist/Prosecutor Assist	Police	\$40,289.18	\$45,427.20	\$56,413.34
	Maintenance Worker II - Parks	Parks & Recreation			
	Maintenance Worker II - Public Works	Public Works			
	O&M Technician/Plant Operator II	Public Works			
	Recreation Coordinator	Parks & Recreation			
25			\$20.34	\$22.93	\$28.48
	Police Recruit	Police	\$42,304.70	\$47,694.40	\$59,235.07
30			\$21.56	\$24.31	\$30.19
	Code Inspector I	Development	\$44,850.62	\$50,564.80	\$62,799.36
	Finance Specialist II	Finance			
35			\$22.86	\$25.77	\$32.00
	Police Officer I	Police	\$47,545.06	\$53,601.60	\$66,554.59
	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 & Recreation			
	Engineering Technician I	Public Works			
40			\$24.23	\$27.31	\$33.92
	Building Inspector II	Development	\$50,388.00	\$56,804.80	\$70,543.20
	Finance Analyst	Finance			
	Detective	Police			
	Water Treatment Plan Shift Supervisor	Public Works			

Appendix III — Employee Pay Ranges

Pay Grade	Position Title	Department	Salary Range		
45			\$26.65	\$30.05	\$37.31
	Building Inspector III	Development	\$55,437.41	\$62,504.00	\$77,608.13
	Recreation Manager	Parks & Recreation			
	Engineering Technician II	Public Works			
50			\$28.25	\$31.86	\$39.56
	Police Sergeant	Police	\$58,768.32	\$66,268.80	\$82,275.65
	Water Treatment Plant Manager	Public Works			
	Utilities Operations Manager	Public Works			
	Assistant to the Public Works Director	Public Works			
55			\$31.08	\$35.04	\$43.51
	Streets Superintendent	Public Works	\$64,645.15	\$72,883.20	\$90,507.46
60			\$35.74	\$40.30	\$50.04
	Police Captain	Police	\$74,340.86	\$83,824.00	\$104,085.70
	Utilities Superintendent	Public Works			
65			\$41.11	-	\$61.66
	Assistant City Administrator	Administration	\$85,500.48		\$128,250.72
	Development Director	Development			
	Finance Director	Finance			
	Parks & Recreation Director	Parks & Recreation			
	Police Chief	Police			

Appendix IV — Employee Pay Rate Listing

Active Positions and Titles	Pay Type	Pay Rate as of November 1, 2022
Elected Officials		
Mayor	Monthly	\$300.00
Alderman	Monthly	\$150.00
Alderman	Monthly	\$150.00
Alderman	Monthly	\$150.00
Alderman	Monthly	\$150.00
Alderman	Monthly	\$150.00
Alderman	Monthly	\$150.00
Alderman	Monthly	\$150.00
Administration		
City Administrator	Bi-Weekly	\$5,384.61
Assistant City Administrator	Bi-Weekly	\$3,378.71
City Clerk	Bi-Weekly	\$2,692.31
Legal Counsel	Hourly	\$150.00
Legal Counsel	Hourly	\$150.00
Finance		
Finance Director	Bi-Weekly	\$3,378.71
Finance Specialist I	Hourly	\$22.67
Finance Specialist II	Hourly	\$27.30
Finance Analyst	Hourly	\$25.26

Appendix IV — Employee Pay Rate Listing

Active Positions and Titles	Pay Type	Pay Rate as of November 1, 2022
Police		
Chief of Police	Bi-Weekly	\$3,723.26
Police Administrative Assistant / Prosecutor's Assistant	Hourly	\$29.26
Police Captain	Bi-Weekly	\$3,256.02
Police Sergeant	Hourly	\$29.76
Police Sergeant	Hourly	\$29.34
Police Sergeant	Hourly	\$25.31
Police Sergeant	Hourly	\$28.26
Police Detective	Hourly	\$26.31
Police Officer	Hourly	\$26.39
Police Officer	Hourly	\$25.56
Police Officer	Hourly	\$23.89
Police Officer	Hourly	\$25.07
Police Officer	Hourly	\$22.86
Police Officer	Hourly	\$22.86
Police Officer	Hourly	\$22.86
Police Officer	Hourly	\$22.86
Police Officer	Hourly	\$23.96
Police Officer	Hourly	\$22.86
Police Recruit	Hourly	\$20.34
Police Recruit	Hourly	\$20.34
Prosecuting Attorney	Bi-Weekly	\$586.66

Appendix IV — Employee Pay Rate Listing

Active Positions and Titles	Pay Type	Pay Rate as of November 1, 2022
Parks and Recreation		
Parks and Recreation Director	Bi-Weekly	\$3,372.82
Recreation Manager	Hourly	\$27.85
Crew Leader – Parks	Hourly	\$25.49
Maintenance Worker I– Parks	Hourly	\$19.65
Recreation Coordinator	Hourly	\$19.37
Maintenance Worker I-Parks	Hourly	\$18.36
Clinic Instructor (Seasonal)	Hourly	\$10.51
Clinic Instructor (Seasonal)	Hourly	\$10.51
Clinic Instructor (Seasonal)	Hourly	\$10.51
Field Supervisor (Seasonal)	Hourly	\$10.51
Parks & Rec Worker (Seasonal)	Hourly	\$10.51
Parks & Rec Worker (Seasonal)	Hourly	\$13.77
Parks Worker (Seasonal)	Hourly	\$10.51
Parks Intern (Seasonal)	Hourly	\$10.51
Parks Maintenance (Seasonal)	Hourly	\$13.77
Site Supervisor (Seasonal)	Hourly	\$10.51
Parks Fall Intern (Seasonal)	Hourly	\$10.51

Development

Development Director	Bi-Weekly	\$3,518.61
Permit Technician	Hourly	\$21.72
Building Inspector I	Hourly	\$28.05
Building Inspector II	Hourly	\$29.51
Code Inspector II	Hourly	\$24.18

Appendix IV — Employee Pay Rate Listing

Active Positions and Titles	Pay Type	Pay Rate as of November 1, 2022
Public Works		
Public Works Director	Bi-Weekly	\$4,076.83
Assistant to the Public Works Director	Bi-Weekly	\$2,260.32
Administrative Assistant - Public Works (PT)	Hourly	\$21.07
Administrative Assistant II - Utilities	Hourly	\$19.31
Street Superintendent	Hourly	\$32.85
Crew Leader - Public Works	Hourly	\$24.97
Maintenance Worker II - Streets	Hourly	\$27.12
Maintenance Worker II - Streets	Hourly	\$23.32
Maintenance Worker II - Streets	Hourly	\$21.28
Utilities Superintendent	Hourly	\$41.09
Water Treatment Plant Manager	Hourly	\$33.67
Utility Operations Manager	Hourly	\$33.49
Plant Operator II	Hourly	\$21.75
Plant Operator II	Hourly	\$21.75
Plant Operator III	Hourly	\$28.14
Plant Operator III	Hourly	\$28.14
Plant Operator I	Hourly	\$18.45
Plant Operator I	Hourly	\$19.19
Engineering Technician I	Hourly	\$27.86
Plant Operator I	Hourly	\$19.19
Plant Operator I	Hourly	\$23.47
Plant Operator I	Hourly	\$25.97
Plant Operator I	Hourly	\$18.45

Appendix V — Statistical Comparison

Comparable City Data	Smithville, MO	Kearney, MO	Excelsior Springs, MO	Grandview, MO	Liberty, MO
Population (2021)*	10,552	10,741	10,589	25,844	30,377
Available Jobs*	2,010	3,274	4,468	10,441	25,209
Daily Inflow*	1,577	2,680	3,522	9,429	22,241
Inflow Percentage*	78.5%	81.9%	78.8%	90.3%	88.2%
Daily Outflow*	4,631	4,294	3,867	11,870	12,345
Unemployment Rate	4.9%	1.6%	3.7%	5.6%	2.4%
2022 Assessed Valuation	\$ 237,485,177	\$ 240,627,136	\$ 192,752,963	\$ 412,043,305	\$ 692,576,445
2022 Property Tax Rate	0.4126	0.5542	1.0932	1.2867	0.8905
Sales Tax Rate	2.500%	3.000%	3.500%	3.000%	3.375%

Data Source and Context
▪ Daily Inflow -----> # of people employed in City, but living outside of City.
▪ Inflow Percentage -----> Daily inflow as a % of available jobs
▪ Daily Outflow -----> # of people living in City, but employed outside of City.
▪ Job/Inflow Data Source ----> "https://onthemap.ces.census.gov"
▪ Unemployment Source ----> MARC Research Services: "https://gis2.marc2.org/acsddata"
▪ Property Tax/AV Source ----> Provided Through County Assessor Offices

*2021 U.S. OnTheMap Census Data (Population Estimates, July 1 2021 (V2021))

Appendix VI — FY2022 Budget Ordinances

Title of Ordinance	Date Approved	Ordinance Detail
Adoption of FY2022 Budget and 5 Year CIP	October 19, 2021 (Bill No. 2920-21)	Board approved FY2022 Annual Operating Budget and 5 Year Capital Improvement Plan
Creation of Commons CID Fund	April 4, 2022 (Bill No. 2935-22)	Board approved the creation of the Commons CID Fund to segregate CID financial activity away from the Special Allocation Fund
Creation of Donation Fund	July 19, 2022 (Bill No. 2947-22)	Board approved the creation of the Donation Fund for the purposes of fundraising and separating donations from the General Fund
Budget Amendment #1 - FY2022 Budget	December 21, 2021 (Bill No. 2908-21)	Board approved adding \$45,000 to the expenditure budget
Budget Amendment #2 - FY2022 Budget	March 1, 2022 (Bill No. 2932-22)	Board approved adding \$547,205 to the expenditure budget and \$813,000 to the revenue budget
Budget Amendment #3 - FY2022 Budget	April 4, 2022 (Bill No. 2936-22)	Board approved adding \$300,000 to the expenditure budget and \$315,000 to the revenue budget
Budget Amendment #4 - FY2022 Budget	June 21, 2022 (Bill No. 2945-22)	Board approved adding \$350,000 to the expenditure budget and \$100,000 to the revenue budget
Budget Amendment #5 - FY2022 Budget	September 6, 2022 (Bill No. 2956-22)	Board approved adding \$200,000 to the expenditure budget and \$15,000 to the revenue budget