



# Adopted FY2024 Operating Budget & Five Year Capital Improvement Plan City of Smithville, Missouri





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

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**City of Smithville  
Missouri**

For the Fiscal Year Beginning

**November 01, 2022**

*Christopher P. Morill*

Executive Director

# Table of Contents

## Message/Organizational Overview

City Budget Message.....	4
Community History.....	8
Citizen Engagement.....	11
Strategic Planning.....	11
Mission, Vision, and Values.....	15
Priority Goals.....	16
Governing Body.....	17
City Ward Boundary Map.....	18
City Organizational Chart.....	19
Leadership Team.....	20

## Budget and Financial Overview

Financial Policies.....	24
Basis of Accounting/Budgeting.....	24
Debt Management.....	25
Categories of Funds.....	30
Budget & Department Matrix.....	31
Total Budget Summary.....	32
Total Budget By Category.....	33
Fund Summaries.....	34
Revenue Overview.....	35
Expenditure Overview.....	36
Expenditure Highlights.....	37

## Departmental Overview

Elected Officials.....	39
Administration.....	41
Streets.....	45
Police.....	48
Parks & Recreation.....	52
Finance.....	55
Development.....	59
Animal Control.....	64
Senior Center.....	65
Utilities.....	67

## Capital Improvement Plan

Five Year CIP Document.....	93
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## Appendix

Glossary.....	160
Current Debt Amortization Schedules.....	166
Personnel Summary.....	169
Current Personnel Pay Rate Listing.....	173
Statistical Comparison.....	175



# Adopted FY2024 Budget Message

October 17, 2023

Honorable Mayor and Board of Aldermen:

I am pleased to present the City of Smithville Annual Operating and Capital Budget for Fiscal Year 2024. 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 the FY2024 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 2023, the Board and staff met in a retreat/financial summit to review organizational 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 and other planning processes completed over the last several years.

The 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 that:

- Ensures adequate performance in employee recruitment and retention.
- Continues to focus on investment in infrastructure.
- Creates and sustains new public education and communications.
- Assures the maintenance and acquisition of appropriate work equipment.

The FY2024 budget reallocates previously approved, but unspent funds for projects or programs approved in the FY2023 Budget. This provides staff the opportunity to complete projects initiated in FY2023, but not yet completed without having to seek amendment in the FY2024 budget. Not included in the proposed budget are funds to address facility needs, most notably a new police station, maintenance facilities, and a community center. Discussions of these needs and associated funding requirements for these needs are ongoing.

On August 28, 2023, the Board of Aldermen approved language for a Public Safety Sales Tax question to appear on the ballot of the November 7, 2023 general election. If approved, the budget would need to be amended. Revenues from the Public Safety Sales Tax would be in held a segregated budgeted fund which would support:



# Adopted FY2024 Budget Message

- Addition of Two Police Officers
- Addition of One Animal Control Officer
- Vehicle leasing costs associated with Police Department fleet
- Equipment upgrades and replacement

Any changes to the budget necessitated by decisions in these areas will be addressed through amendments to the FY2024 Budget or through discussion in future budgets.

The Expenditure Budget for all funds for FY2024 is \$30,781,370 and is supported by \$23,298,059 in revenues.

	2024 Projected Beginning Balance	2024 Revenues	2024 Expenditures	2024 Projected Ending Balance
<b>General Fund</b>	3,530,984	6,266,986	7,100,790	2,697,180
<b>Capital Improvement Sales Tax Fund</b>	668,200	1,240,750	1,906,340	2,610
<b>Capital Projects Fund</b>	100,000	40,000	-	140,000
<b>Combined Water/Wastewater Fund</b>	6,455,383	10,683,600	15,704,620	1,434,363
<b>Debt Service Fund</b>	267,739	357,830	351,333	274,236
<b>Park and Stormwater Sales Tax Fund</b>	983,800	933,750	1,021,000	896,550
<b>Sanitation Fund</b>	57,974	938,757	931,805	64,926
<b>Marketplace TIF (Allocation) Fund</b>	1,635,910	868,446	1,179,800	1,324,556
<b>Commons CID Fund</b>	137,351	396,592	413,916	120,027
<b>Transportation Sales Tax Fund</b>	537,204	1,168,950	1,699,140	7,014
<b>Vehicle And Equipment Replacement Fund</b>	210,780	374,398	423,547	161,631
<b>Donation Fund</b>	9,109	21,000	15,000	15,109
<b>Judicial Education Fund</b>	3,447	-	3,447	-
<b>Technology Upgrade Fund</b>	632	-	632	-
<b>DWI Recovery Fund</b>	6,612	4,000	5,000	5,612
<b>Police Training Fund</b>	4,538	3,000	5,000	2,538
<b>Grand Total</b>	<b>\$ 14,609,661</b>	<b>\$ 23,298,059</b>	<b>\$ 30,761,370</b>	<b>\$ 7,146,350</b>

The Total FY2024 Budget includes the aggregate use of fund balance across sixteen budget funds. FY2024 projected beginning fund balance is approximately \$14.6 million and FY2024 projected ending fund balance is approximately \$7.1 million. In FY2024, the total amount of fund balance expected to be used equals \$7,463,311.

# Adopted FY2024 Budget Message

## ***Revenues Overview***

The FY2024 Total General Fund revenue budget includes a projected 9% increase in City sales tax revenues. This increase in City sales tax is supported by the additional collection of recreational marijuana sales tax, which will start October 1, 2023. In addition, the General Fund revenue budget includes a projected 2% increase in use tax revenues, and a projected 4.5% increase in property tax revenues.

Last year, the City worked with Raftelis Financial Consultants to conduct an update to the Utility Rate Study. 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 FY2024 Budget includes a 15% increase in the water volume and fixed charge and a 15% increase in the wastewater volume and fixed charge. In addition to the increases in these rates, the FY2024 Budget includes estimated COP proceeds of \$3,900,000 to fund the 144<sup>th</sup> Street Lift Station and West Bypass of 144<sup>th</sup> Street (West Interceptor).

The revenue budgets for the Transportation Sales Tax Fund, Capital Improvement Sales Tax Fund, and Park and Stormwater Sales Tax fund includes a projected 3% increase in sales tax revenue. Each of these funds have as their only source designated voter-approved half-cent sales taxes.

## ***Expenditures Overview***

As previously mentioned, the FY2024 Budget totals \$30,761,370 in expenditures across 16 budgeted funds. This includes \$14,468,340 in capital improvement project expenses to improve water, wastewater, stormwater, and street infrastructure as well as the additions of park amenities throughout the City. The Five Year CIP totals \$50,634,975 across all funds. The General Fund accounts for the majority of personnel, programs and services in the City and totals \$7,100,790 in expenditures, a 15.38% increase from projected FY2023 expenditures (once the project budget rollovers are accounted for).

The proposed budget includes a 3% Consumer Price Index (CPI) adjustment to the employee compensation plan (effective November 1, 2023); a 15% increase in medical insurance; increases to property & liability insurance and worker's compensation; and increases to contractual services such as police dispatching, annual audit services.

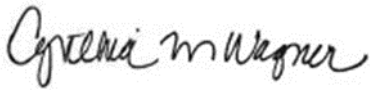
In addition to providing for infrastructure needs and continuation of service provision, the FY2024 Budget prepares the City of Smithville for future growth and expanded tourism, provides opportunities for personal connection with our citizenry and the provision of education on the City's core functions. To achieve this, additional budget has been proposed for allocation to several program and service enhancements. These enhancements are reflected in:

# Adopted FY2024 Budget Message

- Funding a Continued Partnership with Smithville Main Street District
- Funding an Agreement With the Chamber of Commerce Agreement to Provide Additional Services
- Website Enhancements
- Transfer of Funds into the VEF (Vehicle & Equipment Replacement Fund)
- Continue to Fund Neighborhood Beautification Grants
- Adding a Wastewater Treatment Plant Operator
- Creation of a Citizens Academy Program
- Implementation of Downtown Wayfinding & Signage
- Creation of South Employment Overlay District

Additionally, the FY2024 Budget prioritizes managing aging assets which have reached the end of their lifecycle through fiscally responsible purchasing methods.

This proposed budget reflects the combined efforts of all department directors. I wish to extend special thanks to Finance Director Stephen Larson his effort 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 11,000 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 two-year terms.

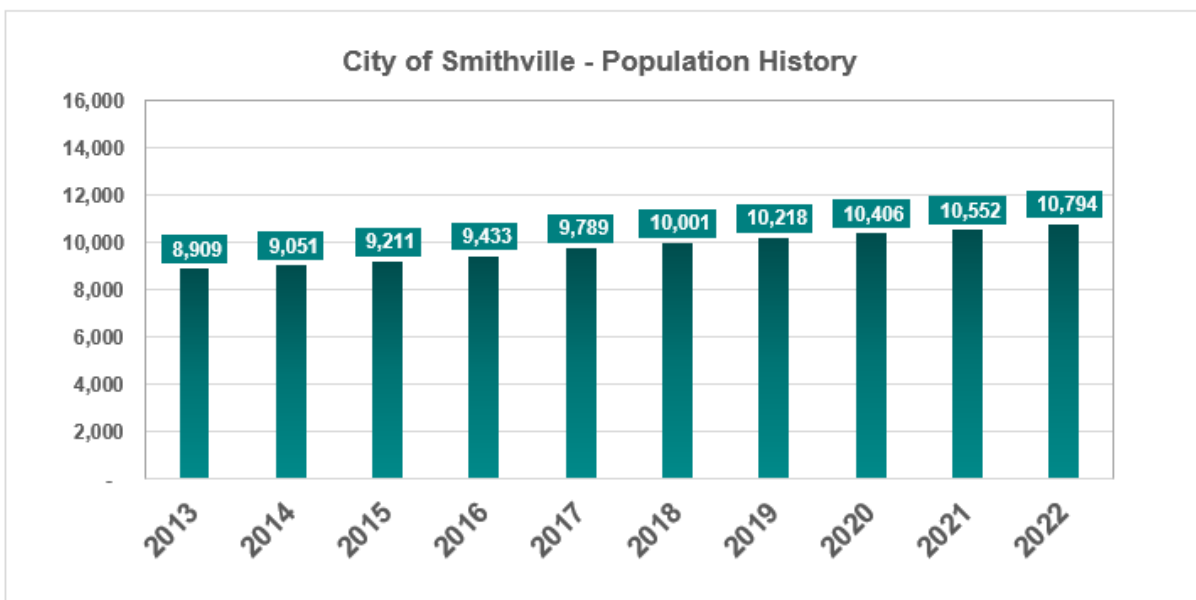


# Community History (Continued)

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 population is comprised of students. Young families continue to move to the City to enroll their children in the schools. 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.

# Community History (Continued)

## City of Smithville Demographic Profile

Demographic Indicators (Data from 2030 Comprehensive Plan)				
Households	Average Household Size	Median Age	Median Household Income	Median Home Value
3,773	2.69	40.2	\$87,826	\$222,510

Demographic indicators, sourced from the 2030 Comprehensive Plan, 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.

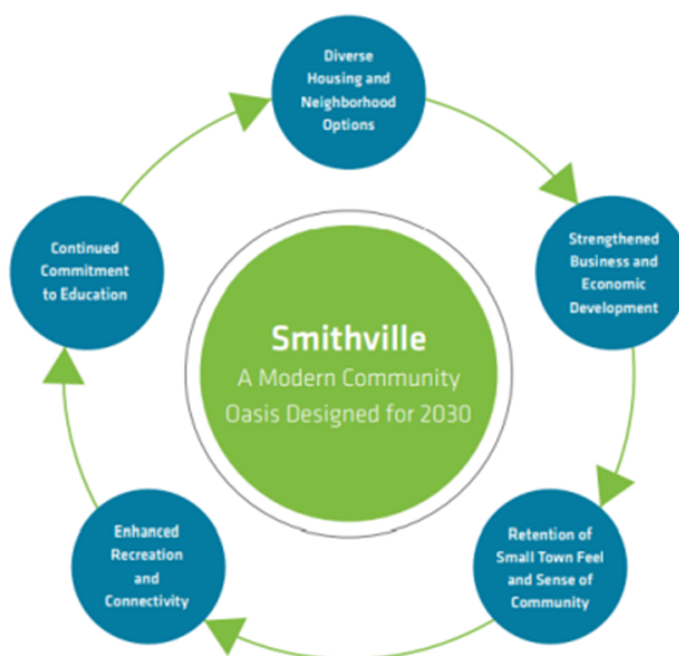


# Citizen Engagement / Strategic Planning

## 2019 Citizen Based Strategic Plan

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

The process identified the following vision for the future of Smithville to create with the support of five strategic pillars:



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

The Comprehensive Plan is a foundational document that guides land-use and planning decisions over the next ten years. It also helps guide the evolution of the community, and how it looks and feels. The Plan is a thoughtful, achievable, and sustainable roadmap for community aspirations for the future. The City's Comprehensive Plan has made considerable progress since 2020, and the City created a new [Comprehensive Plan Dashboard](#) on the City's Website.

# Citizen Engagement / Strategic Planning

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

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

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



## Diverse Housing and Neighborhood Options Pillar

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



## Strengthened Business and Economic Development Pillar

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



# Citizen Engagement / Strategic Planning



## Retention of Small-Town Feel and Sense of Community Pillar

Goal	Update
Create “Smithville Community Oasis” Area	In progress, grant funding secured for Riverwalk Phase I. Downtown Community Oasis Character Areas identified in 2030 Comprehensive Plan, Parks Master Plan, and Transportation Master Plan.
Utilize Unique Signage and Promotions	In progress, Wayfinding Signage and Design Guidelines was completed in March 2023. Funds identified in FY2024 Budget for Downtown signage installation.
Pursue Tourism Related Business Potential	Ongoing, continued partnership with Smithville Main Street District.
Create Dedicated Industrial Zones	Completed, identified in the 2030 Comprehensive Plan.



## Enhanced Recreation and Connectivity Pillar

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



## Continued Commitment to Education Pillar

Goal	Update
Create Educational Cluster	In progress, planning goals identified in Comprehensive Plan.
Forge Strong Partnership between School and City	Ongoing, City and School representatives participate in multiple community groups, City participates in School District’s Real World Learning Program, City Administrator and School District Superintendent meet monthly.
Create Industry Responsive Educational Pathways	Ongoing, City participates in Real World Learning Program.
Build a Lifelong Learning Culture	Ongoing, City offers programming for all ages, Citizens Academy included in FY2024 budget.

# Citizen Engagement / Strategic Planning

## DirectionFinder Survey

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

Following the conclusion of the second survey, staff are continuing to see *major customer satisfaction strides* in the following areas:

- Satisfaction With City Services
- Satisfaction with Parks & Recreation Amenities & Programs
- Image, Appearance, and Quality of Life in the City of Smithville
- Value Received for your City Tax Dollars & Fees
- Feelings of Safety in the City

During the development of the FY2024 Budget, the Board of Aldermen directed staff to engage in a citizen survey every three years.



# 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. This vision continues to inform the work of the governing body and organization.

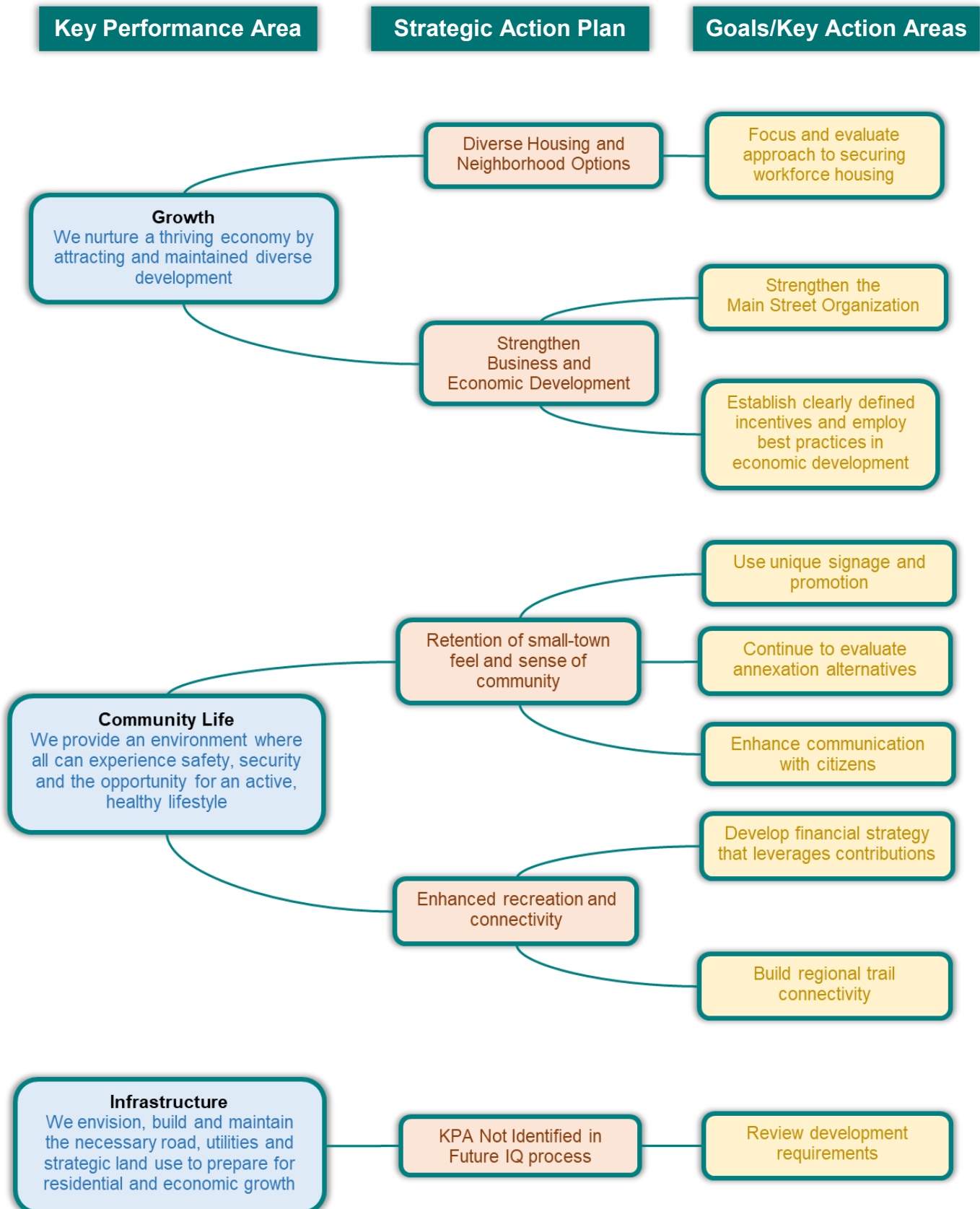
**Smithville builds its future  
by embracing growth, encouraging commerce  
and cultivating its natural surroundings**

## Key Performance Areas

The Governing Body has identified five key performance areas (KPAs) those areas in which the community must have success to move forward. Growth, community life, and infrastructure 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. As a vision, these KPA's inform the daily work of its staff and serve as the basis in forming the priority goals for the organization.

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

# Priority Goals





# City of Smithville - Governing Body

## Form of Government

The City of Smithville operates as a council/administrator form of government. The Governing Body of the City is the Board of Aldermen, which is comprised of six members elected by ward (two Aldermen per ward), and a Mayor elected at large. The Mayor and each Alderman are elected to four-year terms, which was extended from two-year terms via a ballot question in November 2022.

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 the Population and Housing Census.

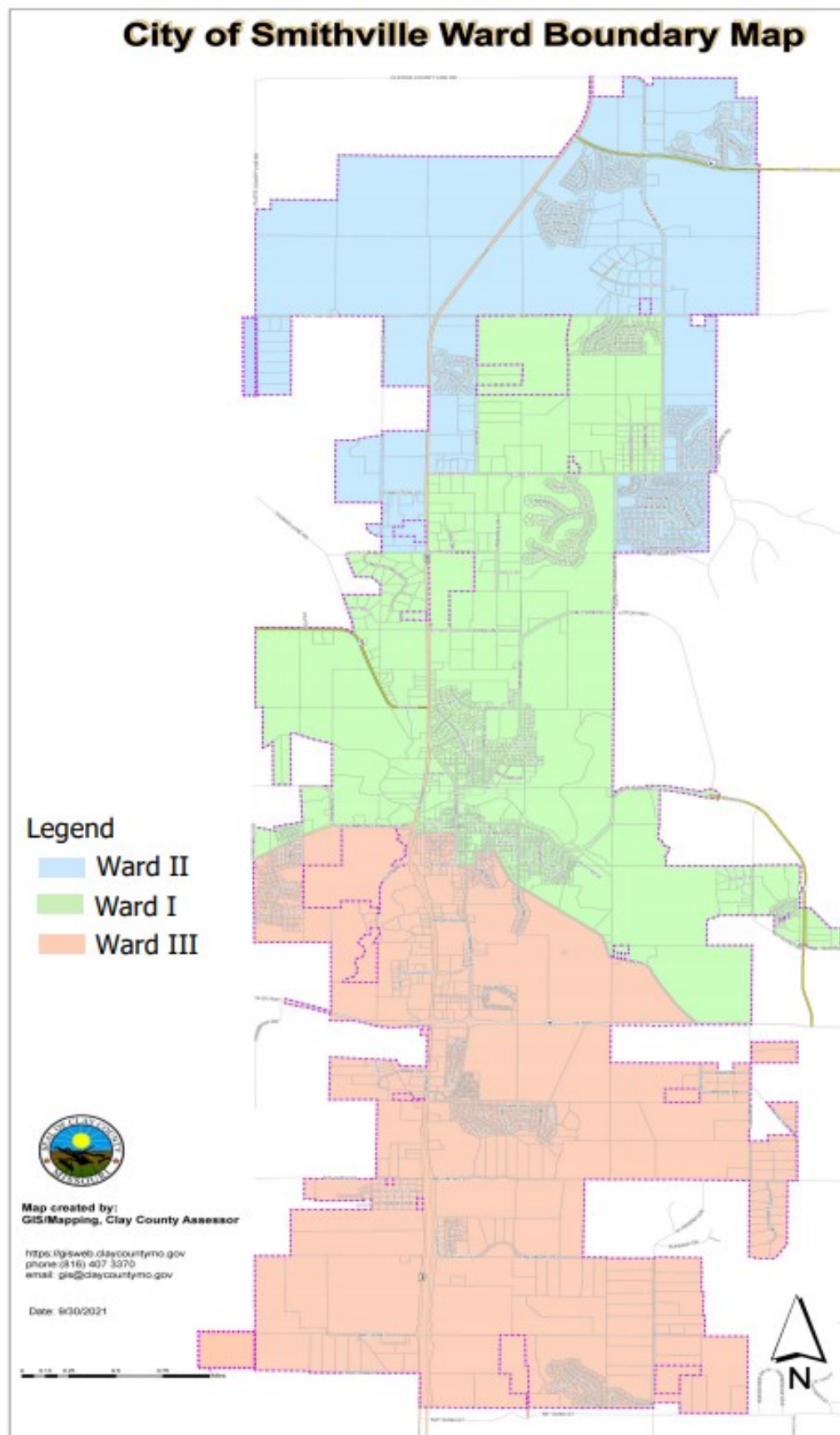
## City of Smithville Mayor and Board of Alderman

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 2027
Alderman - Ward 2	Melissa Wilson	Term Expires April 2027
Alderman - Ward 3	Leeah Shipley	Term Expires April 2027

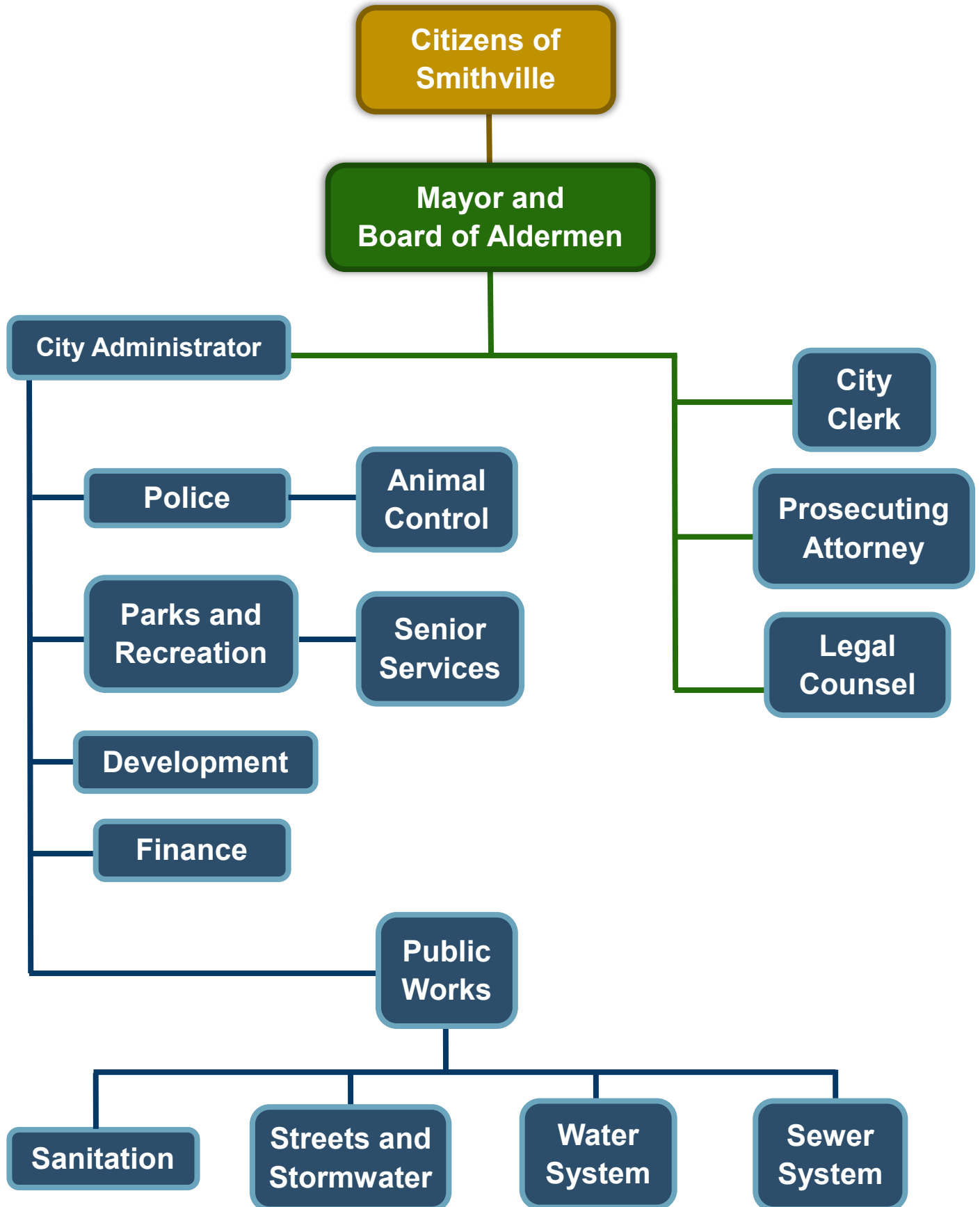


City of Smithville - Board of Aldermen Chamber

# 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**

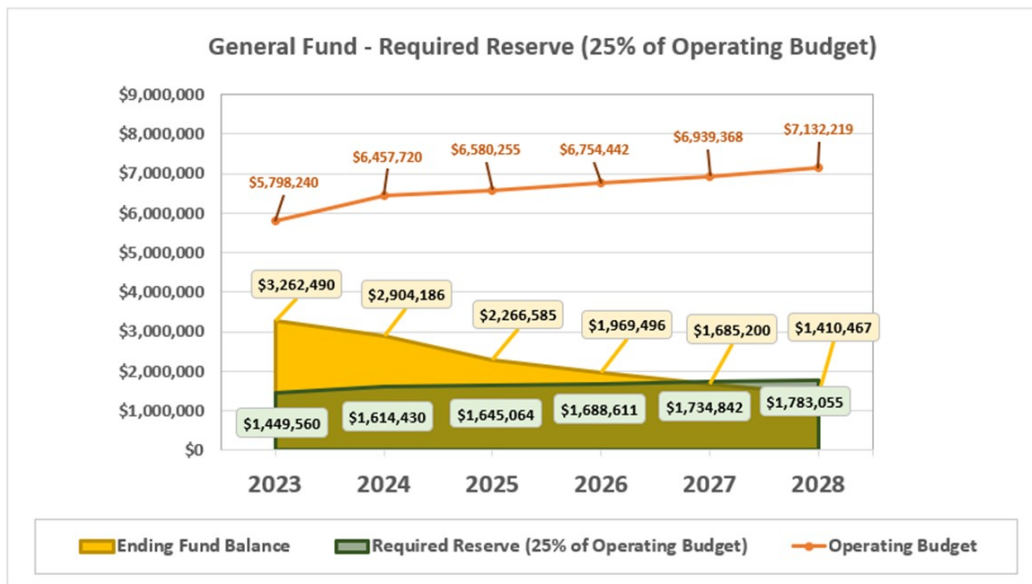
Chuck Soules



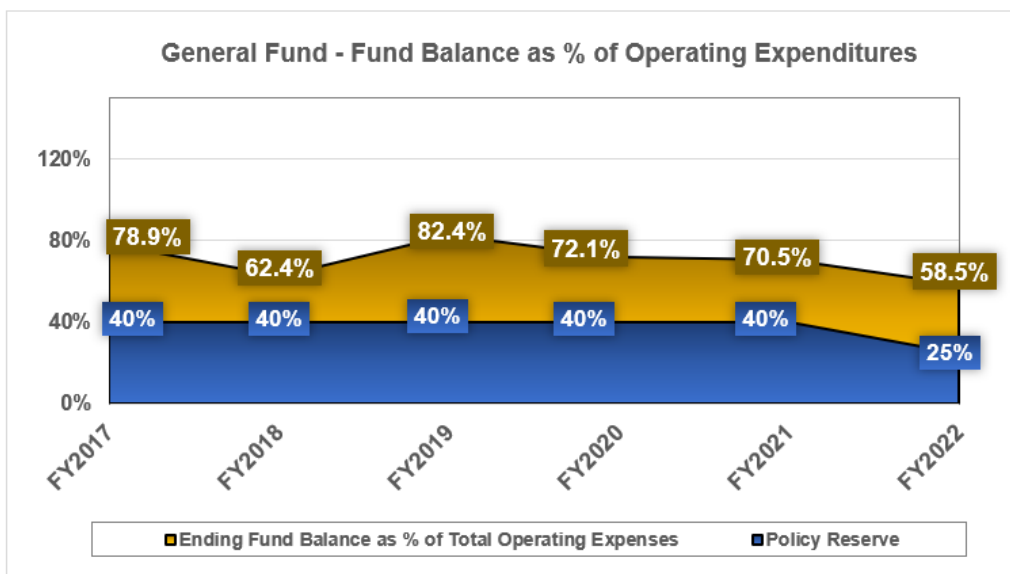
# Long Range Financial Planning

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 staffing, operational budget, and capital improvement planning.

Below is the General Fund Required Reserve and Excess Cash Analysis which is reviewed multiple times by the Board of Alderman during the budget process. There is a **25%** of operating budget reserve requirement for the General Fund. The graph below reflects the five-year cashflow for the Proposed FY2024 budget:

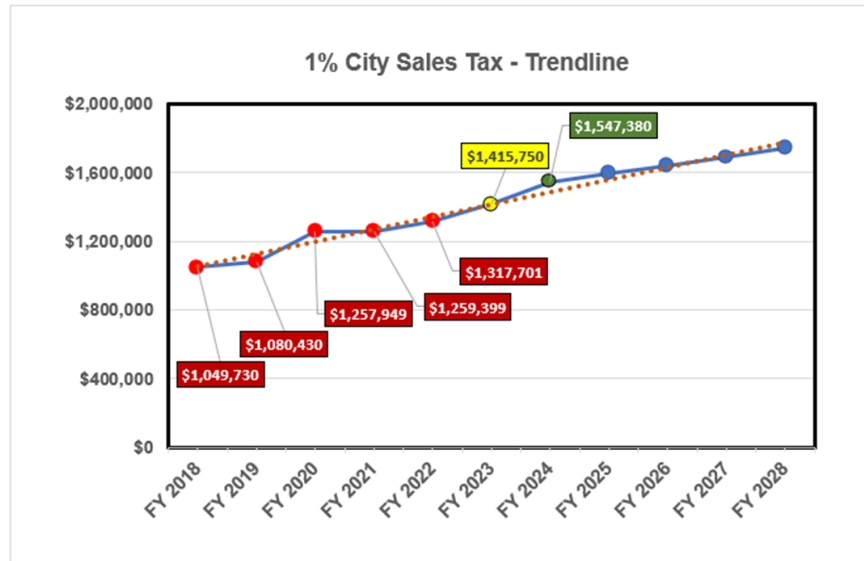


Below is a five year history of the General Fund ending cash balance as a percentage of actual operating expenditures.



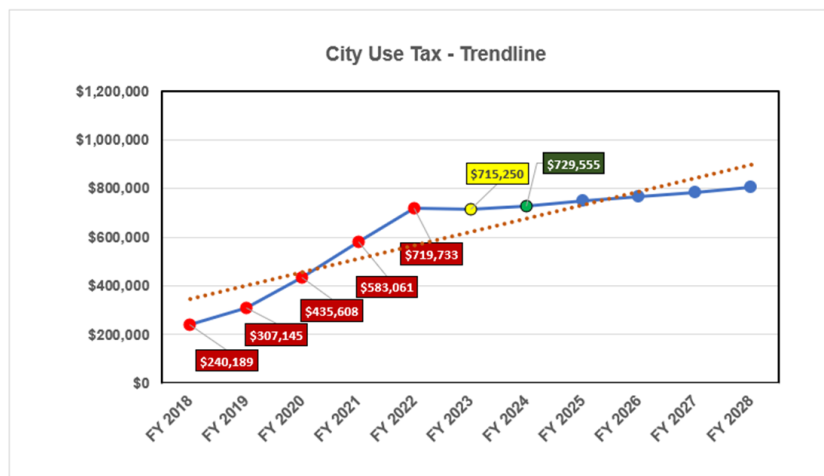
# Long Range Financial Planning (Continued)

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	FY2023 Projected
Green	FY2024 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	FY2023 Projected
Green	FY2024 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.

# Annual Budget Calendar

The City of Smithville budget and fiscal year runs from **November 1** to **October 31**. The Budget is adopted by Ordinance, which requires two readings. Typically, each reading is done at a separate Board of Aldermen meeting. Each winter, a budget calendar is presented to staff and the Board of Aldermen, laying out a timeline for budget preparation, review, and approval. The timeline includes budgetary items such as the Capital Improvement Plan and Schedule of Fees. The FY2024 Budget Calendar was presented as follows:

In April of 2023, the Finance Director, City Administrator, and Assistant City Administrator met with department heads to review each departments FY2024 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.

FY2024 Adopted Budget Timeline	
<b>April 2023</b>	<ul style="list-style-type: none"> <li>▪ Hold Departmental Budget Meetings</li> </ul>
<b>May 2023</b>	<ul style="list-style-type: none"> <li>▪ FY2023 EOY Revenue Projections Completed</li> </ul>
	<ul style="list-style-type: none"> <li>▪ Five Year Capital Improvement Plan (FY2024 - FY2028) Prioritized &amp; Updated</li> </ul>
	<ul style="list-style-type: none"> <li>▪ Board of Aldermen - Financial Retreat</li> </ul>
	<ul style="list-style-type: none"> <li>▪ Draft FY2024 Budget Assembled</li> </ul>
<b>June 2023</b>	<ul style="list-style-type: none"> <li>▪ Departmental Review of Draft FY2024 Budget</li> </ul>
	<ul style="list-style-type: none"> <li>▪ Board Discussion &amp; Review of Five Year Capital Improvement Plan</li> </ul>
	<ul style="list-style-type: none"> <li>▪ Board Discussion &amp; Review of Comprehensive Listing of Schedule of Fees</li> </ul>
<b>August 2023</b>	<ul style="list-style-type: none"> <li>▪ First Review of Recommended DRAFT FY2024 Operating Budget and Five Year Capital Improvement Plan</li> </ul>
<b>September 2023</b>	<ul style="list-style-type: none"> <li>▪ Board of Aldermen sets the 2023 Property Tax Levy</li> </ul>
<b>October 2023</b>	<ul style="list-style-type: none"> <li>▪ Public Hearing is held for Water and Sewer Utility Rates</li> </ul>
	<ul style="list-style-type: none"> <li>▪ Board of Aldermen approves the FY2024 Budget</li> </ul>
	<ul style="list-style-type: none"> <li>▪ Board Approves Changes to the Schedule of Fees via Resolution</li> </ul>

## Financial Policies And Basis of Accounting and Budgeting

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

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

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

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

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

### **Basis of Accounting & 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.

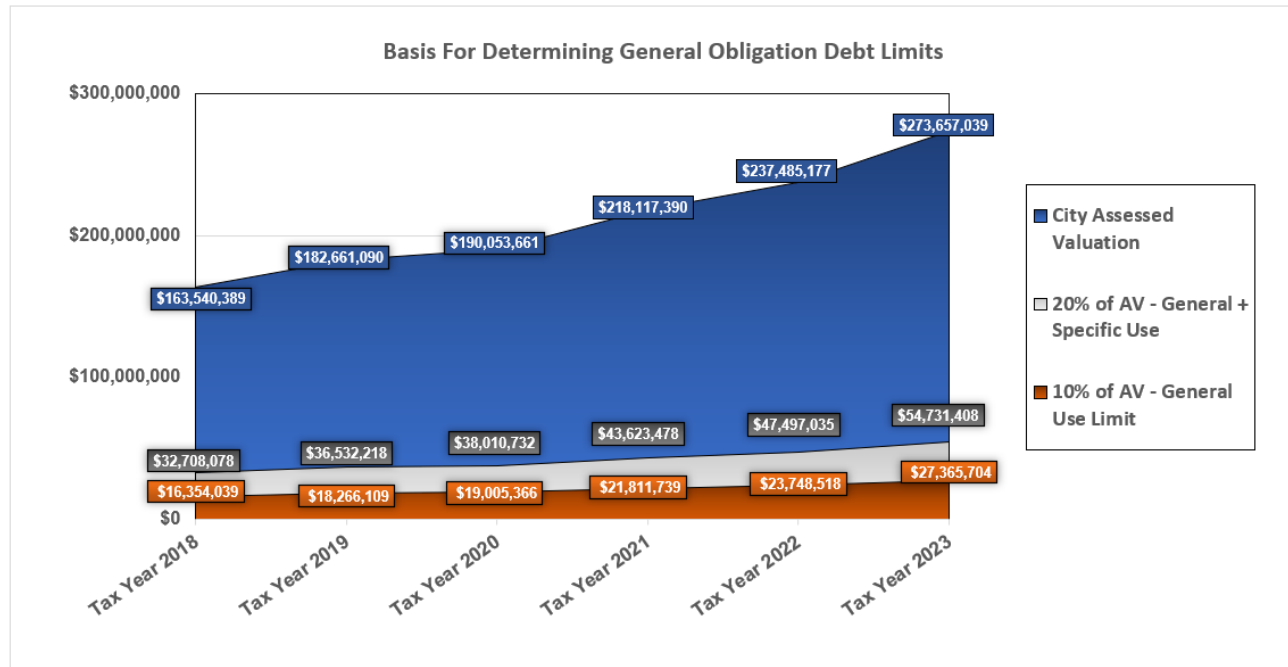
## General Obligation Debt Limits

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 2023 Assessed Valuation is **\$273,657,039** meaning the City's GO debt ceiling is **\$54,731,408** (20% of AV) with **\$27,365,704** of that capacity available (10%) for general purpose use.

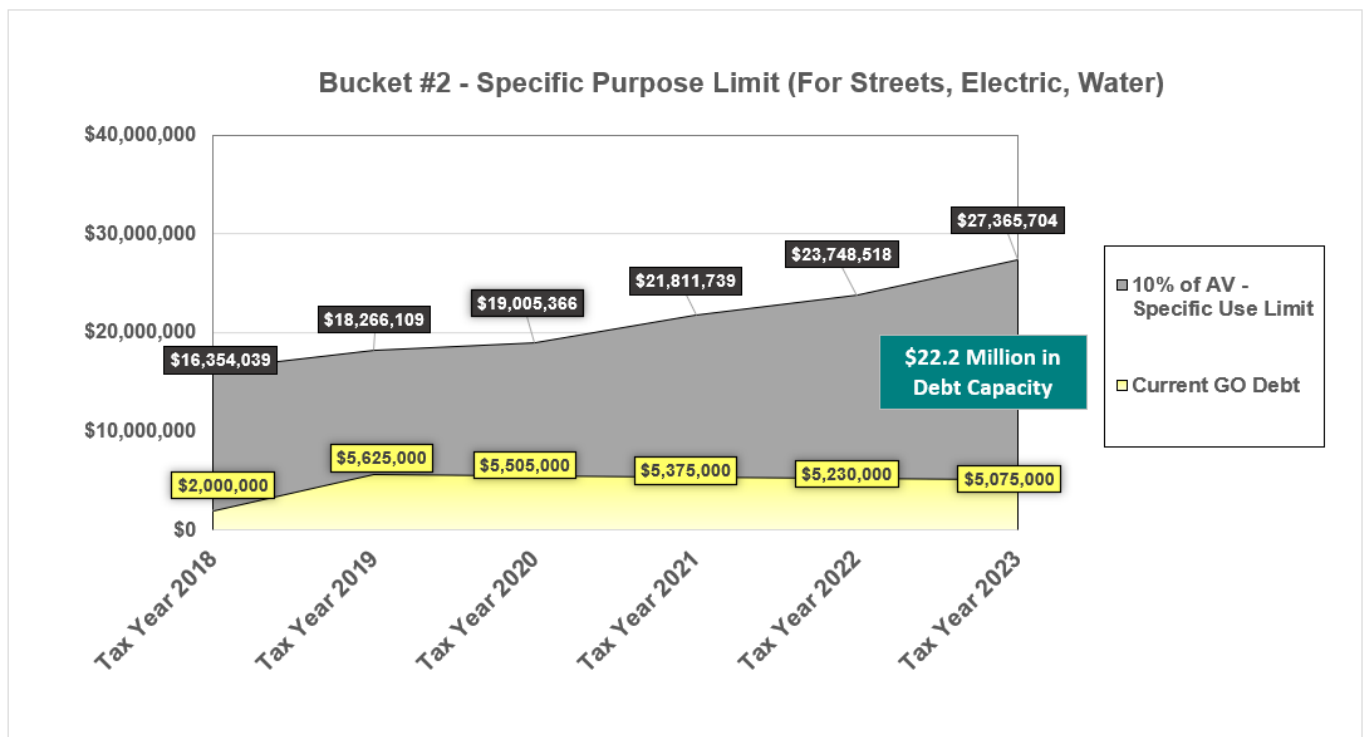
In 2018, voters approved the issuance of \$5,625,000 in GO debt for the City. As of November 1, 2023, the City's GO balance is \$5,075,000, and there is no additional GO debt for specific purposes. See the next page for graphs illustrating the general obligation debt limits.

# 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 do not have a debt ceiling. In terms of outstanding COPs, the City issued COPs in 2018 for water and wastewater improvements and as of November 1, 2023, the City has \$7,195,000 in total COP debt remaining.

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

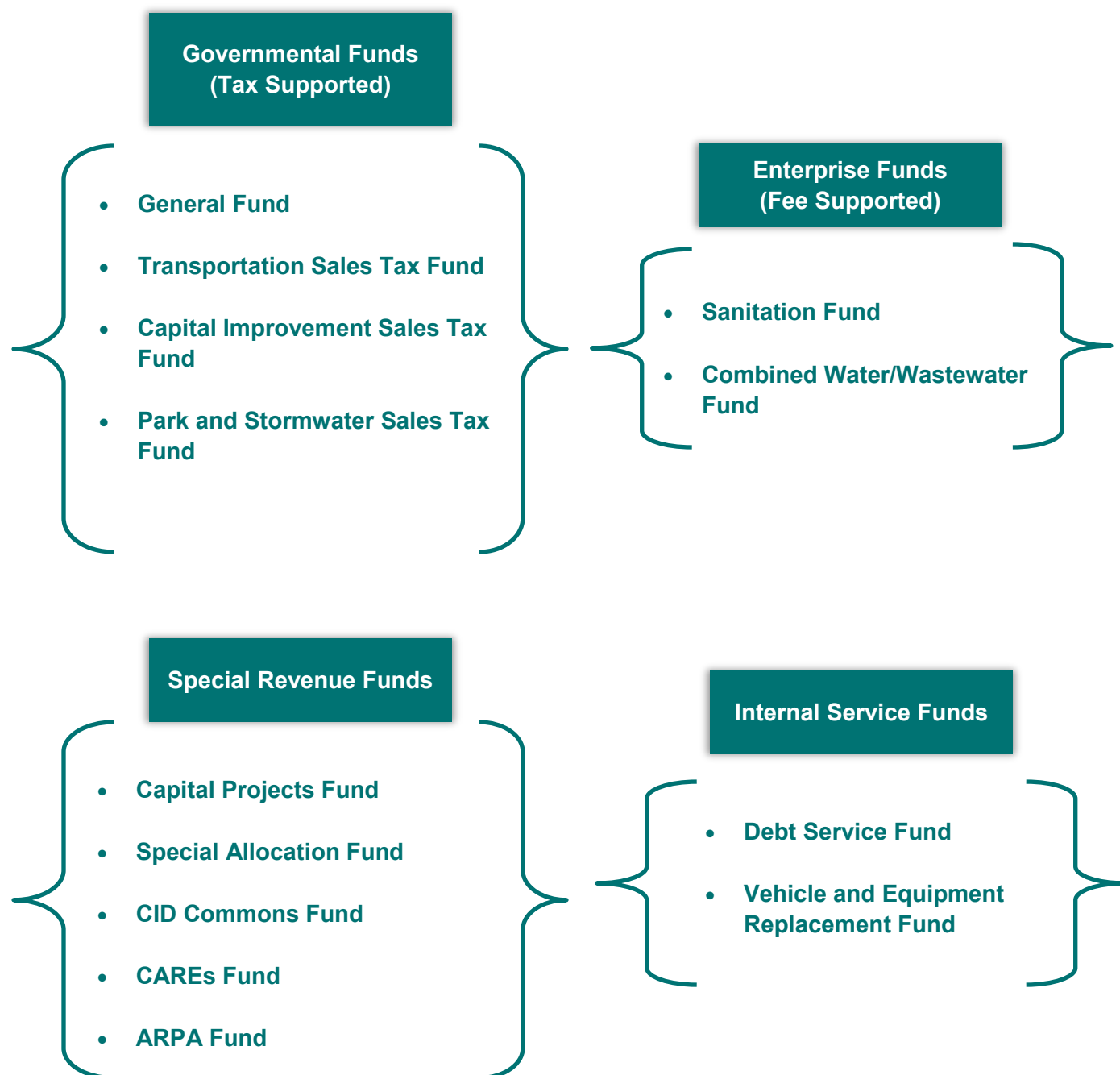
## Future Debt Planning

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

Capital Improvement Project	Estimated Cost	Timeline	Financing Instrument	Fund
144 <sup>th</sup> Lift Station and West Bypass (Construction)	\$3,900,000	FY2024	COP	CWWS
Owens Branch Gravity Line <b>Phase #1, Line #1</b> (Construction)	\$2,200,000	FY2025	COP	CWWS
Owens Branch Gravity Line <b>Phase #1, Line #2</b> (Construction)	\$2,500,000	FY2026	COP	CWWS
Wastewater Treatment Plant Expansion (Construction)	\$6,000,000	FY2026 & FY2027	COP	CWWS
Water Treatment Plant Expansion, Phase I (Construction)	\$7,500,000	FY2028	COP	CWWS
Owens Branch Gravity Line <b>Phase #1, Line #3</b> (Construction)	\$2,500,000	Pending Project	COP	CWWS
144 <sup>th</sup> Street to Forest Oaks Gravity Line (Construction)	\$3,000,000	Pending Project	COP	CWWS

# Categories of Funds

The City operates using 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 and PILOTS (payments in lieu of taxes), and the CID Commons Fund receives CID Sales & Use 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 within a specified fund and department. The General Fund, which is the City's primary operating fund, has the widest array of departments of any budgeted fund. Some funds are specific to only certain departments, such as the 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					
Marketplace TIF Fund	X								
CID Commons Fund	X								
Capital Projects Fund		X			X				
Vehicle/Equipment Replace Fund	X	X	X	X	X				X
ARPA Fund									X
Donation Fund	X		X		X				
Judicial Education Fund			X						
Appointed Counsel Fund			X						
Technology Upgrade Fund			X						
DWI Recovery Fund			X						
Police Training Fund			X						



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

# Total Budget Summary

Below is the presentation of the Adopted FY2024 Budget summary indicating projected beginning fund balances for FY2024 and projected ending fund balances for FY2024. The adopted revenues and adopted expenditures are reflective of the total budget for all budgeted funds for FY2024.

	2024 Projected Beginning Balance	2024 Adopted Revenues	2024 Adopted Expenditures	2024 Projected Ending Balance
<b>General Fund</b>	3,530,984	6,266,986	7,100,790	2,697,180
<b>Capital Improvement Sales Tax Fund</b>	668,200	1,240,750	1,906,340	2,610
<b>Capital Projects Fund</b>	100,000	40,000	-	140,000
<b>Combined Water/Wastewater Fund</b>	6,455,383	10,683,600	15,704,620	1,434,363
<b>Debt Service Fund</b>	267,739	357,830	351,333	274,236
<b>Park and Stormwater Sales Tax Fund</b>	983,800	933,750	1,021,000	896,550
<b>Sanitation Fund</b>	57,974	938,757	931,805	64,926
<b>Marketplace TIF (Allocation) Fund</b>	1,635,910	868,446	1,179,800	1,324,556
<b>Commons CID Fund</b>	137,351	396,592	413,916	120,027
<b>Transportation Sales Tax Fund</b>	537,204	1,168,950	1,699,140	7,014
<b>Vehicle And Equipment Replacement Fund</b>	210,780	374,398	423,547	161,631
<b>Donation Fund</b>	9,109	21,000	15,000	15,109
<b>Judicial Education Fund</b>	3,447	-	3,447	-
<b>Technology Upgrade Fund</b>	632	-	632	-
<b>DWI Recovery Fund</b>	6,612	4,000	5,000	5,612
<b>Police Training Fund</b>	4,538	3,000	5,000	2,538
<b>Grand Total</b>	<b>\$ 14,609,661</b>	<b>\$ 23,298,059</b>	<b>\$ 30,761,370</b>	<b>\$ 7,146,350</b>

The Total Adopted FY2024 Budget includes the aggregate use of fund balance across sixteen budgeted funds. FY2024 projected beginning fund balance approximately \$14.6 million and FY2024 projected ending fund balance is approximately \$7.1 million. In FY2024, the total amount of fund balance expected to be use equals \$7,463,311.

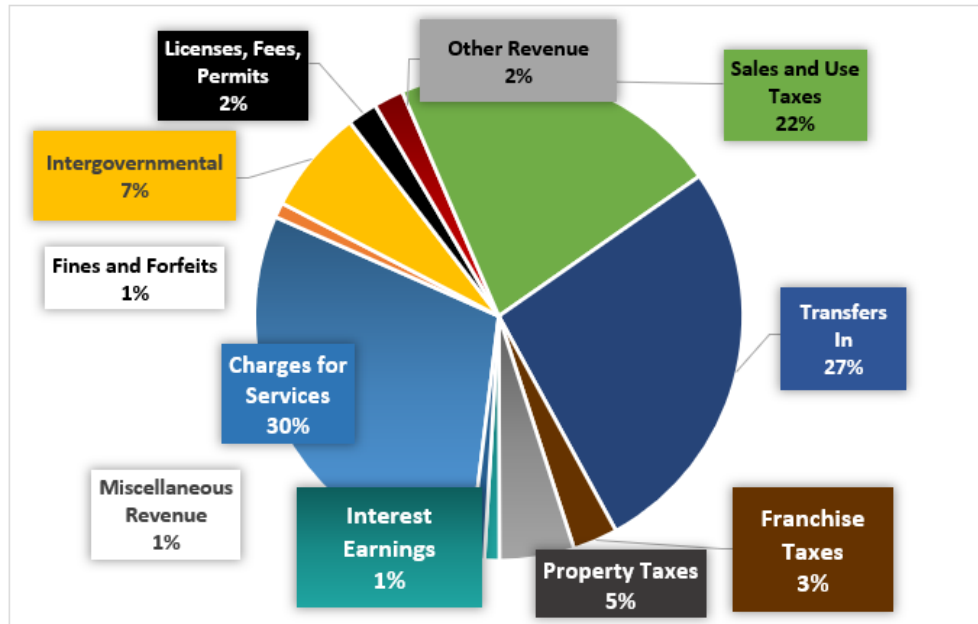
This use in fund balance for the FY2024 Budget can be attributed to the numerous capital improvement projects within the General Fund, CWWS (Combined Water & Wastewater) Fund, Transportation Sales Tax Fund, and Capital Improvement Sales Tax Fund. This includes major projects, such as the 144<sup>th</sup> Street Lift Station and West Interceptor (Bypass of 144<sup>th</sup> Street), construction of Downtown Streetscape Phase III, engineering and construction of the Stonebridge Lift Station, construction of Water Treatment Plant Improvements, construction of the Commercial Street Sidewalks, and engineering for the upcoming Wastewater Treatment Plant Expansion.



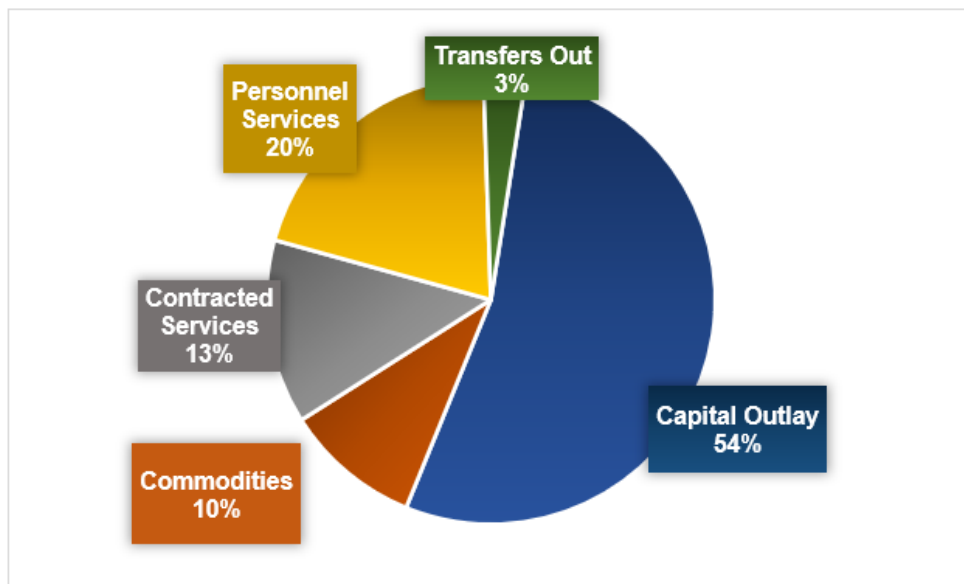
# Total Budgets - By Category

Below are the Adopted FY2024 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 **52% of all revenues**) while transfers in account for **27% of all revenues** (which is attributable to COP Proceeds in the CWWS Fund).

## Adopted FY2024 Total Revenue Budget - By Category Percentage



## Adopted FY2024 Total Expenditure Budget - By Category Percentage



# General Fund

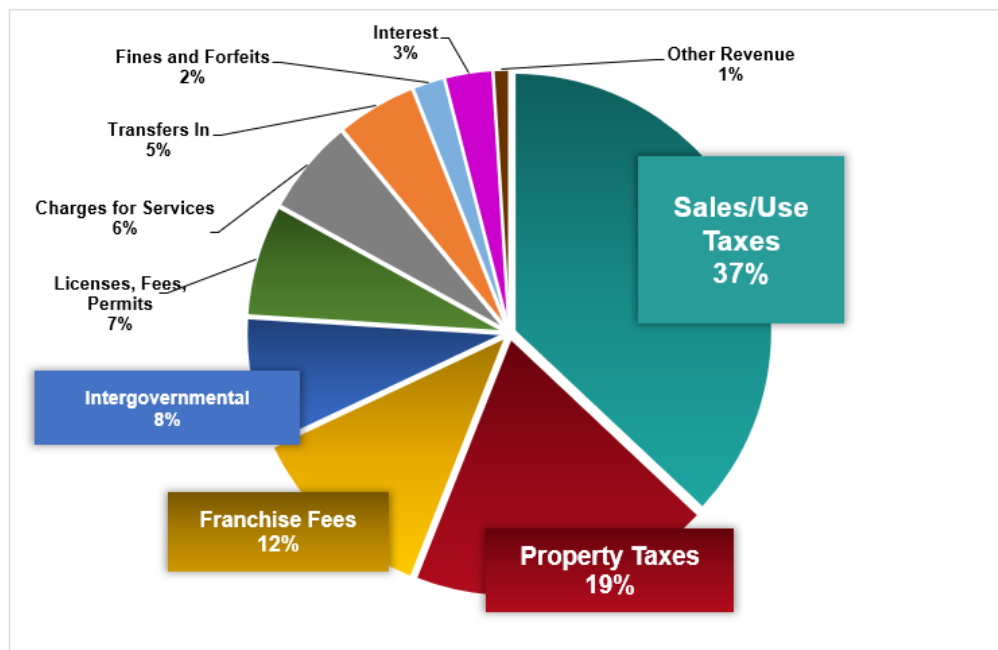
The General Fund functions as the primary operating fund for the City of Smithville. The General Fund provides the resources necessary to fund a majority of City functions, such as police protection and emergency response, parks maintenance and recreational programs, senior services, code enforcement, 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 program fees provide additional support to the fund.

	Actual FY2021	Actual FY2022	Budget FY2023	Projected FY2023	Adopted FY2024
<b>Beginning Fund Balance</b>	<b>\$ 3,558,070</b>	<b>\$ 3,736,229</b>	<b>\$ 3,315,925</b>	<b>\$ 3,425,221</b>	<b>\$ 3,530,984</b>
<b>General Fund Revenues By Type</b>					
Property Taxes	934,865	1,007,610	1,043,745	1,112,270	1,152,896
Sales and Use Taxes	1,933,488	2,122,573	2,068,284	2,219,475	2,360,105
Franchise Taxes	698,064	742,590	674,690	762,211	759,740
Licenses, Fees, and Permits	477,942	422,663	442,279	360,376	390,725
Intergovernmental Revenues	329,972	388,676	402,872	485,820	491,420
Charges for Services	344,104	317,125	347,900	370,719	382,060
Fines and Forfeits	138,949	118,738	112,615	114,400	114,320
Interest Earnings	49,909	124,953	63,500	495,000	294,500
Other Revenue	90,263	70,615	29,595	58,350	31,170
Transfers In	450,763	227,148	280,860	281,160	285,550
<b>Total Revenues</b>	<b>\$ 5,448,319</b>	<b>\$ 5,542,691</b>	<b>\$ 5,466,340</b>	<b>\$ 6,259,781</b>	<b>\$ 6,262,486</b>
<b>General Fund Expenses By Type</b>					
Personnel Services	3,391,290	3,723,302	4,232,980	4,308,525	4,561,470
Contractual Services	466,180	580,498	604,630	491,018	531,620
Commodities	807,340	1,125,725	978,650	1,050,785	1,083,450
Capital Outlay	565,350	269,174	459,050	268,691	727,250
Transfers Out	40,000	155,000	35,000	35,000	197,000
<b>Total Expenses</b>	<b>\$ 5,270,160</b>	<b>\$ 5,853,699</b>	<b>\$ 6,310,310</b>	<b>\$ 6,154,018</b>	<b>\$ 7,100,790</b>
<b>Net Change in Fund Balance</b>	<b>\$ 178,159</b>	<b>\$ (311,008)</b>	<b>\$ 843,970</b>	<b>\$ 105,763</b>	<b>\$ (838,304)</b>
<b>Ending Fund Balance</b>	<b>\$ 3,736,229</b>	<b>\$ 3,425,221</b>	<b>\$ 2,471,955</b>	<b>\$ 3,530,984</b>	<b>\$ 2,692,680</b>

# General Fund Revenue Overview

A pie chart illustrating the breakdown of General Fund revenues is shown below. Sales and Use taxes is the largest form of revenue for the City and make up 37% of the total. Property taxes make up 19%, and is the second largest category of revenue. Franchise fees for electricity, natural gas, telecommunications, cable television, and utilities are collected and comprise the third largest category of revenue at 12%.

## Adopted FY2024 General Fund Revenue Budget By Category Type



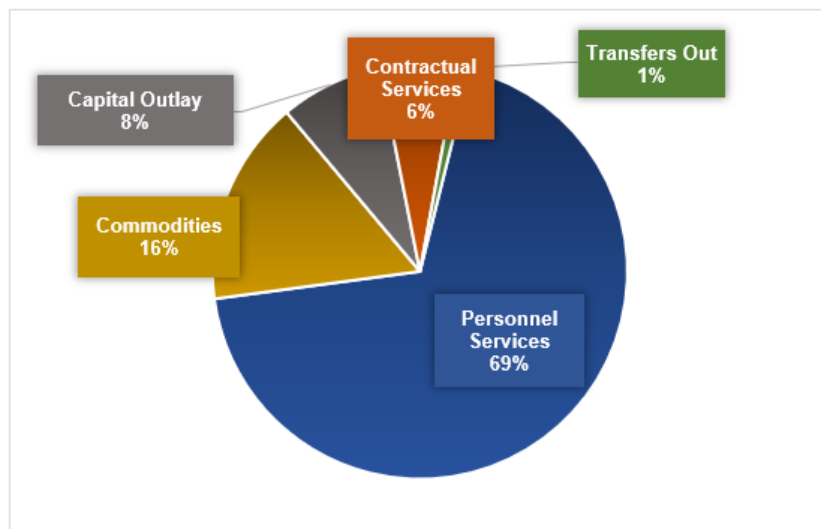
The table below outlines examples of key revenues found in the remaining categories:

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

# General Fund Expenditure Overview

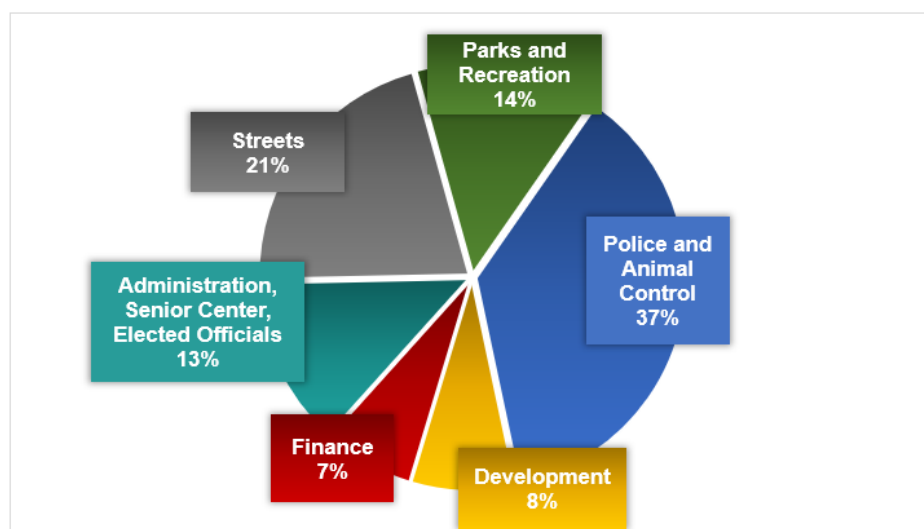
The City of Smithville is a public service organization which is reflected through the makeup of the General Fund Budget. 69% of the budget is for personnel services comprised of full-time salaries, part-time salaries, seasonal salaries, fringe benefits, and retirement expenses. 16% of the budget is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

## Adopted FY2024 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 Proposed FY2024 General Fund expenditure budget is \$7,100,790.

## Adopted FY2024 General Fund Expenditure Budget - By Department



# General Fund Expenditure Overview

Below is a table showcasing General Fund highlights found in the Adopted FY2024 Budget.

FY2024 Expenditure Highlight	Department	FY2024 Expenditure Description and FY2024 Budget Amount
Year 4 of Financial Support for the Smithville Main Street Program	Administration	Program is funded at <b>\$5,000</b> for Year Four. This financial support is provided to the Smithville Main Street Association which was created to provide marketing and educational support for the revitalization of Downtown Smithville.
Chamber of Commerce & City Agreement	Administration	Agreement is funded at <b>\$10,000</b> . This agreement between the City and Chamber of Commerce will provide financial resources to ensure there are business development tools and services available to local businesses and Smithville business merchants and citizens.
Additional City-Wide Department Training	Administration	Training is funded at <b>\$5,000</b> . These resources allow for City employees to achieve additional certifications and licensing as well as attend regional and national seminars and conferences, all in the effort to build on the professionalism and knowledge current employees have.
Annual Laptop Replacement Program	Administration	Program is funded at <b>\$5,000</b> . Many of the City's laptop computers were last replaced with CAREs funding during the COVID-19 pandemic, or earlier. This funding creates a laptop replacement plan which allocates funds to departments on an annual basis going forward.
Website Improvements	Administration	Cost is estimated to be <b>\$10,000</b> . The Board of Aldermen directed staff to research and find ways to improve the City website or explore website upgrades/enhancements to streamline citizen functions and interactions.
Employee Wellness Programming	Administration	Programming is funded at <b>\$3,500</b> . Staff are proposing to enhance the City's employee wellness programming which includes fitness challenges, "Lunch and Learns", and CPR Training events.
Annual Citizens Academy	Administration	Program is funding at <b>\$2,500</b> . Staff are proposing to create a citizens academy which informs and educates citizens on the City's core functions, including Police, Parks & Recreation, Public Works, and Finance.
Annual Neighborhood Beautification Grant Program	Administration	Program is funded at <b>\$25,000</b> . 2024 is the third year of the program which provides funding to applicants to complete projects that beautify and enhance the public spaces within the City's neighborhoods.
Annual Downtown Wayfinding & Signage	Administration	Cost is <b>\$100,000</b> Annually. The City contracted with KMA Design for the development of signage guidelines. The next step is to allocate annual funding for the implementation/installment of wayfinding signs and pedestrian kiosk stations.
Police Ballistic Vests Replacement (Four)	Police	Cost is <b>\$6,000</b> . The Police Department continues to replace upcoming "out of warranty" equipment and plans to replace three ballistic vests in 2024 for Police Officers.
Mental Health Wellness Checks	Police	Cost is <b>\$6,000</b> . Mental Health Wellness Checks are required by the State of Missouri to address Police Officers coping with stress and potential psychological trauma resulting from responses to critical incidents or emotionally difficult events.

# General Fund Expenditure Overview

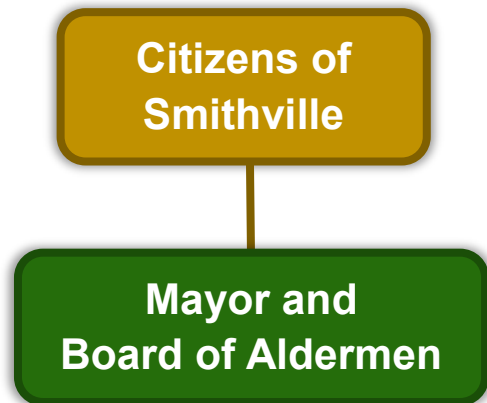
Below is a table showcasing General Fund highlights found in the Adopted FY2024 Budget.

FY2024 Expenditure Highlight	Department	FY2024 Expenditure Description and FY2024 Budget Amount
Mobile Data Terminals (In Car Computers) Replacement	Police	Cost is <b>\$13,000</b> . The Police Department is completing the second half of the MDT (Mobile Data Terminal) In-Car Computer Replacement Program. These computers are used by Police Officers inside the Patrol cars.
Portion of 1 <sup>st</sup> & Bridge Street Round-A-Bout Engineering	Streets	General Fund will provide financial resources of <b>\$50,000</b> of the estimated total cost of \$150,000. This CIP project addresses navigation issues, pedestrian crossing issues, and safety problems at the intersection of Bridge Street, Hilltop Street, and East 1 <sup>st</sup> Street.
South Employment Overlay District Plan	Development	Cost is <b>\$12,500</b> . The Smithville Comprehensive Plan 2030 identifies three separate "Overlay" districts to help bolster the local economy. Impacted property owners would work with the City and the selected consultant to develop a conceptual plan. This action would commence in early 2024.
Equipment Replacement Planning	Parks & Recreation	UTV Side-By-Side: Cost is <b>\$20,000</b> . The current Parks & Recreation Kubota UTV has a critical engine issue which is projected to cost the department \$9,000 to fix. Since the UTV was manufactured in 2005, staff are proposing to replace the vehicle because of the age and depreciation of the asset.
	Streets	Leasing Tractor & Boom Mower. Lease cost is estimated to be <b>\$46,000</b> annually. The current tractor/mower has experienced mechanical/electrical issues making the equipment unreliable to use. Staff are electing for a Five Year Municipal Lease Option with an estimated
	Streets	Skid Steer Purchase Option Cost is <b>\$29,250</b> . The Board of Aldermen approved a Five Year Lease for a John Deere 330G Skid Steer and the Streets Department proposes to go ahead and purchase the equipment. The purchase option will be available in 2024.



# 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, four-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 FY2021	Actual FY2022	Budget FY2023	Projected FY2023	Adopted FY2024
<b>Elected Officials</b>					
Personnel Services	15,849	15,694	16,350	16,182	16,350
Contracted Services	3,862	14,266	5,160	5,160	2,160
Commodities	12,415	21,818	21,770	21,590	17,830
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Grand Total</b>	<b>\$ 32,126</b>	<b>\$ 51,778</b>	<b>\$ 43,280</b>	<b>\$ 42,933</b>	<b>\$ 36,340</b>

# Elected Officials - 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 **44%** for this question. The City has administered the DirectionFinder Survey every other year for the past few years.

### Elected Officials - Measure #1

FY2020 FY2021 FY2022 FY2023

% of Citizens Satisfied with the Quality of Leadership Provided by the City's Elected Officials	Goal	> 78%	> 78%	> 78%	> 78%
	Actual	<b>45%</b>	N/A*	<b>58%</b>	N/A*

\*Data is obtained from DirectionFinder Survey, which was not administered in FY2021 or FY2023

## 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 administered the DirectionFinder Survey every other year for the past few years.

### Elected Officials - Measure #2

FY2020 FY2021 FY2022 FY2023

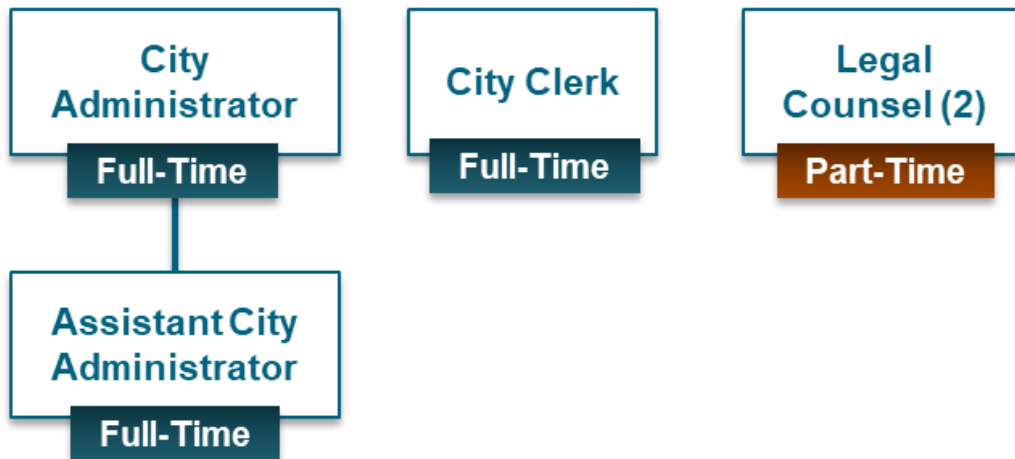
% of Citizens Satisfied with the Overall Value Received for Tax Dollars and Fees	Goal	> 50%	> 50%	> 50%	> 50%
	Actual	<b>37%</b>	N/A*	<b>51%</b>	N/A*

\*Data is obtained from DirectionFinder Survey, which was not administered in FY2021 or FY2023

# Administration

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

## Department Organizational Chart



## Department Financial and Budget Schedule

	Actual FY2021	Actual FY2022	Budget FY2023	Projected FY2023	Adopted FY2024
<b>Administration</b>					
Personnel Services	417,477	401,813	439,540	470,171	515,040
Contracted Services	99,484	88,226	97,490	102,490	75,830
Commodities	77,695	76,855	83,500	103,930	91,720
Capital Outlay	369,297	109,899	80,400	55,228	131,400
Transfers Out	-	-	-	-	-
<b>Grand Total</b>	<b>\$ 963,953</b>	<b>\$ 676,792</b>	<b>\$ 700,930</b>	<b>\$ 731,819</b>	<b>\$ 813,990</b>

# Administration

2022/2023 Accomplishments	2024 Department Goals
<ul style="list-style-type: none"> <li>◆ Continued partnership with Smithville Main Street.</li> <li>◆ The Board of Aldermen adopted the Economic Development Incentives Policy in August 2022, which was prepared by the Economic Development Committee.</li> <li>◆ Completed the following communication and training enhancements:               <ul style="list-style-type: none"> <li>◆ Bi-Monthly Citizen Newsletters</li> <li>◆ Implementation of “Big Takeaways”</li> <li>◆ Communications Campaign for Citizen Newsletter Results</li> <li>◆ “Did You Know” Article Produced Weekly</li> <li>◆ Website Redesign with Municipal CMS</li> <li>◆ Information on Social Media about Upcoming Board of Aldermen Agendas</li> <li>◆ Increased Number of Training Opportunities for Employees</li> </ul> </li> <li>◆ Administered the second year of the Neighborhood Beautification Grant Program.</li> <li>◆ Supported and enhanced the Employee Wellness Program.</li> <li>◆ Completed Wayfinding Signage and Design Guidelines project (\$10,000 reimbursed to the City through the ARPA Tourism Grant) and Server Replacement project (2 servers).</li> </ul>	<ul style="list-style-type: none"> <li>◆ Continue to work with Smithville Main Street District and Chamber of Commerce.</li> <li>◆ Administer the third Neighborhood Beautification Grant (\$25,000 in FY2024 Proposed Budget).</li> <li>◆ Establishing a Laptop Replacement Program (annual replacement of specific laptops each year).</li> <li>◆ Establish a Citizens Academy.</li> <li>◆ Implement Wayfinding Signage Around City.</li> <li>◆ Enhance Employee Relations Programs, which include:               <ul style="list-style-type: none"> <li>◆ Wellness Program</li> <li>◆ City-Wide Focus on Training</li> <li>◆ Compensation and Merit Pool</li> <li>◆ Retirement Enhancements</li> </ul> </li> <li>◆ Website Enhancements</li> </ul>

# Administration - Performance Management

## Administration - Measure #1

		FY2020	FY2021	FY2022	FY2023
% of Records Requests Responded to Within 3 Days of Initial Request	Goal	> 98%	> 98%	> 98%	> 98%
	Actual	90%	100%	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	FY2023
# of Worker's Compensation Claims that Resulted in Claim Processing	Goal	< 5	< 5	< 5	< 5
	Actual	1	4	4	3

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	FY2023
% of Citizens Satisfied with the Overall Effectiveness of City Communication	Goal	> 65%	> 65%	> 65%	> 65%
	Actual	49%	N/A*	60%	N/A*

\*Data is obtained from DirectionFinder Survey, which was not administered in FY2021 or FY2023

### 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.

# Administration - Performance Management

Administration - Measure #4		FY2020	FY2021	FY2022	FY2023
% of Citizens Satisfied with the Overall Quality of the City's Website	Goal	> 65%	> 65%	> 65%	> 65%
	Actual	53%	N/A*	57%	N/A*

\*Data is obtained from DirectionFinder Survey, which was not administered in FY2021 or FY2023

## 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.

Administration - Measure #5		FY2020	FY2021	FY2022	FY2023
% of Citizens Satisfied with the Overall Quality of City Services	Goal	> 70%	> 70%	> 70%	> 70%
	Actual	59%	N/A*	73%	N/A*

\*Data is obtained from DirectionFinder Survey, which was not administered in FY2021 or FY2023

## Measure Insights

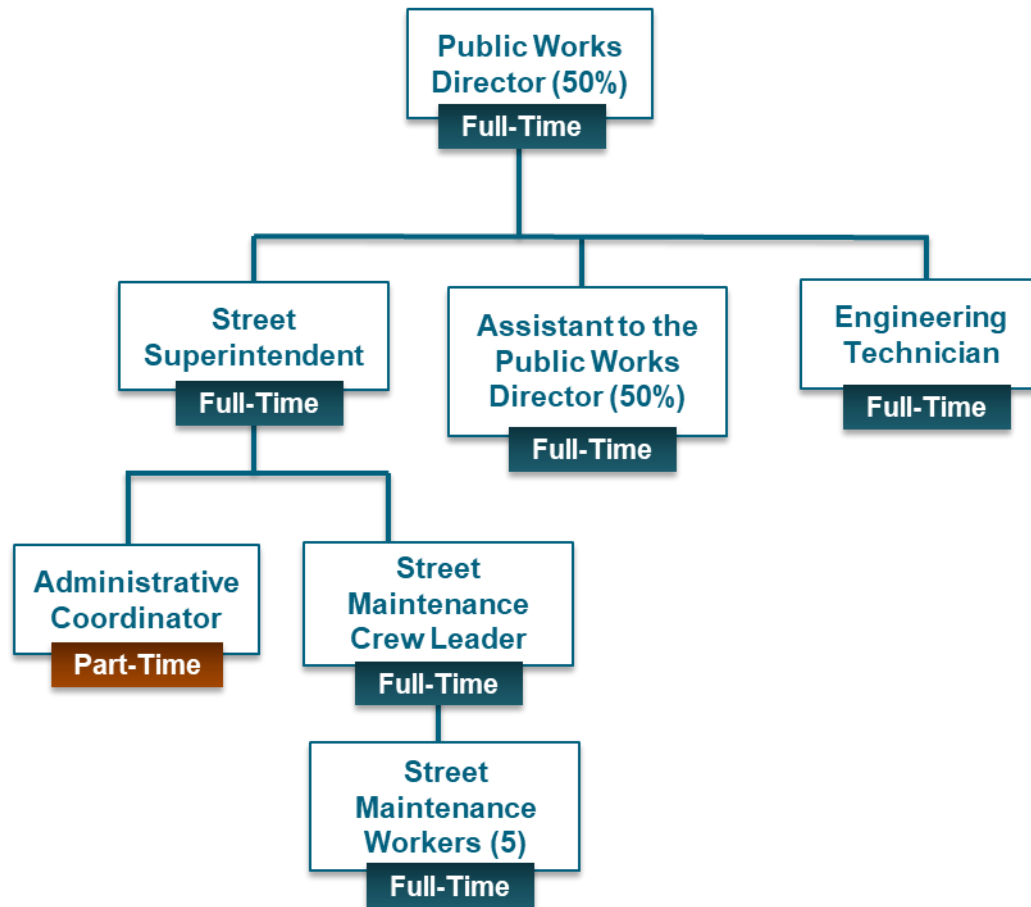
The 2022 DirectionFinder survey results indicate a Kansas and Missouri respondent satisfaction average of **76%** and a United States national respondent satisfaction average of **59%** for this question.



# 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 repair. During winter months, street maintenance staff treat streets and plow snow to provide the citizens of the City safety while traveling on City roads.

## Department Organizational Chart



## Department Financial and Budget Schedule

	Actual FY2021	Actual FY2022	Budget FY2023	Projected FY2023	Adopted FY2024
<b>Streets (Public Works)</b>					
Personnel Services	592,344	629,510	749,510	760,419	781,160
Contracted Services	89,608	161,455	212,070	75,500	73,070
Commodities	126,658	230,967	156,380	157,194	173,300
Capital Outlay	8,815	44,260	300,000	125,145	555,250
Transfers Out	40,000	20,000	35,000	35,000	55,000
<b>Grand Total</b>	<b>\$ 857,425</b>	<b>\$ 1,086,192</b>	<b>\$ 1,452,960</b>	<b>\$ 1,153,258</b>	<b>\$ 1,637,780</b>

# Streets (Public Works)

2022/2023 Accomplishments	2024 Department Goals
<ul style="list-style-type: none"><li>◆ Provided project administration and inspection services for public infrastructure and private development projects.</li><li>◆ Maintained the condition of streets through patching and crack sealing programs.</li><li>◆ Featured the following items in the GIS website:<ul style="list-style-type: none"><li>◆ Sidewalk and Street Sign Inventory</li><li>◆ Pavement Condition Index (PCI) Scores</li><li>◆ Outfalls (Stormwater Discharge Points)</li><li>◆ Snow Routes</li><li>◆ Road Maintenance Information</li></ul></li><li>◆ Implemented pre-treatment with salt brine for snow events.</li><li>◆ Secured three MARC grants for infrastructure projects.</li><li>◆ Performed in-house easement acquisitions for infrastructure improvements (Quincy Boulevard, Streetscape Phase III, 4<sup>th</sup> Street &amp; 4<sup>th</sup> Terrace, and the 144<sup>th</sup> Street Force Main).</li></ul>	<ul style="list-style-type: none"><li>◆ Consider the expansion of the Equipment Replacement and Sharing Program.</li><li>◆ Consider the construction of a Public Works and Parks &amp; Recreation Facility (which would include salt storage capabilities).</li><li>◆ Continue funding for the Annual Street Maintenance Program.</li><li>◆ Complete a third round of the Pavement Condition Index (PCI).</li><li>◆ Provide updates on the current Capital Improvement Projects (CIP) status and make information available on the GIS website.</li></ul>

# Streets - Performance Management

Streets (PW) - Measure #1		FY2020	FY2021	FY2022	FY2023
% of Street Segments with a PCI (Pavement Condition Index) in Excess of 75	Goal	> 70%	> 70%	> 75%	> 75%
	Actual	48%	72.9%	72.8%	72.8%

## 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 #2		FY2020	FY2021	FY2022	FY2023
Total CIP Expenditures for Road Rehabilitation per Paved Lane Mile	Goal	< \$4,000	< \$4,000	< \$4,000	< \$4,000
	Actual	\$2,025	\$5,718	\$3,765	\$3,479

## 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 #3		FY2020	FY2021	FY2022	FY2023
% of Citizens Satisfied with the Overall Maintenance of City Streets	Goal	> 50%	> 50%	> 50%	> 50%
	Actual	32%	N/A*	53%	N/A*

## Measure Insights

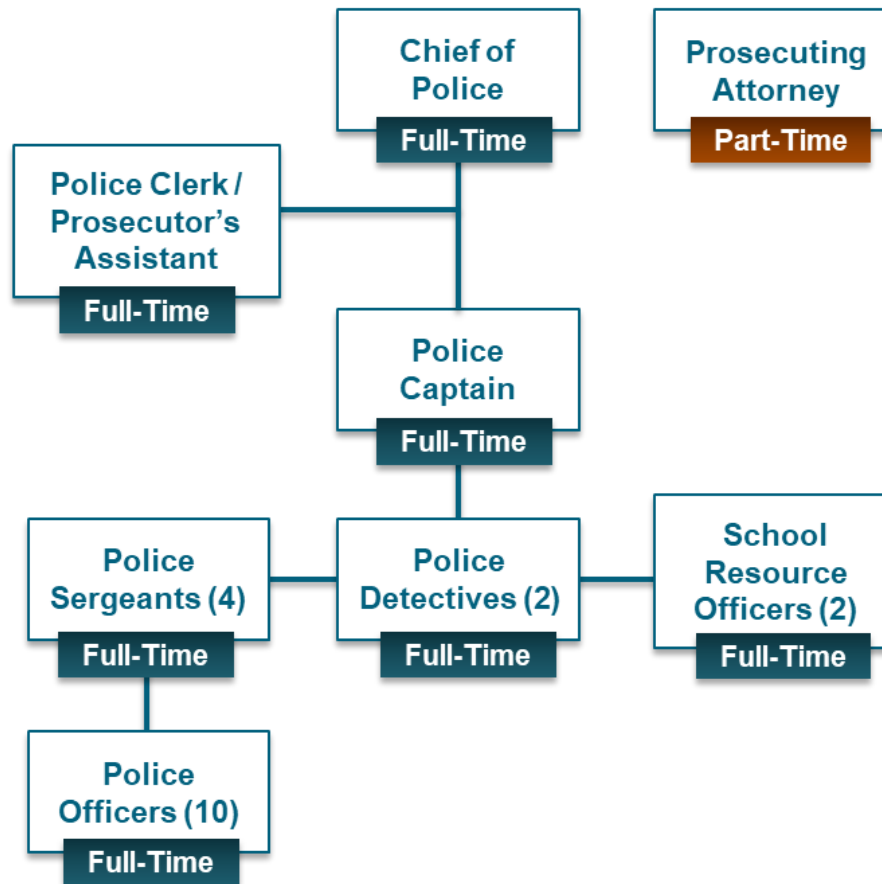
The 2022 DirectionFinder survey results indicate a Kansas and Missouri respondent satisfaction average of **53%** and a United States national respondent satisfaction average of **52%** for this question.

\*Data is obtained from DirectionFinder Survey which was not administered in FY2021 or FY2023.

# 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 and Smithville R-II School District work together to provide two dedicated, full-time school resource officers during the school year.

## Department Organizational Chart



## Department Financial and Budget Schedule

	Actual FY2021	Actual FY2022	Budget FY2023	Projected FY2023	Adopted FY2024
<b>Police</b>					
Personnel Services	1,437,159	1,610,219	1,788,010	1,899,847	1,985,790
Contracted Services	88,251	148,596	116,320	124,465	140,780
Commodities	206,346	299,085	293,540	304,967	314,880
Capital Outlay	23,026	111,849	29,200	36,199	19,000
Transfers Out	-	135,000	-	-	108,000
<b>Grand Total</b>	<b>\$ 1,754,782</b>	<b>\$ 2,304,749</b>	<b>\$ 2,227,070</b>	<b>\$ 2,365,478</b>	<b>\$ 2,568,450</b>

# Police

2022/2023 Accomplishments	2024 Department Goals
<ul style="list-style-type: none"><li>♦ Filled the vacant Police Detective position and the vacant School Resource Officer position.</li><li>♦ Completed technology advancements in the department.</li><li>♦ Purchased the department's first drone and completed pilot training/licensing (funded by private donations). Department expects to purchase the second drone with grant funding and train two additional pilots by the end of 2023.</li><li>♦ Started implementation of a procedure manual to accompany the existing policy manual.</li><li>♦ Purchased one used police car to replace totaled car struck in roadside incident.</li><li>♦ Replaced four tasers (annual replacement program).</li><li>♦ Started the replacement process for eight Police Interceptors through Enterprise Fleet Management.</li></ul>	<ul style="list-style-type: none"><li>♦ Implement the Police Sabbatical Program</li><li>♦ Add two Police Officers and associated vehicles, which is dependent on election results for the Public Safety Sales Tax.</li><li>♦ Replace Police handguns.</li><li>♦ Replace four mobile data terminals, which constitutes the second round of replacement of computer terminals.</li><li>♦ Continue the annual Taser Replacement Program.</li><li>♦ Continue to train and develop new Police staff.</li><li>♦ Implement Mental Health Wellness Checks program.</li></ul>

# Police - Performance Management

Police - Measure #1		FY2020	FY2021	FY2022	FY2023
% of Property Crimes Cleared	Goal	> 35%	> 35%	> 22%	> 22%
	Actual	8%	16%	19%	25%

FY2023 data is obtained from November 1, 2022 through October 30, 2023

## Measure Insights

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

Police - Measure #2		FY2020	FY2021	FY2022	FY2023
% of Violent Crimes Cleared	Goal	> 80%	> 80%	> 80%	> 80%
	Actual	88%	66%	69%	60%

FY2023 data is obtained from November 1, 2022 through October 30, 2023

## Measure Insights

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

# Police - Performance Management

Police - Measure #3		FY2020	FY2021	FY2022	FY2023
Average Time to Respond to Priority Calls (Dispatch to On-Scene Arrival)	Goal	< 4:30	< 4:30	< 4:30	< 4:30
	Actual	4:12	4:48	7:41	4:11

FY2023 data is obtained from November 1, 2022 through October 30, 2023

## 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	FY2023
% of Citizens Satisfied with the Overall Quality of Police Services	Goal	> 80%	> 80%	> 80%	> 80%
	Actual	85%	N/A*	83%	N/A*

\*Data is obtained from DirectionFinder Survey, which was not administered in FY2021 or FY2023

## Measure Insights

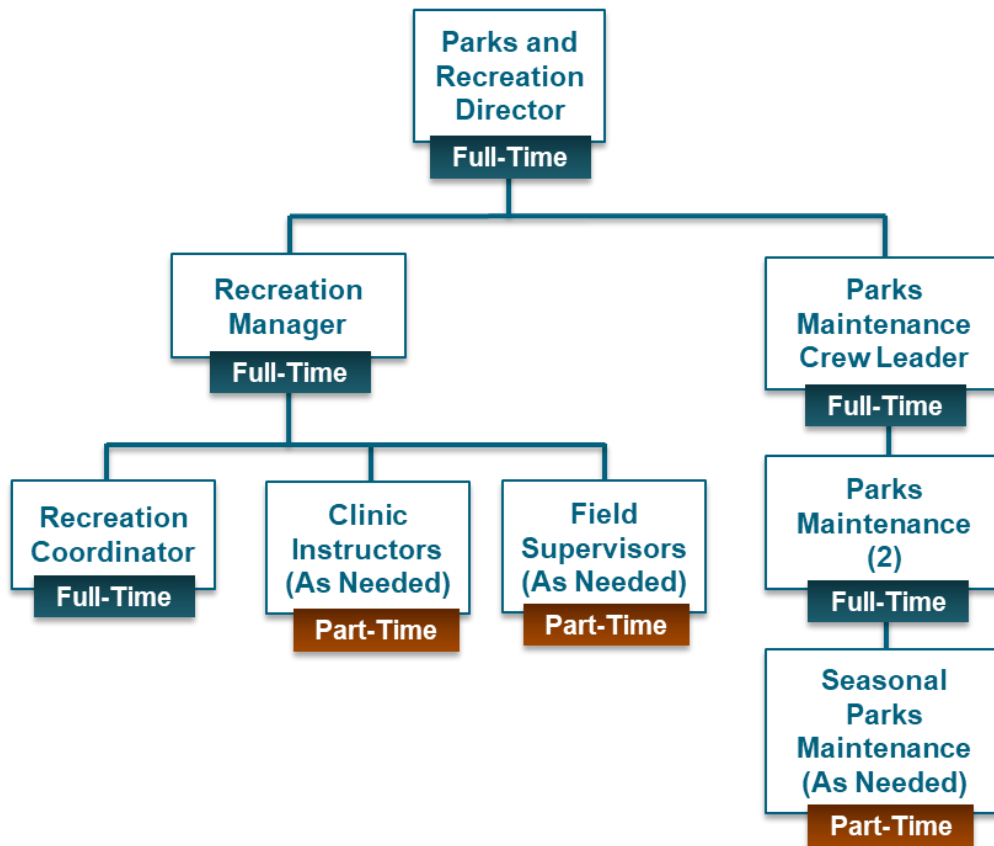
The 2022 DirectionFinder survey results indicate a Kansas and Missouri respondent satisfaction average of **81%** and a United States national respondent satisfaction average of **64%** for this question.



# 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.

## Department Organizational Chart



## Department Financial and Budget Schedule

	Actual FY2021	Actual FY2022	Budget FY2023	Projected FY2023	Adopted FY2024
<b>Parks &amp; Recreation</b>					
Personnel Services	362,524	374,130	481,620	450,923	485,870
Contracted Services	71,796	84,074	76,650	82,516	101,160
Commodities	244,936	327,863	252,880	280,979	290,060
Capital Outlay	4	-	47,850	50,012	20,000
Transfers Out	-	-	-	-	19,000
<b>Grand Total</b>	<b>\$ 679,260</b>	<b>\$ 786,066</b>	<b>\$ 859,000</b>	<b>\$ 864,431</b>	<b>\$ 916,090</b>

# Parks & Recreation

2022/2023 Accomplishments	2024 Department Goals
<ul style="list-style-type: none"><li>◆ Continue to pursue short-term goals from the Parks and Recreation Master Plan:<ul style="list-style-type: none"><li>◆ Park Signage</li><li>◆ Diamond Crest Park</li><li>◆ Emerald Ridge Neighborhood Park</li></ul></li><li>◆ Expanded Senior Center Fitness classes, increased facility rental revenue from 2021, and painted the inside of the facility.</li><li>◆ Grew participation in current Parks and Recreation programs and added more recreational programs outside of sports (Art in the Park, Learn to Kayak).</li><li>◆ Held first fundraising event with the Smithville Chamber of Commerce to raise funds for Smithville Legacy Fund.</li><li>◆ Incurred no restroom related “Report a Concern” issues.</li><li>◆ Worked with multiple Eagle Scouts on projects within the Scout area and painted the restroom at Smith’s Fork.</li><li>◆ Hired an new Recreation Coordinator position (new position funded in the FY2023 Budget).</li></ul>	<ul style="list-style-type: none"><li>◆ Prioritize park projects as identified in the Parks and Recreation Master Plan within the Park &amp; Stormwater Sales Tax Fund.</li><li>◆ Discuss using the “Payment in Lieu of Dedication” funds to assist in funding the resurfacing of Heritage Park and Smith’s Fork Park Playgrounds (with Park &amp; Stormwater Sales Tax offsetting the remaining amount).</li><li>◆ Continue working with the Legacy Fund.</li><li>◆ Implement the Equipment Replacement &amp; Sharing Program.</li></ul>

# Parks & 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*.

### Parks and Recreation - Measure #1

		FY2020	FY2021	FY2022	FY2023
Park and Recreation Operating Expenses Per Capita	Goal	> \$70	> \$70	> \$70	> \$70
	Actual	\$70.18	\$50.76	\$65.27	\$71.24

## Measure Insights

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

### Parks and Recreation - Measure #2

		FY2020	FY2021	FY2022	FY2023
Operating Expense Per Developed Park Acre	Goal	< \$6,500	< \$6,500	< \$6,500	< \$6,500
	Actual	\$2,335	\$4,380	\$2,073	\$2,214

## Measure Insights

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

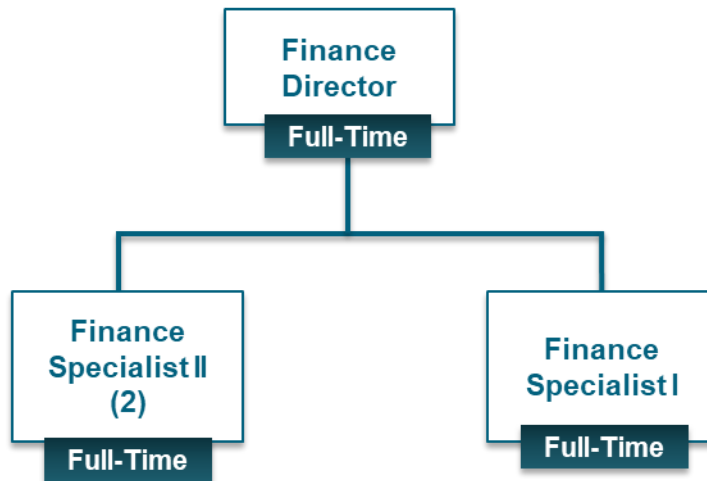
### Parks and Recreation - Measure #3

		FY2020	FY2021	FY2022	FY2023
Park Acreage Per 1,000 Residents	Goal	> 12.5	> 12.5	> 12.5	> 12.5
	Actual	30.1	28.5	29.6	29.6

# 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.

## Department Organizational Chart



## Department Financial and Budget Schedule

	Actual FY2021	Actual FY2022	Budget FY2023	Projected FY2023	Adopted FY2024
<b>Finance</b>					
Personnel Services	219,070	308,244	342,060	306,981	345,310
Contracted Services	30,784	41,243	37,850	43,341	54,970
Commodities	68,158	94,214	86,350	103,058	108,440
Capital Outlay	2,000	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Grand Total</b>	<b>\$ 320,012</b>	<b>\$ 443,700</b>	<b>\$ 466,260</b>	<b>\$ 453,380</b>	<b>\$ 508,720</b>

2022/2023 Accomplishments	2024 Department Goals
<ul style="list-style-type: none"> <li>◆ Received the GFOA Distinguished budget Award for the FY2023 Budget Document (4<sup>th</sup> straight year).</li> <li>◆ Implemented the Positive Pay ACH and check fraud program which prevents check washing/ fraud and potential ACH fraud.</li> <li>◆ Implemented a 15% Senior Citizen Discount for monthly water and wastewater fixed charges during the FY2023 Budget Process.</li> <li>◆ Created a “Completed CIP Projects” page on the public website which showcases major projects completed over the last 4 years.</li> <li>◆ Worked to promote the use of digital utility billing by email which resulted in an increase in the percentage of utility customers receiving their bills via email to 15% of total billed customers.</li> <li>◆ Worked with the Governing Body to develop a new utility disconnection policy to allow more time for utility customers to pay until utility shut-off occurs.</li> <li>◆ Completed improvements in the breakdown of utility billing charges shown on the customer’s utility bill (i.e., senior discounted rate, volume/ usage rate, fixed monthly charge).</li> </ul>	<ul style="list-style-type: none"> <li>◆ Coordinate the migration from Tyler Technologies ERP Pro 9 to ERP Pro 10 and provide support and training to City Departments.</li> <li>◆ Explore and evaluate the benefits of Tyler Technologies AP Automation &amp; Cloud Storage Capabilities for the City’s ERP.</li> <li>◆ Assist with the Bond Rating process for the issuance of the 2024 Series COP.</li> <li>◆ Update and implement utility rate recommendations from the utility rate model based upon CWWWS operational and capital expenses.</li> </ul>

# Finance - Performance Management

## Measure Insights

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

Finance - Measure #1		FY2020	FY2021	FY2022	FY2023
General Obligation Credit Rating of Strong/Extremely Strong	Goal	≥ AA-	≥ AA-	≥ AA-	≥ AA-
	Actual	AA-	AA-	AA-	AA-

## Measure Insights

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

Finance - Measure #2		FY2020	FY2021	FY2022	FY2023
% of On-Time Debt Service Payments	Goal	100%	100%	100%	100%
	Actual	100%	100%	100%	100%

FY2022 data is collected between November 1, 2022 and October 31, 2023.

## Measure Insights

The number of material weaknesses plus significant deficiencies comes from the FY2021 Audit. The FY2023 Audit is expected to be completed in early 2024.

Finance - Measure #3		FY2020	FY2021	FY2022	FY2023
# of Material Weaknesses Plus Significant Deficiencies Noted in Prior Year's Audit	Goal	≤ 3	≤ 3	≤ 3	≤ 3
	Actual	3	3	3	N/A

# Finance - Performance Management

## Finance - Measure #4

		FY2020	FY2021	FY2022	FY2023
% of Monthly Bank Reconciliations Completed within 15 Calendar Days from Month-End	Goal	100%	100%	100%	100%
	Actual	100%	100%	100%	100%

FY2022 data is collected between November 1, 2022 and October 31, 2023

### Measure Insights

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

## Finance - Measure #5

		FY2020	FY2021	FY2022	FY2023
% of Citizens Rating the Overall Quality of Customer Service from City Employees as Good or Excellent	Goal	> 75%	> 75%	> 75%	> 75%
	Actual	67%	N/A*	73%	N/A*

\*Data is obtained from DirectionFinder Survey, which was not administered in FY2022.

### 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	FY2023
Percentage of Customers Signed up for Utility Auto-Debit (ACH) Payments	Goal	N/A	> 30%	> 30%	> 20%
	Actual	N/A	18%	19%	21%

FY2022 data is collected between November 1, 2022 and October 31, 2023.

### Measure Insights

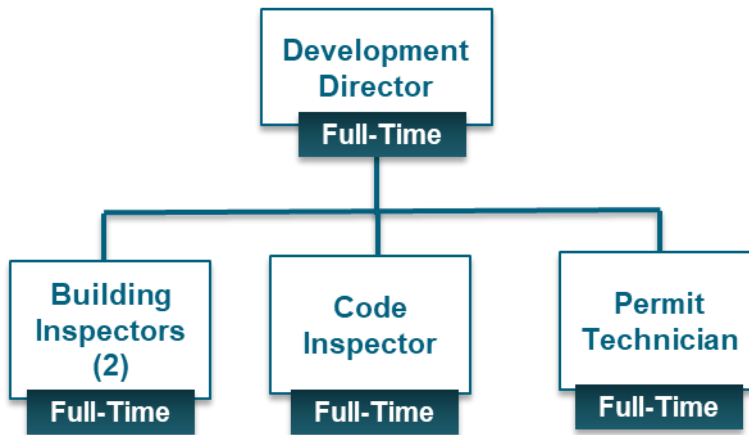
As of October 2023, there were **4,205** utility bills generated and **870** of these utility accounts paid via ACH. The Finance Department lowered the goal to **20%** for FY2023 and met that goal. Raising the goal in future years will be assessed.



# Development

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

## Organizational Chart



## Department Financial and Budget Schedule

	Actual FY2021	Actual FY2022	Budget FY2023	Projected FY2023	Adopted FY2024
<b>Development</b>					
Personnel Services	346,866	383,691	415,890	404,002	431,950
Contracted Services	41,627	27,641	36,190	36,190	48,390
Commodities	39,550	52,773	61,140	53,646	67,590
Capital Outlay	1,683	3,167	1,600	2,106	1,600
Transfers Out	-	-	-	-	15,000
<b>Grand Total</b>	<b>\$ 429,726</b>	<b>\$ 467,272</b>	<b>\$ 514,820</b>	<b>\$ 495,944</b>	<b>\$ 564,530</b>

# Development

2022/2023 Accomplishments	2024 Department Goals
<ul style="list-style-type: none"> <li>◆ Continued several implementation actions from Comprehensive Plan 2030, which included the following:               <ul style="list-style-type: none"> <li>◆ <i>Goal HN1.1</i> - Support Additional Housing Stock: Approved Fairview Crossing which adds 316 additional housing units.</li> <li>◆ <i>Goal ST1.1</i> - Wayfinding Plan Adopted</li> </ul> </li> <li>◆ Worked with Developers to add several commercial/retail lots to potential inventory:               <ul style="list-style-type: none"> <li>◆ Richardson Street Plaza</li> <li>◆ McBee's Corner</li> <li>◆ Fairview Crossing (10 Lots)</li> <li>◆ Fairview Crossing North (6 Lots)</li> </ul> </li> <li>◆ Filled vacant Building Inspector position and continued training of all Development Department employees.</li> </ul>	<ul style="list-style-type: none"> <li>◆ Continue to pursue completion of the following Comprehensive Plan Action Items:               <ul style="list-style-type: none"> <li>◆ Establish a zoning overlay on the westside of Highway 169 for commercial and mixed uses and establish key priority industry niches (determine whether to complete this work in-house or contract the work out, which has an estimated consultant cost of \$30,000).</li> <li>◆ Continue to provide training and education to staff for increased certifications.</li> <li>◆ Work towards an online inspections system following the ERP Pro 10 Migration.</li> </ul> </li> </ul>

# Development - Performance Management

Development - Measure #1		FY2020	FY2021	FY2022	FY2023
Average # of Days Between Application for and Issuance of Permit for Residential Development	Goal	< 30	< 16	< 5	< 5
	Actual	10	4	4.5	4.5

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

## Measure Insights

In FY2023, **33** 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 #2		FY2020	FY2021	FY2022	FY2023
Average # of Days Between Application for and Issuance of Permit for Commercial Development	Goal	< 20	< 24	< 20	< 20
	Actual	25	17	24.5	10

FY2022 data is collected between November 1, 2022 and October 31, 2023

## Measure Insights

In FY2023, **5** commercial building permits were processing. The commercial permit application and issuance process is performed by inspectors from an outside contractor called IBTS (Institute Building Technology Safety).

Development - Measure #3		FY2020	FY2021	FY2022	FY2023
Average Number of Days Between Request and Inspection for Commercial Development	Goal	N/A	< 2	< 2	< 2
	Actual	N/A	1.5	1.5	1

FY2022 data is collected between November 1, 2022 and October 31, 2023

## Measure Insights

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

# Development - Performance Management

Development - Measure #4		FY2020	FY2021	FY2022	FY2023
Average Number of Days Between Request and Inspection for Residential Development	Goal	N/A	< 2	< 2	< 2
	Actual	N/A	1.5	1.5	1

FY2022 data is collected between November 1, 2022 and October 31, 2023

## Measure Insights

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

Development - Measure #5		FY2020	FY2021	FY2022	FY2023
Average Number of Days Between Inspection and Voluntary Compliance (Property Maintenance Cases)	Goal	< 34	< 34	< 33	< 33
	Actual	35	31	33	30

FY2022 data is collected between November 1, 2022 and October 31, 2023

## Measure Insights

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

# Development - Performance Management

Development - Measure #6		FY2020	FY2021	FY2022	FY2023
Average Number of Days Between Inspection and Voluntary Compliance (Nuisance Cases)	Goal	N/A*	< 14	< 14	< 14
	Actual	N/A*	11.5	13	13

FY2022 data is collected between November 1, 2022 and October 31, 2023

## 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	FY2023
% of Code Enforcement Cases Resolved Through Forced Compliance	Goal	< 15%	< 11%	< 11%	< 11%
	Actual	25%	7%	9%	2%

FY2022 data is collected between November 1, 2022 and October 31, 2023

## Measure Insights

In FY2023, the City compiled and serviced **232** code enforcement cases. Of these cases, **5** cases resulted in forced compliance (issued citations).

# Animal Control

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



## Department Financial and Budget Schedule

	Actual FY2021	Actual FY2022	Budget FY2023	Projected FY2023	Adopted FY2024
<b>Animal Control</b>					
Personnel Services	-	-	-	-	-
Contracted Services	3,120	7,142	6,000	4,456	6,000
Commodities	1,380	2,616	3,100	5,430	3,100
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Grand Total</b>	<b>\$ 4,500</b>	<b>\$ 9,758</b>	<b>\$ 9,100</b>	<b>\$ 9,886</b>	<b>\$ 9,100</b>

# Senior Services

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 opportunities and costs for the Senior Center or contact the City's Parks & Recreation Department. The Senior Center is located at 113 West Main Street, just west of City Hall.



## Department Financial and Budget Schedule

	Actual FY2021	Actual FY2022	Budget FY2023	Projected FY2023	Adopted FY2024
<b>Senior Services</b>					
Personnel Services	-	-	-	-	-
Contracted Services	8,062	7,855	16,900	16,900	29,260
Commodities	11,059	19,536	19,990	19,990	16,530
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Grand Total</b>	<b>\$ 19,121</b>	<b>\$ 27,391</b>	<b>\$ 36,890</b>	<b>\$ 36,890</b>	<b>\$ 45,790</b>



# 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 FY2021	Actual FY2022	Budget FY2023	Projected FY2023	Adopted FY2024
<b>Beginning Fund Balance</b>	<b>\$ 4,528,147</b>	<b>\$ 5,602,501</b>	<b>\$ 7,123,744</b>	<b>\$ 6,854,956</b>	<b>\$ 6,455,383</b>
<b>CWWS Fund Revenues</b>					
Charges for Services	4,617,321	5,054,736	5,070,817	5,572,565	5,909,100
Intergovernmental	-	805,495	-	-	100,000
Impact Fees	292,296	283,906	330,000	220,320	280,000
Other Revenue	61,193	79,769	35,000	42,000	42,000
Interest Earnings	4,451	1,200	5,000	3,000	2,500
Transfers In / Debt Proceeds	-	-	3,900,000	-	4,350,000
Increase in Customer Deposits	19,330	2,888	-	-	-
<b>Total Revenues</b>	<b>\$ 4,994,591</b>	<b>\$ 6,227,994</b>	<b>\$ 9,340,817</b>	<b>\$ 5,837,885</b>	<b>\$ 10,683,600</b>
<b>CWWS Fund Expenses</b>					
Personnel Services	1,014,536	1,069,642	1,271,770	1,264,678	1,423,410
Contractual Services	926,871	748,138	1,569,327	736,850	2,368,930
Commodities	619,264	1,282,898	2,018,058	1,633,060	1,665,040
Capital Outlay / Debt Pay-	1,150,386	1,629,521	7,933,400	2,325,311	9,908,490
Transfers Out	209,180	245,340	277,560	277,560	338,750
<b>Total Expenses</b>	<b>\$ 3,920,237</b>	<b>\$ 4,975,539</b>	<b>\$ 13,070,115</b>	<b>\$ 6,237,458</b>	<b>\$ 15,704,620</b>
<b>Net Change in Fund Balance</b>	<b>\$ 1,074,354</b>	<b>\$ 1,252,455</b>	<b>\$ (3,729,298)</b>	<b>\$ (399,573)</b>	<b>\$ (5,021,020)</b>
<b>Ending Fund Balance</b>	<b>\$ 5,602,501</b>	<b>\$ 6,854,956</b>	<b>\$ 3,394,446</b>	<b>\$ 6,455,383</b>	<b>\$ 1,434,363</b>

# Utilities

2022/2023 Accomplishments	2024 Department Goals
<ul style="list-style-type: none"> <li>◆ Treated 192 million gallons of drinking water that met the standards set by the DNR and the EPA for safe consumption.</li> <li>◆ Treated 78 million gallons of wastewater that met all regulatory standards.</li> <li>◆ Successfully completed the Smith's Fork Campground Lift Station project.</li> <li>◆ Completed the construction of Digester #1 Floating Aerator.</li> <li>◆ Completed the construction of the Winner Avenue Waterline Project.</li> <li>◆ Rehabilitated 4,124 linear feet of sewer line, 3 manholes, and repaired and restored service to SBR #1 (sequencing batch reactor).</li> <li>◆ Completed the construction of a new Raw Water Pump Station and installed a Copper Ion Generator for improved water quality.</li> <li>◆ Inspected and conducted weekly preventative maintenance on 31 sewer pump stations and repaired 24 waterline issues.</li> <li>◆ Conducted 1,030 on-time utility locates and completed 918 work orders.</li> </ul>	<ul style="list-style-type: none"> <li>◆ Continue the Sewer Rehabilitation Program (Cured in Place Pipe).               <ul style="list-style-type: none"> <li>◆ Staff reduced the number of sewer line cleanings from 15 per month to just a few per year since the program started.</li> </ul> </li> <li>◆ Consider a bar screen replacement for the wastewater plant.</li> <li>◆ 144<sup>th</sup> Street Lift Station and West Bypass:               <ul style="list-style-type: none"> <li>◆ Right-of-way acquisition continues. The project is expected to be put out to bid shortly after the beginning of 2024.</li> </ul> </li> <li>◆ Consideration of the FY2024 - FY2028 Five Year Capital Improvement Plan, which includes the following significant projects:               <ul style="list-style-type: none"> <li>◆ Engineering for wastewater plant expansion and improvements (\$1,050,000 in the Proposed FY2024 CIP).</li> <li>◆ Planning for the Water Plant Expansion Project.</li> </ul> </li> <li>◆ Utility Rate Review</li> </ul>

# Utilities - Performance Management

Utilities (Public Works) - Measure					
		FY2020	FY2021	FY2022	FY2023
% of Utility Work Orders Completed within 1 Business Day	Goal	> 98%	> 95%	> 95%	> 95%
	Actual	99.74%	100%	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 (Public Works) - Measure					
		FY2020	FY2021	FY2022	FY2023
% of Utility Locates Completed Within Required Timeframe (Per Dig Safe)	Goal	100%	100%	100%	100%
	Actual	100%	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 - Performance Management

## Utilities (Public Works) - Measure FY2020 FY2021 FY2022 FY2023

# of Violations in Drinking Water Regulations as Reported in Annual CCR	Goal	0	0	0	0
	Actual	0	0	0	0

### Measure Insights

The CCR is the Annual Water Quality Report (Consumer Confidence Report), which is published in March each year. The 2022 CCR, published in March 2023, noted zero violations in drinking water regulations during the calendar year.

## Utilities (Public Works) - Measure FY2020 FY2021 FY2022 FY2023

% of Citizens Satisfied with the Overall Quality of Water & Sewer Utilities	Goal	> 80%	> 80%	> 80%	> 80%
	Actual	53%	N/A*	66%	N/A*

\*Data is obtained from the DirectionFinder Survey, which was not administered in FY2023

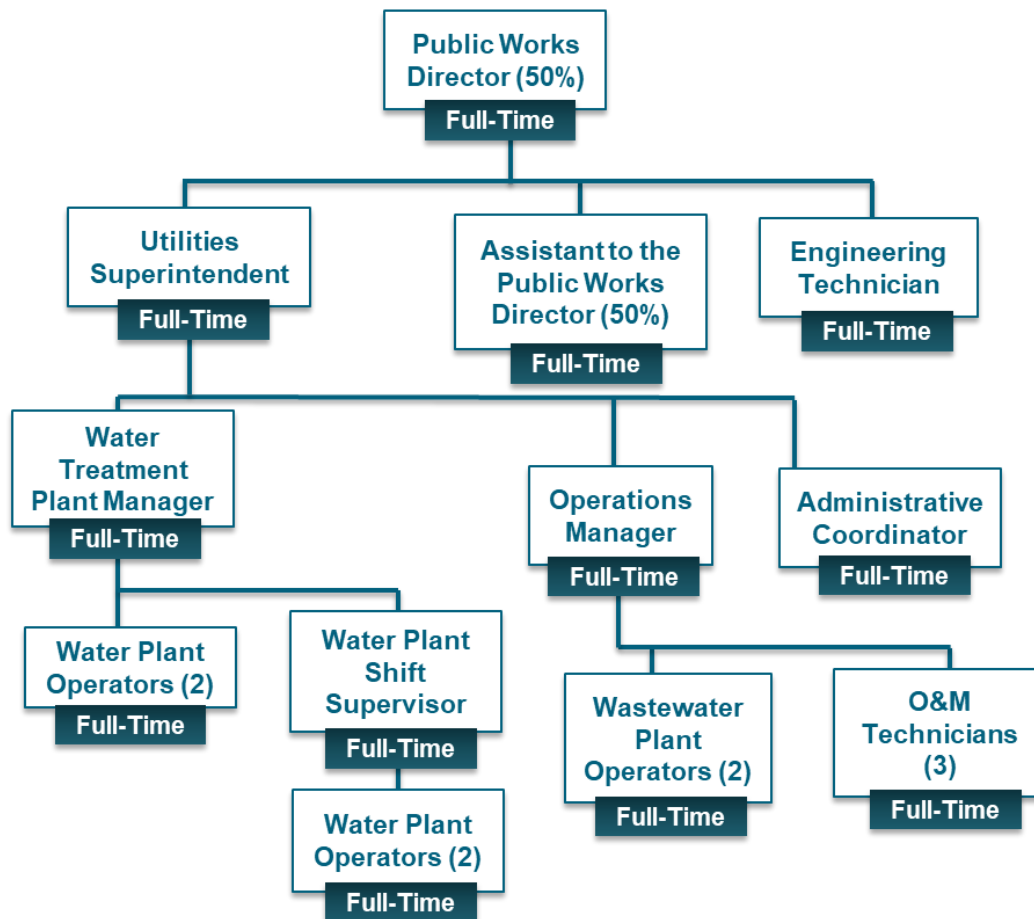
### Measure Insights

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.

# 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

# 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 FY2021	Actual FY2022	Budget FY2023	Projected FY2023	Adopted FY2024
<b>Beginning Fund Balance</b>	\$ 762,606	\$ 462,260	\$ 354,072	\$ 429,407	\$ 537,204
<b>Transportation Sales Tax Fund Revenues</b>					
Sales Tax (0.5%)	587,177	608,121	589,713	642,650	667,450
Other Revenue	-	15,826	-	4,130	1,500
Grant Revenue	-	-	-	-	500,000
Transfers In / Proceeds from	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 587,177</b>	<b>\$ 623,947</b>	<b>\$ 589,713</b>	<b>\$ 646,780</b>	<b>\$ 1,168,950</b>
<b>Transportation Sales Tax Fund Expenses</b>					
Personnel Services	-	-	-	-	-
Contractual Services	38,971	3,721	185,010	60,000	40,000
Commodities	833,359	126,162	160,275	157,056	155,850
Capital Outlay / Debt Payments	15,194	526,917	356,960	321,927	1,503,290
Transfers Out	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 887,524</b>	<b>\$ 656,800</b>	<b>\$ 702,245</b>	<b>\$ 538,983</b>	<b>\$ 1,699,140</b>
<b>Net Change in Fund Balance</b>	<b>\$ (300,347)</b>	<b>\$ (32,853)</b>	<b>\$ (112,532)</b>	<b>\$ 107,797</b>	<b>\$ (530,190)</b>
<b>Ending Fund Balance</b>	<b>\$ 462,260</b>	<b>\$ 429,407</b>	<b>\$ 241,540</b>	<b>\$ 537,204</b>	<b>\$ 7,014</b>

# 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 (administered through Mid-America Regional Council, MARC). 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 FY2021		Actual FY2022		Budget FY2023		Projected FY2023		Adopted FY2024	
<b>Beginning Fund Balance</b>	\$	55,436	\$	62,992	\$	61,219	\$	57,588	\$	57,974
<b>Sanitation Fund Revenues</b>										
Charges for Services		872,880		813,122		915,860		844,436		938,757
<b>Total Revenues</b>	\$	872,880	\$	813,122	\$	915,860	\$	844,436	\$	938,757
<b>Sanitation Fund Expenses</b>										
Contracted Services		865,324		818,526		900,600		844,050		931,805
<b>Total Expenses</b>	\$	865,324	\$	818,526	\$	900,600	\$	844,050	\$	931,805
<b>Net Change in Fund Balance</b>	\$	7,556	\$	(5,404)	\$	15,260	\$	386	\$	6,952
<b>Ending Fund Balance</b>	\$	62,992	\$	57,588	\$	76,479	\$	57,974	\$	64,926



# Special Allocation (Marketplace TIF) Fund

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

	Actual FY2021	Actual FY2022	Budget FY2023	Projected FY2023	Adopted FY2024
<b>Beginning Fund Balance</b>	<b>8,260</b>	<b>386,786</b>	<b>48,041</b>	<b>2,427,864</b>	<b>\$ 1,635,910</b>
<b>Special Allocation Fund Revenues</b>					
Property Taxes	19,537	189,505	195,000	209,948	220,446
Sales and Use Taxes	361,284	1,016,380	510,000	572,500	588,000
Interest Earnings	-	12,000	-	82,500	60,000
Proceeds from Debt Issued	-	8,068,953	-	-	-
<b>Total Revenues</b>	<b>\$ 380,821</b>	<b>\$ 9,286,838</b>	<b>\$ 705,000</b>	<b>\$ 864,948</b>	<b>\$ 868,446</b>
<b>Special Allocation Fund Expenses</b>					
Contractual Services	-	6,914,999	700,000	700,000	500,000
Commodities	-	-	-	-	-
Capital Outlay / Debt Payments	-	328,953	-	953,902	676,800
Transfers Out	2,295	1,808	3,000	3,000	3,000
<b>Total Expenses</b>	<b>\$ 2,295</b>	<b>\$ 7,245,760</b>	<b>\$ 703,000</b>	<b>\$ 1,656,902</b>	<b>\$ 1,179,800</b>
<b>Net Change in Fund Balance</b>	<b>\$ 378,526</b>	<b>\$ 2,041,078</b>	<b>\$ 2,000</b>	<b>\$ (791,954)</b>	<b>\$ (311,354)</b>
<b>Ending Fund Balance</b>	<b>\$ 386,786</b>	<b>\$ 2,427,864</b>	<b>\$ 50,041</b>	<b>\$ 1,635,910</b>	<b>\$ 1,324,556</b>

# Commons CID Fund

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

	Actual FY2021		Actual FY2022		Budget FY2023		Projected FY2023		Adopted FY2024	
<b>Beginning Fund Balance</b>	\$	-	\$	297,096	\$	83,790	\$	92,718	\$	137,351
<b>Commons CID Fund Revenues</b>										
Sales and Use Taxes		297,096		350,439		380,250		380,250		396,592
<b>Total Revenues</b>	<b>\$</b>	<b>297,096</b>	<b>\$</b>	<b>350,439</b>	<b>\$</b>	<b>380,250</b>	<b>\$</b>	<b>380,250</b>	<b>\$</b>	<b>396,592</b>
<b>Commons CID Fund Expenses</b>										
Contracted Services		-		548,342		331,880		331,880		410,000
Transfers Out		-		6,475		3,738		3,738		3,916
<b>Total Expenses</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>554,817</b>	<b>\$</b>	<b>335,618</b>	<b>\$</b>	<b>335,618</b>	<b>\$</b>	<b>413,916</b>
<b>Net Change in Fund Balance</b>	<b>\$</b>	<b>297,096</b>	<b>\$</b>	<b>(204,378)</b>	<b>\$</b>	<b>44,632</b>	<b>\$</b>	<b>44,633</b>	<b>\$</b>	<b>(17,324)</b>
<b>Ending Fund Balance</b>	<b>\$</b>	<b>297,096</b>	<b>\$</b>	<b>92,718</b>	<b>\$</b>	<b>128,422</b>	<b>\$</b>	<b>137,351</b>	<b>\$</b>	<b>120,027</b>

# 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 FY2021		Actual FY2022		Budget FY2023		Projected FY2023		Adopted FY2024	
Beginning Fund Balance	\$	347,270	\$	254,029	\$	394,454	\$	410,774	\$	668,200
Capital Improvement Sales Tax Fund Revenues										
Sales Tax (0.5%)		659,009		692,937		672,435		728,750		752,750
Intergovernmental Revenues		-		-		488,000		-		488,000
Total Revenues	\$	659,009	\$	692,937	\$	1,160,435	\$	728,750	\$	1,240,750
Capital Improvement Sales Tax Fund Expenses										
Personnel Services		-		-		-		-		-
Contractual Services		-		72,368		109,000		116,480		650,000
Commodities		-		-		-		-		-
Capital Outlay		410,060		-		891,000		-		895,000
Transfers Out		342,190		463,824		355,370		354,845		361,340
Total Expenses	\$	752,250	\$	536,192	\$	1,355,370	\$	471,325	\$	1,906,340
Net Change in Fund Balance	\$	(93,241)	\$	156,745	\$	(194,935)	\$	257,426	\$	(665,590)
Ending Fund Balance	\$	254,029	\$	410,774	\$	199,519	\$	668,200	\$	2,610

# 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 FY2021	Actual FY2022	Budget FY2023	Projected FY2023	Adopted FY2024
<b>Beginning Fund Balance</b>	\$ 231,262	\$ 243,597	\$ 255,934	\$ 255,934	\$ 267,739
<b>Debt Service Fund Revenues</b>					
Transfers In	342,190	351,550	354,845	354,845	357,830
<b>Total Revenues</b>	<b>\$ 342,190</b>	<b>\$ 351,550</b>	<b>\$ 354,845</b>	<b>\$ 354,845</b>	<b>\$ 357,830</b>
<b>Debt Service Fund Expenses</b>					
Capital Outlay / Debt Payments	329,855	339,213	343,040	343,040	351,333
<b>Total Expenses</b>	<b>\$ 329,855</b>	<b>\$ 339,213</b>	<b>\$ 343,040</b>	<b>\$ 343,040</b>	<b>\$ 351,333</b>
<b>Net Change in Fund Balance</b>	<b>\$ 12,335</b>	<b>\$ 12,337</b>	<b>\$ 11,805</b>	<b>\$ 11,805</b>	<b>\$ 6,497</b>
<b>Ending Fund Balance</b>	<b>\$ 243,597</b>	<b>\$ 255,934</b>	<b>\$ 267,739</b>	<b>\$ 267,739</b>	<b>\$ 274,236</b>

# 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. The fund also houses Traffic Impact Fee revenue and Payment in Lieu of Dedication funds.

	Actual FY2021	Actual FY2022	Budget FY2023	Projected FY2023	Adopted FY2024
<b>Beginning Fund Balance</b>	\$ 1,261,031	\$ 20,976	\$ 181,855	\$ 183,729	\$ 100,000
<b>Capital Project Fund Revenues</b>					
Other Revenue	6,250	77,479	40,000	-	40,000
Charges for Services	-	100,000	-	-	-
Intergovernmental	290,439	-	-	-	-
Transfers In / Debt Proceeds	-	112,274	-	-	-
Interest	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 296,689</b>	<b>\$ 289,753</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ 40,000</b>
<b>Capital Project Fund Expenses</b>					
Personnel Services	-	-	-	-	-
Contractual Services	68,567	-	-	-	-
Commodities	-	-	-	-	-
Capital Outlay / Debt Payments	1,468,177	127,000	-	83,729	-
Transfers Out	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 1,536,744</b>	<b>\$ 127,000</b>	<b>\$ -</b>	<b>\$ 83,729</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (1,240,055)</b>	<b>\$ 162,753</b>	<b>\$ 40,000</b>	<b>\$ (83,729)</b>	<b>\$ 40,000</b>
<b>Ending Fund Balance</b>	<b>\$ 20,976</b>	<b>\$ 183,729</b>	<b>\$ 221,855</b>	<b>\$ 100,000</b>	<b>\$ 140,000</b>

# Park & Stormwater Sales Tax Fund

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

	Actual FY2021	Actual FY2022	Budget FY2023	Projected FY2023	Adopted FY2024
<b>Beginning Fund Balance</b>	\$ -	\$ 437,318	\$ 749,556	\$ 809,380	\$ 983,800
<b>Park &amp; Stormwater Sales Tax Fund Revenues</b>					
Sales Tax (0.5%)	614,190	690,960	672,435	723,750	752,750
Intergovernmental Revenues	-	-	-	-	181,000
Other Revenue	-	11,000	-	-	-
<b>Total Revenues</b>	<b>\$ 614,190</b>	<b>\$ 701,960</b>	<b>\$ 672,435</b>	<b>\$ 723,750</b>	<b>\$ 933,750</b>
<b>Park &amp; Stormwater Sales Tax Fund Expenses</b>					
Personnel Services	-	-	-	-	-
Contractual Services	27,335	47,325	217,750	83,130	50,000
Commodities	8,334	9,062	-	-	-
Capital Outlay	141,203	273,511	280,000	466,200	971,000
Transfers Out	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 176,872</b>	<b>\$ 329,898</b>	<b>\$ 497,750</b>	<b>\$ 549,330</b>	<b>\$ 1,021,000</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>\$ 372,062</b>	<b>\$ 174,685</b>	<b>\$ 174,420</b>	<b>\$ (87,250)</b>
<b>Ending Fund Balance</b>	<b>\$ 437,318</b>	<b>\$ 809,380</b>	<b>\$ 924,241</b>	<b>\$ 983,800</b>	<b>\$ 896,550</b>

# Vehicle and Equipment Replacement Fund

The Vehicle and Equipment Replacement Fund (VERF) accounts for expenses related to the management of the City's vehicle fleet. The VERF was created as a part of the FY2021 budget development process. This process included the approval of an agreement between the City and Enterprise Fleet Management to lease "white fleet", or non-police vehicles for City use. In recent years, the City has started to lease Police patrol vehicles through Enterprise Fleet Management to replace aging patrol units. Ideally, building up and retaining a cash balance of at least \$750,000 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 FY2021		Actual FY2022		Budget FY2023		Projected FY2023		Adopted FY2024	
<b>Beginning Fund Balance</b>	\$	-	\$	25,676	\$	157,400	\$	184,328	\$	210,780
<b>VERF Revenues</b>										
Sale of Personal Property & Leased Vehicles		51,972		193,778		352,100		301,770		125,398
Transfers In		40,000		175,000		70,000		70,000		249,000
<b>Total Revenues</b>	\$	<b>91,972</b>	\$	<b>368,778</b>	\$	<b>422,100</b>	\$	<b>371,770</b>	\$	<b>374,398</b>
<b>VERF Expenses</b>										
Contractual Services		66,296		210,126		381,750		329,883		423,547
Capital Outlay		-		-		-		15,435		-
<b>Total Expenses</b>		<b>66,296</b>		<b>210,126</b>		<b>381,750</b>		<b>345,318</b>		<b>423,547</b>
<b>Net Change in Fund Balance</b>		<b>25,676</b>	\$	<b>158,652</b>	\$	<b>40,350</b>	\$	<b>26,452</b>	\$	<b>(49,149)</b>
<b>Ending Fund Balance</b>	\$	<b>25,676</b>	\$	<b>184,328</b>	\$	<b>197,750</b>	\$	<b>210,780</b>	\$	<b>161,631</b>

## “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 financial resources and the fund finished FY2021 with no cash balance and no future anticipated revenues or expenses in FY2021 or beyond.

	Actual FY2021		Actual FY2022		Budget FY2023		Projected FY2023		Adopted FY2024	
<b>Beginning Fund Balance</b>	\$	588,259	\$	-	\$	-	\$	-	\$	-
<b>CARES Fund Revenues</b>										
Intergovernmental		-		-		-		-		-
Interest Earnings		-		-		-		-		-
<b>Total Revenues</b>	\$	-	\$	-	\$	-	\$	-	\$	-
<b>CARES Fund Expenses</b>										
Personnel Services		472		-		-		-		-
Contractual Services		251,352		-		-		-		-
Commodities		56,497		-		-		-		-
Capital Outlay		40,650		-		-		-		-
Transfers Out		239,288		-		-		-		-
<b>Total Expenses</b>	\$	588,259	\$	-	\$	-	\$	-	\$	-
<b>Net Change in Fund Balance</b>	\$	(588,259)	\$	-	\$	-	\$	-	\$	-
<b>Ending Fund Balance</b>	\$	-	\$	-	\$	-	\$	-	\$	-



# Donation Fund

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

	Actual FY2021		Actual FY2022		Budget FY2023		Projected FY2023		Adopted FY2024	
<b>Beginning Fund Balance</b>	\$	-	\$	-	\$	16,500	\$	3,305	\$	9,109
<b>Donation Fund Revenues</b>										
Other Revenues		-		3,305		10,500		21,476		21,000
<b>Total Revenues</b>	\$	-	\$	3,305	\$	10,500	\$	21,476	\$	21,000
<b>Donation Fund Expenses</b>										
Capital Outlay		-		-		20,000		15,672		15,000
<b>Total Expenses</b>	\$	-	\$	-	\$	20,000	\$	15,672	\$	15,000
<b>Net Change in Fund Balance</b>	\$	-	\$	3,305	\$	(9,500)	\$	5,804	\$	6,000
<b>Ending Fund Balance</b>	\$	-	\$	3,305	\$	7,000	\$	9,109	\$	15,109

# 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 was distribution to the City of Smithville over the course of FY2021 and FY2022. 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). ARPA funds are anticipated to be fully expended by the end of FY2023.

	Actual FY2021	Actual FY2022	Budget FY2023	Projected FY2023	Adopted FY2024
<b>Beginning Fund Balance</b>	\$ -	\$ 1,089,550	\$ 953,273	\$ 880,215	\$ -
<b>ARPA Fund Revenues</b>					
Intergovernmental	1,089,138	1,110,128	-	-	-
Interest	412	10,570	-	-	-
<b>Total Revenues</b>	\$ 1,089,550	\$ 1,120,698	\$ -	\$ -	\$ -
<b>ARPA Fund Expenses</b>					
Capital Outlay	-	1,330,033	953,270	880,215	-
<b>Total Expenses</b>	\$ -	\$ 1,330,033	\$ 953,270	\$ 880,215	\$ -
<b>Net Change in Fund Balance</b>	\$ 1,089,550	\$ (209,335)	\$ (953,270)	\$ (880,215)	\$ -
<b>Ending Fund Balance</b>	\$ 1,089,550	\$ 880,215	\$ 3	\$ -	\$ -

# 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 FY2021		Actual FY2022		Budget FY2023		Projected FY2023		Adopted FY2024	
<b>Beginning Fund Balance</b>	\$	2,795	\$	2,795	\$	2,045	\$	545	\$	-
<b>Appointed Counsel Fund Revenues</b>										
Fines and Forfeits		-		-		-		-		-
<b>Total Revenues</b>	\$	-	\$	-	\$	-	\$	-	\$	-
<b>Appointed Counsel Fund Expenses</b>										
Commodities		-		2,250		1,650		545		-
<b>Total Expenses</b>	\$	-	\$	2,250	\$	1,650	\$	545	\$	-
<b>Net Change in Fund Balance</b>	\$	-	\$	(2,250)	\$	(1,650)	\$	(545)	\$	-
<b>Ending Fund Balance</b>	\$	2,795	\$	545	\$	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 FY2021		Actual FY2022		Budget FY2023		Projected FY2023		Adopted FY2024	
<b>Beginning Fund Balance</b>	\$	3,447	\$	3,447	\$	3,447	\$	3,447	\$	3,447
<b>Judicial Education Fund Revenues</b>										
Fines and Forfeits		-		-		-		-		-
<b>Total Revenues</b>	\$	-	\$	-	\$	-	\$	-	\$	-
<b>Judicial Education Fund Expenses</b>										
Commodities		-		-		-		-		3,447
<b>Total Expenses</b>	\$	-	\$	-	\$	-	\$	-	\$	3,447
<b>Net Change in Fund Balance</b>	\$	-	\$	-	\$	-	\$	-	\$	(3,447)
<b>Ending Fund Balance</b>	\$	3,447	\$	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 FY2021		Actual FY2022		Budget FY2023		Projected FY2023		Adopted FY2024	
<b>Beginning Fund Balance</b>	\$	4,807	\$	2,707	\$	2,474	\$	2,032	\$	632
<b>Technology Upgrade Fund Revenues</b>										
Fines and Forfeits		-		-		-		-		-
<b>Total Revenues</b>	\$	-	\$	-	\$	-	\$	-	\$	-
<b>Technology Upgrade Fund Expenses</b>										
Commodities		2,100		675		2,474		1,400		632
<b>Total Expenses</b>	\$	2,100	\$	675	\$	2,474	\$	1,400	\$	632
<b>Net Change in Fund Balance</b>	\$	(3,200)	\$	(675)	\$	(2,474)	\$	(1,400)	\$	(632)
<b>Ending Fund Balance</b>	\$	2,707	\$	2,032	\$	-	\$	632	\$	-

# 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 FY2021		Actual FY2022		Budget FY2023		Projected FY2023		Adopted FY2024	
<b>Beginning Fund Balance</b>	\$	10,428	\$	10,561	\$	14,312	\$	14,612	\$	6,612
<b>DWI Recovery Fund</b>										
Fines and Forfeits		910		4,477		4,000		4,000		4,000
<b>Total Revenues</b>	\$	910	\$	4,477	\$	4,000	\$	4,000	\$	4,000
<b>DWI Recovery Fund</b>										
Commodities		777		426		12,000		12,000		5,000
<b>Total Expenses</b>	\$	777	\$	426	\$	12,000	\$	12,000	\$	5,000
<b>Net Change in Fund Balance</b>	\$	133	\$	4,051	\$	(8,000)	\$	(8,000)	\$	(1,000)
<b>Ending Fund Balance</b>	\$	10,561	\$	14,612	\$	6,312	\$	6,612	\$	5,612

# 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 FY2021		Actual FY2022		Budget FY2023		Projected FY2023		Adopted FY2024	
<b>Beginning Fund Balance</b>	\$	10,830	\$	12,854	\$	14,500	\$	13,538	\$	4,538
<b>Police Training Fund</b>										
Fines and Forfeits		2,544		2,038		3,000		3,000		3,000
<b>Total Revenues</b>	\$	2,544	\$	2,038	\$	3,000	\$	3,000	\$	3,000
<b>Police Training Fund</b>										
Commodities		520		1,354		12,000		12,000		5,000
<b>Total Expenses</b>	\$	520	\$	1,354	\$	12,000	\$	12,000	\$	5,000
<b>Net Change in Fund Balance</b>	\$	1,470	\$	684	\$	(9,000)	\$	(9,000)	\$	(2,000)
<b>Ending Fund Balance</b>	\$	12,854	\$	13,538	\$	5,500	\$	4,538	\$	2,538

# Sales Tax Overview

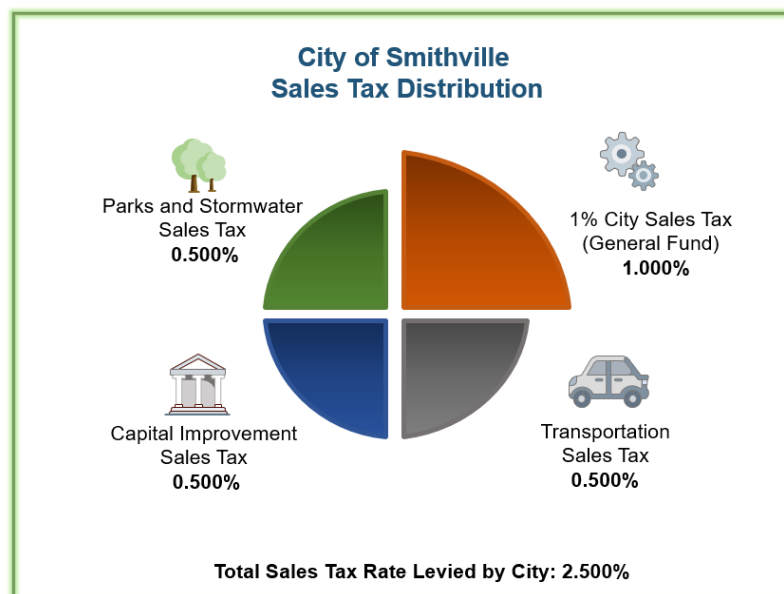
The City of Smithville total sales tax rate is **8.475%**. Nearly half of this total sales tax rate is effective for the State of Missouri. Clay County, the Smithville Area Fire Protection District, and the Kansas City Zoo District also have rates enacted. The City of Smithville sales tax rate is 2.500%. For consumer activity occurring in the Smithville Marketplace CID (located at 15700 N US 169 Highway), the total rate is **9.475%**, which includes a 1% Commons Community Improvement District (CID) sales tax.

## City of Smithville - Sales Tax Rate Breakdown

Jurisdiction	Effective Rate
State of Missouri	4.225%
Clay County	1.125%
City of Smithville	2.500%
Smithville Area Fire Protection District	0.500%
Kansas City Zoological District	0.125%
<b>Total Rate in City</b>	<b>8.475%</b>

Smithville Marketplace (1% CID Sales Tax)	1.000%
<b>Total Rate for Smithville Marketplace</b>	<b>9.475%</b>

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.





# Capital Improvement Plan Overview

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 five 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
- Stormwater Master Plan (*To Be Bid and Completed*)
- Police Facility Needs Assessment



*In 2023, Black Chain Link Lift Station Safety Fence is Installed near the Harborview Neighborhood Subdivision*

*In 2023, New PVC Waterline is Installed to Replace Aging Cast Iron Pipe on Quincy Boulevard*



# Development of the Capital Improvement Plan

## 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 Five Year CIP Plan, which include the following:

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

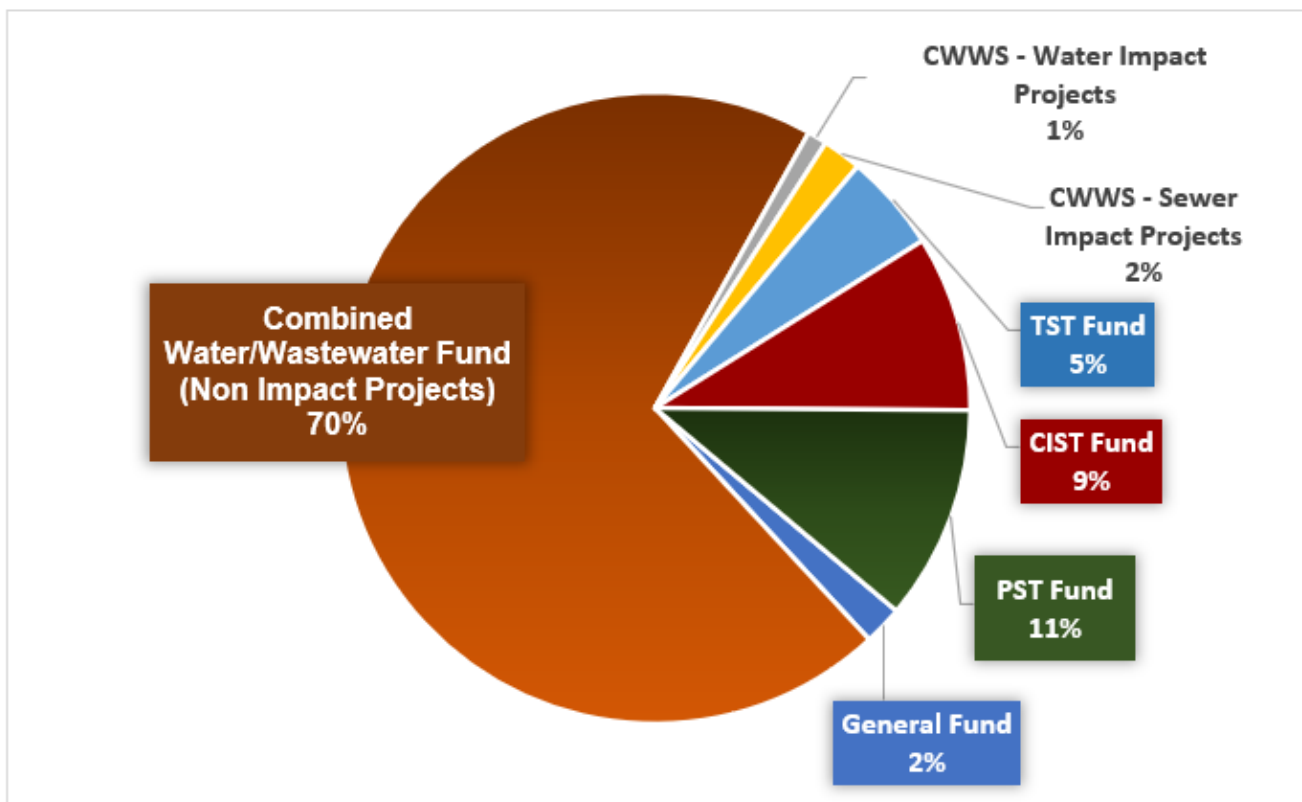
Once these conversations occur, projects are slotted into each fund and the Finance/Administration team reviews projected cashflows which illustrate whether the fund is projected to have the capacity to fund requested projects. Projects are then either “funded” or dropped to the “pending” list where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

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

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

## Five Year CIP - By Funding Type

The Five Year Capital Improvement Plan is primarily composed of water and wastewater projects as indicated by the pie chart below. 70% of all CIP expenditures in the Five Year CIP are either water or wastewater related expenses. This number increases to 73% when accounting for projects paid with water and wastewater impact cash. The Capital Improvement Sales Tax Fund (CIST Fund) accounts for 9% of CIP projects in the next Five years while the Transportation Sales Tax Fund (TST Fund) accounts for 5% and the Park and Stormwater Sales Tax (PST Fund) accounts for 11%. Together, the three special 0.5% Sales Taxes account for 25% of all CIP planned expenditures in the next five years.



# Impact of the CIP on Annual Operating Budget

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

- The Annual Street Overlay & Maintenance Program reduces expense related to maintaining and repairing streets (pothole filling and patching). The PCI (Pavement Condition Index) helps staff understand which sections of City road are in the greatest need for mill and overlay, or overall replacement. Proactively fixing roads with poor PCI scores helps save expenses related to refilling potholes or repeatedly patching certain areas of road. The Transportation Sales Tax Fund provides funding to perform mill and overlay for areas prioritized as highest need by staff.
- The Downtown Streetscape Phase III project, scheduled for construction in FY2024, 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 the northern Downtown portion. 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. Public Works continues to coordinate an annual "cured-in-place" sewer rehabilitation program which seals the aging wastewater pipe and helps to halt future potential leaks.



*The City contracted with Pavement Management Inc. for the completion of the 2023 Street Maintenance Program in which they performed crack sealing to prevent further degradation and extend the life of the road.*



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



## City of Smithville Adopted FY2024 - FY2028 Five Year Capital Improvement Plan



Plan Prepared by City of Smithville Finance and Administration Departments

**Table of Contents**

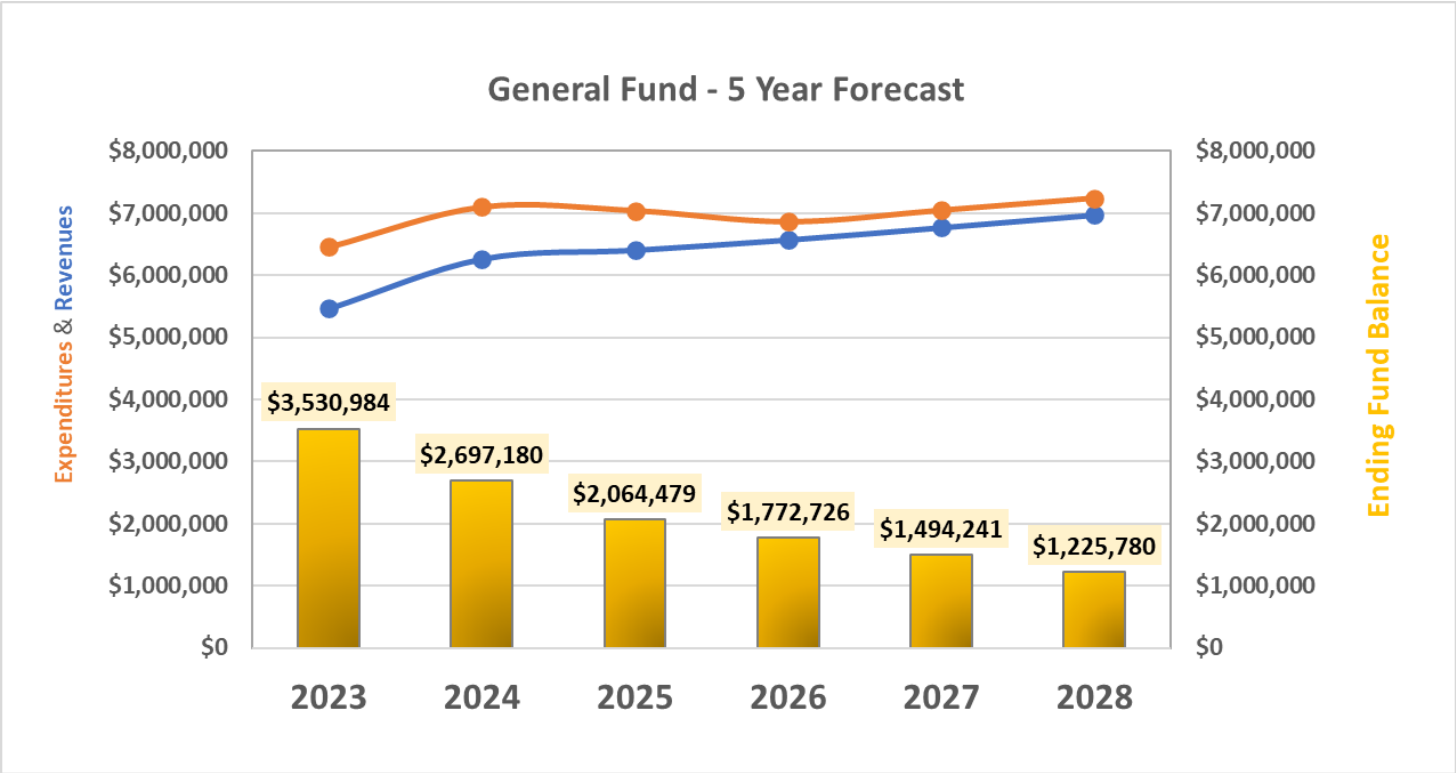
<b>Budgeted Fund / Source of Funds</b>	<b>Page</b>
<b>General Fund</b>	<b>95</b>
<b>Combined Water/Wastewater Fund (Non Impact Fee Cash)</b>	<b>99</b>
<b>Water Impact Projects/Cash - CWWWS Fund</b>	<b>122</b>
<b>Wastewater Impact Projects/Cash - CWWWS Fund</b>	<b>125</b>
<b>Transportation Sales Tax Fund</b>	<b>128</b>
<b>Debt Service Fund</b>	<b>136</b>
<b>Capital Improvement Sales Tax Fund</b>	<b>138</b>
<b>Park and Stormwater Sales Tax Fund</b>	<b>145</b>
<b>Capital Projects Fund</b>	<b>158</b>
<b>5 Year CIP Summary - All Funds</b>	<b>159</b>

### Five Year Capital Improvement Plan - General Fund

Capital Improvement Projects	Dept Name	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Annual Wayfinding Signage Installation	Administration	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Complete Quincy Boulevard Sidewalks ( <b>Construction</b> )	Public Works - Streets	\$205,000	-	-	-	-
Complete Quincy Boulevard Road Reconstruction ( <b>Construction</b> )	Public Works - Streets	\$175,000	-	-	-	-
Complete 4 <sup>th</sup> St & 4 <sup>th</sup> Terr Mailbox Improvement ( <b>Construction</b> )	Public Works - Streets	\$100,000	-	-	-	-
1 <sup>st</sup> & Bridge Street Round-A-Bout ( <b>Engineering</b> )	Public Works - Streets	\$50,000	-	-	-	-
Additional Annual Asphalt Overlay Program Funding	Public Works - Streets	-	\$100,000	-	-	-
Additional Sidewalk Replacement Program Funding	Public Works - Streets	-	\$50,000	-	-	-
Second Creek Bridge Sidewalks ( <b>30% of Construction</b> )	Public Works - Streets	-	\$250,000	-	-	-
Riverwalk Park & Trail ( <b>10% of Construction</b> )	Public Works - Streets	-	\$200,000	-	-	-
<b>Grand Total</b>		<b>\$630,000</b>	<b>\$700,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>

Project Totals By City Department	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Administration	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Parks & Recreation	-	-	-	-	-
Public Works - Streets	\$530,000	\$600,000	-	-	-
Police	-	-	-	-	-
<b>Grand Total (Net Cost)</b>	<b>\$630,000</b>	<b>\$700,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>

Five Year Cash Flow Analysis - General Fund



Five Year CIP Total
\$1,630,000



## General Fund – Capital Improvement Projects

<b>Project Name:</b> Downtown Wayfinding Signage	<b>Department:</b> Administration
<b>Type of Project:</b> Improvement	<b>Contact:</b> Gina Pate
<b>Total Project Cost:</b> <b>\$500,000</b>	

### Description:

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

### Justification:

The City needs signage and wayfinding markers so that visitors experience a sense of arrival and know they have reached their specific destinations as they travel through the City of Smithville. Right now, this form of directional signage does not exist in the City. \$100,000 has been allocated annually in the General Fund over a five-year period.

### Expenditures

	FY2024	FY2025	FY2026	FY2027	FY2028	Total
<b>Construction</b>	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
<b>Total</b>	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000

### Funding Sources

	FY2024	FY2025	FY2026	FY2027	FY2028	Total
<b>General Fund</b>	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
<b>Total</b>	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000

Updated: **August 21, 2023**

## Pending Projects Outside Five Year CIP - General Fund

Pending Projects	Department Name	Cost Estimate
Police Department Building ( <b>Engineering</b> )	Police	\$1,000,000
Police Department Building ( <b>Construction</b> )	Police	\$16,000,000
Streets & Parks & Recreation Facility Building ( <b>Engineering</b> )	Parks & Rec/PW	\$500,000
Streets & Parks & Recreation Facility Building ( <b>Construction</b> )	Parks & Rec/PW	\$8,000,000
Tornado Sirens ( <b>Purchase &amp; Installation</b> )	Police	Unknown Cost
Grand Total (Net Cost)		\$25,500,000

### Five Year Capital Improvement Plan - Combined Water and Wastewater Fund

Capital Improvement Project Name	Dept Name	FY 2024	FY 2025	FY 2026	FY2027	FY2028
Complete Auth 94 - West Bypass of 144th St Lift Station ( <b>Engineering</b> )	Public Works - Utilities	\$85,000	-	-	-	-
Complete Auth 92 - Smith's Fork Pump Station ( <b>Engineering</b> )	Public Works - Utilities	\$50,000	-	-	-	-
Complete Auth 99 - WTP Improvements/Residuals ( <b>Engineering</b> )	Public Works - Utilities	\$150,000	-	-	-	-
Complete Auth 97 - River Cross/Maple Ln Waterline ( <b>Engineering</b> )	Public Works - Utilities	\$60,000	-	-	-	-
Complete Auth 98 - Owens Branch Sanitary Sewer ( <b>Engineering</b> )	Public Works - Utilities	\$230,000	-	-	-	-
Interconnect Mains at 144 <sup>th</sup> /169 Highway ( <b>S2, Construction</b> )	Public Works - Utilities	\$55,000	-	-	-	-
Highway 92 & Commercial Waterline ( <b>Engineering</b> )	Public Works - Utilities	\$125,000	-	-	-	-
144 <sup>th</sup> Street Lift Station ( <b>Construction</b> )	Public Works - Utilities	\$1,700,000	-	-	-	-
West Bypass of the 144 <sup>th</sup> Street Lift Station ( <b>Construction</b> )	Public Works - Utilities	\$2,200,000	-	-	-	-
Maple Lane & River Crossing (12" Waterline) ( <b>50% of Construction</b> )	Public Works - Utilities	\$700,000	-	-	-	-
Est. Remaining Contract - Smith's Fork Force Main ( <b>Construction</b> )	Public Works - Utilities	\$300,000	-	-	-	-
McDonalds/Central Bank Lift Station ( <b>Engineering</b> )	Public Works - Utilities	\$100,000	-	-	-	-
Smith's Fork Park Waterline ( <b>Construction</b> )	Public Works - Utilities	\$170,000	-	-	-	-
Headworks Bar Screen ( <b>Construction</b> )	Public Works - Utilities	\$325,000	-	-	-	-
Stonebridge Lift Station ( <b>Engineering</b> )	Public Works - Utilities	\$250,000	-	-	-	-
Stonebridge Lift Station ( <b>Construction With SSD Cost Sharing</b> )	Public Works - Utilities	\$1,500,000	-	-	-	-
Water Treatment Plant Improvements ( <b>Construction</b> )	Public Works - Utilities	\$900,000	-	-	-	-
Owens Branch Gravity Line Phase #1, Line #1 ( <b>Construction</b> )	Public Works - Utilities	-	\$2,200,000	-	-	-
McDonalds/Central Bank Lift Station ( <b>Construction</b> )	Public Works - Utilities	-	\$500,000	-	-	-
Highway 92 & Commercial Waterline ( <b>Construction</b> )	Public Works - Utilities	-	\$300,000	-	-	-
Owens Branch Gravity Line Phase #1, Line #2 ( <b>Engineering</b> )	Public Works - Utilities	-	\$600,000	-	-	-
Owens Branch Gravity Line Phase #1, Line #2 ( <b>Construction</b> )	Public Works - Utilities	-	-	\$2,500,000	-	-
Water Plant Expansion ( <b>Engineering</b> )	Public Works - Utilities	-	-	\$2,100,000	-	-
Wastewater Treatment Plant Expansion ( <b>Construction</b> )	Public Works - Utilities	-	-	\$3,000,000	\$3,000,000	-
<i>Additional Water and Wastewater Project Funding</i>	Public Works - Utilities	-	-	-	\$2,000,000	-
Water Plant Expansion, Phase I ( <b>Construction</b> )	Public Works - Utilities	-	-	-	-	\$7,500,000
<i>Additional Water and Wastewater Project Funding</i>	Public Works - Utilities	-	-	-	-	\$2,000,000
<b>Grand Total (Net Cost)</b>		<b>\$8,900,000</b>	<b>\$3,600,000</b>	<b>\$7,600,000</b>	<b>\$5,000,000</b>	<b>\$9,500,000</b>

## CWWS Fund – Capital Improvement Projects

<b>Project Name:</b> Interconnect Mains at 144th & 169 HWY	<b>Department:</b> Public Works - Utilities
<b>Type of Project:</b>	<b>Contact:</b> Bob Lemley
<b>Total Project Cost:</b> <b>\$55,000</b>	

### Description:

Twenty years ago, the City acquired utility customers along 169 Highway from the Major Mall, going south, to 132<sup>nd</sup> street, from PWSD #9 (Public Water Sewer District #9). As part of the Water Master Plan for the new South booster, it is necessary to connect the water line to the 144<sup>th</sup> street water line, which is approximately 100 feet away.

### Justification:

By connecting this line, the City will be ensuring a consistent and adequate water supply to the southwest water tower from the new booster station located at the intersection of 92 Highway and 169 Highway. This connection serves two purposes:

1. The connection will accommodate the expected growth south of 92 Highway, and
2. The connection provides additional water supply for the southwest water tower.

### Impact on Operating Costs

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

### Planned Expenditures

Phase	FY 2024
Construction	\$55,000
Total	\$55,000

### Funding Sources

Source	FY 2024
CWWS Fund	\$55,000
Total	\$55,000

**Updated:** August 21, 2023

## CWWS Fund – Capital Improvement Projects

<b>Project Name:</b> Highway 92 & Commercial Street Waterline	<b>Department:</b> Public Works - Utilities
<b>Type of Project:</b> Waterline Relocation	<b>Contact:</b> Bob Lemley
<b>Total Project Cost:</b> <b>\$425,000</b>	

### Description:

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

### Justification:

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

### Impact on Operating Costs:

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

### Planned Expenditures

Phase	FY 2024	FY 2025
Engineering	\$125,000	-
Construction	-	\$300,000
<b>Total</b>	<b>\$125,000</b>	<b>\$300,000</b>

### Funding Sources

Source	FY 2024	FY 2025
CWWS Fund	\$125,000	\$300,000
<b>Total</b>	<b>\$125,000</b>	<b>\$300,000</b>

## CWWS Fund - Capital Improvement Projects

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

### Description:

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

The construction will include a new lift station, pumps, and a SCADA (Supervisory Control and Data Acquisition) 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 2024
Construction	\$1,700,000
Total	\$1,700,000

### Funding Sources

Source	FY 2024
CWWS (Revenues from COP Issuance)	\$1,700,000
Total	\$1,700,000

Updated: August 21, 2023

## CWWS Fund - Capital Improvement Projects

<b>Project Name:</b> Maple Lane & River Crossing (12" Water Line)	<b>Department:</b> Public Works - Utilities
<b>Type of Project:</b> Capacity	<b>Contact:</b> Bob Lemley
<b>Total Project Cost:</b> <b>\$1,600,000</b>	

### Description:

The project will install a new 12" water main under the Little Platte River for capacity and reliability. The waterline will go from Main Street to 3<sup>rd</sup> 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 via 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	-	\$1,400,000	\$1,400,000
Total	\$200,000	\$1,400,000	\$1,600,000

### Funding Sources

Source	FY 2023	FY 2024	Total
CWWS Fund (Non-Impact Fees)	\$200,000	\$700,000	\$900,000
CWWS Fund (Water Impact Fees)	-	\$700,000	\$700,000
Total	\$200,000	\$1,400,000	\$1,600,000

**Updated:** August 21, 2023

## CWWS Fund – Capital Improvement Projects

<b>Project Name:</b> McDonalds/Bank Lift Station	<b>Department:</b> Public Works - Utilities
<b>Type of Project:</b> Capacity	<b>Contact:</b> Bob Lemley
<b>Total Project Cost:</b> <b>\$600,000</b>	

### Description:

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

### Justification and Future Operating Costs:

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

### Planned Expenditures

Phase	FY 2024	FY 2025
Engineering	\$100,000	-
Construction	-	\$500,000
<b>Total</b>	<b>\$100,000</b>	<b>\$500,000</b>

### Funding Sources

Fund	FY 2024	FY 2025
CWWS Fund	\$100,000	\$500,000
<b>Total</b>	<b>\$100,000</b>	<b>\$500,000</b>

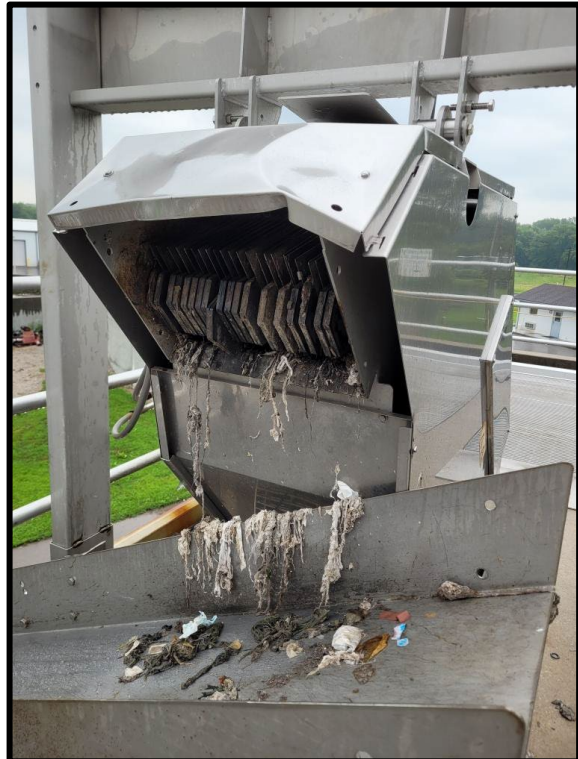
**Updated:** August 21, 2023

## CWWS Fund – Capital Improvement Projects

<b>Project Name:</b> Wastewater Plant – Headworks Bar Screen	<b>Department:</b> Public Works - Utilities
<b>Type of Project:</b> Capacity	<b>Contact:</b> Bob Lemley
<b>Total Project Cost:</b> <b>\$325,000</b>	

### Description:

The WTP headworks 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 reaches 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,

and other waste come 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 2024
Construction	\$325,000

### **Funding Sources**

Source	FY 2024
CWWS Fund	\$325,000

**Updated:** August 21, 2023

## CWWS Fund – Capital Improvement Projects

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

### 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.

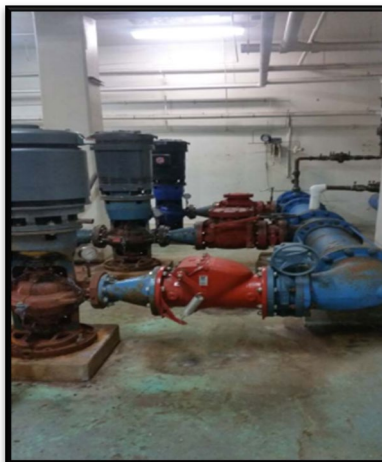
### Primary Settling Basin



### 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 will bring to set the stage for the future Water Plant expansion.

**Planned Expenditures**

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

**Funding Sources**

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

**Updated:** August 21, 2023

## CWWS Fund – Capital Improvement Projects

<b>Project Name:</b> Owens Branch Gravity Line #1, Phase #1	<b>Department:</b> Public Works - Utilities
<b>Type of Project:</b> Capacity	<b>Contact:</b> Chuck Soules
<b>Total Project Cost:</b> <b>\$2,515,000</b>	

### Description:

The line will extend from a manhole just east of the influent pump station at the Smithville wastewater treatment plant northward under the Little Platte River. This includes 2,800 linear feet of 30-inch sanitary sewer gravity line. In this first phase of the Owens Branch extension, the line will terminate just north of Highway KK by connecting to the existing force main. The City initiated the engineering phase of the project with HDR Engineering in FY2023. Construction of this section of line is expected to commence following the completion of the Stonebridge lift station so the Smithville School District can have wastewater service.

### Justification:

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

### Planned Expenditures

Phase	FY 2023	FY2024	FY2025	Grand Total
Engineering	\$315,000	-	-	\$315,000
Construction	-	-	\$2,200,000	\$2,200,000
Grand Total	\$315,000	-	\$2,200,000	\$2,515,000

### Funding Sources

Source	FY 2023	FY2024	FY2025	Grand Total
CWWS Fund	\$315,000	-	\$2,200,000	\$2,515,000
Grand Total	\$315,000	-	\$2,200,000	\$2,515,000

Updated: August 21, 2023

## CWWS Fund – Capital Improvement Projects

<b>Project Name:</b> Wastewater Plant Expansion	<b>Department:</b> Public Works - Utilities
<b>Type of Project:</b> Addition of Processing Capacity	<b>Contact:</b> Bob Lemley
<b>Total Project Cost:</b> <b>\$7,050,000</b>	

### 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 FY2026 and FY2027 CIP will include CWWS funding for construction related expenses. It is anticipated COP proceeds will be required to finance the construction.

### Impact on Operating Costs

The expansion will require more electricity and materials to run the plant as processing capacity increases for all wastewater customers.

### Planned Expenditures

Phase	FY 2024	FY2027	FY2028	Grand Total
Engineering	\$1,050,000	-	-	-
Construction	-	\$3,000,000	\$3,000,000	\$6,000,000
Grand Total	\$1,050,000	\$3,000,000	\$3,000,000	\$7,050,000

### Funding Sources

Source	FY 2024	FY2027	FY2028	Grand Total
CWWS Fund (Wastewater Impact Fees)	\$1,050,000	-	-	\$1,050,000
CWWS Fund (COP Financing)	-	\$3,000,000	\$3,000,000	\$6,000,000
Total	\$1,050,000	\$3,000,000	\$3,000,000	\$7,050,000

**Updated:** August 21, 2023

## CWWS Fund – Capital Improvement Projects

<b>Project Name:</b> Water Plant Expansion	<b>Department:</b> Public Works - Utilities
<b>Type of Project:</b> Addition of Capacity	<b>Contact:</b> Chuck Soules
<b>Total Project Cost:</b> <b>\$9,600,000</b>	

### 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**

Development Phase	FY2026	FY2027	FY2028	Grand Total
Engineering	\$2,100,000	-	-	\$2,100,000
Construction	-	-	\$7,500,000	\$7,500,000
Grand Total	\$2,100,000	-	\$7,500,000	\$9,600,000

**Funding Sources**

Source	FY2026	FY2027	FY2028	Grand Total
CWWS Fund (COP Financing)	\$2,100,000	-	\$7,500,000	\$9,600,000
Grand Total	\$2,100,000	-	\$7,500,000	\$9,600,000

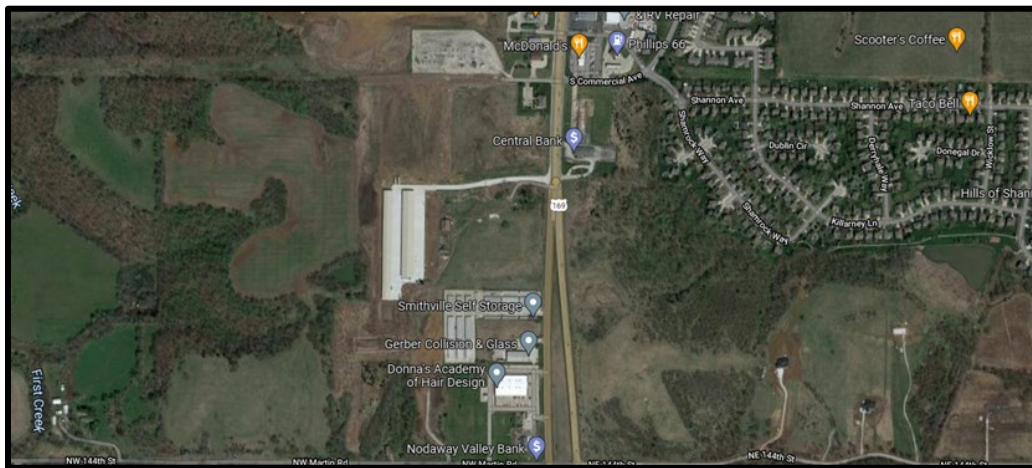
**Updated:** August 21, 2023

## CWWS Fund – Capital Improvement Projects

<b>Project Name:</b> West Bypass of 144 <sup>th</sup> Lift Station	<b>Department:</b> Public Works - Utilities
<b>Type of Project:</b> Addition of Capacity	<b>Contact:</b> Chuck Soules
<b>Total Project Cost:</b> <b>\$2,700,000</b>	

### Description:

This project will install a sewer pump station at the end of 144<sup>th</sup> 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**

Development Phase	FY 2022	FY 2023	FY 2024	Grand Total
Engineering	\$500,000	-	-	\$500,000
Construction	-	-	\$2,200,000	\$2,200,000
Grand Total	\$500,000	-	\$2,200,000	\$2,700,000

**Funding Sources**

Source	FY 2022	FY 2023	FY 2024	Grand Total
CWWS Funding	\$500,000	-	-	\$500,000
CWWS (COP Financing)	-	-	\$2,200,000	\$2,200,000
Grand Total	\$500,000	-	\$2,200,000	\$2,700,000

**Updated:** August 21, 2023

## CWWS Fund - Capital Improvement Projects

<b>Project Name:</b> Stonebridge Lift Station (Construction)	<b>Department:</b> Public Works - Utilities
<b>Type of Project:</b> New Construction	<b>Contact:</b> Bob Lemley
<b>Total Project Cost: \$1,500,000</b>	

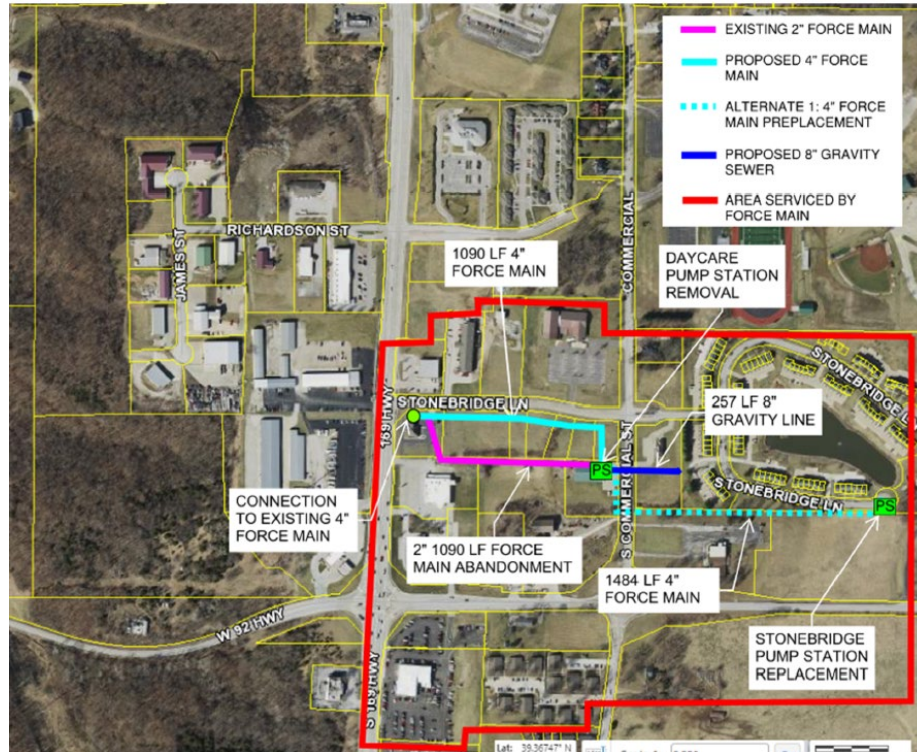
### Description:

HDR conducted an evaluation of the existing Stonebridge Pump Station (PS) to determine the necessary capacity improvements for handling increased water flow as the watershed continues to develop. On June 29, 2023, the City conducted a drawdown test on the existing Stonebridge Pump Station. The test revealed an operational issue affecting the station's pumping capacity. Possible factors contributing to this problem include clogged pumps, faulty seals in the discharge pipe, defective check valves, or a restriction within the existing 4" force main.

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

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





#### 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

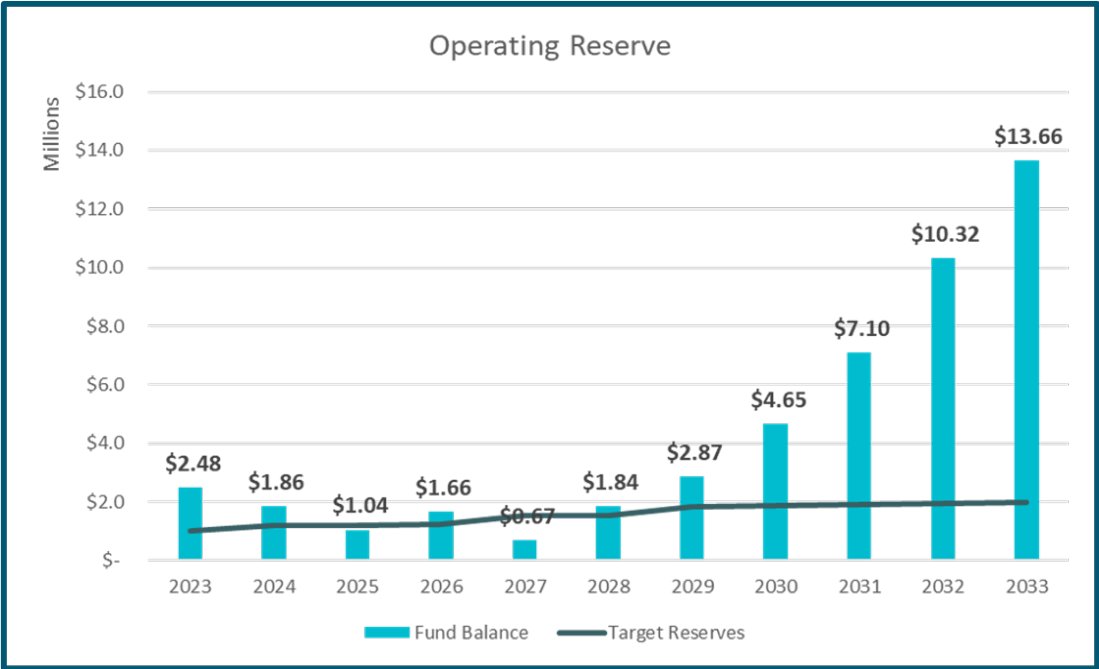
Phase	FY 2024
Construction	\$1,500,000
Total	\$1,500,000

#### Funding Sources

Source	FY 2024
CWS	\$1,500,000
Total	\$1,500,000

Updated: August 24, 2023

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



Five Year CIP Total

**\$34,600,000**





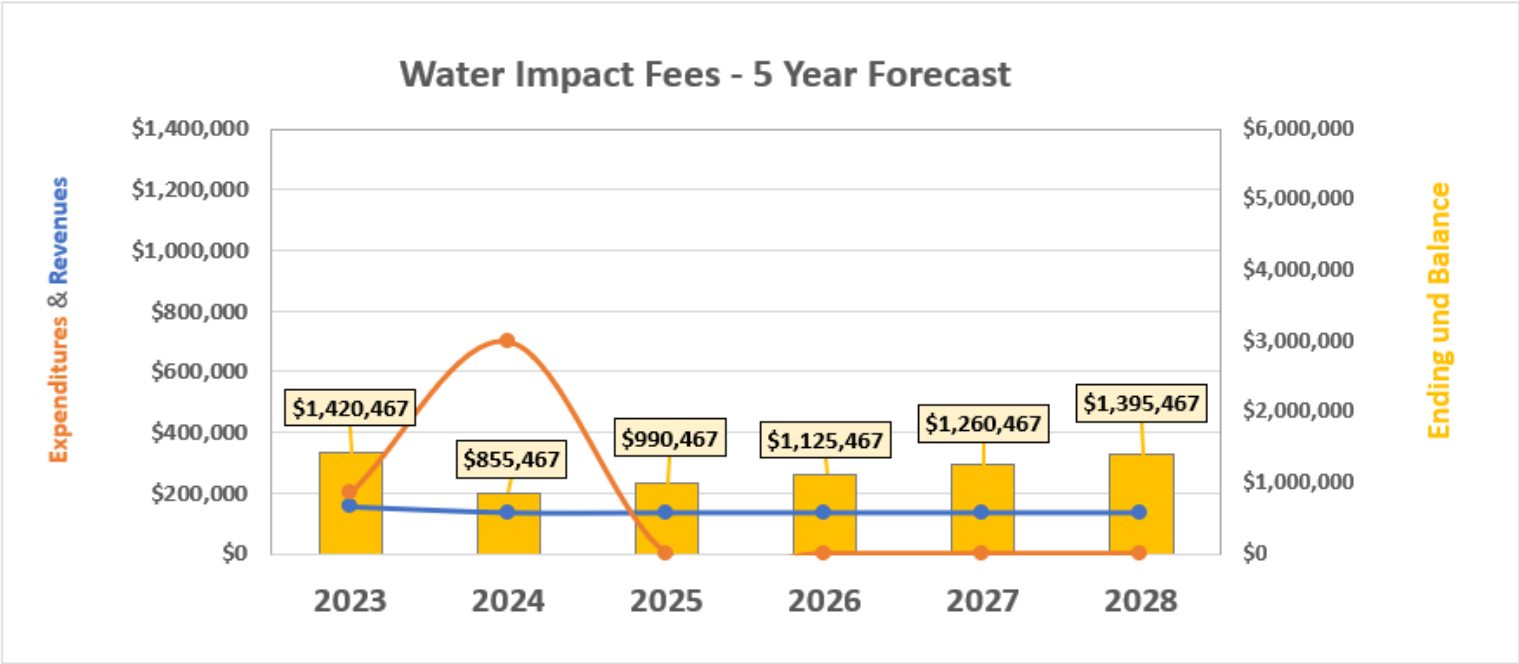
### Pending Projects - Outside Five Year CIP - CWWS Fund

Pending Projects	Department	Cost Estimate
Lift Station Bar Screen ( <b>Engineering</b> )	Public Works - Utilities	<b>\$500,000</b>
Lift Station Bar Screen ( <b>Construction</b> )	Public Works - Utilities	<b>\$2,000,000</b>
Stonebridge Lift Station/Force Main Replacement ( <b>Engineering</b> )	Public Works - Utilities	<b>\$250,000</b>
Stonebridge Lift Station/Force Main Replacement ( <b>Construction</b> )	Public Works - Utilities	<b>\$1,000,000</b>
Northwest Subdivision Waterline Loop System ( <b>E &amp; C</b> )	Public Works - Utilities	<b>\$200,000</b>
Eagle Parkway Water Line ( <b>E &amp; C</b> )	Public Works - Utilities	<b>\$300,000</b>
Main Street Waterline (River Crossing to Liberty) ( <b>E &amp; C</b> )	Public Works - Utilities	<b>\$250,000</b>
Helvey Park (12" Waterline) ( <b>E &amp; C</b> )	Public Works - Utilities	<b>\$700,000</b>
169 Highway Waterline (Commercial to SW Tower) ( <b>E &amp; C</b> )	Public Works - Utilities	<b>\$700,000</b>
Owens Branch Gravity Line Phase #1, Line #3 ( <b>Engineering</b> )	Public Works - Utilities	<b>\$700,000</b>
Owens Branch Gravity Line Phase #1, Line #3 ( <b>Construction</b> )	Public Works - Utilities	<b>\$2,500,000</b>
Water Plant Expansion, Phase II ( <b>Construction</b> )	Public Works - Utilities	<b>\$7,500,000</b>
144 <sup>th</sup> Street to Forest Oaks Gravity Line ( <b>Construction</b> )	Public Works - Utilities	<b>\$3,000,000</b>
<b>Grand Total (Net Cost)</b>		<b>\$19,600,000</b>

## Five Year Capital Improvement Plan - Water Impact Projects

Capital Improvement Project Name	Dept Name	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Maple Lane & River Crossing (12" Waterline) (50% of Construction)	Public Works - Utilities	\$700,000	-	-	-	-
Grand Total		\$700,000	-	-	-	-

Five Year Cash Flow Analysis - Water Impact Projects & Fees



Five Year CIP Total

\$700,000

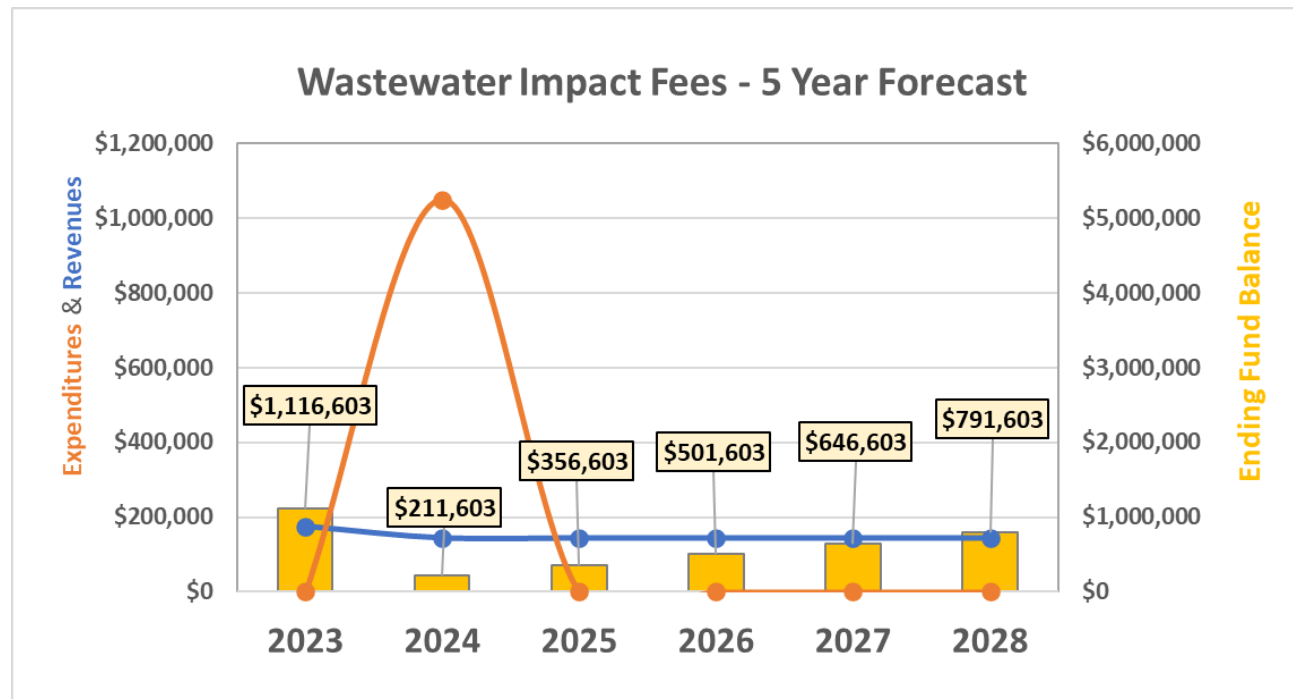
Pending Projects - Outside Five Year CIP - Water Impact Projects

Pending Projects		Department	Cost Estimate	Year Planned
None		None	-	None

**Five Year Capital Improvement Plan - Wastewater Impact Projects**

Capital Improvement Project Name	Dept Name	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Wastewater Treatment Plant Expansion ( <b>Engineering</b> )	Public Works - Utilities	\$1,050,000	-	-	-	
Grand Total		\$1,050,000	-	-	-	-

## Five Year Cash Flow Analysis - Wastewater Impact Projects/Fees



## Five Year CIP Total

**\$1,050,000**

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

### Five Year Capital Improvement Plan - Transportation Sales Tax Fund

Capital Improvement Project Name	Dept Name	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Annual Asphalt Overlay Program ( <b>Projects TBD</b> )	Public Works - Streets	\$300,000	\$200,000	\$200,000	\$300,000	\$300,000
Annual Sidewalk Replacement Program	Public Works - Streets	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Complete 4 <sup>th</sup> St & 4 <sup>th</sup> Terr Road Reconstruction ( <b>Construction</b> )	Public Works - Streets	\$315,000	-	-	-	-
Complete Commercial Street Sidewalks ( <b>Engineering</b> )	Public Works - Streets	\$40,000	-	-	-	-
Commercial Street Sidewalks ( <b>Construction</b> )	Public Works - Streets	\$750,000	-	-	-	-
Commercial Street Sidewalks ( <b>MARC Reimbursement</b> )	Public Works - Streets	(500,000)	-	-	-	-
1 <sup>st</sup> & Bridge St Round-A-Bout Construction ( <b>80% of Project Expense</b> )	Public Works - Streets	-	-	\$1,430,000	-	-
1 <sup>st</sup> & Bridge Street Round-A-Bout ( <b>MARC Reimbursement</b> )	Public Works - Streets	-	-	(896,000)	-	-
180 <sup>th</sup> & Eagle Round-A-Bout Construction ( <b>25% of Project Expense</b> )	Public Works - Streets	-	-	-	-	\$300,000
<b>Grand Total (Net Cost)</b>		<b>\$930,000</b>	<b>\$225,000</b>	<b>\$759,000</b>	<b>\$325,000</b>	<b>\$625,000</b>

**GREEN Numbers Indicated "Secured" Grant Funding**



## Transportation Sales Tax Fund – Capital Improvement Projects

<b>Project Name:</b> Annual Asphalt Overlay Program	<b>Department:</b> Public Works
<b>Type of Project:</b> Rehabilitation / Replacement	<b>Contact:</b> Allan Jensen
<b>Total Project Cost:</b> <b>\$1,400,000</b>	

### Description:

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

### 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 annually funded 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 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
<b>Annual Asphalt Program</b>	\$300,000	\$300,000	\$200,000	\$300,000	\$300,000	<b>\$1,400,000</b>

### Funding Sources

Source	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Transportation Sales Tax Fund	\$300,000	\$200,000	\$200,000	\$300,000	\$300,000	<b>\$1,300,000</b>
General Fund	-	\$100,000	-	-	-	<b>\$100,000</b>
Grand Total	\$300,000	\$300,000	\$200,000	\$300,000	\$300,000	<b>\$1,400,000</b>

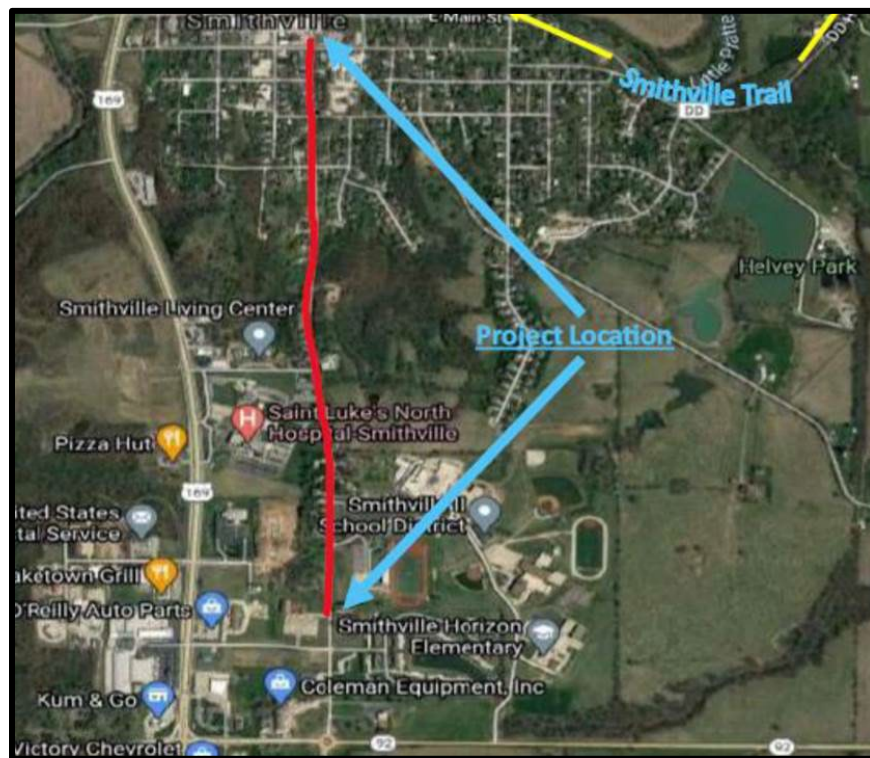
**Updated:** August 21, 2023

## Transportation Sales Tax Fund – Capital Improvement Project

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

### Description:

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



### Justification:

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

**Impact on Operating Costs:**

The project will include the construction of a new sidewalk. There is the potential for future costs related to ongoing maintenance and upkeep of the pedestrian sidewalks, curbs, and gutter.

**Planned Expenditures**

Development Phase	FY 2023	FY 2024	Grand Total
Engineering	\$150,000	-	\$150,000
Construction	-	\$750,000	\$750,000
Total	\$150,000	\$750,000	\$900,000

**Funding Sources**

Source	FY 2023	FY 2024	Grand Total
Transportation Sales Tax Fund	\$150,000	\$250,000	\$400,000
TAP Funding (MoDOT)	-	\$500,000	\$500,000
Total	\$150,000	\$750,000	\$900,000

**Updated:** August 21, 2023

## Transportation Sales Tax Fund – Capital Improvement Projects

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

### Description:

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

### 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.

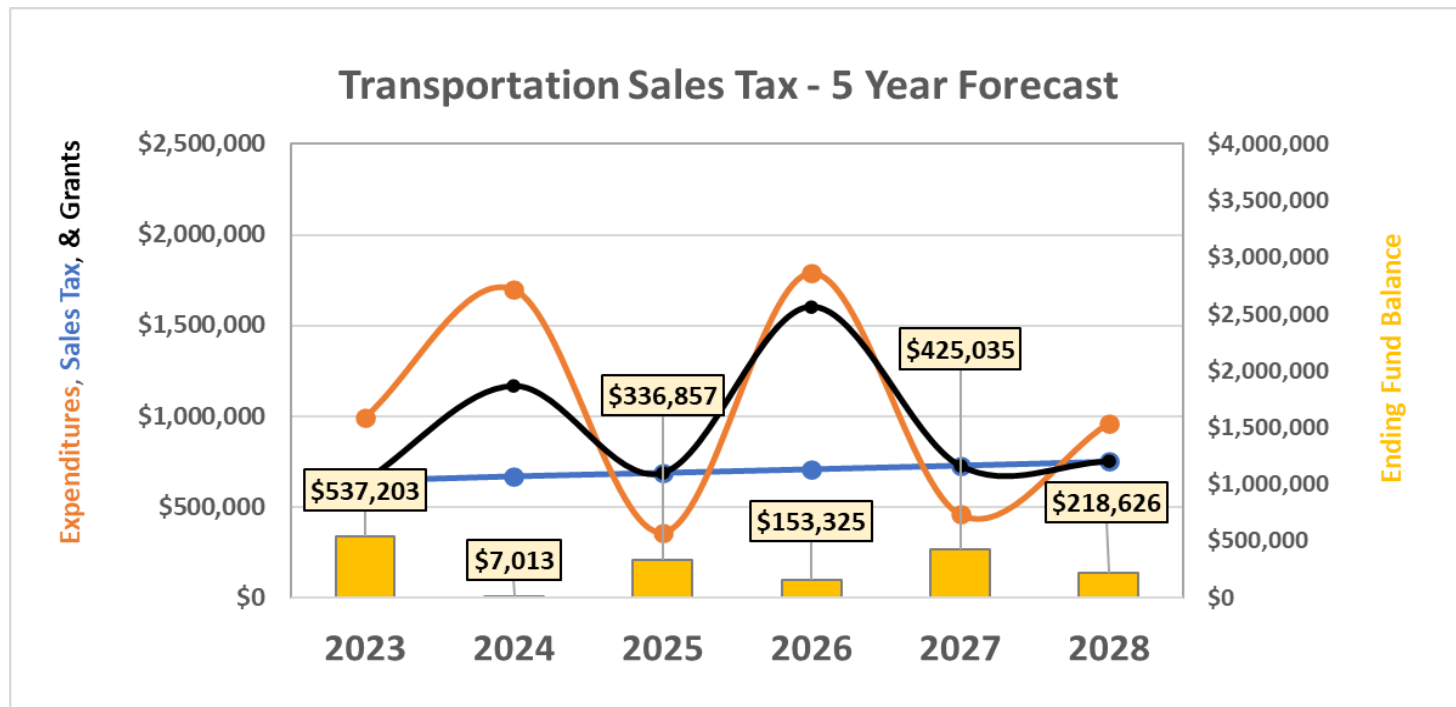
### Planned Expenditures

Phase	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Annual Asphalt Program	\$25,000	\$75,000	\$25,000	\$25,000	\$25,000	\$175,000

### Funding Sources

Source	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
General Fund	-	\$50,000	-	-	-	\$50,000
Transportation Sales Tax	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
<b>Total</b>	<b>\$25,000</b>	<b>\$75,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$175,000</b>

Five Year Cash Flow Analysis - Transportation Sales Tax Fund



Five Year CIP Total

**\$2,864,000**



### Pending Projects - Outside Five Year CIP - Transportation Sales Tax Fund

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

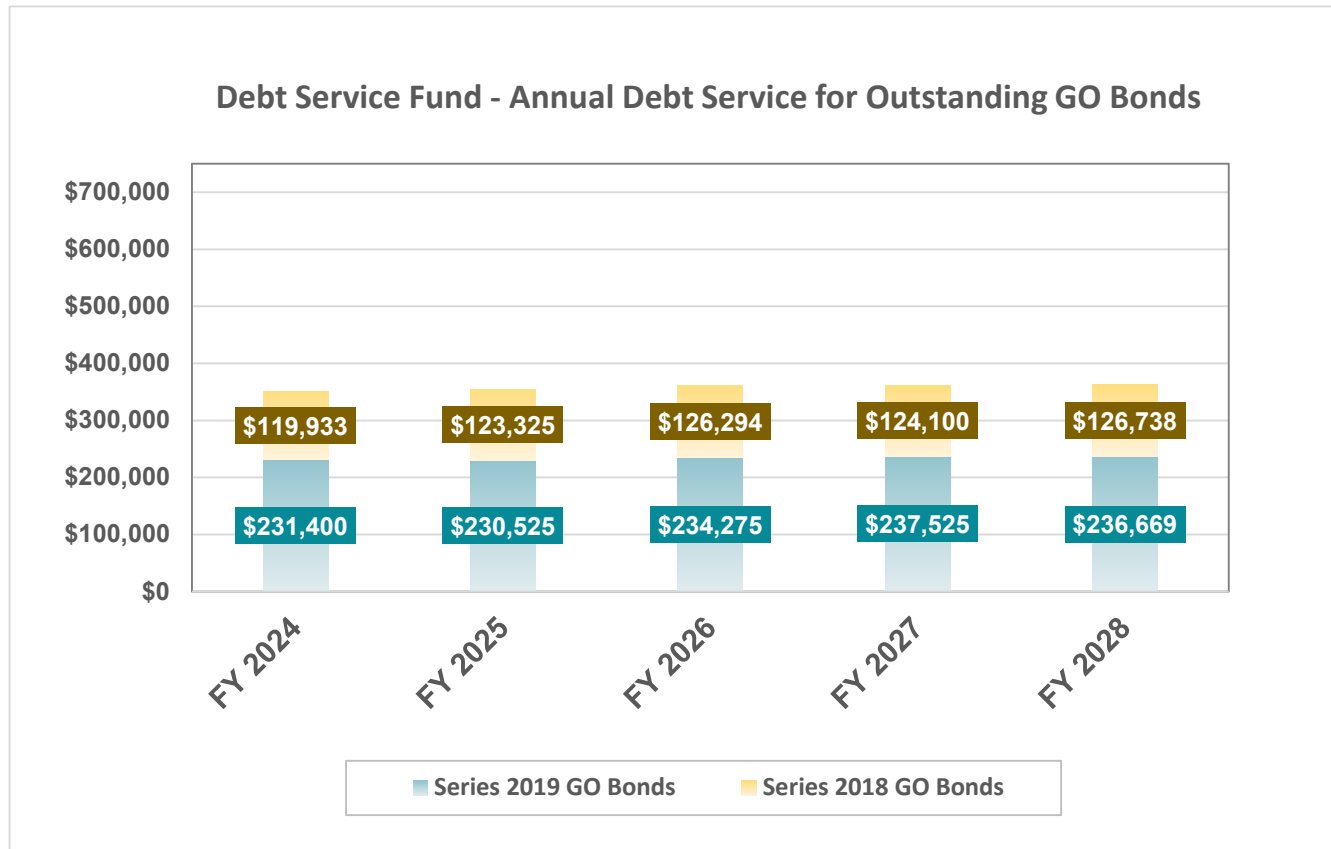
### Five Year Capital Improvement Plan - Debt Service Fund

Capital Improvement Project Name	Dept Name	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Transfer to Debt Service Fund - Annual Debt Service Payment	Finance	\$361,340	\$364,875	\$367,920	\$373,420	\$376,420

Debt Service Detail	Dept Name	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Series 2018 (General Obligation 20 Year Bond)	Finance	\$119,933	\$123,325	\$126,294	\$124,100	\$126,738
Series 2018 ----- Principal (Paid <b>March 1<sup>st</sup></b> )	Finance	\$55,000	\$60,000	\$65,000	\$65,000	\$70,000
Series 2018 ----- Interest (Paid <b>March 1<sup>st</sup></b> )	Finance	\$32,783	\$32,150	\$31,175	\$30,119	\$28,981
Series 2018 ----- Interest (Paid <b>September 1<sup>st</sup></b> )	Finance	\$32,150	\$31,175	\$30,119	\$28,981	\$27,756

Debt Service Detail	Dept Name	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Series 2019 (General Obligation 20 Year Bond)	Finance	\$231,400	\$230,525	\$234,275	\$237,525	\$236,669
Series 2019 -----Principal (Paid <b>March 1<sup>st</sup></b> )	Finance	\$115,000	\$120,000	\$130,000	\$140,000	\$145,000
Series 2019 ----- Interest (Paid <b>March 1<sup>st</sup></b> )	Finance	\$59,638	\$56,763	\$53,763	\$50,513	\$47,013
Series 2019 ----- Interest (Paid <b>September 1<sup>st</sup></b> )	Finance	\$56,763	\$53,763	\$50,513	\$47,013	\$44,656





**Series 2018** Final Payment Scheduled for March 1st, 2038

**Series 2019** Final Payment Scheduled for March 1st, 2038

### Five Year Capital Improvement Plan - Capital Improvement Sales Tax

Capital Improvement Project Name	Dept Name	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Annual Transfer to Debt Service	Public Works - Streets	\$361,340	\$364,875	\$367,920	\$373,420	\$376,420
Complete Downtown Streetscape Phase III ( <b>Engineering</b> )	Public Works - Streets	\$50,000	-	-	-	-
Complete Quincy Boulevard Road Reconstruction ( <b>Construction</b> )	Public Works - Streets	\$95,000	-	-	-	-
Riverwalk Park & Trail ( <b>Engineering</b> )	Public Works - Streets	\$250,000	-	-	-	-
2 <sup>nd</sup> Creek Sidewalks ( <b>Engineering</b> )	Public Works - Streets	\$150,000	-	-	-	-
1 <sup>st</sup> & Bridge Street Round-A-Bout ( <b>80% of Engineering</b> )	Public Works - Streets	\$200,000	-	-	-	-
Downtown Streetscape Phase III ( <b>Construction</b> )	Public Works - Streets	\$800,000	-	-	-	-
Downtown Streetscape Phase III ( <b>Grant Reimbursement</b> )	Public Works - Streets	(488,000)	-	-	-	-
2 <sup>nd</sup> Creek Sidewalks ( <b>70% of Construction</b> )	Public Works - Streets	-	\$695,000	-	-	-
2 <sup>nd</sup> Creek Sidewalks ( <b>MARC Reimbursement</b> )	Public Works - Streets	-	(600,000)	-	-	-
Riverwalk & Trail Construction ( <b>60% of Project Expense</b> )	Public Works - Streets	-	\$480,000	\$670,000	-	-
Riverwalk & Trail ( <b>MARC Reimbursement</b> )	Public Works - Streets	-	(480,000)	(420,000)	-	-
1 <sup>st</sup> & Bridge Street - Round-A-Bout ( <b>20% of Construction</b> )	Public Works - Streets	-	-	\$300,000	-	-
180 <sup>th</sup> & Eagle Parkway Round-A-Bout ( <b>Engineering</b> )	Public Works - Streets	-	-	-	\$250,000	-
Pope Lane Round-a-Bout/Connection ( <b>80% of Engineering</b> )	Public Works - Streets	-	-	-	-	\$400,000
180 <sup>th</sup> & Eagle Parkway Round-A-Bout ( <b>75% of Construction</b> )	Public Works - Streets	-	-	-	-	\$1,000,000
180 <sup>th</sup> & Eagle Parkway Round-A-Bout ( <b>MARC Reimburse</b> )	Public Works - Streets	-	-	-	-	(700,000)
<b>Grand Total (Net Cost)</b>		<b>\$1,418,340</b>	<b>\$459,875</b>	<b>\$917,920</b>	<b>\$623,420</b>	<b>\$1,076,420</b>

**GREEN Numbers Indicated "Secured" Grant Funding**

## Transportation Sales Tax Fund – Capital Improvement Project

<b>Project Name:</b> <b>1<sup>st</sup> &amp; Bridge Street Round-A-Bout</b>	<b>Department:</b> <b>Public Works</b>
<b>Type of Project:</b> <b>Rehabilitation / Replacement</b>	<b>Contact:</b> <b>Chuck Soules</b>
<b>Total Project Cost:</b> <b>\$1,980,000</b>	

### Description:

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

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

### Justification:

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



### Planned Expenditures

Phase	FY 2024	FY 2025	FY 2026	Total
Engineering	\$250,000	-	-	\$250,000
Construction	-	-	\$1,730,000	\$1,430,000
Total	\$250,000	-	\$1,730,000	\$1,980,000

### Funding Sources

Source	FY 2024	FY 2025	FY 2026	Total
General Fund	\$50,000	-	-	\$50,000
Capital Improvement Sales Tax	\$200,000	-	\$300,000	\$500,000
Transportation Sales Tax	-	-	\$534,000	\$534,000
MARC Grant (Reimbursement)	-	-	\$896,000	\$896,000
Total Net Cost	\$250,000	-	\$1,730,000	\$1,980,000

**Updated:** August 21, 2023

## Capital Improvement Sales Tax Fund – Capital Improvement Projects

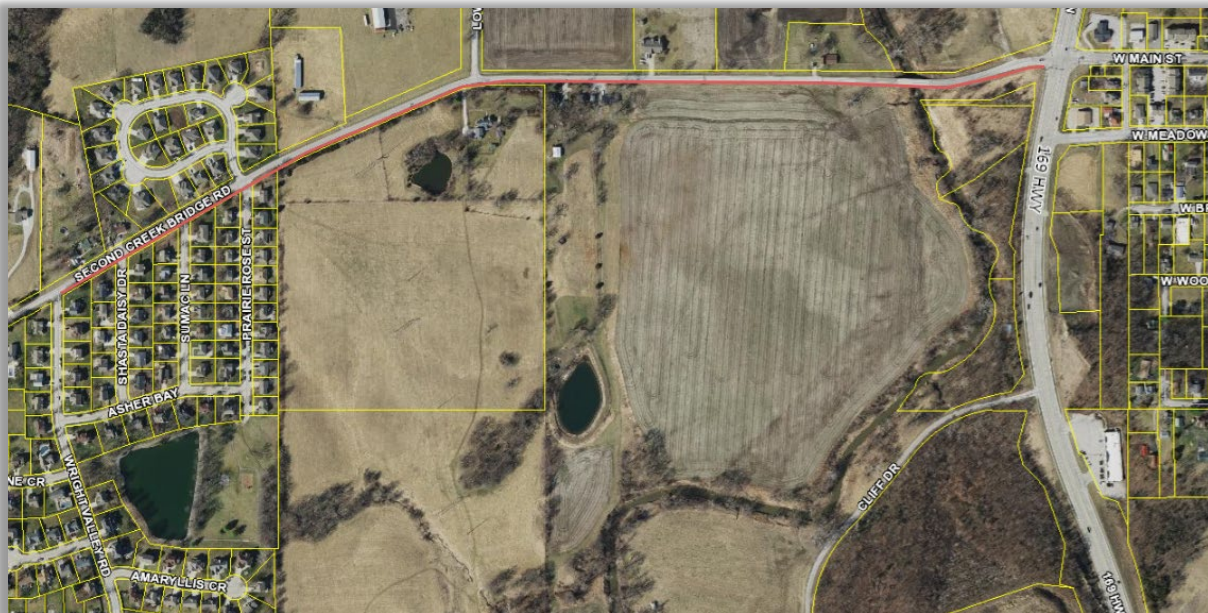
<b>Project Name:</b> Second Creek Sidewalks	<b>Department:</b> Public Works
<b>Type of Project:</b> New Infrastructure	<b>Contact:</b> Chuck Soules
<b>Total Project Cost:</b> <b>\$1,095,000</b>	

### Description:

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

### Justification:

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



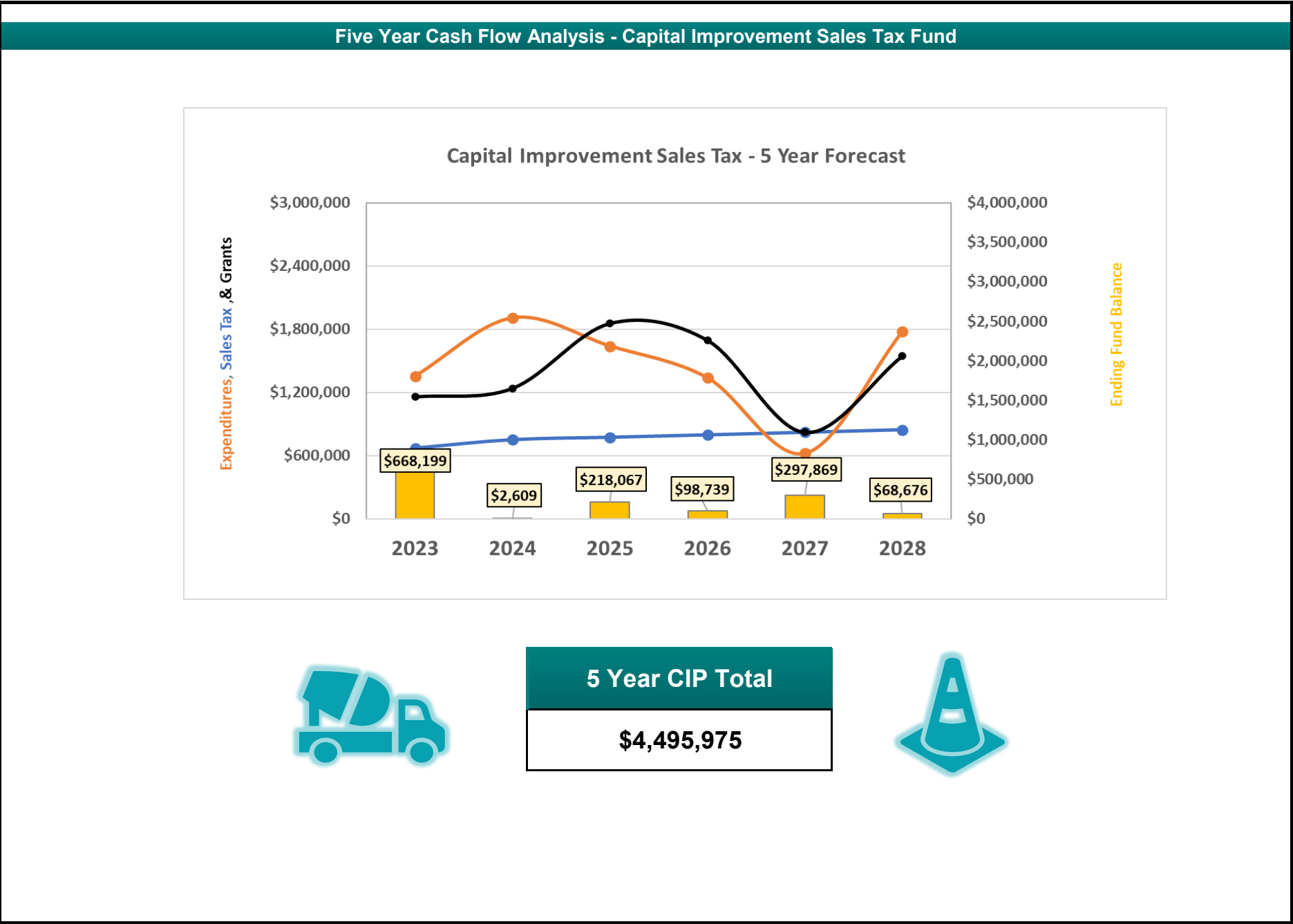
**Planned Expenditures**

Phase	FY 2024	FY 2025	Total
Engineering	\$150,000	-	\$150,000
Construction	-	\$945,000	\$945,000
Total	\$150,000	\$945,000	\$1,095,000

**Funding Sources**

Source	FY 2024	FY 2025	Total
Capital Improvement Sales Tax	\$150,000	\$95,000	\$245,000
General Fund	-	\$250,000	\$250,000
MARC Grant Reimbursement	-	\$600,000	\$600,000
Total	\$150,000	\$945,000	\$1,095,000

**Updated:** August 21, 2023



**Pending Projects - Outside Five Year CIP - Capital Improvement Sales Tax**

<b>Pending Projects</b>	<b>Department Name</b>	<b>Cost Estimate</b>
180 <sup>th</sup> & Old Jefferson Round-a-Bout ( <b>Engineering</b> )	Public Works - Streets	<b>\$250,000</b>
180 <sup>th</sup> & Old Jefferson Round-a-Bout ( <b>Construction</b> )	Public Works - Streets	<b>\$1,000,000</b>
180 <sup>th</sup> & Old Jefferson Round-a-Bout ( <b>MARC Reimburse</b> )	Public Works - Streets	<b>(700,000)</b>
<b>Grand Total (Net Cost)</b>		<b>\$550,000</b>



### Five Year Capital Improvement Plan - Park & Stormwater Sales Tax

Capital Improvement Project Name	Dept Name	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
OK Railroad Trail - Phase I ( <b>Construction</b> )	Parks & Recreation	\$281,000	-	-	-	-
OK Railroad Trail - Phase I ( <b>Grant</b> )	Parks & Recreation	(181,000)	-	-	-	-
Emerald Ridge Neighborhood Park & Signage ( <b>Construction</b> )	Parks & Recreation	\$450,000	-	-	-	-
Diamond Crest Splashpad Shelter & Bathrooms ( <b>Construction</b> )	Parks & Recreation	\$90,000	-	-	-	-
Stonebridge Stormwater Improvements ( <b>Engineering</b> )	Public Works	\$50,000	-	-	-	-
Stonebridge Stormwater Improvements ( <b>Construction</b> )	Public Works	\$150,000	-	-	-	-
Dundee Road Stormwater Improvements ( <b>Engineering</b> )	Public Works	-	\$50,000	-	-	-
Dundee Road Stormwater Improvements ( <b>Construction</b> )	Public Works	-	\$150,000	-	-	-
Riverwalk & Trail Construction ( <b>30%</b> of Project Expense)	Parks & Recreation	-	\$600,000	-	-	-
Forest Oaks Stormwater Improvements ( <b>Engineering</b> )	Public Works	-	-	\$50,000	-	-
Forest Oaks Stormwater Improvements ( <b>Construction</b> )	Public Works	-	-	\$300,000	-	-
Cedar Lakes Stormwater Improvements ( <b>Engineering</b> )	Public Works	-	-	-	\$25,000	-
Cedar Lakes Stormwater Improvements ( <b>Construction</b> )	Public Works	-	-	-	\$100,000	-
Smith's Fork Park Complex ( <b>Engineering &amp; Design</b> )	Parks & Recreation	-	-	-	\$640,000	-
Maple Lane Stormwater Improvements ( <b>Engineering</b> )	Public Works	-	-	-	-	\$50,000
Maple Lane Stormwater Improvements ( <b>Construction</b> )	Public Works	-	-	-	-	\$250,000
Smith's Fork Park Complex ( <b>Construction, Phase I</b> )	Parks & Recreation	-	-	-	-	\$2,240,000
<b>Grand Total (Net Cost)</b>		<b>\$840,000</b>	<b>\$800,000</b>	<b>\$350,000</b>	<b>\$765,000</b>	<b>\$2,540,000</b>

Project Totals By City Department	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Parks & Recreation	\$640,000	\$600,000	-	\$640,000	\$2,240,000
Public Works	\$200,000	\$200,000	\$350,000	\$125,000	\$300,000
<b>Grand Total (Net Cost)</b>	<b>\$840,000</b>	<b>\$800,000</b>	<b>\$350,000</b>	<b>\$765,000</b>	<b>\$2,540,000</b>

## Park & Stormwater Sales Tax Fund – Capital Improvement Projects

<b>Project Name:</b> The “OK” Railroad Trail (Diamond Crest Trail)	<b>Department:</b> Parks & Recreation
<b>Type of Project:</b> Rehabilitation	<b>Contact:</b> Matt Denton
<b>Total Project Cost:</b> <b>\$281,000</b>	

### Description:

The OK Railroad Trail Phase I will initiate a long-term community vision of providing better access to the City’s current trail amenities and will connect three neighborhoods to a local elementary school. This project will include a 2,230’ long and 10’ wide 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 residents and visitors to safely access OK Railroad Park by walking, running, wheeling, or biking. Amenities included in this project would be two benches, a water bottle filling station, and a pedestrian counter.

This grant program would allow the City to begin the first phase of the OK Railroad Trail project. Phase I of the trail will connect the OK Railroad, 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 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 OK Railroad Trail. It is anticipated that the entire project will be completed in the next five to ten years. The City would contract engineering services and construction for Phase II and Phase III.

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

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 OK Railroad Trail is recognized in the Parks and Recreation Master Plan, and in the Transportation Master Plan.

**Impact on Operating Costs**

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

**Planned Expenditures**

Phase	FY 2024	Total
Construction	\$281,000	\$281,000
Total	<b>\$281,000</b>	<b>\$281,000</b>

**Funding Sources**

Source	FY 2024	Total
Park & Stormwater Sales Tax	\$100,000	\$100,000
MARC Grant Reimbursement	\$181,000	\$181,000
Total	<b>\$281,000</b>	<b>\$281,000</b>

**Updated:** August 21, 2023

## Park & Stormwater Sales Tax Fund – Capital Improvement Projects

<b>Project Name:</b> Emerald Ridge Neighborhood Park & Signage	<b>Department:</b> Parks & Recreation
<b>Type of Project:</b> Rehabilitation / Replacement	<b>Contact:</b> Matt Denton
<b>Total Project Cost:</b> <b>\$450,000</b>	

### Description:

In FY2024, 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 dedicated pedestrian walking pathway 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 applied for a Land and Water Conservation Fund (LWCF) Grant through the Missouri Department of Conservation to help fund the project, but grant funding was not allocated for the project. Staff have decided to proceed with the project and fund expenses via sales tax revenues in the Park & Stormwater Sales Tax Fund.

### Justification:

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

### Planned Expenditures

Phase	FY 2023
Construction	\$450,000

### Funding Sources

Source	FY 2023
Park & Stormwater Sales Tax	\$450,000

### Impact on Operating Costs

Once the playground is updated, staff are expecting the number of visitors to increase, which will require further staffing expenses. This includes responsibilities such as ensuring trash containers are emptied and safety inspections are completed.

**Updated:** August 21, 2023

# Capital Improvement Projects 2024-2028

<b>Project Name:</b> Riverwalk Park & Trail - Phase I	<b>Department:</b> Parks & Recreation
<b>Type of Project:</b> Improvement and Rehabilitation	<b>Contact:</b> Matt Denton
<b>Estimated Project Cost:</b> \$2,050,000	

## Description:

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



## Justification:

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

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

### Estimated Expenditures

Phase	FY2024	FY2025	FY2026	Total
Engineering	\$250,000	-	-	\$250,000
Construction	-	\$1,130,000	\$670,000	\$1,800,000
Total	\$250,000	\$1,130,000	\$670,000	\$2,050,000

### Funding Sources

Source	FY2024	FY2025	FY2026	Total
Parks & Stormwater Sales Tax	-	\$450,000	-	\$450,000
Capital Improvement Sales Tax	\$250,000	\$480,000	\$670,000	\$1,400,000
General Fund	-	\$200,000	-	\$200,000
MARC Grant Reimbursement	-	\$480,000	\$420,000	\$900,000
Total	\$250,000	\$1,130,000	\$670,000	\$2,050,000

### Impact on Operating Costs

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

**Updated:** March 23, 2023



# Capital Improvement Projects 2024 -2028

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

## 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:** March 23, 2023



## Capital Improvement Projects 2024 - 2028

<b>Project Name:</b> Annual Stormwater Program	<b>Department:</b> Public Works
<b>Type of Project:</b> Improvement	<b>Contact:</b> Charles Soules
<b>Total Project Cost:</b> <b>\$1,175,000</b>	

### Description:

With the development of a Stormwater Master Plan (SMP) to outline, identify, and assist in prioritizing future stormwater needs in the City of Smithville, staff has allocated funds in the Park & Stormwater Sales Tax Fund to pay for stormwater related projects. The 5 Year CIP features an average of \$235,000 annual allocation for stormwater infrastructure projects from FY2024 through FY2028.

### Justification:

The Stormwater Needs Assessment has identified critical projects that require attention in the coming years. These projects are crucial for addressing capacity issues and mitigating the risk of flooding.

### 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 2024	FY 2025	FY 2026	FY 2027	FY 2028
Annual Stormwater Program	\$200,000	\$200,000	\$350,000	\$125,000	\$300,000

### Funding Sources

Fund	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Park & Stormwater Sales Tax	\$200,000	\$200,000	\$350,000	\$125,000	\$300,000

**Updated:** June 14, 2023

## Park & Stormwater Sales Tax Fund – Capital Improvement Projects

<b>Project Name:</b> Stonebridge Stormwater Improvements	<b>Department:</b> Public Works (Streets)
<b>Type of Project:</b> New Improvements	<b>Contact:</b> Chuck Soules
<b>Total Project Cost:</b> <b>\$200,000</b>	

### Description:

Established in 1994, the Stonebridge subdivision is located near Smithville High School and includes 12 single-family residential units surrounding a retention pond owned by the subdivision. In August 2017, significant rainfall resulted in severe flooding of the 12 homes, which resulted in property and vehicle damage. Participants who attended stormwater master planning sessions who lived in Stonebridge at this time noted that some homes had up to 3 feet of standing water in their garages. This area was identified by City staff as well as residents and should be evaluated to reduce the flooding issues in the neighborhood.

### Justification:

City staff believe that the overflow pipe may have been set at the wrong elevation. After a dam collapse, the outfall was upsized to three 30" stormwater pipes, but the water still overtops the emergency spillway during high intensity rainfall events (such as 2.5" of water in 30 minutes or 7" in 24 hours). The overflow basin is not functioning properly.

### Impact on Operating Costs

Permanently correcting these issues will result in less maintenance costs as the City would no longer need to contract out large scale maintenance and repairs following major rainfall events.

### Planned Expenditures

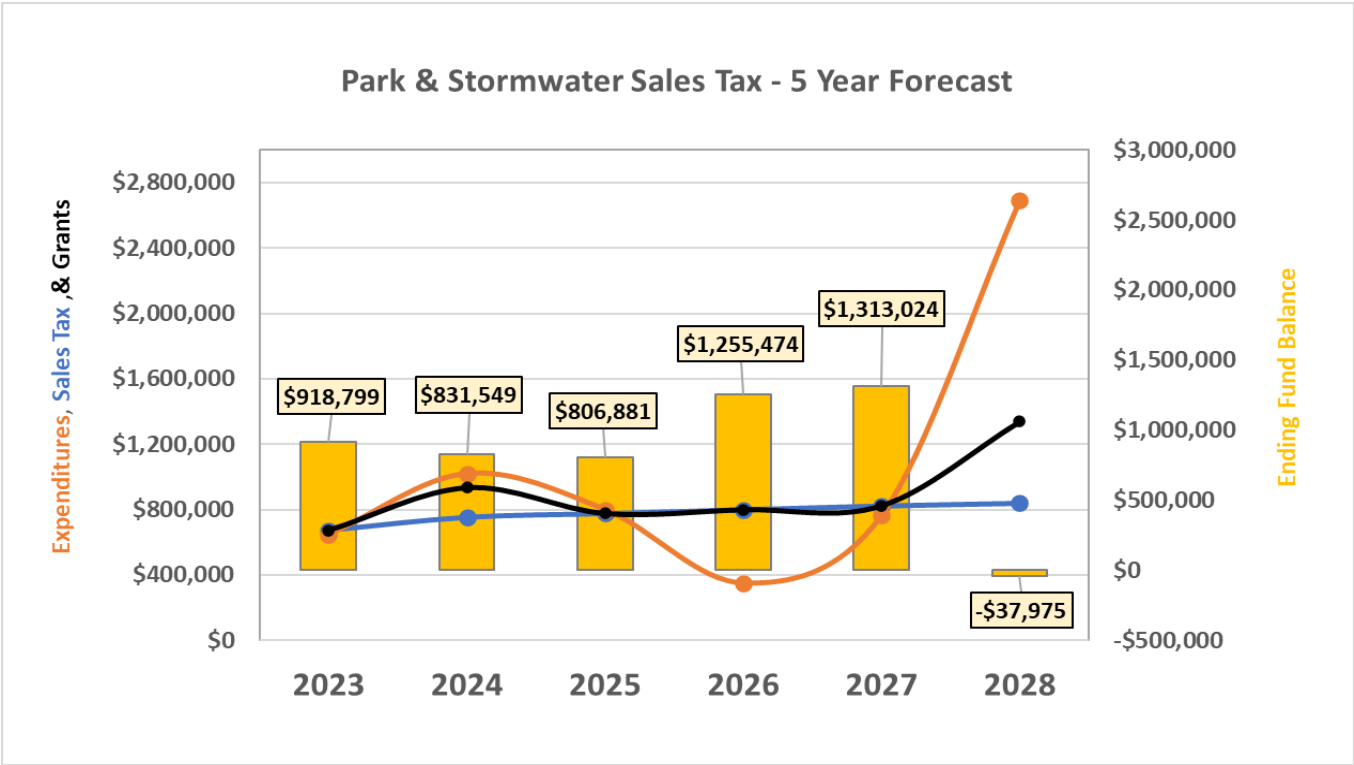
Development Phase	FY 2024	Total
Engineering	\$50,000	\$50,000
Construction	\$150,000	\$150,000
<b>Total</b>	<b>\$200,000</b>	<b>\$200,000</b>

### Funding Sources

Source	FY 2024	Total
Park & Stormwater Sales Tax	\$200,000	\$200,000
Total	<b>\$200,000</b>	<b>\$200,000</b>

**Updated:** August 21, 2023

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



Five Year CIP Total

\$5,295,000



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

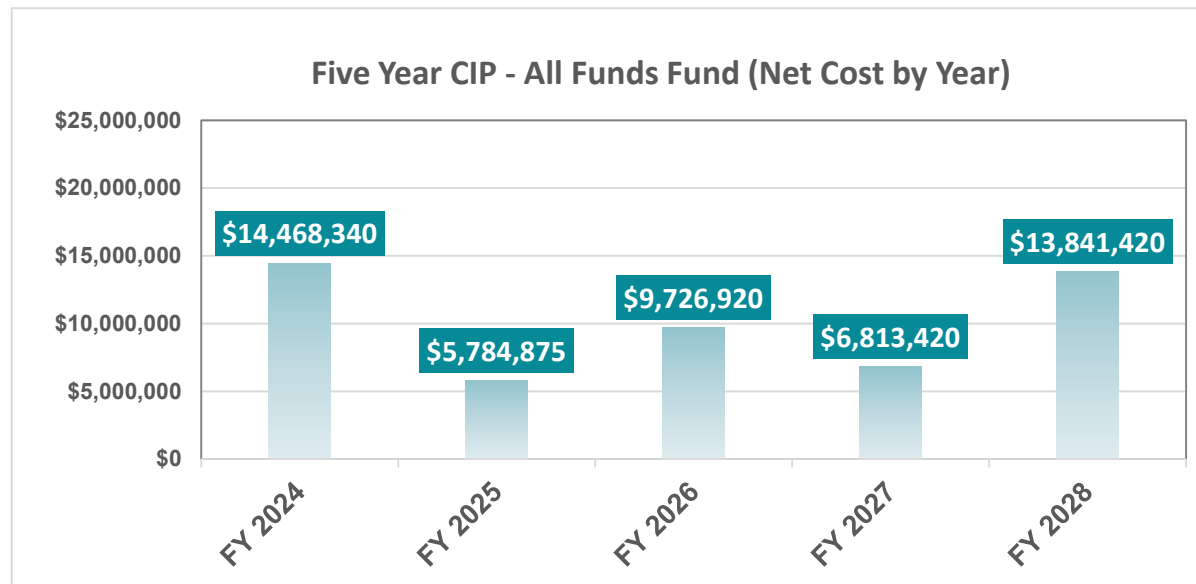
Pending Projects	Dept Name	Cost Estimate
Smith's Fork Park (4 Plex Baseball, Site Development)*	Parks & Recreation	\$3,250,000
Hawthorne Court Park (Public Art and Landscaping)*	Parks & Recreation	\$110,000
Heritage Park (Major Improvements/Site Development)*	Parks & Recreation	\$4,560,000
Helvey Park 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 ( <b>Engineering</b> )	Public Works	\$15,000
Maple Lane ----- Curbs & Stormwater ( <b>Construction</b> )	Public Works	\$175,000
North Bridge Street ----- Curbs & Stormwater ( <b>Engineering</b> )	Public Works	\$40,000
North Bridge Street ----- Curbs & Stormwater ( <b>Construction</b> )	Public Works	\$200,000
South Bridge Street ----- Curbs & Stormwater ( <b>Engineering</b> )	Public Works	\$24,000
South Bridge Street ----- Curbs & Stormwater ( <b>Construction</b> )	Public Works	\$120,000
South Mill Street ----- Curbs & Stormwater ( <b>Engineering</b> )	Public Works	\$5,000
South Mill Street ----- Curbs & Stormwater ( <b>Construction</b> )	Public Works	\$25,000
<b>Grand Total Pending Projects</b>		<b>\$14,314,000</b>

\*Proposed project from the Parks and Recreation Master Plan

Five Year Capital Improvement Plan - Capital Projects Fund						
Capital Improvement Project Name	Dept Name	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
No Projects	None		-	-	-	-
Grand Total		-	-	-	-	-

### All Funds - Five Year Capital Improvement Project Summary

Fund Name	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
General Fund	\$630,000	\$700,000	\$100,000	\$100,000	\$100,000
Combined Water/Wastewater Fund - <b>Non Impact Fee Projects</b>	\$8,900,000	\$3,600,000	\$7,600,000	\$5,000,000	\$9,500,000
Combined Water/Wastewater Fund - <b>Water Impact Fee Projects</b>	\$700,000	-	-	-	-
Combined Water/Wastewater Fund - <b>Wastewater Impact Fee Projects</b>	\$1,050,000	-	-	-	-
Transportation Sales Tax Fund	\$930,000	\$225,000	\$759,000	\$325,000	\$625,000
Capital Improvement Sales Tax Fund	\$1,418,340	\$459,875	\$917,920	\$623,420	\$1,076,420
Parks and Stormwater Sales Tax Fund	\$840,000	\$800,000	\$350,000	\$765,000	\$2,540,000
Capital Projects Fund	-	-	-	-	-
<b>Grand Total</b>	<b>\$14,468,340</b>	<b>\$5,784,875</b>	<b>\$9,726,920</b>	<b>\$6,813,420</b>	<b>\$13,841,420</b>



#### Grand Five Year CIP Total

**\$50,634,975**

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

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

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

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

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

# Glossary of Terms

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

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

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

**Reserve:** 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

Page 6

## 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.

Page 2

## 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.

Page 2

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

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved	FY2024 Adopted
Administration	4.00	3.00	3.00	3.00	3.00
Municipal Court	-	-	-	-	-
Police	21.00	21.00	21.00	21.00	21.00
Parks & Recreation	5.00	5.00	5.00	6.00	6.00
Development	6.00	5.00	5.00	5.00	5.00
Finance	3.00	4.00	4.00	4.00	4.00
Public Works	21.00	23.00	23.00	25.00	26.00
	<b>60.00</b>	<b>61.00</b>	<b>61.00</b>	<b>64.00</b>	<b>65.00</b>

# Department Personnel Summary

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved	FY2024 Adopted
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## Administration

City Administrator	1.00	1.00	1.00	1.00	1.00
Executive Assistant	-	-	-	-	-
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	-	-	-	-
<b>Total</b>	<b>4.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

## Municipal Court

Court Administrator	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Police

Police Chief	1.00	1.00	1.00	1.00	1.00
Police Clerk/Prosecutor's Assistant	1.00	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
<b>Total</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>

# Department Personnel Summary

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved	FY2024 Adopted
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## 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	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
<b>Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>6.00</b>	<b>6.00</b>

## Development

Development Director	1.00	1.00	1.00	1.00	1.00
Administrative Coordinator	1.00	-	-	-	-
Communications Coordinator	-	-	-	-	-
Permit Technician	-	1.00	1.00	1.00	1.00
Utilities Inspector	1.00	-	-	-	-
Building Inspector I	2.00	1.00	1.00	1.00	1.00
Building Inspector II	-	1.00	1.00	1.00	1.00
Codes Inspector II	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>6.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

## Finance

Finance Director	1.00	1.00	1.00	1.00	1.00
Finance Specialist I	2.00	1.00	1.00	1.00	1.00
Finance Specialist II	-	1.00	1.00	1.00	2.00
Finance Analyst	-	1.00	1.00	1.00	-
<b>Total</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

# Department Personnel Summary

FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Approved	FY2024 Adopted
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## Public Works

Public Works Director	1.00	1.00	1.00	1.00	1.00
Management Analyst	-	1.00	1.00	-	-
Assist to the Public Works Director	-	-	-	1.00	1.00
Admin Coordinator 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	1.00
Street Maintenance Worker	4.00	4.00	4.00	-	-
Street Maintenance Worker I	-	-	-	1.00	1.00
Maintenance Worker II - Streets	-	-	-	4.00	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	-	-
Wastewater Plant Operator	2.00	2.00	2.00	-	1.00
Water Plant Shift Supervisor	-	-	-	1.00	1.00
Utilities Inspector	1.00	2.00	2.00	-	-
Plant Operator I	-	-	-	6.00	6.00
Plant Operator II	-	-	-	2.00	2.00
Plant Operator III	-	-	-	1.00	1.00
Engineering Technician I	-	-	-	2.00	2.00
Utilities Specialist	3.00	3.00	3.00	-	-
<b>Total</b>	<b>21.00</b>	<b>23.00</b>	<b>23.00</b>	<b>25.00</b>	<b>26.00</b>

## Grand Total Count

<b>60.00</b>	<b>61.00</b>	<b>61.00</b>	<b>64.00</b>	<b>65.00</b>
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## Appendix III - Employee Pay Ranges

The Adopted FY2024 Salary Schedule is presented in the table below. The adopted effective date of this salary schedule is November 1, 2023.

Pay Grade	Position Title	Department	Salary Range		
<b>5</b>			<b>\$15.76</b>	<b>\$18.12</b>	<b>\$22.06</b>
			\$32,778.72	\$37,695.53	\$45,890.21
<b>10</b>			<b>\$17.60</b>	<b>\$20.23</b>	<b>\$24.64</b>
	Maintenance Worker I - Parks	Parks & Recreation	\$36,602.90	\$42,087.88	\$51,244.07
	Maintenance Worker I - PW Admin	Public Works			
	Assistant I - PW	Public Works			
<b>15</b>			<b>\$19.01</b>	<b>\$21.85</b>	<b>\$25.84</b>
	Permit Technician	Development	\$39,531.14	\$45,453.16	\$55,352.33
	Finance Specialist I	Finance			
	Administrative Assistant II - Utilities	Public Works			
	O&M Technician/Plant Operator I	Public Works			
<b>20</b>			<b>\$19.95</b>	<b>\$22.95</b>	<b>\$27.94</b>
	Police Admin Assist/Prosecutor Assist	Police	\$41,497.86	\$47,725.82	\$58,105.74
	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			
<b>25</b>			<b>\$20.95</b>	<b>\$24.09</b>	<b>\$29.33</b>
	Police Recruit	Police	\$43,573.85	\$50,107.74	\$61,012.12
<b>30</b>			<b>\$22.21</b>	<b>\$25.54</b>	<b>\$31.10</b>
	Code Inspector I	Development	\$46,196.14	\$53,123.38	\$64,683.34
	Finance Specialist II	Finance			
<b>35</b>			<b>\$23.54</b>	<b>\$27.07</b>	<b>\$32.96</b>
	Police Officer I	Police	\$48,971.41	\$56,313.84	\$68,551.23
	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			
<b>40</b>			<b>\$24.95</b>	<b>\$28.69</b>	<b>\$34.93</b>
	Building Inspector II	Development	\$51,899.64	\$59,679.12	\$72,659.50
	Finance Analyst	Finance			
	Detective	Police			
	Water Treatment Plan Shift Supervisor	Public Works			

## Appendix III - Employee Pay Ranges

Pay Grade	Position Title	Department	Salary Range		
<b>45</b>			<b>\$27.45</b>	<b>\$31.57</b>	<b>\$38.43</b>
	Building Inspector III	Development	\$57,100.53	\$65,666.70	\$79,936.37
	Recreation Manager	Parks & Recreation			
	Engineering Technician II	Public Works			
<b>50</b>			<b>\$29.10</b>	<b>\$33.47</b>	<b>\$40.74</b>
	Police Sergeant	Police	\$60,531.37	\$69,622.00	\$84,743.92
	Water Treatment Plant Manager	Public Works			
	Utilities Operations Manager	Public Works			
	Assistant to the Public Works Director	Public Works			
<b>55</b>			<b>\$32.01</b>	<b>\$36.81</b>	<b>\$44.82</b>
	Streets Superintendent	Public Works	\$66,584.51	\$76,571.09	\$93,222.68
<b>60</b>			<b>\$36.81</b>	<b>\$42.34</b>	<b>\$51.54</b>
	Police Captain	Police	\$76,571.09	\$88,065.49	\$107,208.77
	Utilities Superintendent	Public Works			
<b>65</b>			<b>\$42.34</b>	<b>-</b>	<b>\$63.51</b>
	Assistant City Administrator	Administration	\$88,065.49		\$132,098.24
	Development Director	Development			
	Finance Director	Finance			
	Parks & Recreation Director	Parks & Recreation			
	Police Chief	Police			

## Appendix V - Statistical Comparison

Comparable City Data	Smithville, MO	Kearney, MO	Excelsior Springs, MO	Gladstone, MO	Liberty, MO
Population (2022 Estimate)*	10,653	10,913	10,580	26,907	30,775
Median Household Income	\$90,909	\$92,462	\$68,679	\$65,477	\$81,352
Median Gross Rent	\$630	\$1,017	\$825	\$972	\$956
Total Retail Sales Per Capita	\$8,749	\$15,784	\$19,750	\$20,693	\$13,675
Unemployment Rate	1.3%	3.2%	3.7%	3.2%	2.4%
2023 Assessed Valuation	\$273,657,039	\$273,035,107	\$212,164,936	\$548,679,510	\$787,791,084
2023 Property Tax Rate	0.3869	0.5264	1.0329	0.7225	0.8751
Sales Tax Rate	2.500%	3.000%	3.500%	3.000%	3.375%

Data Source and Context
▪ Population (2022 Estimate) ----> U.S. Census Quick Facts
▪ Median Household Income ----> U.S. Census Quick Facts
▪ Median Gross Rent ----> U.S. Census Quick Facts
▪ Total Retail Sales Per Capita ----> U.S. Census Quick Facts
▪ Unemployment Rate Source ----> MARC Research Services: " <a href="https://gis2.marc2.org/acsddata">https://gis2.marc2.org/acsddata</a> "