



Proposed FY22 Operating Budget



SMITHVILLE
missouri



General Fund

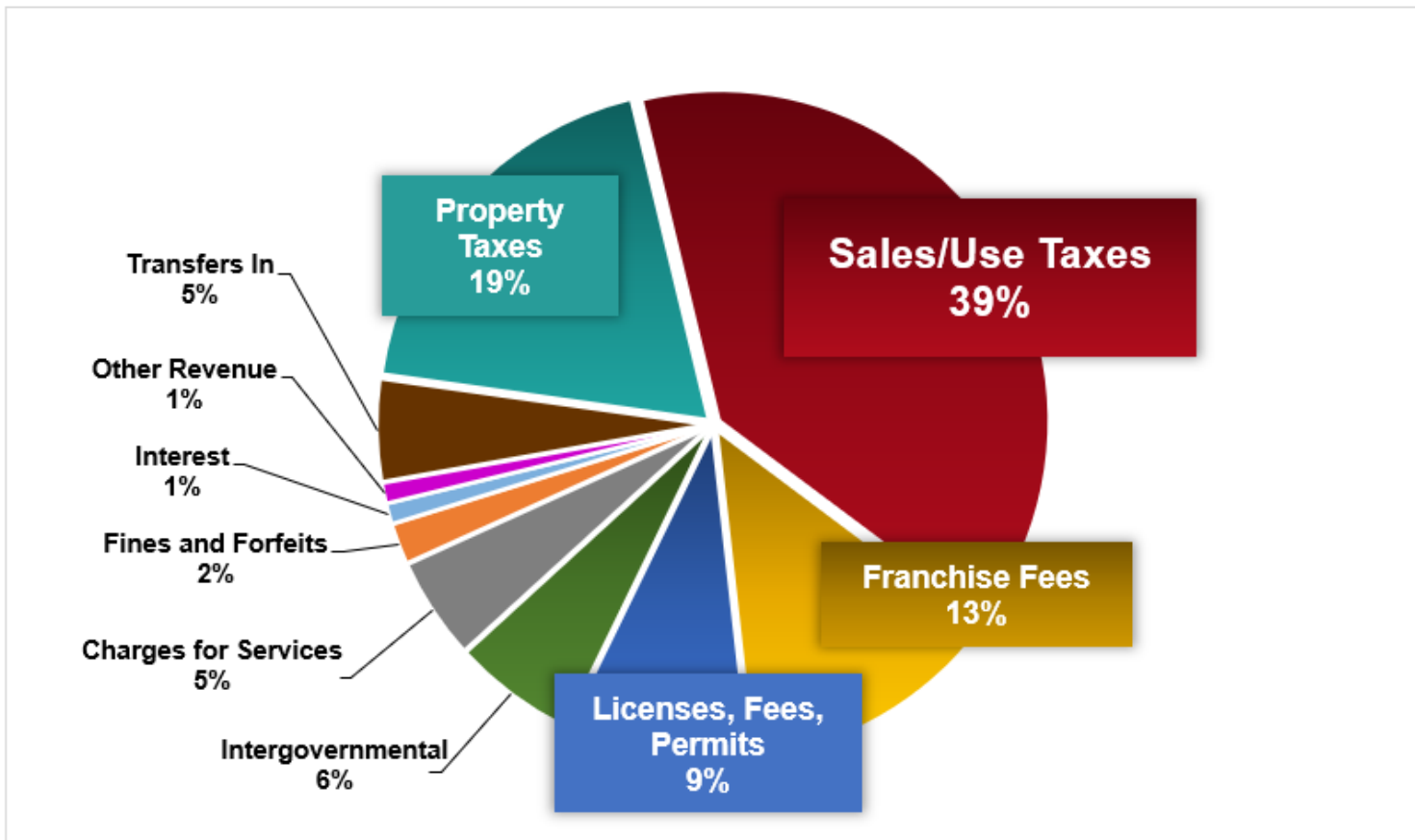
8/17/2021

FY22 PROPOSED GENERAL FUND REVENUE SUMMARY

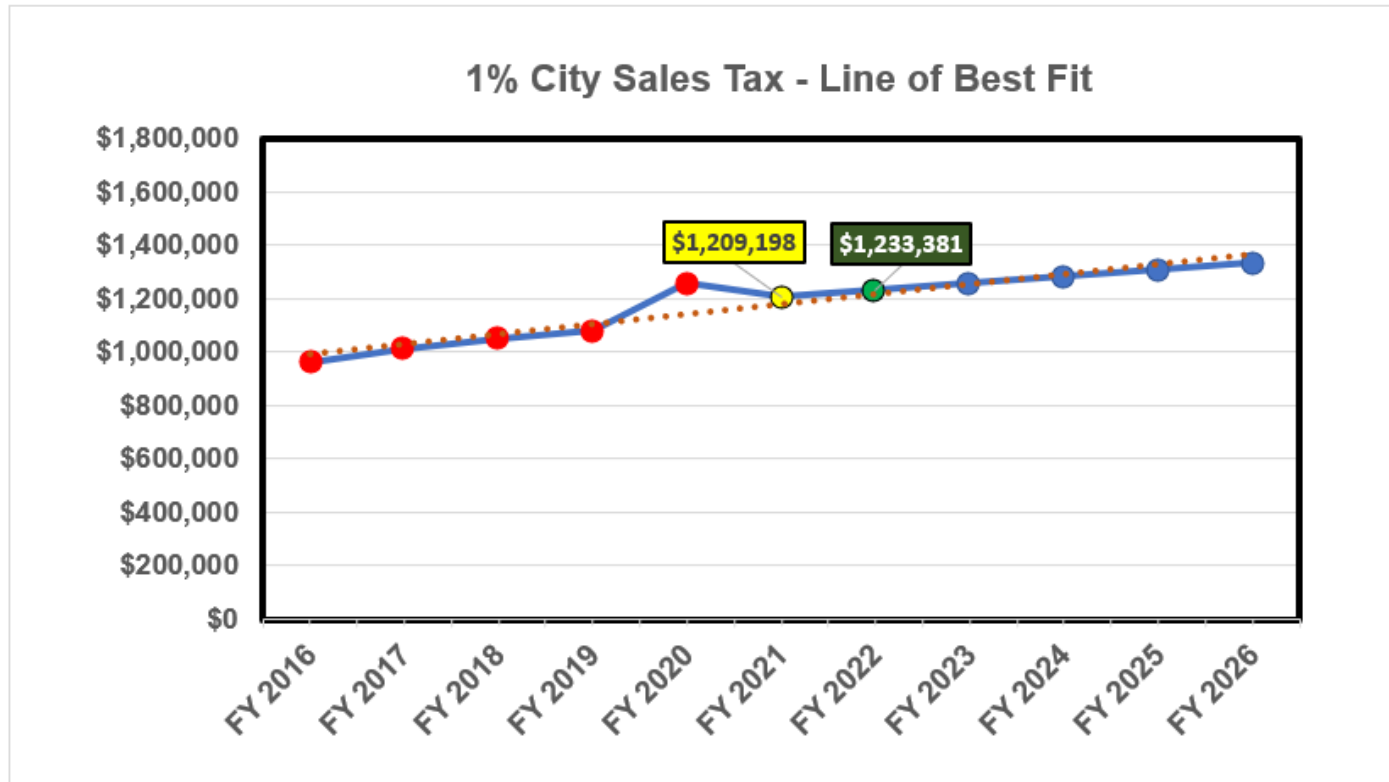
General Fund Revenues	Actual FY20	FY21 Budget	Projected FY21	FY22 Proposed Budget
Property Taxes	895,583	886,950	925,841	935,099
Sales and Use Taxes	1,772,267	1,696,150	1,861,313	1,882,351
Franchise Taxes	710,418	681,430	668,090	648,090
Licenses, Fees, and Permits	390,263	352,940	447,135	447,068
Intergovernmental Revenues	298,712	334,880	325,734	333,892
Charges for Services	214,339	230,560	262,894	236,270
Fines and Forfeits	144,336	168,980	141,365	111,500
Interest	116,770	45,000	45,000	46,800
Other Revenue	46,400	27,980	56,782	29,210
Transfers In	174,520	209,170	448,458	248,340
Total Revenues	4,763,608	4,634,040	5,182,612	4,918,620

“Sales and Use Taxes” Category also includes Motor Vehicle Sales Taxes

FY22 PROPOSED GENERAL FUND REVENUES BY TYPE

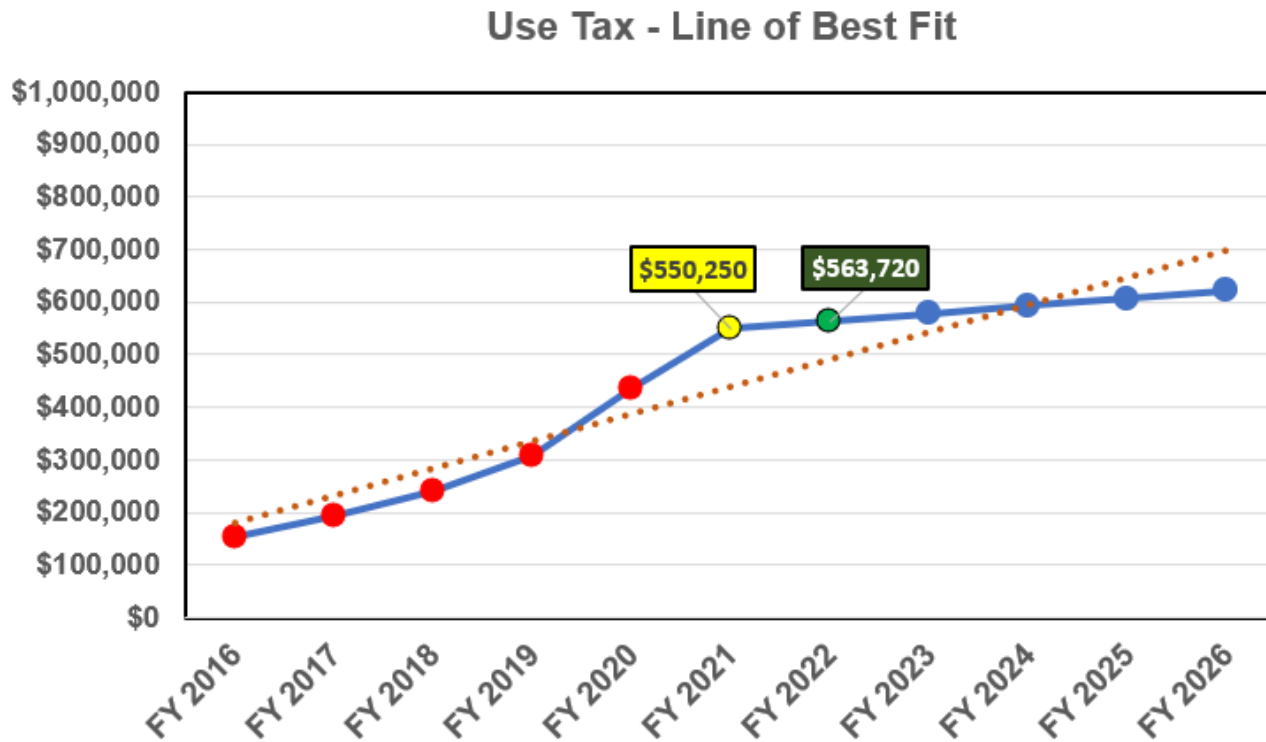


FY22 PROPOSED GENERAL FUND CITY SALES TAX



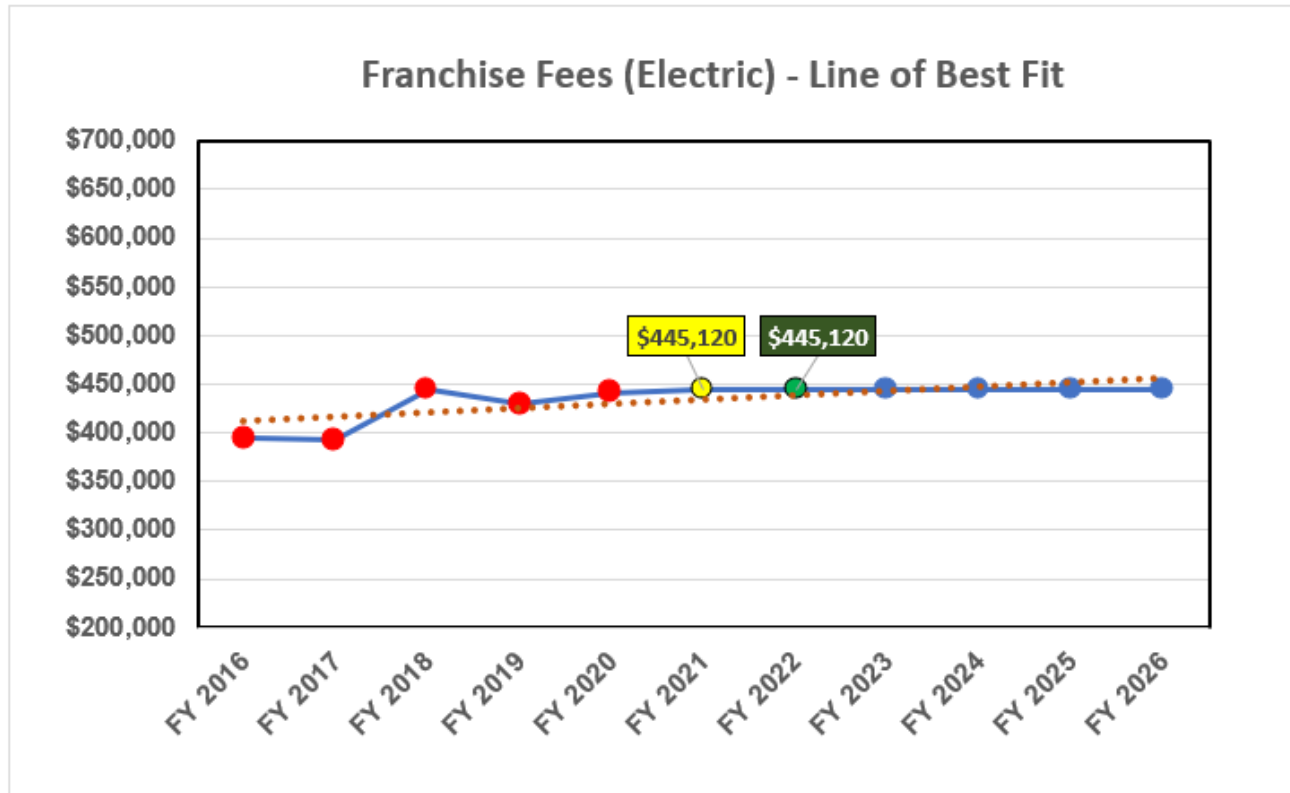
Red	Actuals
Yellow	FY21 Projected
Green	FY22 Proposed
Blue	Projected Out Years

FY22 PROPOSED GENERAL FUND USE TAX



Red	Actuals
Yellow	FY21 Projected
Green	FY22 Proposed
Blue	Projected Out Years

FY22 PROPOSED GENERAL FUND FRANCHISE FEES - ELECTRIC



Red	Actuals
Yellow	FY21 Projected
Green	FY22 Proposed
Blue	Projected Out Years

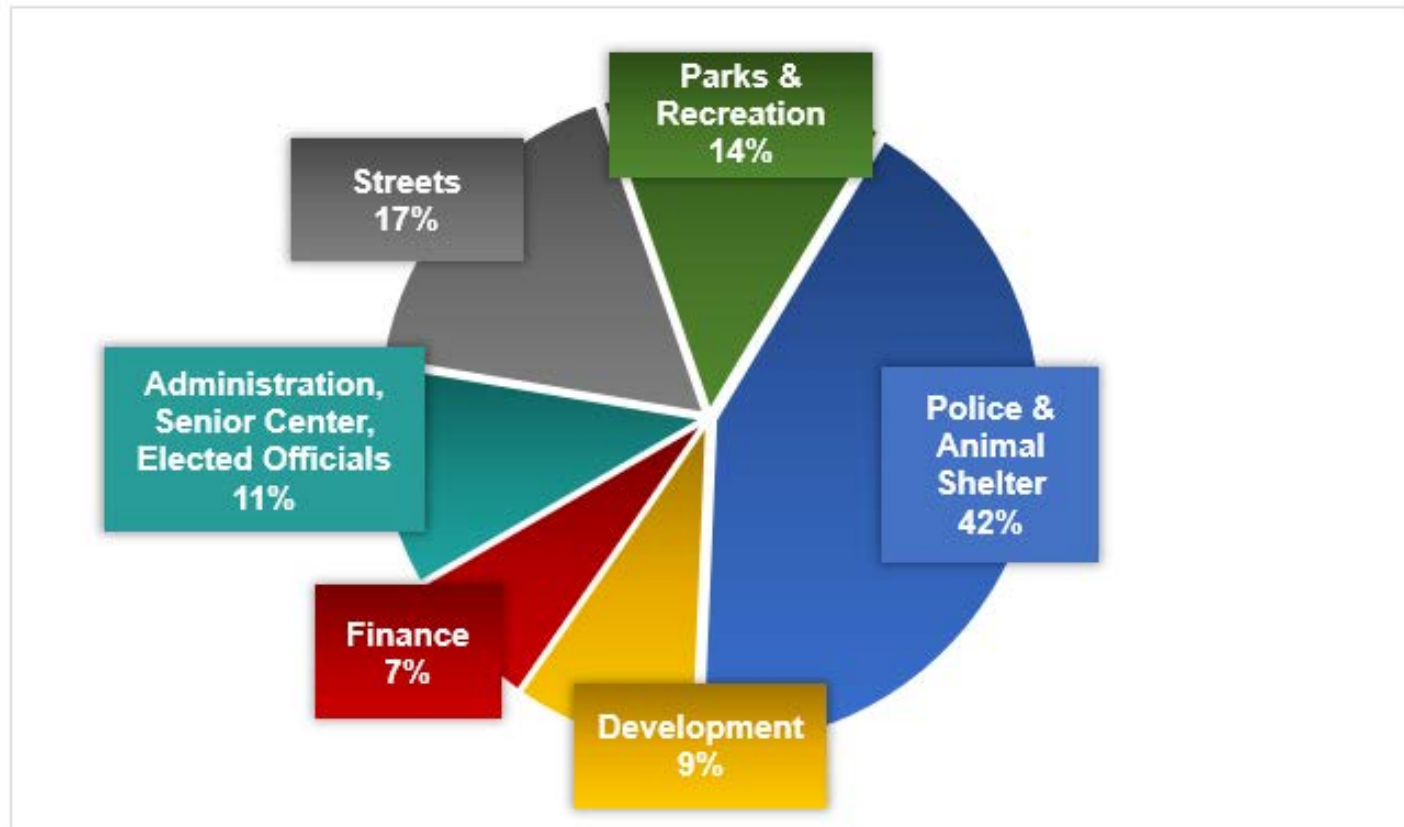
FY22 PROPOSED GENERAL FUND KEY OPERATING ASSUMPTIONS

Assumption	Operating Expenditure
3% Increase	Average Salary Merit Pool (May 2022)
10% Increase	Healthcare/Insurance Employer Expense
3% Increase	Electric Utility (Evergy) Expense
3% Increase	Gas Utility (Spire) Expense
\$2.75 / Gallon	Automotive Fuel Per Gallon (Up from \$2.50 / Gallon)
\$1.59 / Gallon	Propane Costs Per Gallon (Up from \$1.25 / Gallon)
3% Increase	Dispatching Costs

FY22 PROPOSED GENERAL FUND EXPENDITURE SUMMARY

General Fund Expenditures	Actual FY20	FY21 Budget	Projected FY21	FY22 Proposed Budget
Personnel Services	3,318,297	3,604,260	3,345,446	3,689,430
Contractual Services	388,535	810,530	816,894	336,040
Commodities	678,094	864,250	847,117	930,110
Capital Outlay	549,103	646,500	678,040	194,600
Transfers Out	-	40,000	40,000	20,000
Total Expenditures	4,934,029	5,965,540	5,727,496	5,170,180

FY22 PROPOSED GENERAL FUND EXPENDITURES BY DEPARTMENT



FY22 PROPOSED GENERAL FUND EXPENDITURE HIGHLIGHTS

Amount	Highlighted Expenditure
\$135,000	Replacement of 3 Police Vehicles (One-Time) (Vehicles leased through Enterprise or purchased via cooperative bid)
\$20,000	Annual VERF Support (with \$20,000 coming from the General Fund and \$20,000 from the CWWS Fund, for a total of \$40,000 in support)
\$14,000	DirectionFinder Citizen Survey (One-Time)
\$10,000	Wide Format Plotter/Printer to print maps/scan large planning documents (\$10,000 budgeted in General Fund and \$10,000 budgeted in CWWS Fund). (One-Time)
\$50,000	GIS/Asset Management (\$100,000 Total: \$50,000 coming from General Fund and \$50,000 from CWWS Fund) (One-Time)

FY22 PROPOSED GENERAL FUND EXPENDITURE HIGHLIGHTS (Continued)

Amount	Highlighted Expenditure
\$75,000	Campground Electrical Upgrades (Phase II and Phase III) Capital Improvement Project. This is supported through the CAREs Funding Transfer into General Fund (One-Time)
\$20,000	Purchase of 10 Patrol Rifles (One-Time)
\$8,000	Contracted Snow Removal for Servicing an Additional Neighborhood
\$2,000	Additional Newsletter Postings and Improved Formatting
\$3,300	Ongoing/Annual Expense for INCODE Development Module (to bring efficiency in software operations and coordination to department)
\$540	Janitorial Services Renewal with City Wide Maintenance

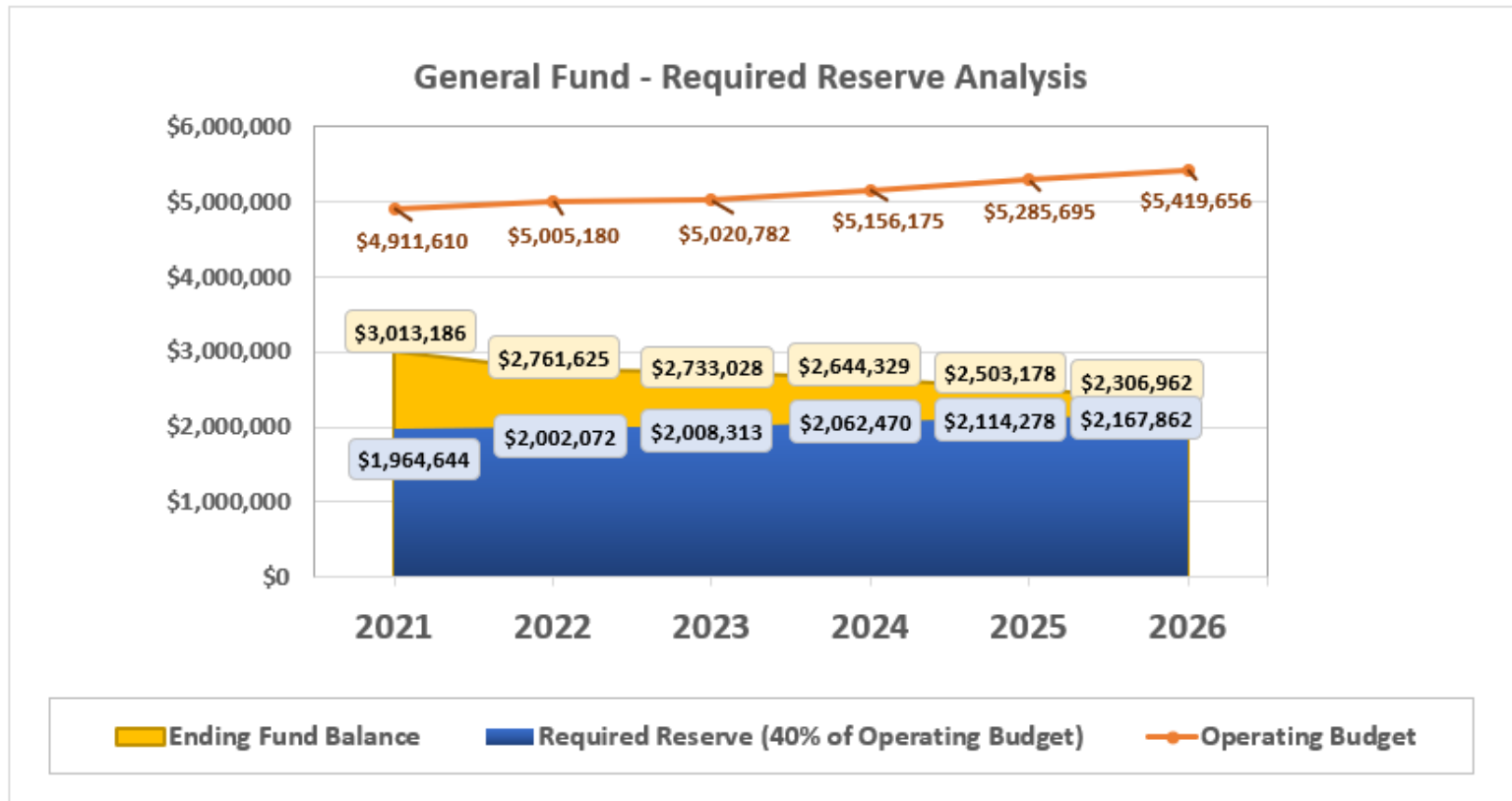
FY22 PROPOSED GENERAL FUND UNFUNDED REQUESTS

Unfunded Requests
Implementation of Classification and Compensation Study Recommendations
Neighborhood Grant for Neighborhood Beautification and Improvements
1 Parks Maintenance Worker Position
1 Communications/Marketing/Event Coordinator Position
1 Street Maintenance Worker Position

FY22 PROPOSED GENERAL FUND NET CHANGE IN FUND BALANCE

	Actual FY20	Projected FY21	Proposed FY22
Beginning Fund Balance	\$3,728,491	\$3,558,070	\$3,013,186
Total Proposed Revenues	\$4,763,608	\$5,182,612	\$4,918,620
Total Proposed Expenses	\$4,934,029	\$5,727,496	\$5,170,180
Net Change in Fund Balance	(170,421)	(544,884)	(251,560)
Ending Fund Balance	\$3,558,070	\$3,013,186	\$2,761,625

FY22 PROPOSED GENERAL FUND 5 Year Cashflow Summary





Transportation Sales Tax Fund

8/17/2021

TRANSPORTATION SALES TAX FUND

Proposed 5 Year CIP

Capital Improvement Project	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Annual Asphalt Overlay Program	-	\$300,000	\$300,000	\$300,000	\$300,000
Asphalt Overlay - Tillman Road (Highway 92 to 144th Street)	\$250,000	-	-	-	-
Asphalt Overlay - Hospital Drive	\$50,000	-	-	-	-
4th Street Terrace Road Repairs (After Utility Improvements)	\$100,000	-	-	-	-
Commercial Street Sidewalks (Engineering)	-	\$70,000	-	-	-
Commercial Street Sidewalks (MARC Reimbursement)	-	-	(500,000)	-	-
Commercial Street Sidewalks (Construction)	-	-	\$686,000	-	-
Grand Total (Net Cost)	\$400,000	\$370,000	\$486,000	\$300,000	\$300,000

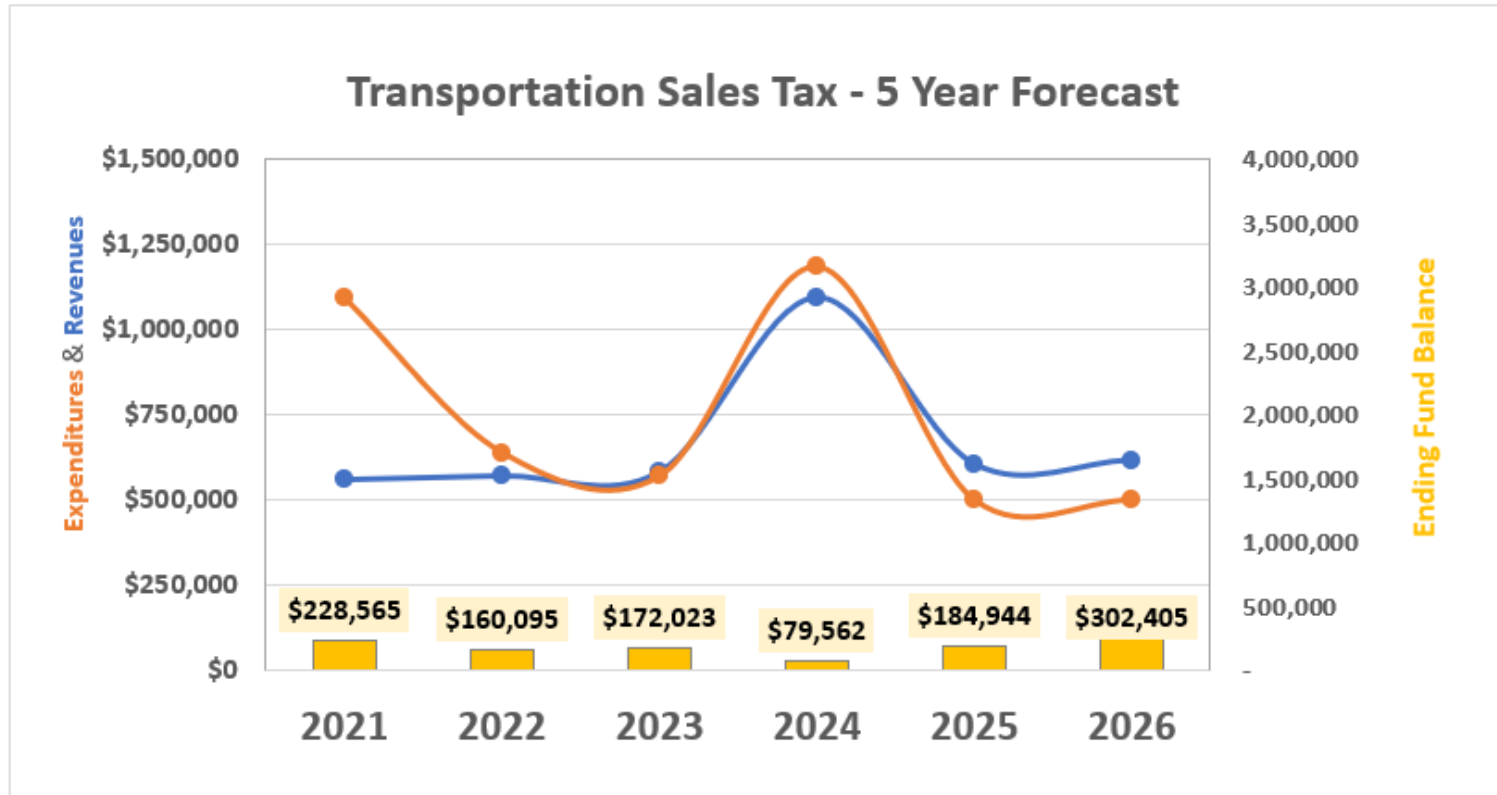
TRANSPORTATION SALES TAX FUND

Pending Projects (Outside 5 Year CIP)

Pending Capital Improvement Projects	Cost Estimate
2nd Street Asphalt Overlay (169 to Bridge)	\$25,000
Diamond Crest Asphalt Overlay	\$175,000
Harborview Asphalt (Newport/Harborview/Fletcher/Mesa)	\$222,000
180th Street Asphalt Overlay (169 Hwy to Old Jefferson)	\$332,000
Harborview Asphalt Overlay (Remaining Roads)	\$725,000
Highland Avenue Asphalt Overlay (Halfway Up Hill)	\$30,000
North Main Street Asphalt Overlay	\$200,000
134th Street Asphalt Overlay (Road Agreement with County)	\$155,000
176th Street Asphalt Overlay (Road Agreement with County)	\$80,000
South Bridge Street - Asphalt, Curbs, Stormwater	\$144,000
South Mill Street (Curbs & Stormwater)	\$30,000
Seal Coating/Micro-Surfacing Downtown City Parking Lots	TBD
Pope Lane Connection	TBD
Grand Total (Net Cost)	\$2,118,000

TRANSPORTATION SALES TAX FUND

5 Year Fund Balance Forecast





Capital Improvement Sales Tax Fund

8/17/2021

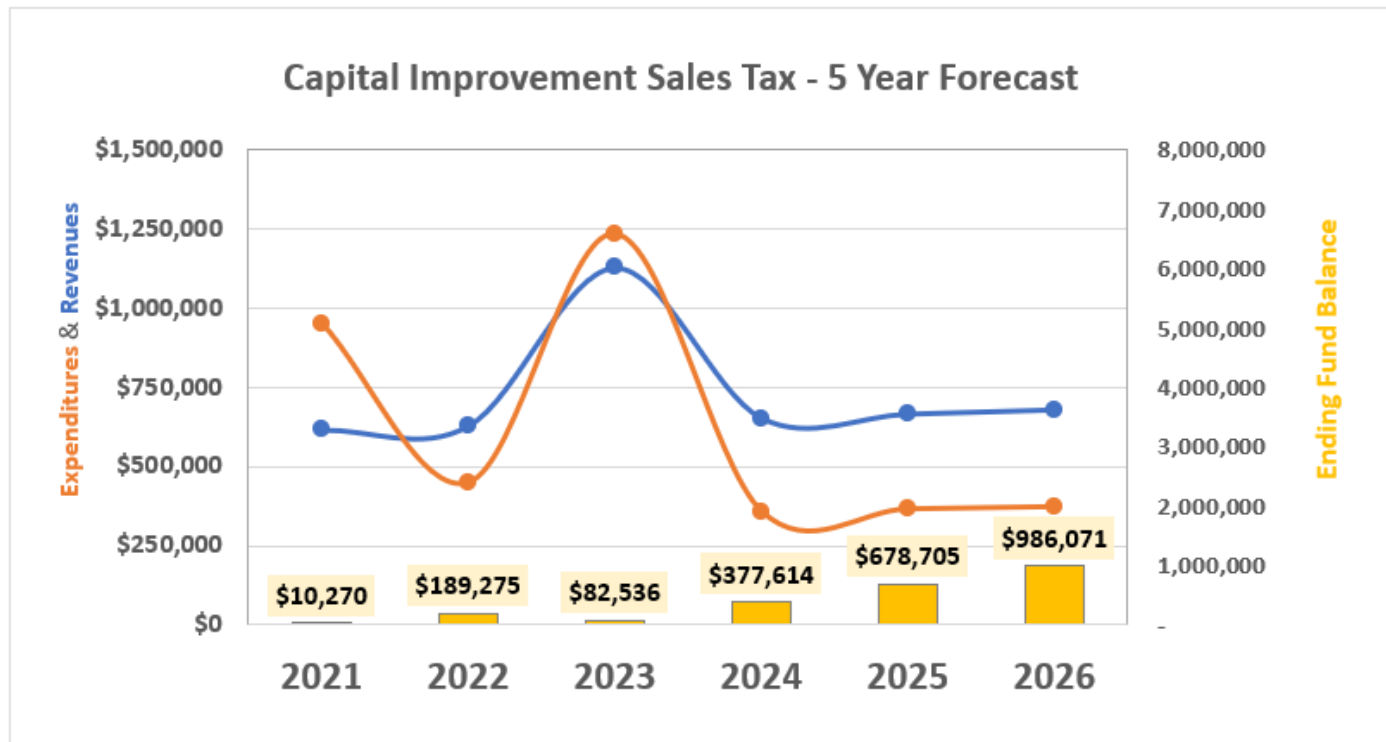
CAPITAL IMPROVEMENT SALES TAX FUND

Proposed 5 Year CIP

Capital Improvement Project & Debt Service	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Annual Transfer to Debt Service	\$351,550	\$354,845	\$357,830	\$364,875	\$371,920
Downtown Streetscape North (Bridge Street) Engineering	\$97,000	-	-	-	-
Downtown Streetscape North (Bridge Street) Construction	-	\$610,000	-	-	-
MARC Reimbursement (Downtown Streetscape)	-	(488,000)	-	-	-
Downtown Gateway Sign (Engineering)	-	\$70,000	-	-	-
Downtown Gateway Sign (Construction)	-	\$200,000	-	-	-
Grand Total (Net Cost)	\$448,550	\$746,845	\$357,830	\$364,875	\$371,920

CAPITAL IMPROVEMENT SALES TAX FUND

5 Year Fund Balance Forecast





Park and Stormwater Sales Tax Fund

8/17/2021

PARK & STORMWATER SALES TAX FUND

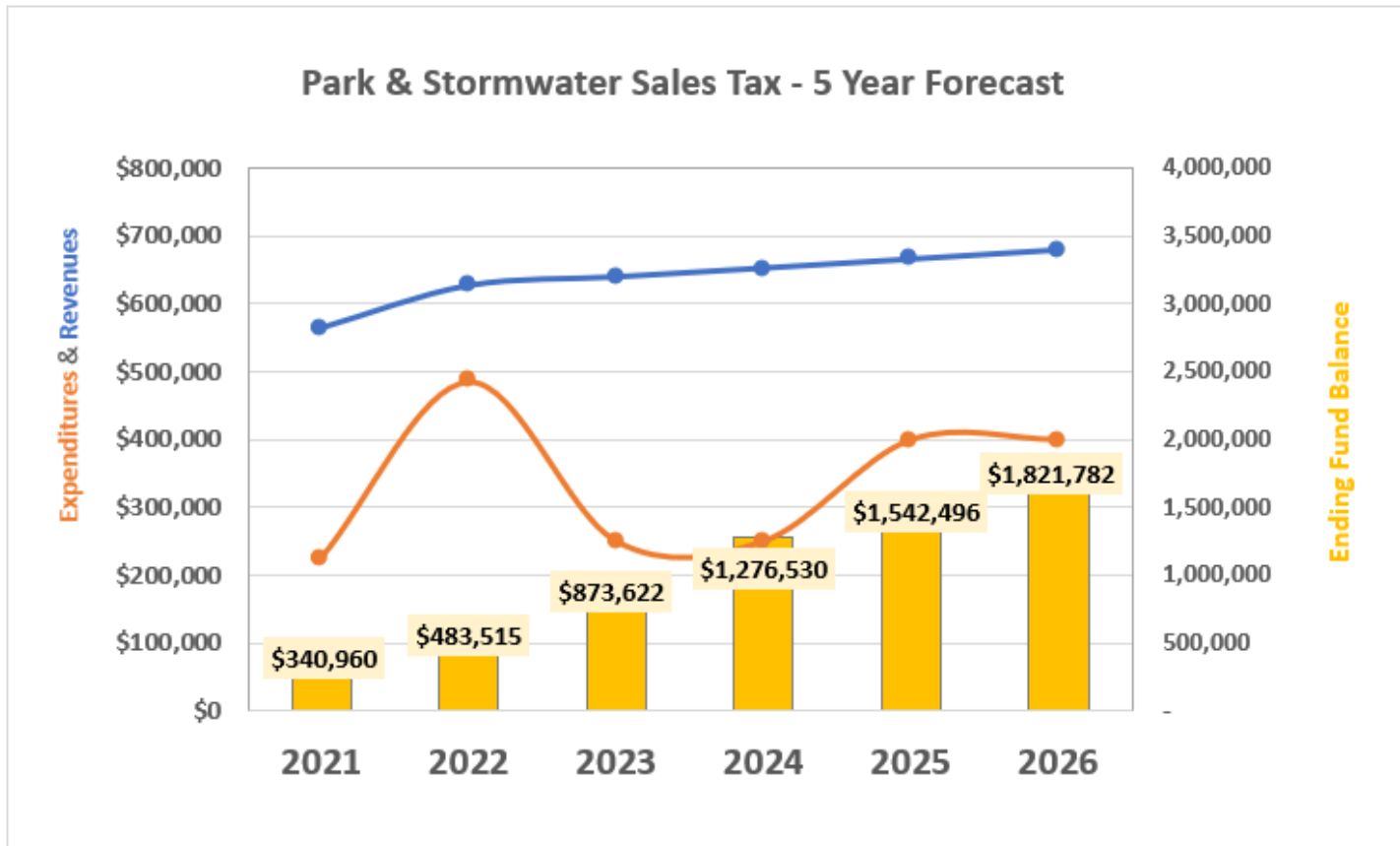
Proposed 5 Year CIP

Capital Improvement Project	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Diamond Crest Neighborhood Park	\$275,000	-	-	-	-
Stormwater Master Plan	\$150,000	-	-	-	-
Quincy/Owens Curb and Stormwater (Engineering)	\$60,000	-	-	-	-
Emerald Ridge Neighborhood Park & Signage	-	\$150,000	-	-	-
Quincy/Owens Curb and Stormwater (Construction)	-	\$100,000	-	-	-
Heritage Park - 2 Shelter Houses & Signage	-	-	\$150,000	-	-
Annual Stormwater Program (Projects TBD)	-	-	\$100,000	\$100,000	\$100,000
Smith's Fork Park - Sport Courts	-	-	-	\$300,000	\$300,000
Grand Total (Net Cost)	\$485,000	\$250,000	\$250,000	\$400,000	\$400,000

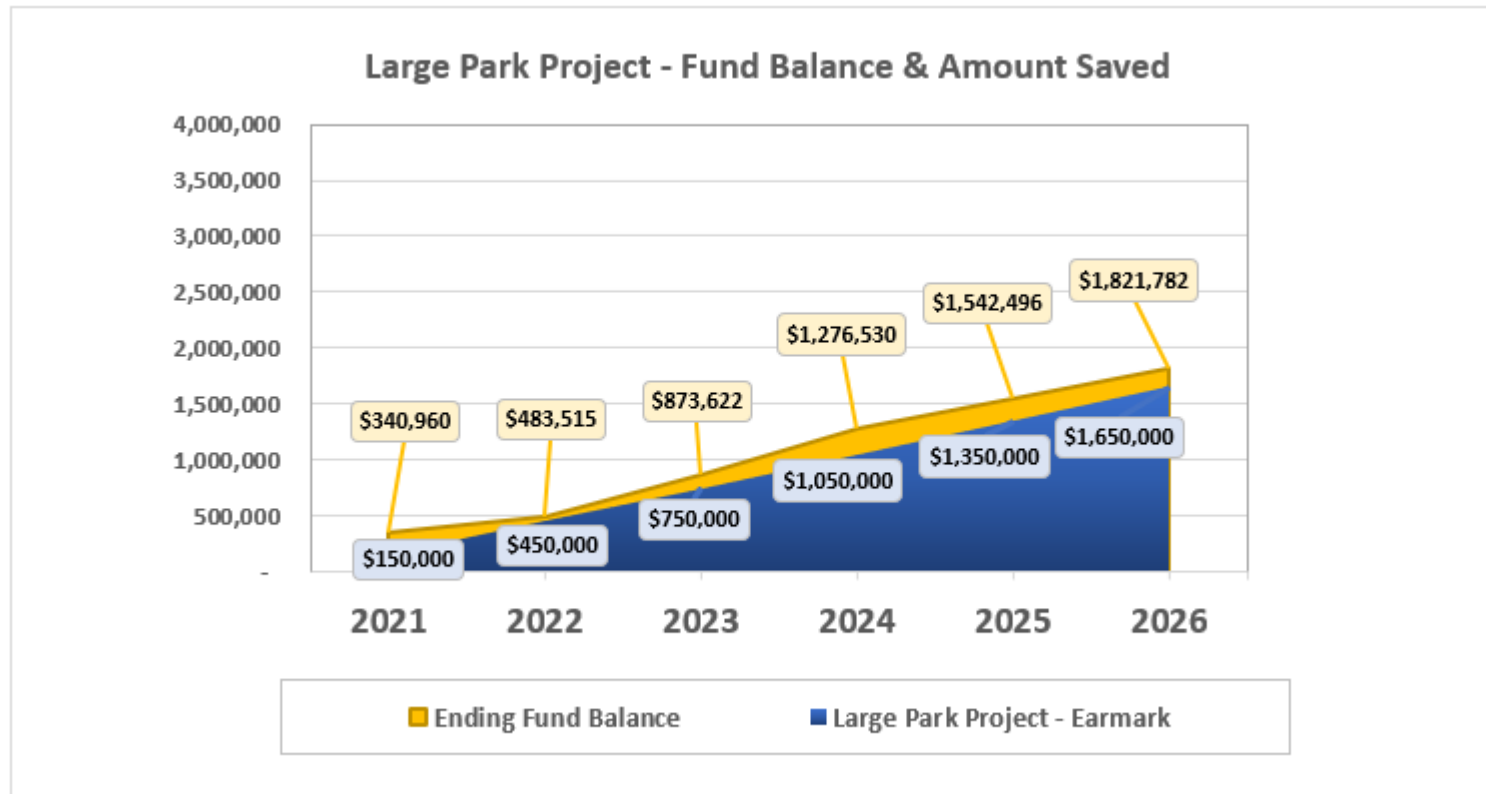
Board of Alderman formally approved the Parks and Recreation Master Plan on **July 19, 2021** (Resolution 938). Staff has integrated the master plan recommendations into the 5 Year CIP.

PARK & STORMWATER SALES TAX

5 Year Fund Balance Forecast



PARK & STORMWATER SALES TAX 5 Year Strategy





Combined Water and Wastewater Fund

COMBINED WATER & WASTEWATER SYSTEM FUND

Proposed 5 Year CIP

Capital Improvement Project	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Vehicle & Equipment Replacement Fund Transfer	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Finish Raw Water Pump & Campground Station (Engineering)	\$100,000	-	-	-	-
4th Street and 4th Terrace (Engineering)	\$60,000	-	-	-	-
4th Street and 4th Terrace (Construction)	\$300,000	-	-	-	-
Floating Aerator	\$200,000	-	-	-	-
Water Plant Lagoon Cleaning	\$150,000	-	-	-	-
HVAC System (Wastewater Plant)	\$20,000	-	-	-	-
GIS/Asset Management (Cost Split 50/50 With CWWWS)	\$50,000	-	-	-	-
UV Lights (Wastewater Plant)	\$40,000	-	-	-	-
Utility Rate Study Update (Impact fees/User Charges)	\$25,000	-	-	-	-
Woods Court Lift Station Rehab	\$40,000	-	-	-	-
West Bypass 144th Street Lift Station (Engineering & Right of Way)	\$500,000	-	-	-	-

COMBINED WATER & WASTEWATER SYSTEM FUND

Proposed 5 Year CIP (Continued)

Capital Improvement Project	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
144th Street Lift Station (Construction)	-	\$1,500,000	-	-	-
West Bypass 144th Street Lift Station (Construction)	-	\$2,000,000	-	-	-
River Crossing (12" Waterline) (Engineering)	-	\$100,000	-	-	-
Tower Interconnect at Amory/169	-	\$20,000	-	-	-
Water Plant Expansion (Engineering)	-	\$1,000,000	\$1,000,000	-	-
River Crossing (12" Waterline) (Construction)	-	-	\$500,000	-	-
Interconnect Mains at 144th/169 Highway	-	-	\$20,000	-	-
Maple Lane (12" Waterline) (Engineering)	-	-	\$50,000	-	-
Highway 92 & Commercial Waterline (Engineering)	-	-	\$50,000	-	-
Maple Lane (12" Waterline) (Construction)	-	-	-	\$250,000	-
Highway 92 & Commercial Waterline (Construction)	-	-	-	\$200,000	-
144th Street to Forest Oaks Gravity Line (Construction)	-	-	-	\$3,000,000	-
Water Plant Expansion (Construction)	-	-	-	\$5,000,000	\$5,000,000
Wastewater Treatment Plant Expansion (Phase I & II Engineering)	-	-	-	-	\$800,000
Grand Total (Net Cost)	\$1,505,000	\$4,640,000	\$1,640,000	\$8,470,000	\$5,820,000

COMBINED WATER & WASTEWATER SYSTEM FUND

Pending 5 Year CIP

Capital Improvement Project	Cost Estimate
F Highway Water Line Replacement	\$300,000
Quincy Waterline Replacement (Engineering & Construction)	\$600,000
Main Street Waterline (River Crossing to Liberty) (Engineering & Construction)	\$250,000
Helvey Park 12" Waterline (Engineering & Construction)	\$700,000
169 Waterline (Commercial to SW Tower) (Engineering & Construction)	\$700,000
Owens Branch Gravity Line #1*	\$2,000,000
Owens Branch Gravity Line #2*	\$2,000,000
Owens Branch Gravity Line #3*	\$2,500,000
Wastewater Treatment Plant Expansion (Construction)	\$4,000,000
Grand Total (Net Cost)	\$13,050,000

*CIP need is necessitated by population growth/expansion

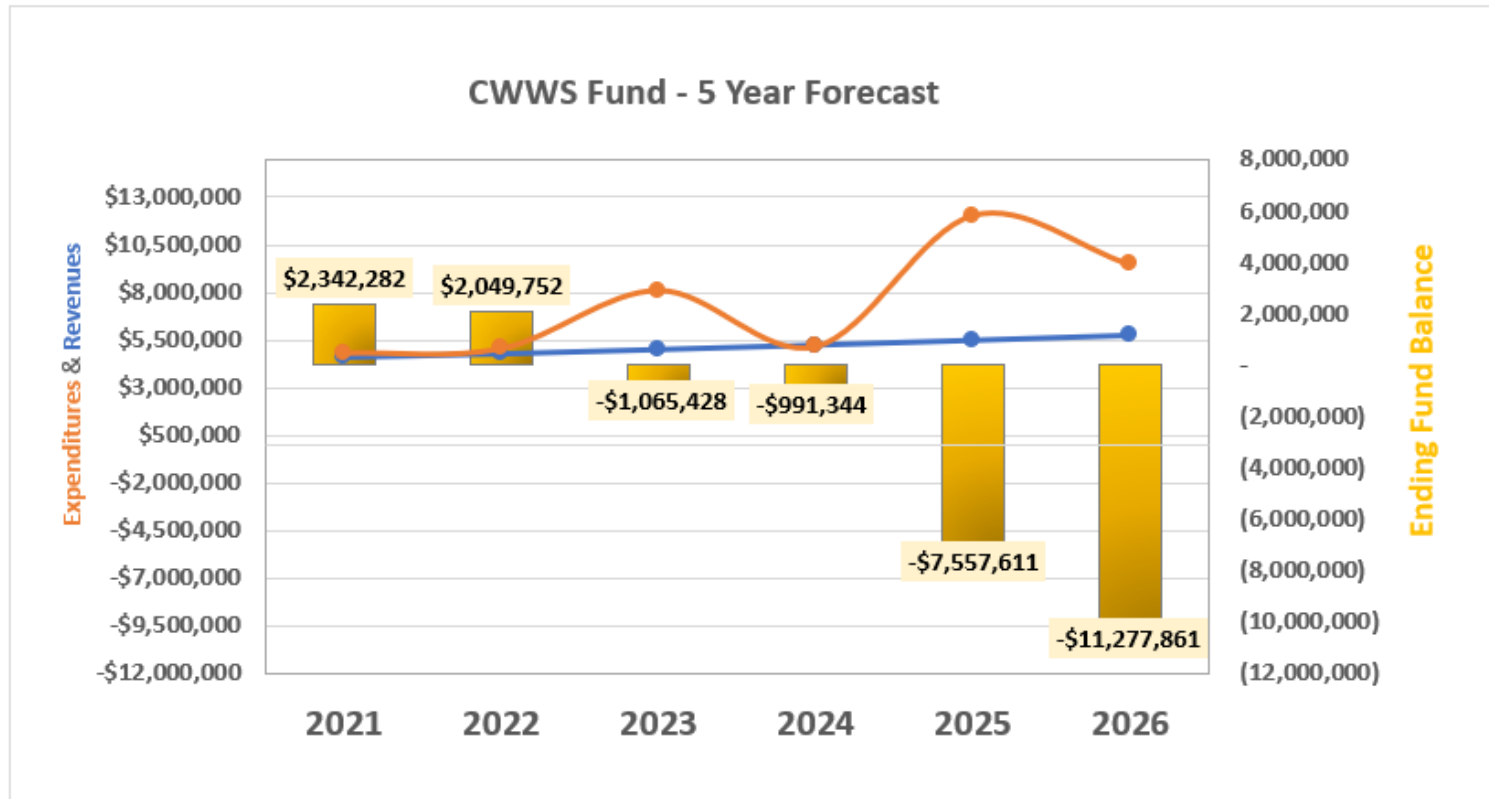
FY22 PROPOSED CWWS FUND UNFUNDED REQUESTS

Unfunded Requests

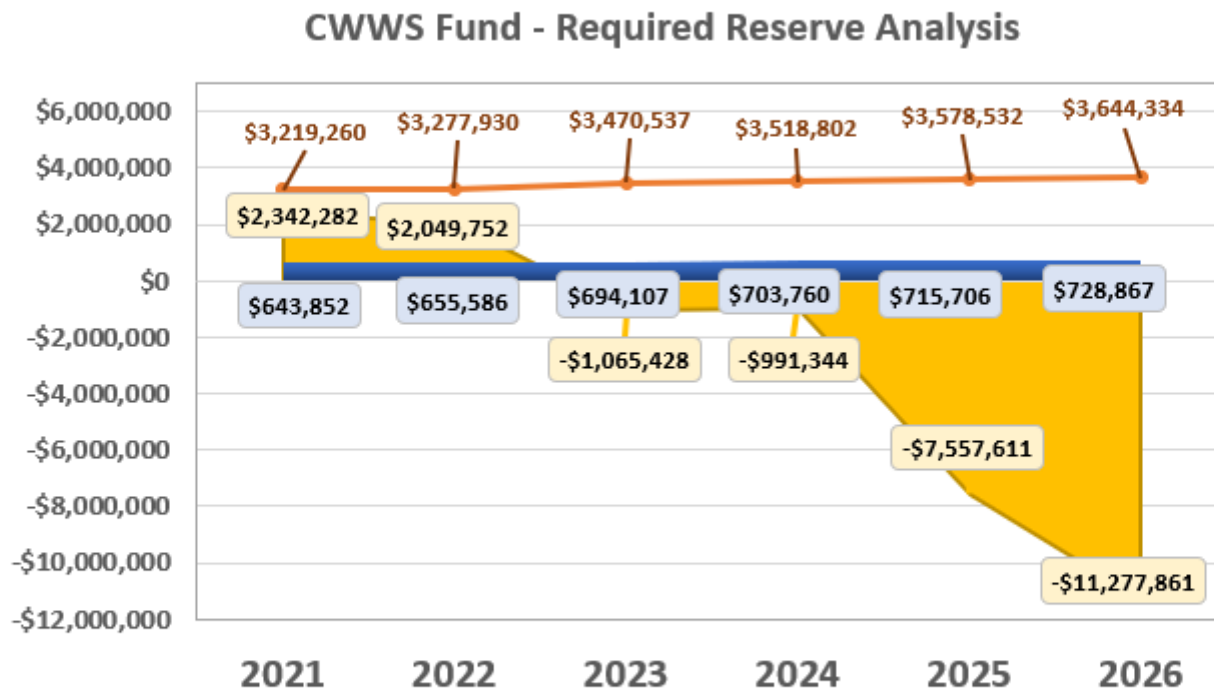
1 Utility Maintenance Worker Position (Funded from CWWS Fund)

CWWS FUND (CWWS Cash)

CWWS Cash – 5 Year Forecast



CWWS Fund (CWWS Cash) 5 Year Required Reserve Analysis



Ending Fund Balance

Required Reserve (20% of Operating Budget)

Operating Budget

CWWS Fund

Proposed Changes – Utility Rates



- In August 2018, the Board of Alderman approved a resolution to Rafetelis Financial Consultants to conduct a utility rate study.
- The following proposed rate increases follow the Rafetelis Utility Rate Study implemented options
- **Year 4** of implementing the recommendations provided through the rate study.
- Staff also received forecast from Piper Sandler illustrating COP Issuance/Debt Service costs for plant expansion projects in CIP outyears.

CWWS Fund

Proposed Changes – Water Rates

Monthly Water Fixed Charge (3/4" Residential)	
FY21 (Current)	FY22 (Proposed)
\$11.21	\$11.77

Proposed **5.00%** increase to the monthly water fixed charge

Monthly Water Volume Charge (3/4" Residential)	
FY21 (Current)	FY22 (Proposed)
\$7.89 Per 1,000 Gallons Used	\$8.33 Per 1,000 Gallons Used

Proposed **5.58%** increase to the monthly water volume charge

CWWS Fund

Proposed Changes – Wastewater Rates

Monthly Wastewater Fixed Charge (3/4" Residential)	
FY21 (Current)	FY22 (Proposed)
\$14.56 / Month	\$16.02 / Month

Proposed **10.03%** increase to the monthly wastewater fixed charge

Monthly Wastewater Volume Charge (3/4" Residential)	
FY21 (Current)	FY22 (Proposed)
\$5.84 Per 1,000 Gallons Used / Month	\$6.68 Per 1,000 Gallons Used / Month

Proposed **14.38%** increase to the monthly wastewater volume charge

CWWS Fund

Average Utility Bill Impact - Water

Monthly Water Bill for 5,000 Gallon User	
FY21 (Current)	FY22 (Proposed)
Fixed Charge: \$11.21	Fixed Charge: \$11.77
Volume Charge: \$39.45	Volume Charge: \$41.65
Total Charge: \$50.66	Total Charge: \$53.42

Proposed increase of **\$2.76** to monthly water portion of bill

CWWS Fund

Average Utility Bill Impact - Sewer

Monthly Wastewater Bill for 5,000 Gallon User	
FY21 (Current)	FY22 (Proposed)
Fixed Charge: \$14.56	Fixed Charge: \$16.02
Volume Charge: \$29.20	Volume Charge: \$33.40
Total Charge: \$43.76	Total Charge: \$49.42

Proposed increase of **\$5.66** to monthly wastewater portion of bill

CWWS Fund

Average Utility Bill Impact – Combined With Trash

Total Monthly Utilities Bill for 5,000 Gallon User With Monthly Trash Service	
FY21 (Current)	FY22 (Proposed)
Total Water: \$50.66	Total Charge: \$53.42
Total Sewer: \$43.76	Total Sewer: \$49.42
Total Trash: \$19.90	Total Trash: \$18.37
Grand Total: \$114.32	Grand Total: \$121.21

Proposed increase of **\$6.89** to monthly utility bill



American Rescue Plan Act of 2021

AMERICAN RECOVERY PLAN ACT

5 Year CIP



ARPA Revenues	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
ARPA Funds	\$2,178,000	-	-	-	-
Grand Total	\$2,178,000	-	-	-	-

Capital Improvement Project	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Raw Water Pump Station, Valve Vault, and Zebra Mussel Control	\$2,994,545	-	-	-	-
Grand Total	\$2,994,545	-	-	-	-

The project delta (difference between ARPA Funds and project cost) will be paid for using Water Impact Fees in FY21, which was budgeted for \$1,000,000. Staff is planning to utilize ARPA funds initially if funds are available by the time project costs are incurred.

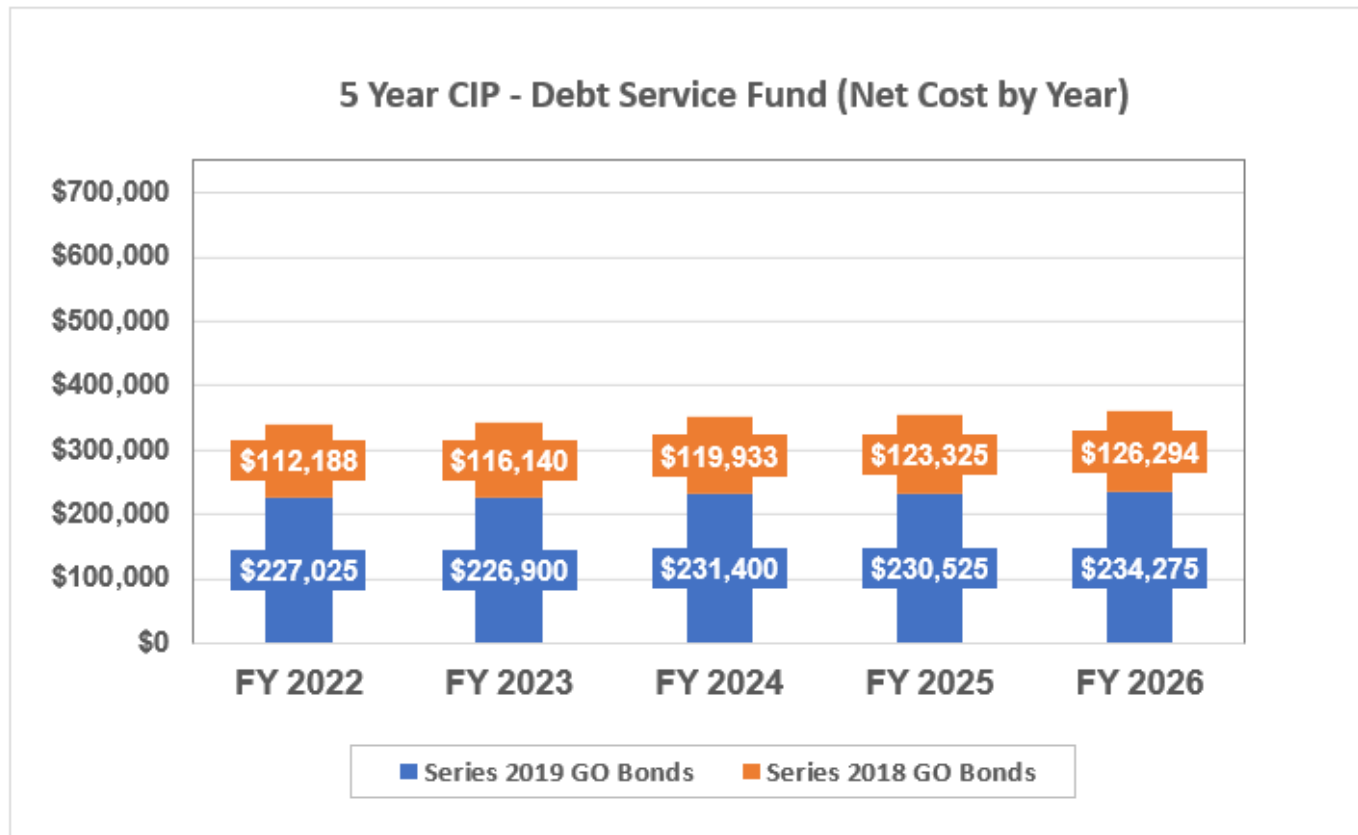


Debt Service Fund

8/17/2021

DEBT SERVICE FUND

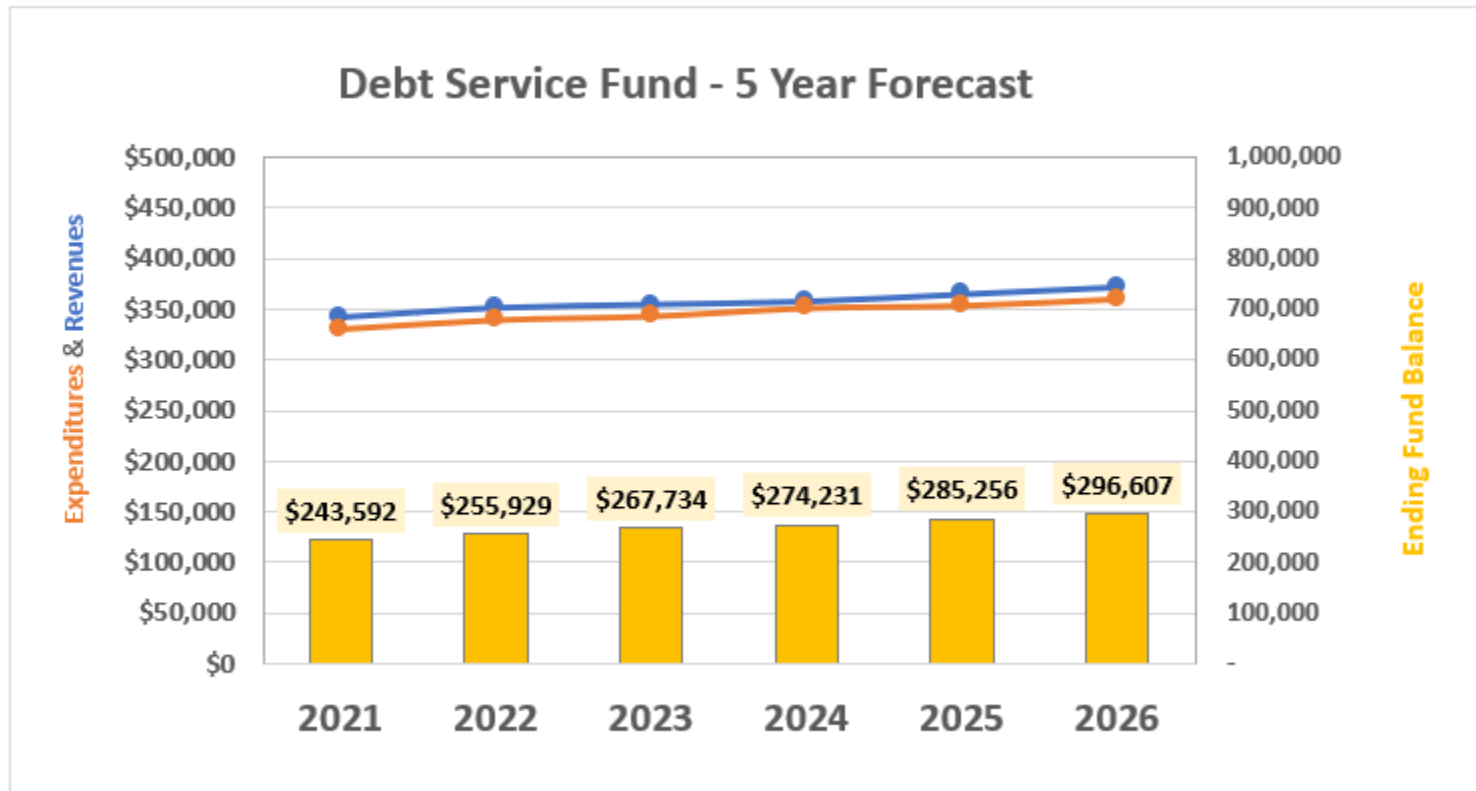
Proposed 5 Year Payment Structure



Series 2018 & Series 2019: Final Payment Scheduled for March 1, 2038

DEBT SERVICE FUND

5 Year Fund Balance Forecast





Vehicle and Equipment Replacement Fund

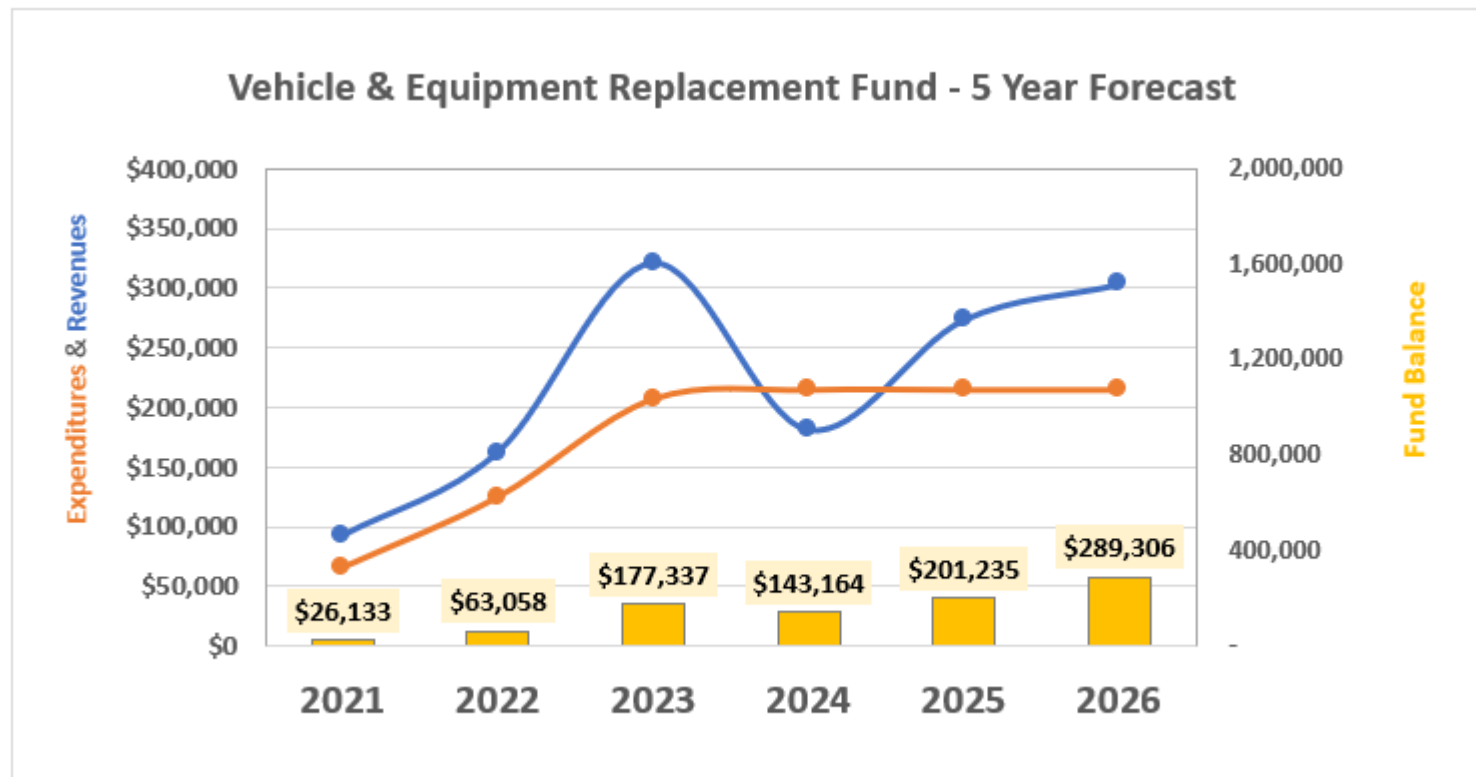
FY22 PROPOSED VEHICLE & EQUIPMENT REPLACEMENT FUND

Revenues	Revenue Detail
\$110,000	Sale of City Owned Fleet
\$12,000	Equity in 4 Enterprise Vehicles (Trade Back to Enterprise)
\$40,000	Transfer In From General Fund/CWWS
\$162,000	Grand Total Revenues

\$40,000 transfer is based upon the percentage breakdown of vehicles in service for both funds (**50%** of leased vehicles for water/sewer and **50%** of leased vehicles for General Fund departments).

Expenditures	Expenditure Detail
\$125,075	Vehicle Lease Expense
\$125,075	Grand Total Expenditures

FY22 PROPOSED VEHICLE & EQUIPMENT REPLACEMENT FUND





Sanitation Fund

FY22 PROPOSED SANITATION FUND CHARGES

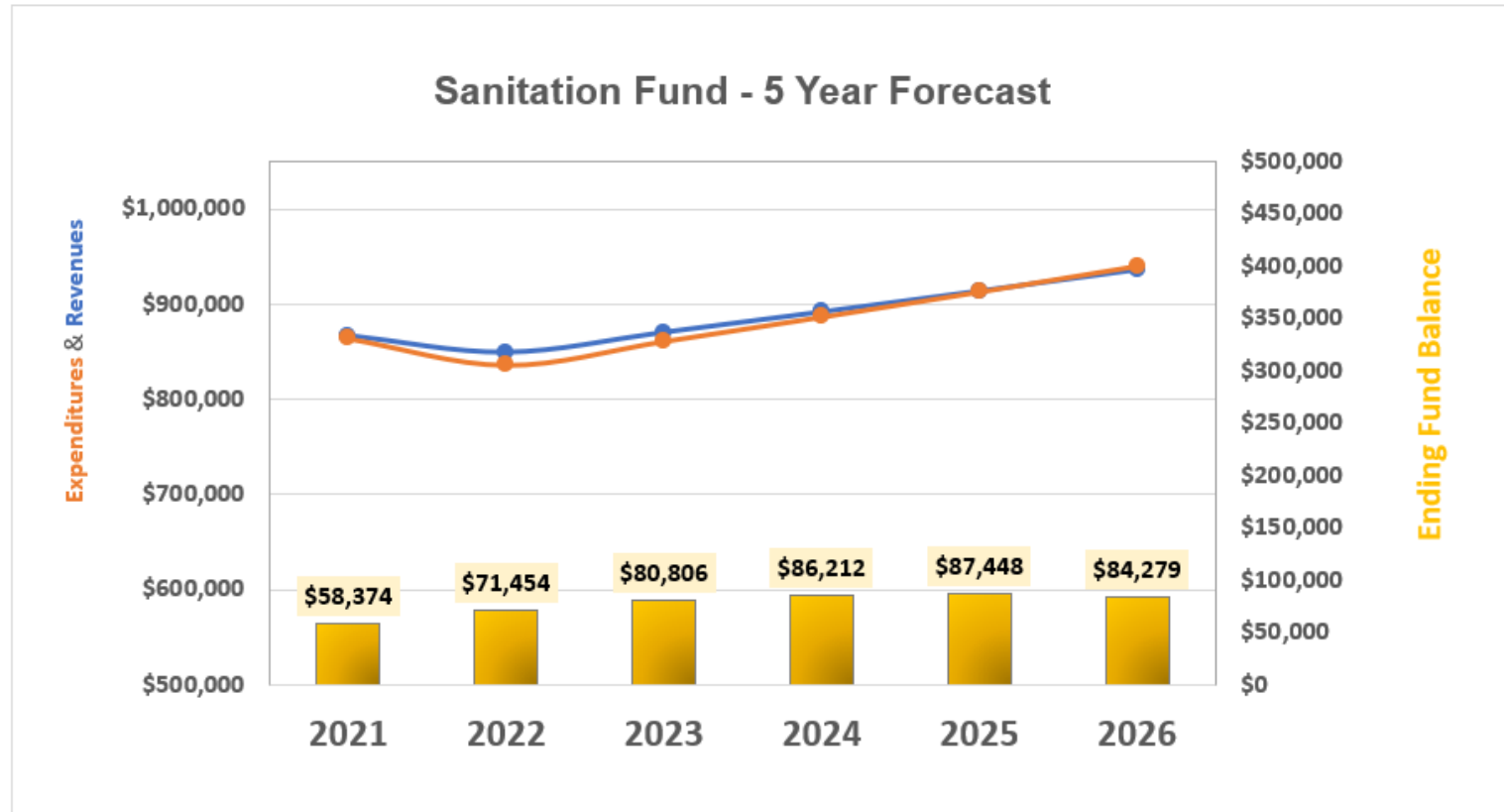
Customer Charge	Monthly Charge Timeline
\$19.90 / Month	Customer charge from January 1, 2021 – October 31, 2021 billing cycles
\$18.37 / Month	Proposed customer charge applicable for November 1, 2021 billing cycle
Senior Discount (15% Off)	Proposed discount available starting November 1, 2021 billing cycle

Monthly City Expense (GFL)	Monthly Expense Timeline
\$19.51 / Month	City expense, per customer account, paid to GFL
\$17.98 / Month	City expense, per customer account, paid to GFL

Difference between customer charge and expense pays for Household Hazardous Waste Event

SANITATION FUND

5 Year Fund Balance Forecast



FY22 PROPOSED BUDGET SUMMARY

	2022 Beginning Balance	2022 Adopted Revenues	2022 Adopted Expenditures	2022 Ending Balance
General Fund	3,013,186	4,918,620	5,170,180	2,761,625
Capital Improvement Sales Tax Fund	10,270	627,555	448,550	189,275
Capital Projects Fund	6,250	10,000	-	16,250
Combined Water/Wastewater Fund	3,522,236	5,119,400	5,186,930	3,454,706
Debt Service Fund	243,592	351,550	339,213	255,929
Park and Stormwater Sales Tax Fund	340,960	627,555	485,000	483,515
Sanitation Fund	58,374	849,530	836,450	71,454
Special Allocation Fund	20,305	520,000	517,000	23,305
Transportation Sales Tax Fund	228,566	569,160	637,630	160,097
Vehicle And Equipment Replacement Fund	26,133	162,000	125,075	63,058
American Rescue Plan Act Fund	-	2,178,000	2,178,000	-
Police Training Fund	12,229	2,000	5,000	9,229
DWI Recovery Fund	11,056	5,000	5,000	11,056
Technology Upgrade Fund	2,707	-	-	2,707
Judicial Education Fund	3,446	-	-	3,446
Appointed Council Fund	2,795	-	-	2,795
Grand Total	7,502,104	15,940,369	15,934,028	7,508,447