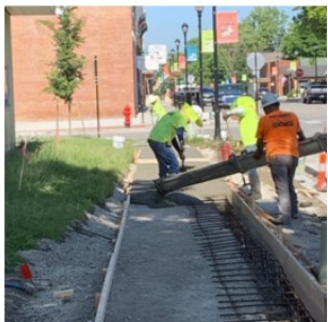


Adopted FY2025 Operating Budget & Five Year Capital Improvement Plan City of Smithville, Missouri





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Smithville
Missouri**

For the Fiscal Year Beginning

November 01, 2022

Christopher P. Morill

Executive Director

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Adopted FY2025 Budget Message

October 15, 2024

Honorable Mayor and Board of Aldermen:

I am pleased to present the City of Smithville Annual Operating and Capital Budget for Fiscal Year 2025. 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 FY2025 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 June 2024, the Board and staff met in a goal setting/financial retreat to review organizational workplans and priorities identified through recent processes to outline community goals. At the retreat, the Board revisited their vision, mission and goals, and worked to align organizational goals with previously identified community priorities. The budget as presented reflects staff's understanding of ongoing 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 FY2025 budget reallocates previously approved, but unspent funds for projects or programs approved in the FY2024 Budget. This provides staff the opportunity to complete projects initiated in FY2024, but not yet completed without having to seek amendment in the FY2025 budget.

As outlined in the following chart, the Expenditure Budget for all funds for FY2025 is \$27,927,248 and is supported by \$22,259,150 in revenues. Use of fund balance in multiple funds reflects the reallocation of previously unspent funds noted earlier.

Adopted FY2025 Budget Message

	2025 Projected Beginning Balance	2025 Revenues	2025 Expenditures	2025 Projected Ending Balance
General Fund	3,219,449	6,743,657	7,482,202	2,480,904
Capital Improvement Sales Tax Fund	917,552	3,351,132	4,217,875	50,809
Capital Projects Fund	110,625	12,100	-	122,725
Combined Water/Wastewater Fund	7,564,457	7,143,660	10,276,241	4,431,876
Debt Service Fund	267,740	354,000	354,000	267,740
Park and Stormwater Sales Tax Fund	1,325,252	781,294	897,000	1,209,546
Sanitation Fund	60,176	485,000	970,617	(425,441)
Marketplace TIF (Allocation) Fund	2,556,132	856,224	1,136,542	2,275,814
Commons CID Fund	242,632	324,559	362,752	204,439
Transportation Sales Tax Fund	486,707	1,718,624	1,750,000	455,331
Vehicle And Equipment Replacement Fund	69,993	469,000	474,794	64,199
Donation Fund	23,550	14,950	-	38,500
Judicial Education Fund	2,645	-	975	1,670
Technology Upgrade Fund	-	-	-	-
DWI Recovery Fund	13,699	3,650	800	16,549
Police Training Fund	12,333	1,300	3,450	10,183
Grand Total	16,872,943	22,259,150	27,927,248	11,204,845

Revenues Overview

The FY2025 General Fund revenue budget includes a projected 2.21% increase in City sales tax revenues. In addition, the General Fund revenue budget includes a projected 20.02% increase in use tax revenues, and a projected 4.57% increase in property tax revenues based on the increase in assessed valuation. In FY2024, the City experienced a notable peak in interest rate income; however, projections for FY2025 recognize a decline as interest rates have decreased and further rate reductions expected.

In 2022, 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 FY2025 Budget includes a 15% increase in the water volume and fixed charge and a 15% increase in the wastewater volume and fixed charge. The City will closely monitor the financial statements in anticipation of the COP proceeds to fund the 144th Street Lift Station and West Bypass of 144th Street (West Interceptor) as grant funding has offset the immediate need for COP issuance.

Adopted FY2025 Budget Message

Expenditures Overview

As previously mentioned, the FY2025 Budget totals \$27,927,248 in expenditures across 16 budgeted funds. The General Fund accounts for the majority of personnel, programs and services in the City and totals \$7,482,202 in expenditures, a 5.31% increase from projected FY2024 expenditures. This includes \$7,493,875 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 \$46,514,055 across all funds. The CIP includes funding for maintenance of streets, sidewalks and storm-water improvements. Notable projects to be initiated in FY2025 include:

- West Bypass of the 144th Street Lift Station
- Owens Branch Gravity Line
- Water Plant Improvements
- 2nd Creek Sidewalks
- Riverwalk & Trail
- OK Railroad Trail — Phase 1

The FY2025 budget continues to balance enhancements to employee compensation and benefits by funding the negotiated non-supervisory police union step plan and supports salary increases to general employees in an effort toward market competitiveness. The FY2025 budget includes an 8% salary adjustment for front-line employees and a 10% increase for management positions. The budget also includes funds for employee training and development.

In addition to providing for infrastructure needs and continuation of service provision, the FY2025 Budget continues the preparation of the City of Smithville for future growth and expanded tourism, opportunities for personal engagement with our community and the provision of education on the City's core functions through the citizen academy and other outreach / engagement opportunities. Funds for a DirectionFinder community survey are also included.

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 are ongoing.

This proposed budget reflects the combined efforts of all department directors. I wish to extend special thanks to Finance Director Rick Welch 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 10,000 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.

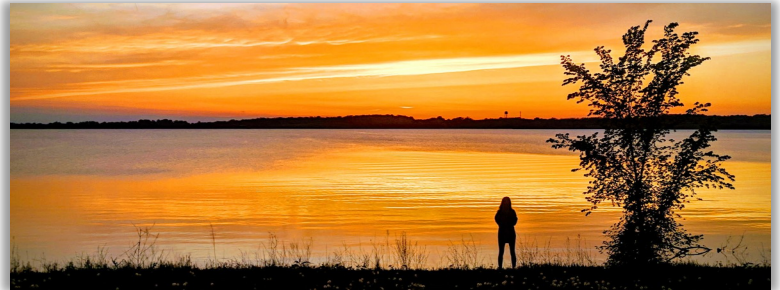


Smithville was named for Humphrey and Nancy Smith, who came west with their six sons and daughter from New York state in 1822 to find land and build a home. They settled alongside the Little Platte River. In 1824, the Smith's established Smith's Mill, the first water-powered flour mill in Clay County.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

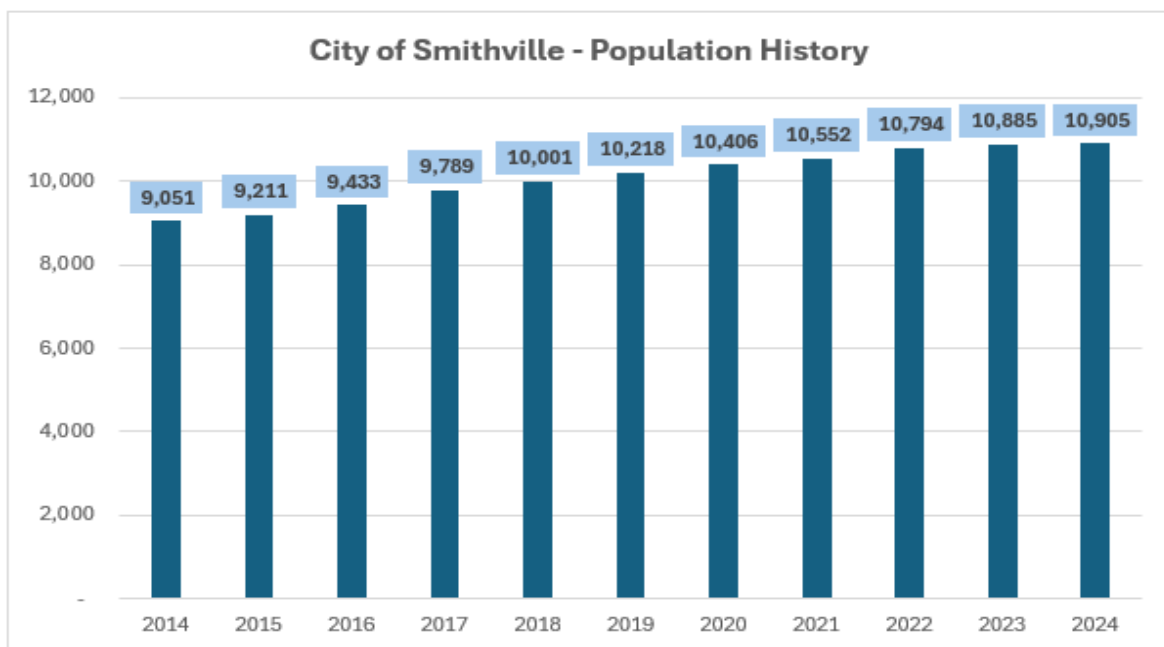
On July 6, 1868, the town of Smithville was incorporated. The City currently operates as a council/administrator form of government. The governing body of the City is the Board of Alderman, which is comprised of six members elected by ward (two alderman per ward), and a Mayor elected at large. The Mayor 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 2.02% over the last 10 years.. 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.

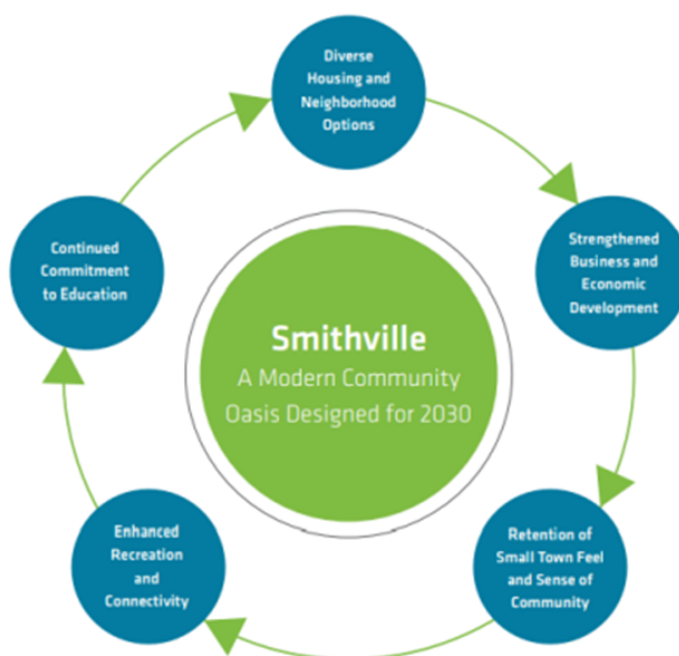


Citizen Engagement / Strategic Planning

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 FY2025 Budget for Downtown signage installation, matching grant funds.
Pursue Tourism Related Business Potential	Ongoing, continued partnership with Smithville Main Street District.
Create Dedicated Industrial Zones	Completed, identified in the 2030 Comprehensive Plan.



Enhanced Recreation and Connectivity Pillar

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



Continued Commitment to Education Pillar

Goal	Update
Create Educational Cluster	In progress, planning goals identified in Comprehensive Plan.
Forge Strong Partnership between School and City	Ongoing, City and School representatives participate in multiple community groups, City participates in School District’s Real World Learning Program, City Administrator and School District Superintendent meet monthly.
Create Industry Responsive Educational Pathways	Ongoing, City participates in Real World Learning Program.
Build a Lifelong Learning Culture	Ongoing, City offers programming for all ages, Citizens Academy included in FY2025 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 specifically 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).

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

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

During the development of the FY2025 Budget, the Board of Aldermen directed staff to include funds for a survey to be conducted in FY2025.



Mission, Vision, and Values

City Vision Statement

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

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

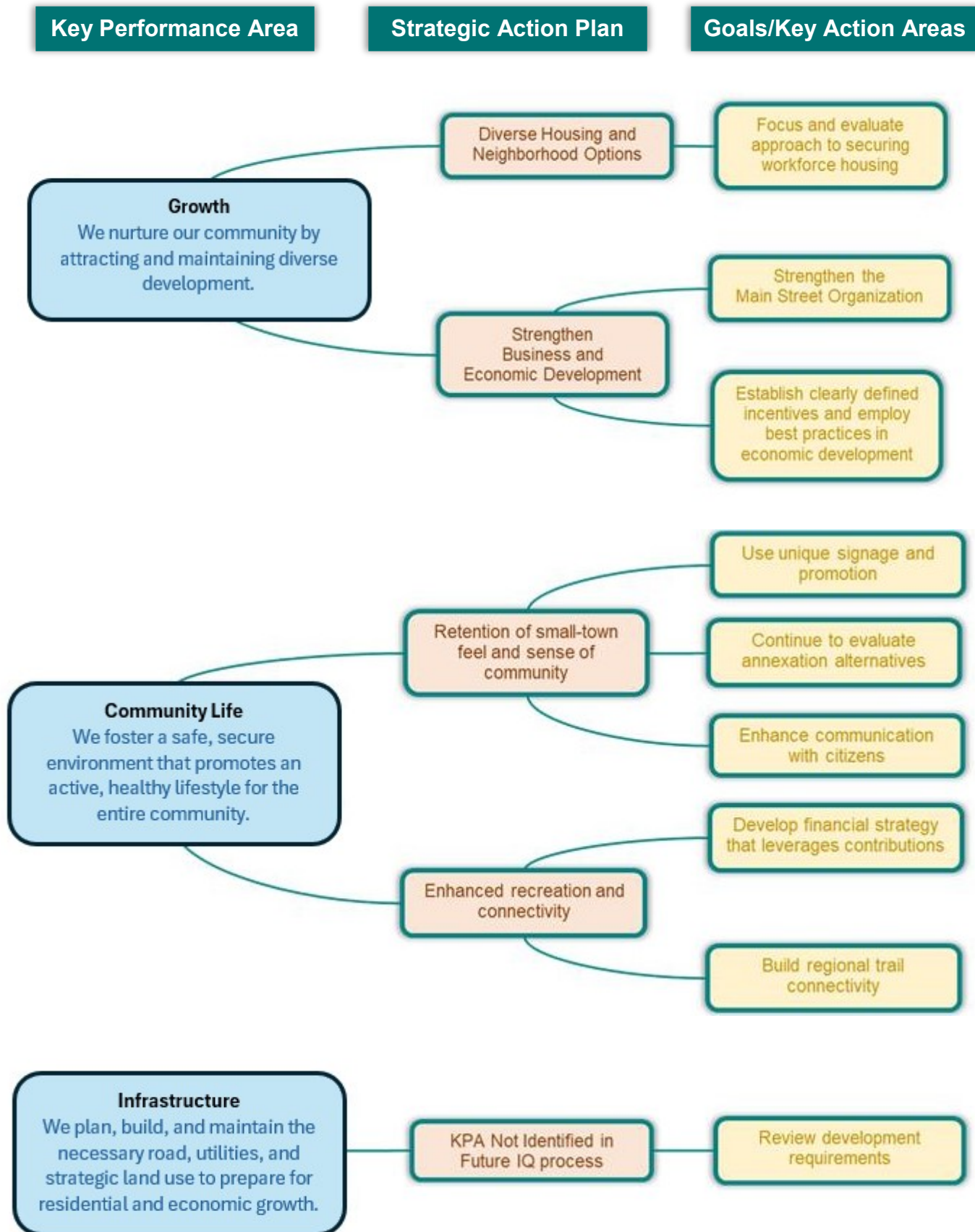
**Smithville builds its future
by embracing growth, encouraging commerce
and enhancing its natural surroundings**

Key Performance Areas

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

	Growth	We nurture our community by attracting and maintaining diverse development.
	Community Life	We foster a safe, secure environment that promotes an active, healthy lifestyle for the entire community.
	Infrastructure	We plan, build, and maintain the necessary road, utilities, and strategic land use to prepare for residential and economic growth.
	Governance	We act as a cohesive team, providing the human and physical resources for the betterment of the community.
	Finance	We uphold public trust by making fiscally responsible investments in public revenues and resources.

Priority Goals



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.

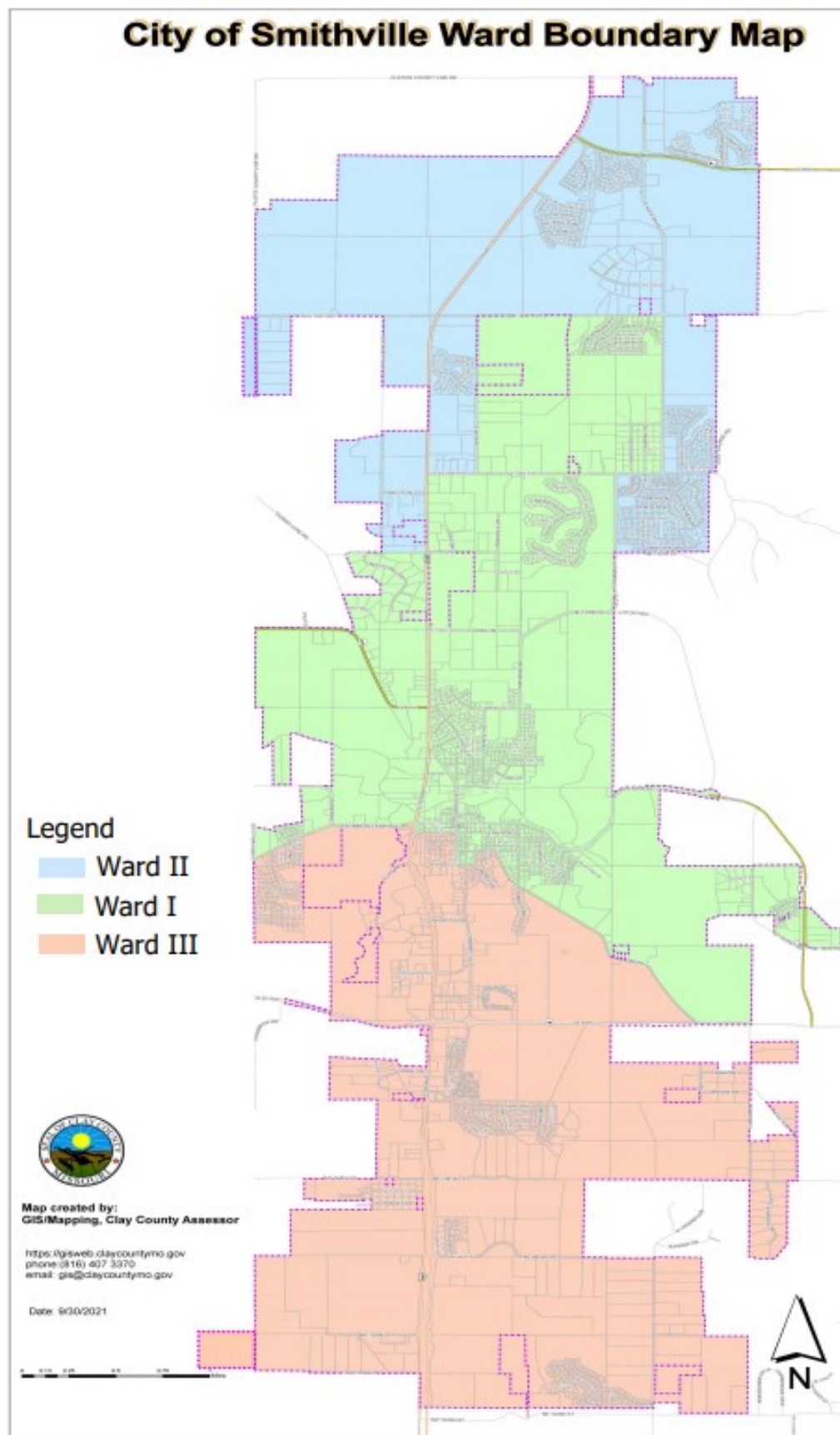
City of Smithville Mayor and Board of Alderman

Representation	Elected Official	Term Length
Mayor	Damien Boley	Term Expires April 2028
Alderman - Ward 1	Kelly Kobylski	Term Expires April 2028
Alderman - Ward 2	Ronald Russell	Term Expires April 2028
Alderman - Ward 3	Marvin Atkins	Term Expires April 2028
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

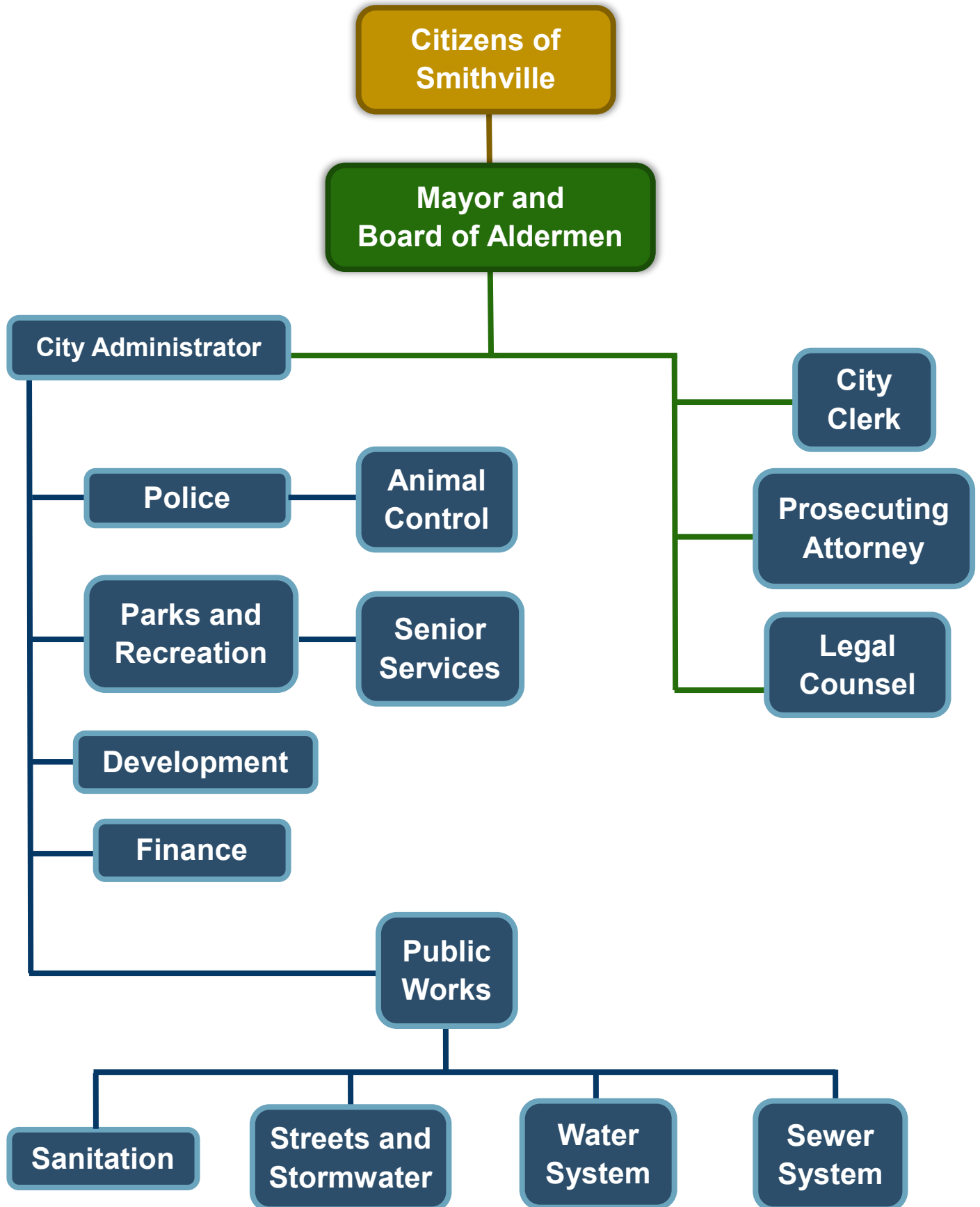


City of Smithville - Board of Aldermen Chamber

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

Rick Welch

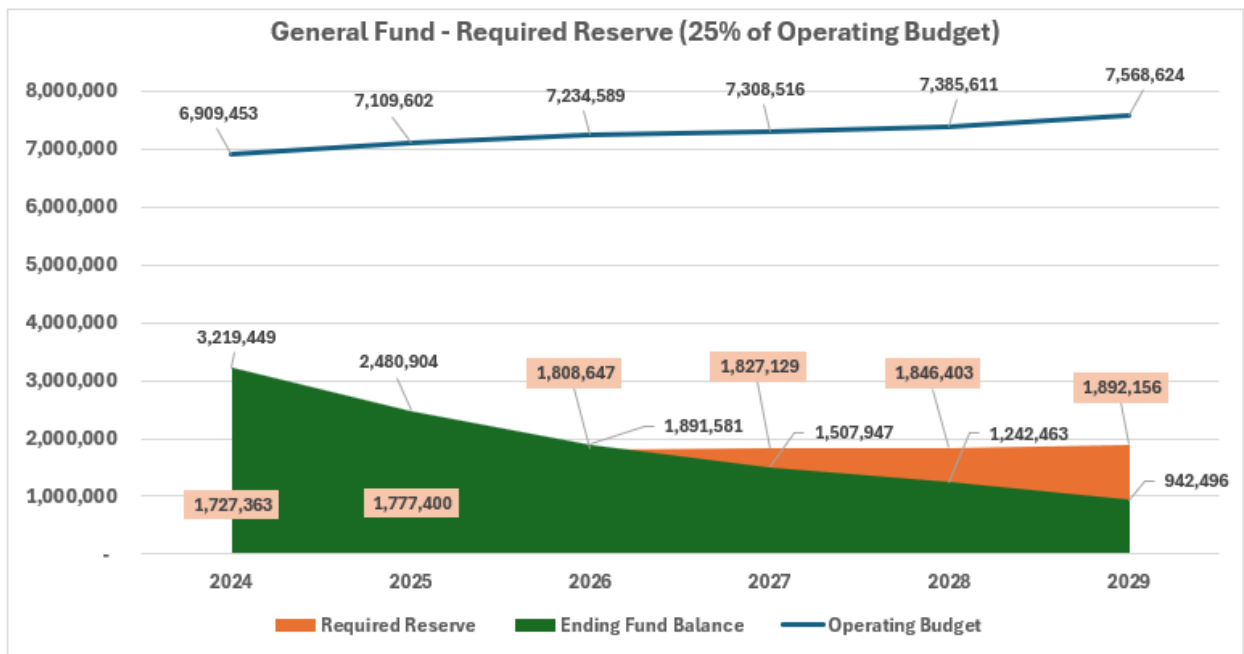
Public Works Director

Chuck Soules

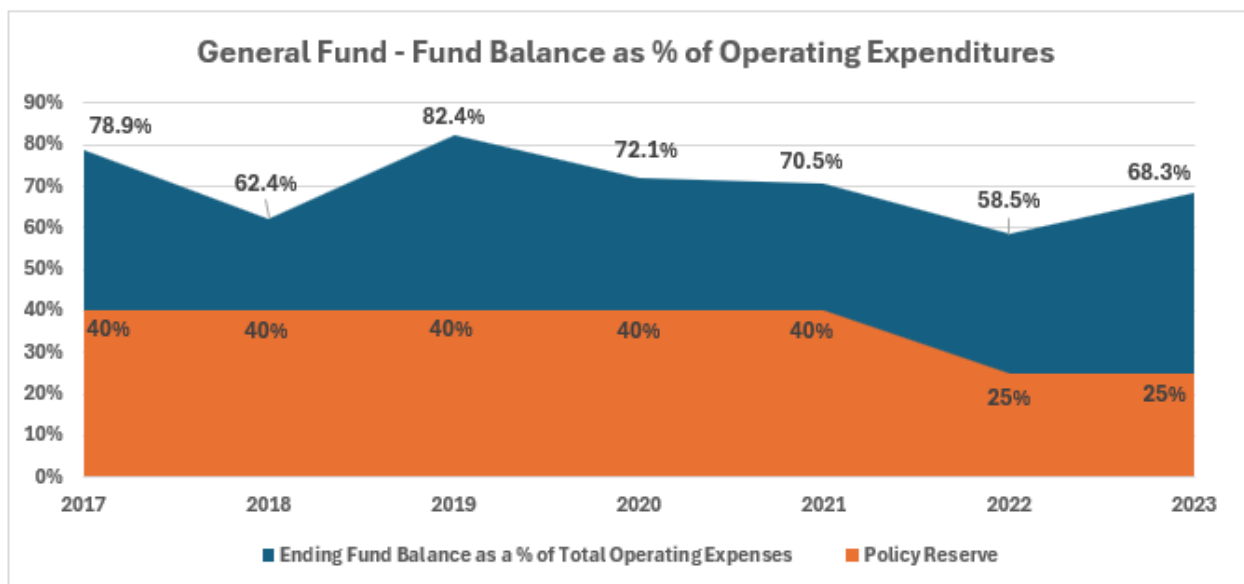
Long Range Financial Planning

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 FY2025 budget:

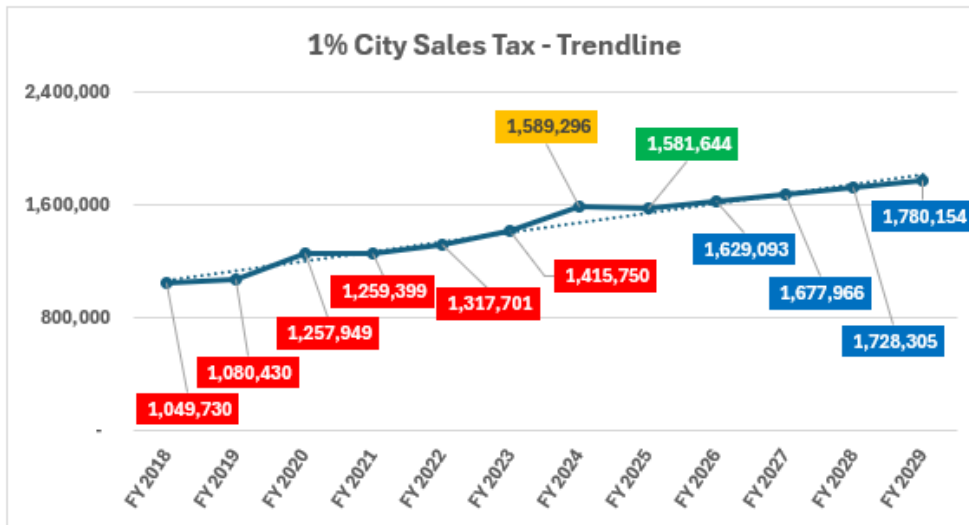


Below is a seven year history of the General Fund ending cash balance as a percentage of actual operating expenditures.



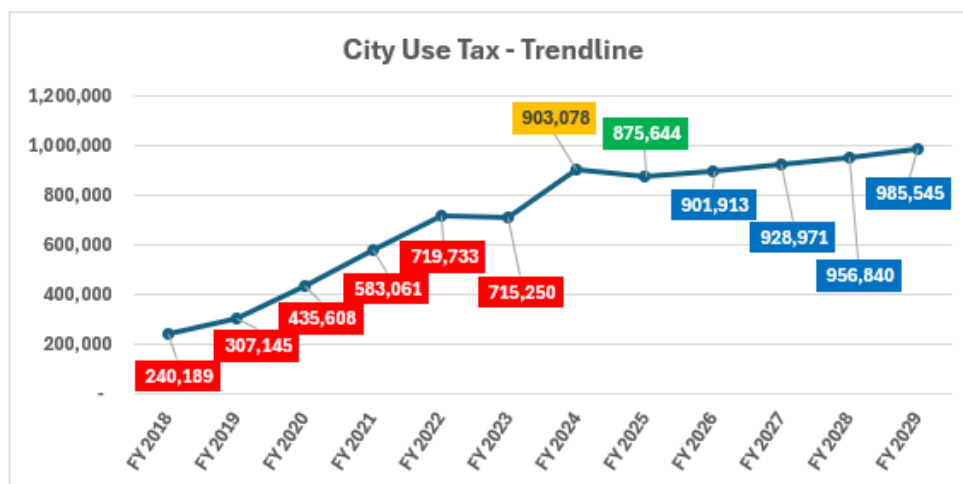
Long Range Financial Planning (Continued)

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
Orange	FY2024 Projected
Green	FY 2025 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
Orange	FY2024 Projected
Green	FY 2025 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.

In May of 2024, the Finance Director, City Administrator, and Assistant City Administrator met with department heads to review each departments FY2025 budget priorities, including recommendations for changes to the schedule of fees, anticipated changes to revenues, revisions to expenditure estimates for department line items, capital improvement and outlay requests, and the capital improvements project listing and timeline. The FY2025 Budget Calendar was presented as follows:

FY2025 Adopted Budget Timeline	
May 2024	<ul style="list-style-type: none"> ▪ Hold Departmental Budget Meetings
June 2024	<ul style="list-style-type: none"> ▪ FY2024 EOY Revenue Projections Completed
	<ul style="list-style-type: none"> ▪ Five Year Capital Improvement Plan (FY2025 - FY2029) Prioritized & Updated
	<ul style="list-style-type: none"> ▪ Board of Aldermen - Strategic Planning and Financial Retreat
	<ul style="list-style-type: none"> ▪ Draft FY2025 Budget Assembled
June 2024	<ul style="list-style-type: none"> ▪ Departmental Review of Draft FY2025 Budget
	<ul style="list-style-type: none"> ▪ Board Discussion & Review of Five Year Capital Improvement Plan
	<ul style="list-style-type: none"> ▪ Board Discussion & Review of Comprehensive Listing of Schedule of Fees
August 2024	<ul style="list-style-type: none"> ▪ First Review of Recommended DRAFT FY2025 Operating Budget and Five Year Capital Improvement Plan
September 2024	<ul style="list-style-type: none"> ▪ Board of Aldermen sets the 2024 Property Tax Levy
October 2024	<ul style="list-style-type: none"> ▪ Public Hearing is held for Water and Sewer Utility Rates
	<ul style="list-style-type: none"> ▪ Board of Aldermen approves the FY2025 Budget
	<ul style="list-style-type: none"> ▪ Board Approves Changes to the Schedule of Fees via Resolution

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.

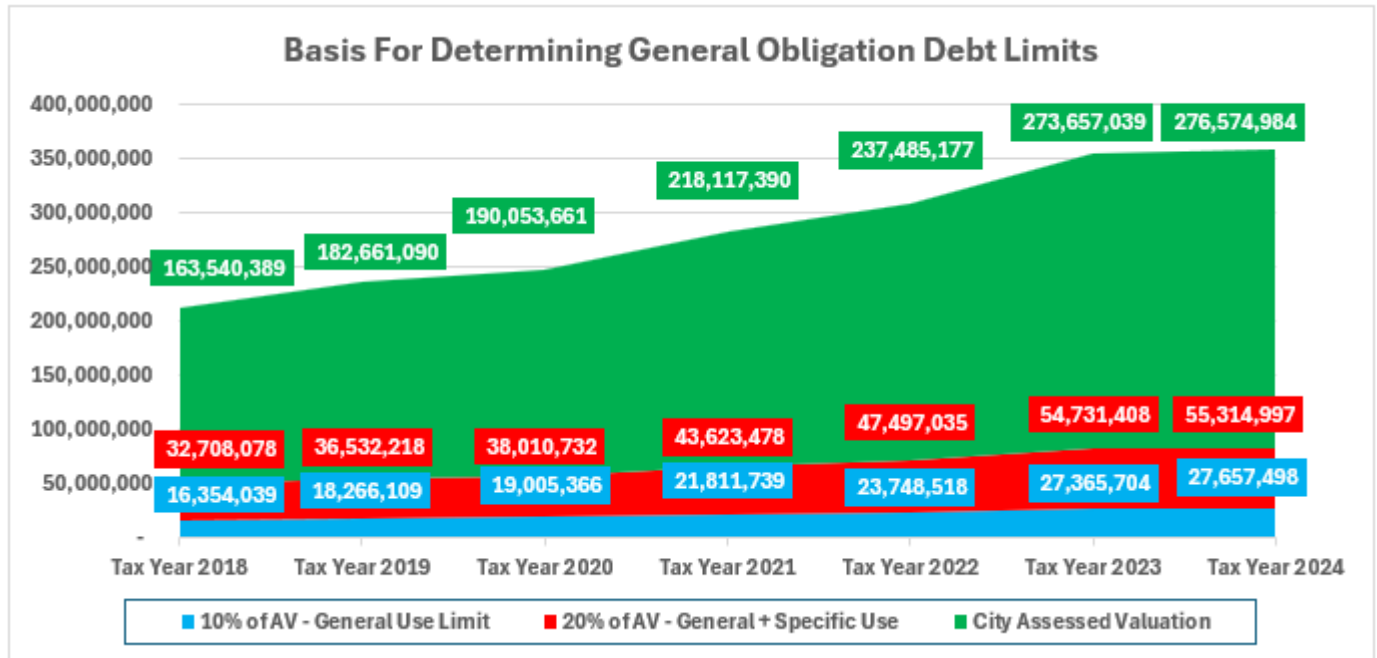
General Obligation Debt Limits

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 \$276,574,984 meaning the City's GO debt ceiling is \$55,314,997 (20% of AV) with \$27,657,498 of that capacity available (10%) for general purpose use.

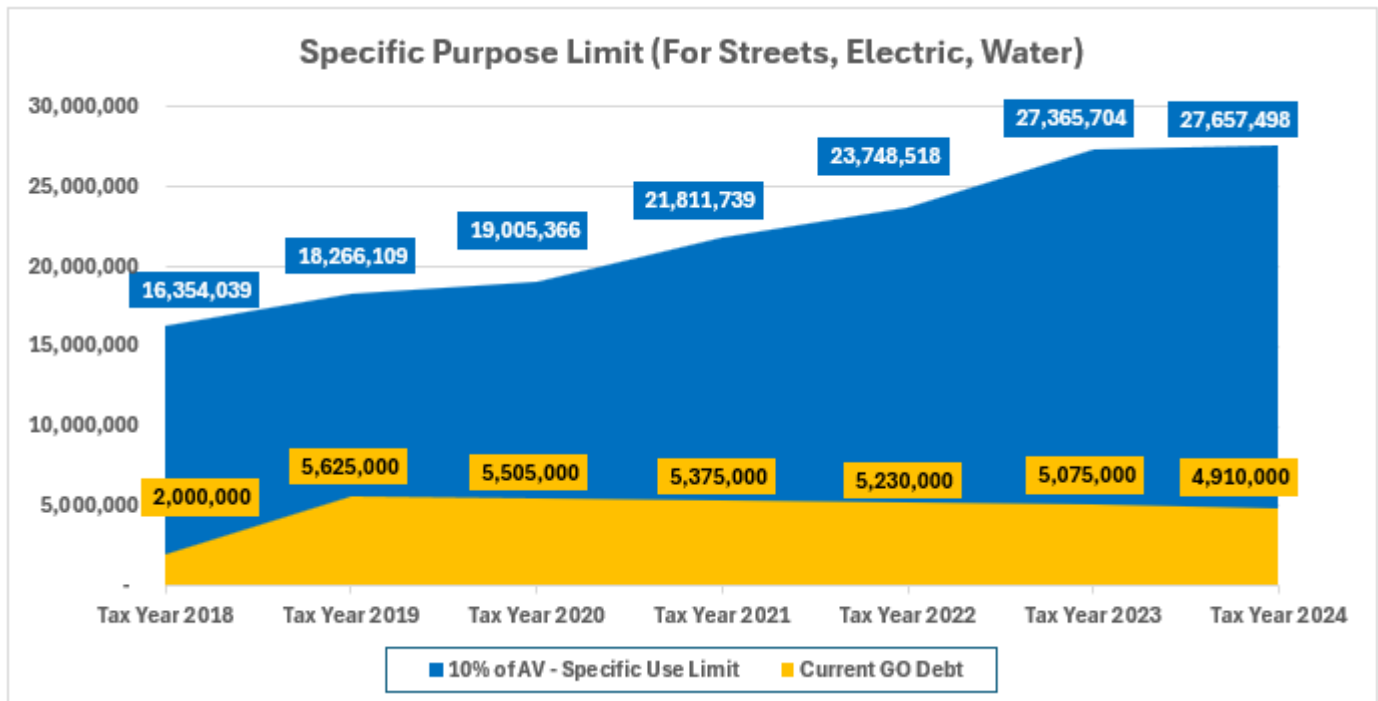
In 2018, voters approved the issuance of \$5,625,000 in GO debt for the City. As of November 1, 2023, the City's GO balance is \$5,075,000, and there is no additional GO debt for specific purposes. See the next page for graphs illustrating the general obligation debt limits.

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, 2024, the City has \$6,830,000 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.

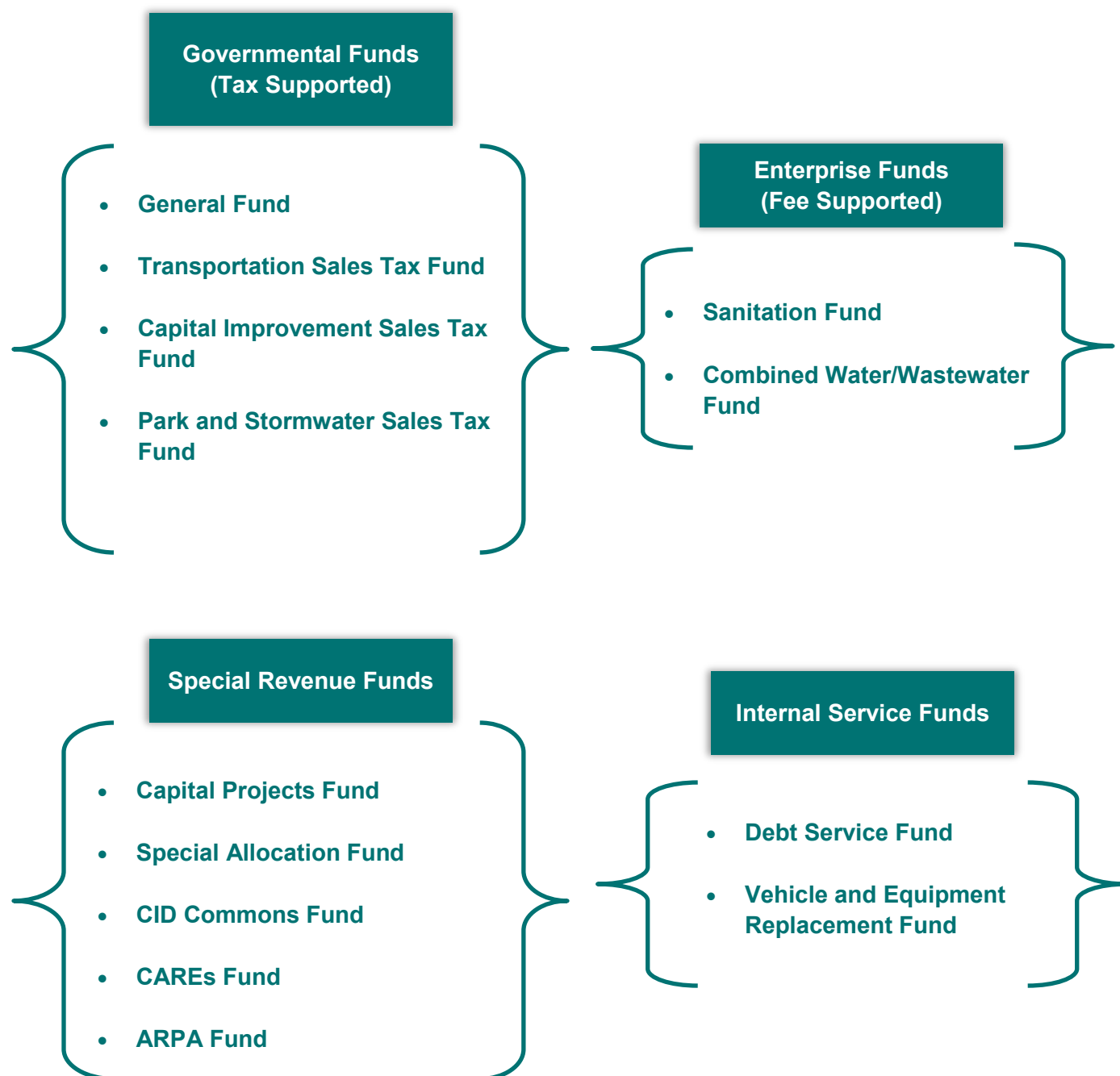
Future Debt Planning

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
Owens Branch Gravity Line Phase #1 and #3, Line #2 (Engineering)	\$1,000,000	FY2026	COP	CWWS
Owens Branch Gravity Line Phase #1, Line #1 (Construction)	\$1,150,000	FY2026	COP	CWWS
Owens Branch Gravity Line Phase #1, Line #3 (Construction)	\$2,000,000	FY2027	COP	CWWS
Wastewater Treatment Plant Expansion (Engineering)	\$1,050,000	FY2027	COP	CWWS
Owens Branch Gravity Line Phase #1, Line #2 (Construction)	\$2,500,000	FY2027	COP	CWWS
Water Plant Expansion (Engineering)	\$2,100,000	FY2027	COP	CWWS
Additional Water and Wastewater Project Funding	\$2,000,000	FY2028	COP	CWWS
Wastewater Treatment Plant Expansion (Construction)	\$3,000,000	FY2029	COP	CWWS
Water Treatment Plant Expansion, Phase I (Construction)	\$7,500,000	FY2029	COP	CWWS
Additional Water and Wastewater Project Funding	\$2,000,000	FY2029	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. The ARPA fund will expense the remainder of available funds in FY2024. 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 FY2025 Budget summary indicating projected beginning fund balances for FY2025 and projected ending fund balances for FY2025. The adopted revenues and adopted expenditures are reflective of the total budget for all budgeted funds for FY2025.

	2025 Projected Beginning Balance	2025 Proposed Revenues	2025 Proposed Expenditures	2025 Projected Ending Balance
General Fund	3,219,449	6,743,657	7,482,202	2,480,904
Capital Improvement Sales Tax Fund	917,552	3,351,132	4,217,875	50,809
Capital Projects Fund	110,625	12,100	-	122,725
Combined Water/Wastewater Fund	7,564,457	7,143,660	10,276,241	4,431,876
Debt Service Fund	267,740	354,000	354,000	267,740
Park and Stormwater Sales Tax Fund	1,325,252	781,294	897,000	1,209,546
Sanitation Fund	60,176	971,205	970,617	60,764
Special Allocation Fund	2,556,132	856,224	1,136,542	2,275,814
Commons CID Fund	242,632	324,559	362,752	204,439
Transportation Sales Tax Fund	486,707	1,718,624	1,750,000	455,331
Vehicle and Equipment Replacement Fund	69,993	469,000	474,794	64,199
Donation Fund	23,550	14,950	-	38,500
Judicial Education Fund	2,645	-	975	1,670
Technology Upgrade Fund	-	-	-	-
DWI Recovery Fund	13,699	3,650	800	16,549
Police Training Fund	12,333	1,300	3,450	10,183
Grand Total	\$ 16,872,943	\$ 22,745,355	\$ 27,927,248	\$ 11,691,050

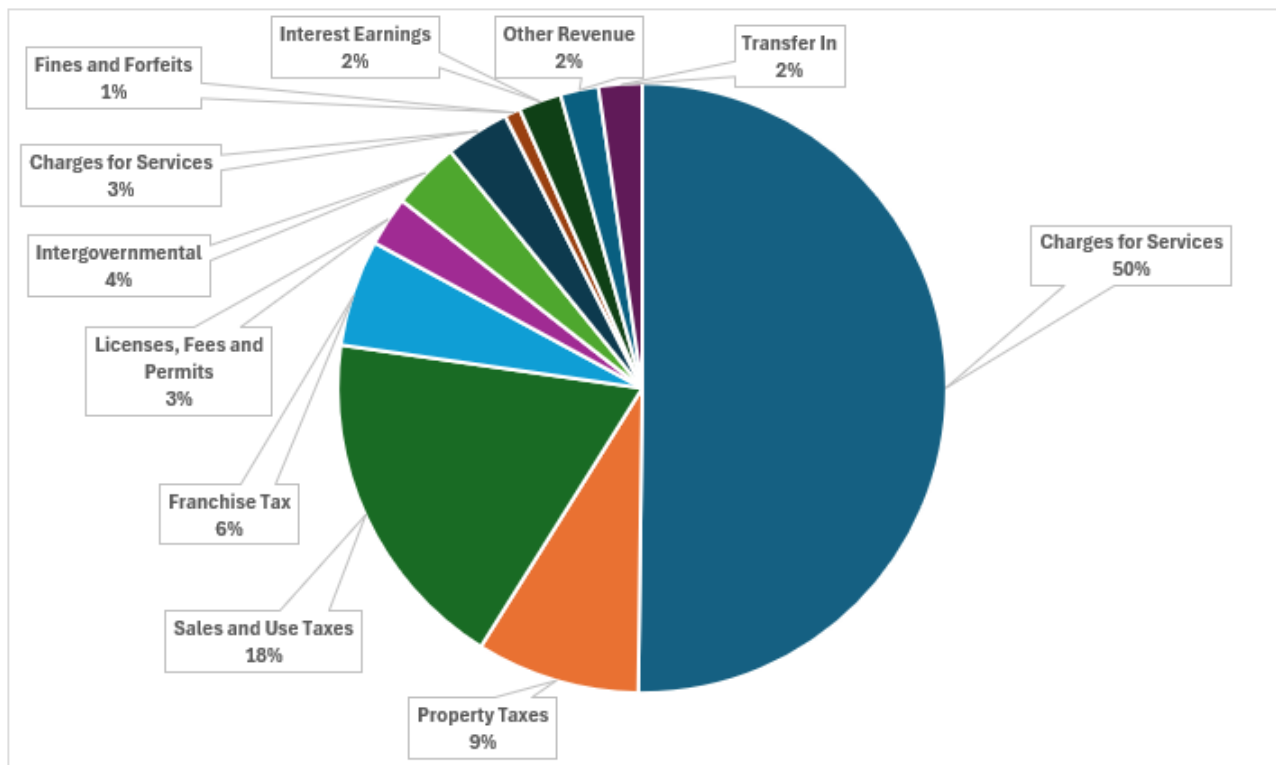
The Total Adopted FY2025 Budget includes the aggregate use of fund balance across sixteen budgeted funds. FY2025 projected beginning fund balance approximately \$16.9 million and FY2025 projected ending fund balance is approximately \$11.7 million. In FY2025, the total amount of fund balance expected to be use equals \$5,181,893.

This use in fund balance for the FY2025 Budget can be attributed to the numerous capital improvement projects within the General Fund, CWWWS (Combined Water & Wastewater) Fund, Transportation Sales Tax Fund, and Capital Improvement Sales Tax Fund. This includes major projects, such as the 144th Street Lift Station (Bypass of 144th Street), construction of Downtown Streetscape Phase III, engineering and construction of the Stonebridge Lift Station, construction of Water Plant Improvements, and construction of the Commercial Street Sidewalks.

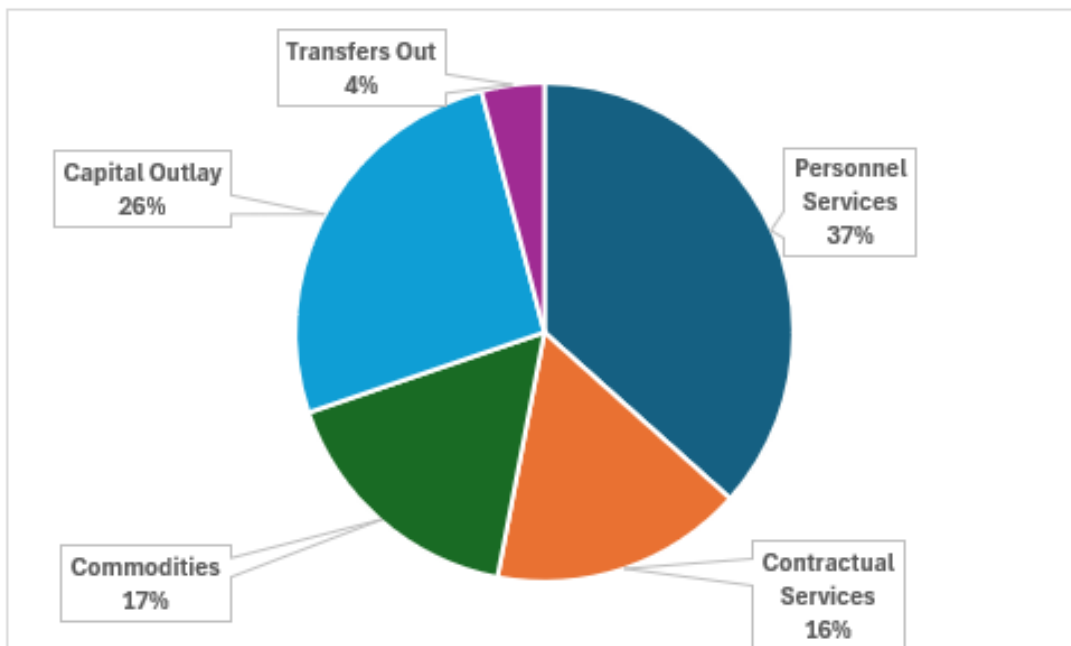
Total Budgets - By Category

Below are the Adopted FY2025 total revenue and expenditure budgets by category percentage. Charges for services and sales/use taxes make up the largest portion of revenues (accounting for nearly **68% of all revenues**) while transfers in account for **2% of all revenues** (which is attributable to COP Proceeds in the CWWS Fund).

Adopted FY2025 Total Revenue Budget - By Category Percentage



Adopted FY2025 Total Expenditure Budget - By Category Percentage



General Fund

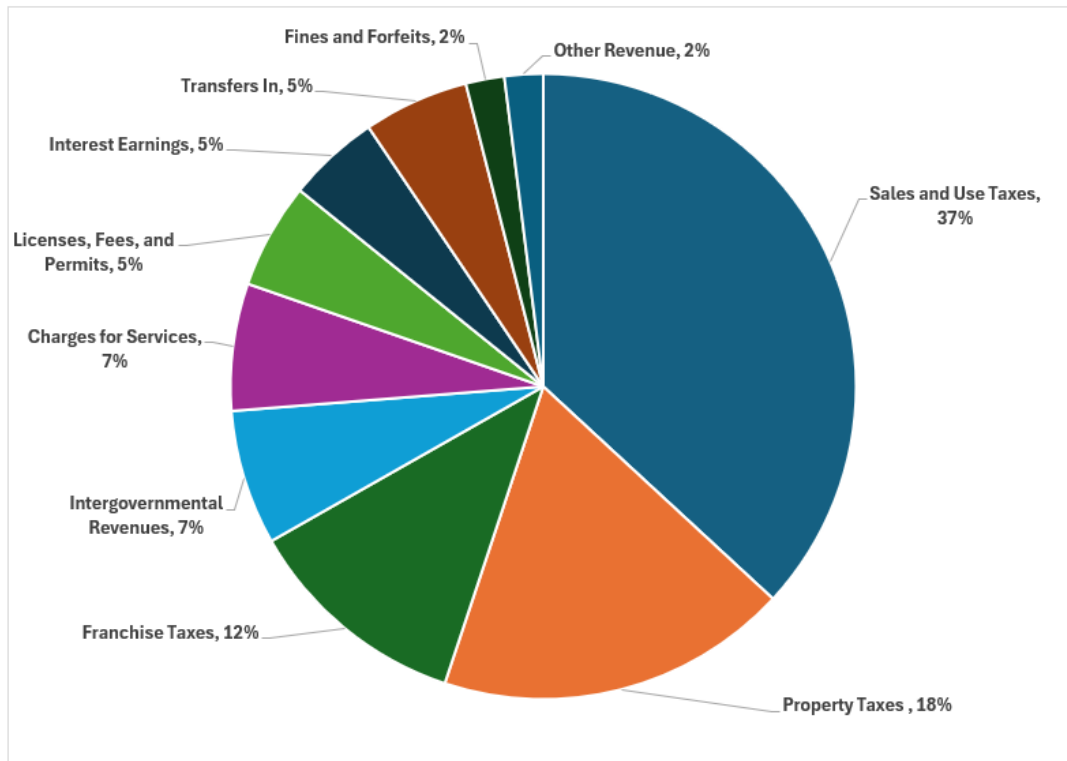
The General Fund functions as the primary operating fund for the City of Smithville. The General Fund provides the resources necessary to fund a majority of City functions, such as police protection and emergency response, parks maintenance and recreational programs, senior services, code enforcement, 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 FY2022	Actual FY2023	Budget FY2024	Projected FY2024	Adopted FY2025
Beginning Fund Balance	\$3,736,229	\$3,425,221	\$3,951,294	\$3,951,294	\$3,219,449
General Fund Revenues By Type					
Property Taxes	1,007,610	1,116,997	1,152,896	1,173,204	1,205,585
Sales and Use Taxes	2,122,573	2,301,746	2,319,710	2,497,888	2,550,738
Franchise Taxes	742,590	810,659	759,740	730,933	784,370
Licenses, Fees, and Permits	422,663	385,175	390,725	353,677	365,246
Intergovernmental Revenues	388,676	489,064	453,700	469,897	501,119
Charges for Services	317,125	444,387	447,351	425,874	427,195
Fines and Forfeits	118,738	113,519	113,120	88,937	116,652
Interest Earnings	124,953	578,344	294,500	576,907	315,258
Other Revenue	70,615	82,077	42,166	67,599	110,164
Transfers In	227,148	247,651	290,050	290,050	320,500
Total Revenues	\$5,542,691	\$6,569,620	\$6,263,958	\$6,674,967	\$6,696,827
General Fund Expenses By Type					
Personnel Services	3,723,302	4,158,422	4,561,470	4,669,600	4,911,074
Contractual Services	580,498	486,710	534,620	526,597	540,171
Commodities	1,125,725	1,007,885	1,169,342	1,224,703	1,235,932
Capital Outlay	269,174	348,030	595,850	788,912	370,100
Transfers Out	155,000	42,500	197,000	197,000	383,000
Total Expenses	\$5,853,699	\$6,043,547	\$7,058,282	\$7,406,812	\$7,440,277
Net Change in Fund Balance	(\$311,008)	\$526,073	(\$794,324)	(\$731,845)	(\$743,450)
Ending Fund Balance	\$3,425,221	\$3,951,294	\$3,156,970	\$3,219,449	\$2,475,999

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 18%, 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 FY2025 General Fund Revenue Budget By Category Type



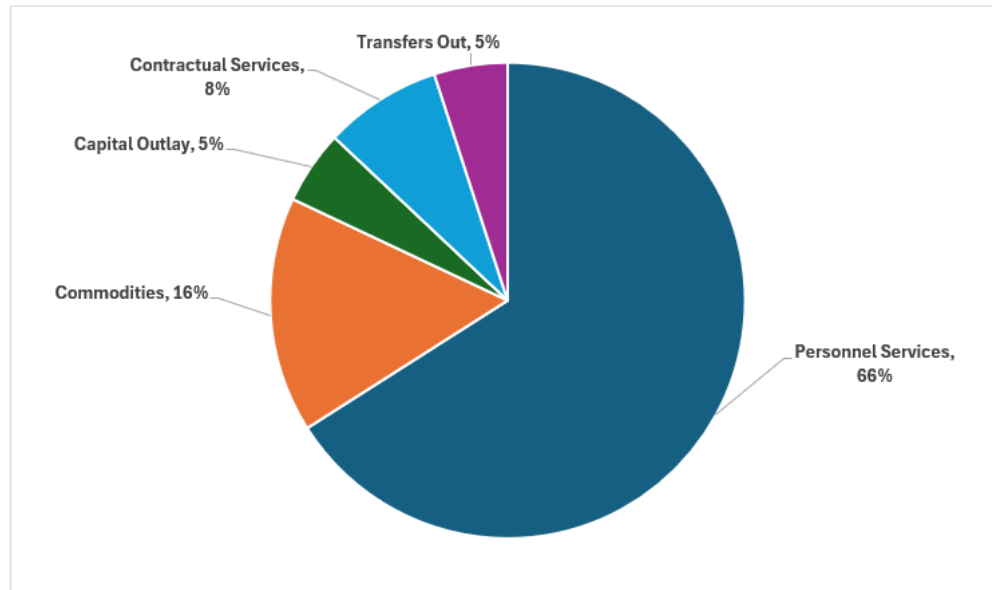
The table below outlines examples of key revenues found in the remaining categories:

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

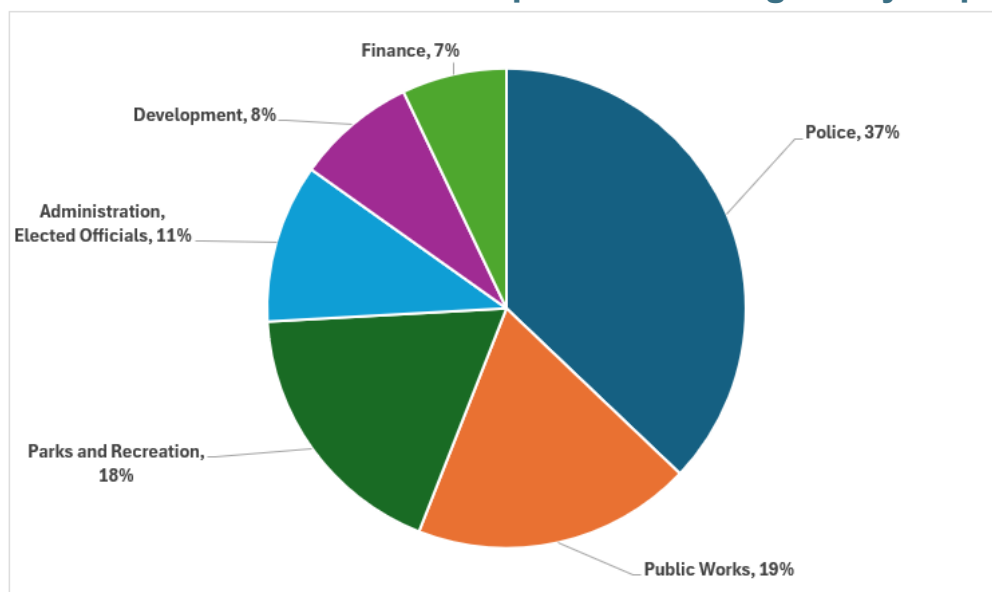
The City of Smithville is a public service organization which is reflected through the makeup of the General Fund Budget. 66% of the budget is for personnel services comprised of full-time salaries, part-time salaries, seasonal salaries, fringe benefits, and retirement expenses. 16% of the budget is 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 FY2025 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 73% 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 \$7,471,902.

Adopted FY2025 General Fund Expenditure Budget - By Department



General Fund Expenditure Overview

Below is a table showcasing General Fund highlights found in the Adopted FY2025 Budget.

FY2025 Expenditure Highlight	Department	FY2025 Expenditure Description and FY2025 Budget Amount
Chamber of Commerce & City Agreement	Administration	Agreement is funded at \$10,000 . 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 \$5,000 . 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.
ID Machine	Administration	Program is funded at \$2,500 . ID machine for the City allows for City employees and registered peddlers to obtain picture identification to transparency and security.
Website Improvements	Administration	Cost is estimated to be \$10,000 . 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 \$3,500 . 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 funded at \$2,500 , to continue program established in FY2024.
Annual Downtown Wayfinding & Signage	Administration	Cost is \$100,000 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. This will only be spent if a grant is obtained to cover all costs.
Police Ballistic Vests Replacement (Four)	Police	Cost is \$6,000 . The Police Department continues to replace upcoming "out of warranty" equipment and plans to replace three ballistic vests in 2025 for Police Officers.
Mental Health Wellness Checks	Police	Cost is \$6,000 . 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.

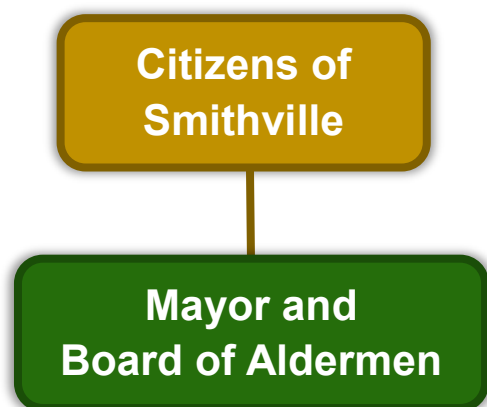
General Fund Expenditure Overview

Below is a table showcasing General Fund highlights found in the Adopted FY2025 Budget.

FY2025 Expenditure Highlight	Department	FY2025 Expenditure Description and FY2025 Budget Amount
Handgun Replacement Program	Police	Cost is \$18,000 . The Police Department replaces handguns every 10 years. Program ensures officers carry safe, reliable protection.
Holding Cell Benches	Police	Current inmates in a holding cell has no where to sit. Two benches will be purchased for a total of \$3,500. Benches will be attached to the floor for safety.
1 st & Bridge Street Round-A-Bout Engineering	Streets	General Fund will provide financial resources of \$100,000 of the estimated total cost of \$237,000. This CIP project addresses navigation issues, pedestrian crossing issues, and safety problems at the intersection of Bridge Street, Hilltop Street, and East 1 st Street.
Campground Road Repair	Parks & Recreation	A total of \$150,000 has been budgeted for Campground Road Repair.
Equipment Replacement Planning	Parks & Recreation	UTV Side-By-Side: Cost is \$20,000 . 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 \$46,000 annually. The current tractor/mower has experienced mechanical/electrical issues making the equipment unreliable to use.
	Streets	Two Snow Plows for a total of \$15,000 . The plows will replace a 2006 and a 2011, both experiencing mechanical issues and not clearing lanes appropriately.

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 four-year term.



Department Financial and Budget Schedule

	Actual FY2022	Actual FY2023	Budget FY2024	Projected FY2024	Adopted FY2025
Elected Officials					
Personnel Services	15,694	15,794	16,350	16,350	16,337
Contracted Services	14,266	8,540	5,160	5,160	19,654
Commodities	21,818	19,850	21,770	21,770	16,467
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Grand Total	\$51,778	\$44,184	\$43,280	\$43,280	\$52,458

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 plans on administering the DirectionFinder Survey in FY2025.

Elected Officials - Measure #1		FY2021	FY2022	FY2023	FY2024
% of Citizens Satisfied with the Quality of Leadership Provided by the City's Elected Officials	Goal	> 78%	> 78%	> 78%	> 78%
	Actual	N/A*	58%	N/A*	N/A*

*Data is obtained from DirectionFinder Survey, which was not administered in FY2021, FY2023, or FY2024

Measure Insights

The 2022 DirectionFinder survey results indicate a Kansas and Missouri respondent satisfaction average of **51%** and a United States national respondent satisfaction average of **44%** for this question. The City plans on administering the DirectionFinder Survey in FY2025.

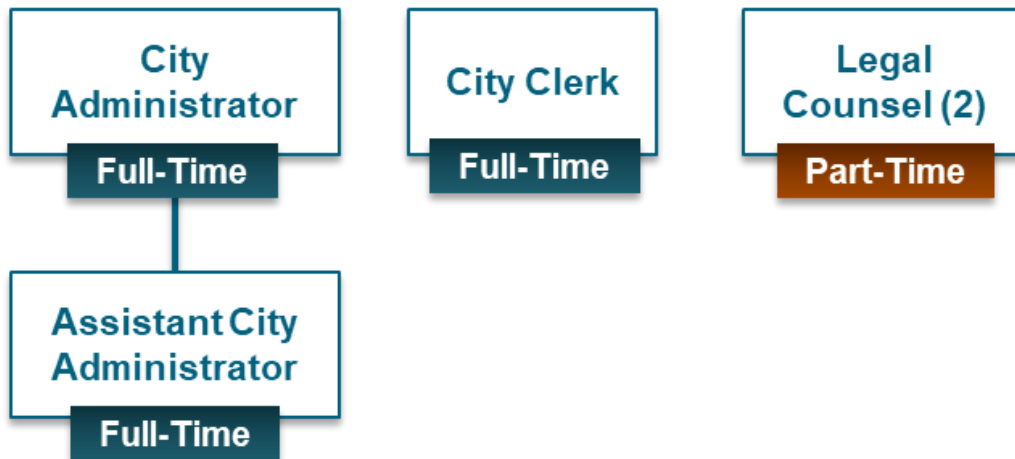
Elected Officials - Measure #2		FY2021	FY2022	FY2023	FY2024
% of Citizens Satisfied with the Overall Value Received for Tax Dollars and Fees	Goal	> 50%	> 50%	> 50%	> 50%
	Actual	N/A*	51%	N/A*	N/A*

*Data is obtained from DirectionFinder Survey, which was not administered in FY2021, FY2023, or FY2024

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 FY2022	Actual FY2023	Budget FY2024	Projected FY2024	Adopted FY2025
Administration					
Personnel Services	401,813	466,591	515,040	539,455	593,158
Contracted Services	88,226	66,297	75,830	46,855	56,356
Commodities	76,855	85,672	123,120	130,794	89,957
Capital Outlay	109,899	-	-	-	-
Transfers Out	-	-	-	-	-
Grand Total	\$676,792	\$618,560	\$713,990	\$717,104	\$739,471

Administration

2023/2024 Accomplishments	2025 Department Goals
<ul style="list-style-type: none"> ◆ Continued partnership with Smithville Main Street. ◆ First year of new MOU with the Smithville Chamber of Commerce ◆ Continued Communication & Training Enhancements ◆ Administered the third year of the Neighborhood Beautification Grant Program. ◆ Supported and enhanced the Employee Wellness Program. ◆ Board approved enhancement to LAGERS Retirement Program to go in effect on July 1. ◆ Developed and implemented the first annual Citizens Academy. ◆ Administered the first year of Career Development Plans for full-time employees. ◆ Development of internal Employee Recognition Program—Employee Spotlight. ◆ Pursued grant funding opportunities for Wayfinding signage. 	<ul style="list-style-type: none"> ◆ Continue to work with Smithville Main Street District and Smithville Chamber of Commerce. ◆ Expanded IT Support, with focus on cyber security and continued technology replacement. ◆ Continue annual Citizens Academy. ◆ Implement Wayfinding Signage Around City, contingent upon grant funding. ◆ Focus on Recruitment and Retention <ul style="list-style-type: none"> ◆ Compensation ◆ Benefits ◆ Career Development Plans ◆ Focus on Citywide Training ◆ Website Enhancements ◆ Marketing Enhancements ◆ Conduct DirectionFinder Resident Satisfaction Survey ◆ Economic Data Analysis Program

Administration - Performance Management

Administration - Measure #1

		FY2021	FY2022	FY2023	FY2024
% of Records Requests Responded to Within 3 Days of Initial Request	Goal	> 98%	> 98%	> 98%	> 98%
	Actual	100%	100%	100%	100%

Data collected between November 1 and October 31.

Measure Insights

This 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

		FY2021	FY2022	FY2023	FY2024
# of Worker's Compensation Claims that Resulted in Claim Processing	Goal	< 5	< 5	< 5	< 5
	Actual	4	4	3	3

Data collected between November 1 and October 31.

Measure Insights

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

Administration - Measure #3

		FY2021	FY2022	FY2023	FY2024
% of Citizens Satisfied with the Overall Effectiveness of City Communication	Goal	> 65%	> 65%	> 65%	> 65%
	Actual	N/A*	60%	N/A*	N/A*

*Data is obtained from DirectionFinder Survey, which was not administered in FY2021, FY2023, or FY2024

Measure Insights

The 2022 DirectionFinder survey results indicate a Kansas and Missouri respondent satisfaction average of **64%** and a United States national respondent satisfaction average of **48%** for this question. The City plans on administering the DirectionFinder Survey in FY2025.

Administration - Performance Management

Administration - Measure #4		FY2021	FY2022	FY2023	FY2024
% of Citizens Satisfied with the Overall Quality of the City's Website	Goal	> 65%	> 65%	> 65%	> 65%
	Actual	N/A*	57%	N/A*	N/A*

*Data is obtained from DirectionFinder Survey, which was not administered in FY2021, FY2023, or FY2024

Measure Insights

The 2022 DirectionFinder survey results indicate a Kansas and Missouri respondent satisfaction average of **57%** and a United States national respondent satisfaction average of **50%** for this question. The City plans on administering the DirectionFinder Survey in FY2025.

Administration - Measure #5		FY2021	FY2022	FY2023	FY2024
% of Citizens Satisfied with the Overall Quality of City Services	Goal	> 70%	> 70%	> 70%	> 70%
	Actual	N/A*	73%	N/A*	N/A*

*Data is obtained from DirectionFinder Survey, which was not administered in FY2021, FY2023, or FY2024

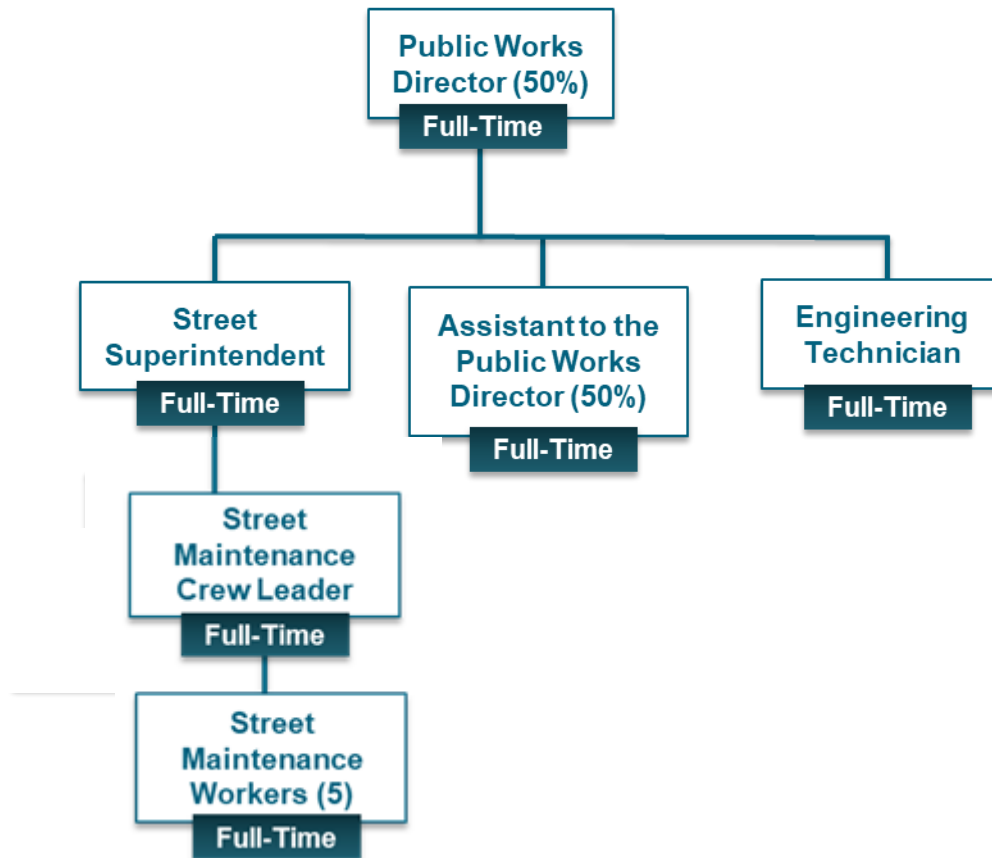
Measure Insights

The 2022 DirectionFinder survey results indicate a Kansas and Missouri respondent satisfaction average of **76%** and a United States national respondent satisfaction average of **59%** for this question. The City plans on administering the DirectionFinder Survey in FY2025.

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 FY2022	Actual FY2023	Budget FY2024	Projected FY2024	Adopted FY2025
Streets (Public Works)					
Personnel Services	615,482	712,567	781,160	797,199	842,422
Contracted Services	161,455	80,487	73,070	90,410	123,060
Commodities	230,967	153,249	173,300	175,255	183,478
Capital Outlay	44,260	280,465	555,250	525,618	161,000
Transfers Out	20,000	42,500	55,000	55,000	85,000
Grand Total	\$1,072,163	\$1,269,268	\$1,637,780	\$1,643,482	\$1,394,960

Streets (Public Works)

2023/2024 Accomplishments	2025 Department Goals
<ul style="list-style-type: none"> ◆ Provided project administration and inspection services for public infrastructure and private development projects. ◆ Maintained the condition of streets through patching and crack sealing programs. ◆ Featured & updated the following items in the GIS website: <ul style="list-style-type: none"> ◆ Updated sidewalk Inventory ◆ Pavement Condition Index (PCI) Scores ◆ Outfalls (Stormwater Discharge Points) ◆ Retention & Detention Ponds ◆ Snow Routes ◆ Road Maintenance Information ◆ Continued the utilization of pre-treatment with salt brine for snow events. ◆ Applied for three MARC grants for infrastructure projects. ◆ Performed in-house easement acquisitions for infrastructure improvements (Commercial St Sidewalk). ◆ Reviwing the third round of PCI ◆ Provided updates on the current Capital Improvement Projects (CIP) status on the City website. ◆ Quincy Boulevard Improvements project and 4th Street & 4th Terrace Project were completed in FY24. ◆ Completed Woods & Winner Mill & Overlay project. ◆ Acquired new tractor & boom mower for ROW mowing. 	<ul style="list-style-type: none"> ◆ Consider the expansion of the Equipment Replacement and Sharing Program. ◆ Consider the construction of a Public Works and Parks & Recreation Facility (which would include salt storage capabilities). ◆ Continue funding for the Annual Street Maintenance Program. ◆ Continue to provide project administration and inspection services for federal funded projects.: <p>-Commercial Avenue Pedestrian Improvements</p> <p>-Streetscape Phase III</p> <p>-Stonebridge Stormwater Improvements Project</p> <ul style="list-style-type: none"> ◆ Complete plans for 2nd Creek sidewalk & Riverwalk trail. ◆ Complete plans for Round-a-bout (2026) ◆ Complete plans for OK Railroad Trail & bid project (in house) ◆ Stormwater Basin Maintenance Program ◆ Continue sidewalk gap program ◆ Emergency Management Mitigation Plan

Streets - Performance Management

Streets (PW) - Measure #1		FY2021	FY2022	FY2023	FY2024
% of Street Segments with a PCI (Pavement Condition Index) in Excess of 75	Goal	> 70%	> 70%	> 75%	> 75%
	Actual	72.9%	72.8%	72.8%	72.8%

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		FY2021	FY2022	FY2023	FY2024
Total CIP Expenditures for Road Rehabilitation per Paved Lane Mile	Goal	< \$4,000	< \$4,000	< \$4,000	< \$4,000
	Actual	\$5,718	\$3,765	\$3,479	\$3,505

Measure Insights

The City completed the 2023 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		FY2021	FY2022	FY2023	FY2024
% of Citizens Satisfied with the Overall Maintenance of City Streets	Goal	> 50%	> 50%	> 50%	> 50%
	Actual	N/A*	53%	N/A*	N/A*

Measure Insights

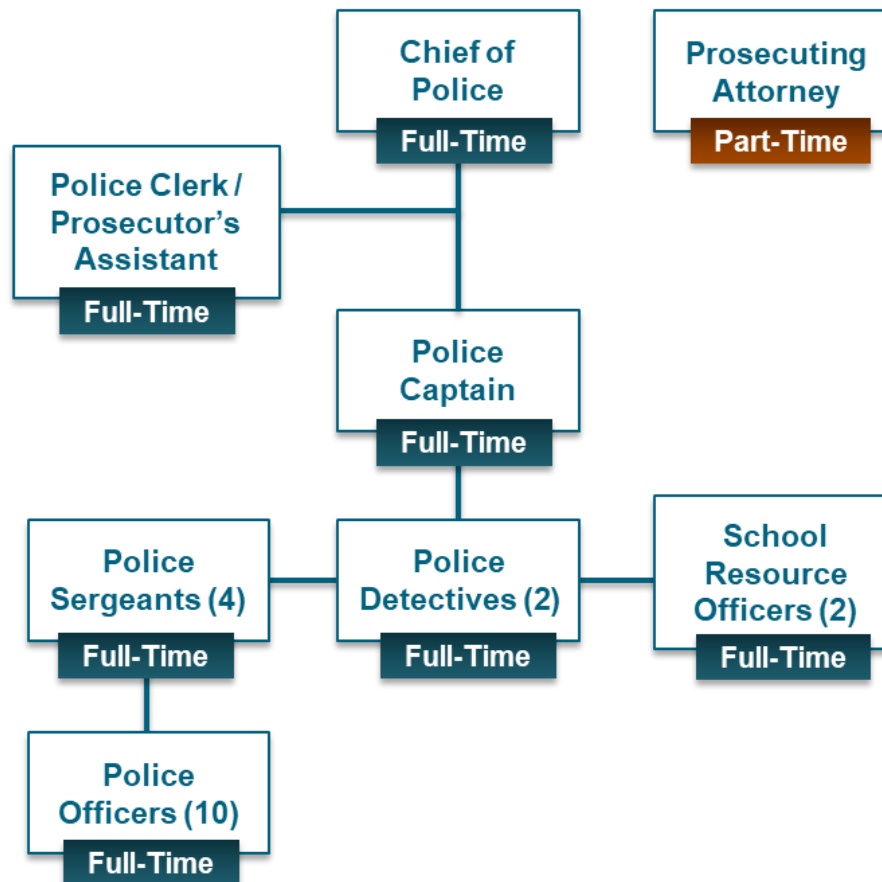
The 2022 DirectionFinder survey results indicate a Kansas and Missouri respondent satisfaction average of **53%** and a United States national respondent satisfaction average of **52%** for this question. The City plans on administering the DirectionFinder Survey in

*Data is obtained from DirectionFinder Survey, which was not administered in FY2021, FY2023, or FY2024

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. Through a memorandum of understanding, the City and Smithville R-II School District work together to provide two dedicated, full-time school resource officers during the school year as staffing resources allow.

Department Organizational Chart



Department Financial and Budget Schedule

	Actual FY2022	Actual FY2023	Budget FY2024	Projected FY2024	Adopted FY2025
Police					
Personnel Services	1,559,487	1,801,798	1,985,790	1,990,455	1,997,501
Contracted Services	148,596	135,224	140,780	147,668	162,198
Commodities	295,799	274,085	314,880	326,817	345,739
Capital Outlay	45,841	31,327	19,000	21,110	29,000
Transfers Out	-	-	108,000	108,000	200,000
Grand Total	\$2,049,724	\$2,242,434	\$2,568,450	\$2,594,050	\$2,734,438

Police

2023/2024 Accomplishments	2025 Department Goals
<ul style="list-style-type: none">◆ Implement the Police Sabbatical Program.◆ Replace four mobile data terminals - second half of this project.◆ Continue the annual Taser replacement program.◆ Started and completed negotiations for police officer's labor agreement.◆ Started contract negotiations with the sergeant's bargaining unit for a labor agreement.◆ Continue to recruit for and fill vacant positions - 4 new recruits started the police academy.◆ Continue to train and develop police staff.◆ Implement Mental Health Wellness Checks Program.◆ Replaced scheduling software.◆ Started the replacement process for eight Police Interceptors through Enterprise Fleet Management.	<ul style="list-style-type: none">◆ Replace Police handguns.◆ Install molded benches in cells.◆ Continue to recruit for and fill vacant positions.◆ Continue the annual Taser Replacement Program.◆ Continue to train and develop new Police staff.

Police - Performance Management

Police - Measure #1		FY2021	FY2022	FY2023	FY2024
% of Property Crimes Cleared	Goal	> 35%	> 35%	> 22%	> 22%
	Actual	16%	19%	25%	24%

Data collected between November 1 and October 31.

Measure Insights

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

Police - Measure #2		FY2021	FY2022	FY2023	FY2024
% of Violent Crimes Cleared	Goal	> 80%	> 80%	> 80%	> 80%
	Actual	66%	69%	60%	82%

Data collected between November 1 and October 31.

Measure Insights

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

Police - Performance Management

Police - Measure #3		FY2021	FY2022	FY2023	FY2024
Average Time to Respond to Priority Calls (Dispatch to On-Scene Arrival)	Goal	< 4:30	< 4:30	< 4:30	< 4:30
	Actual	4:48	7:41	4:11	4:35

Data collected between November 1 and October 31.

Measure Insights

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

Police - Measure #4		FY2021	FY2022	FY2023	FY2024
% of Citizens Satisfied with the Overall Quality of Police Services	Goal	> 80%	> 80%	> 80%	> 80%
	Actual	N/A*	83%	N/A*	N/A*

*Data is obtained from DirectionFinder Survey, which was not administered in FY2021, FY2023, or FY2024

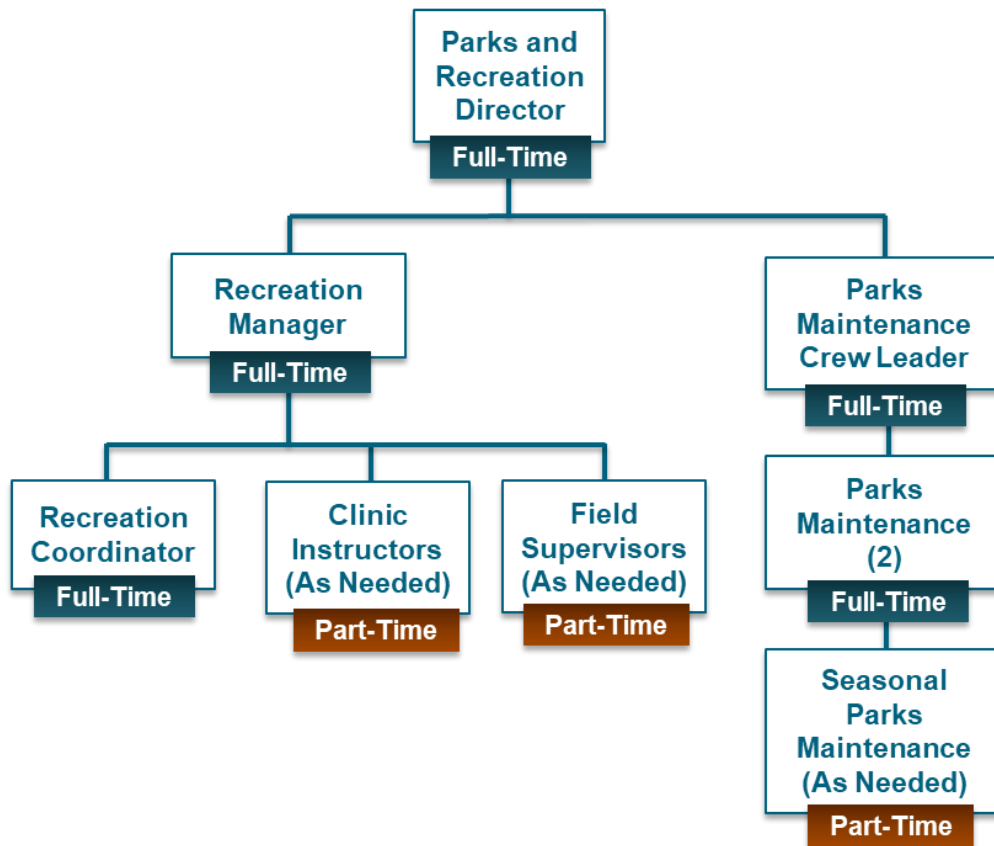
Measure Insights

The 2022 DirectionFinder survey results indicate a Kansas and Missouri respondent satisfaction average of **81%** and a United States national respondent satisfaction average of **64%** for this question. The City plans on administering the DirectionFinder Survey in FY2025.

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 FY2022	Actual FY2023	Budget FY2024	Projected FY2024	Adopted FY2025
Parks & Recreation					
Personnel Services	374,130	431,859	485,870	491,578	565,594
Contracted Services	84,074	90,599	101,160	99,689	103,126
Commodities	395,453	300,946	343,902	368,447	380,428
Capital Outlay	20,556	34,638	20,000	22,300	178,500
Transfers Out	-	-	19,000	19,000	70,000
Grand Total	\$874,212	\$858,042	\$969,932	\$1,001,014	\$1,297,649

Parks & Recreation

2023/2024 Accomplishments

- ♦ Continue to pursue short-term goals from the Parks and Recreation Master Plan:
 - ♦ Park Signage
 - ♦ Public Art
 - ♦ Diamond Crest Park
 - ♦ Emerald Ridge
 - ♦ New Programming
- ♦ Applied and awarded a CCSS grant for the Senior Center Coordinator. Hired the position in March 2024.
- ♦ Held a second fundraising event with the Smithville Chamber of Commerce to raise funds for the Smithville Legacy Fund.
- ♦ Submitted and Awarded MDC grant for a water sprayer to water landscape.
- ♦ Grew participation in current programs and added more nonrecreational programs (6,615 participants).
- ♦ Used in Lieu of Parks Dedication Funds to fund the resurfacing of Heritage Park and Smith's Fork Park Playgrounds.
- ♦ Incurred no restroom-related "report a concern" issues.
- ♦ Notably Accomplishments: Worked with Multiple Eagle Scouts on Projects in the Scout area. Managed all special events downtown and at parks. Updated SF Shelter Houses. Completed 12 water leaks in the campground

2025 Department Goals

- ♦ Prioritize park projects as identified in the Parks and Recreation Master Plan within the Park & Stormwater Sales Tax Fund.
- ♦ Smith's Fork Campground road resurfacing after large construction season in the area.
- ♦ Improvement to the exterior of City Hall and Senior Center buildings.
- ♦ Work with developers to complete Diamond Crest parking lot progress.
- ♦ Continue to expand programming, including the expansion of senior services through grant funding.

Parks & Recreation - Performance Management

Parks and Recreation - Measure #1		FY2021	FY2022	FY2023	FY2024
Park and Recreation Operating Expenses Per Capita	Goal	> \$70	> \$70	> \$70	> \$70
	Actual	\$50.76	\$65.27	\$71.24	\$81.41

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 #2		FY2021	FY2022	FY2023	FY2024
Operating Expense Per Developed Park Acre	Goal	< \$6,500	< \$6,500	< \$6,500	< \$6,500
	Actual	\$4,380	\$2,073	\$2,214	\$2,583

Measure Insights

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

Parks and Recreation - Measure #3		FY2021	FY2022	FY2023	FY2024
Park Acreage Per 1,000 Residents	Goal	> 12.5	> 12.5	> 12.5	> 12.5
	Actual	28.5	29.6	29.6	29.2

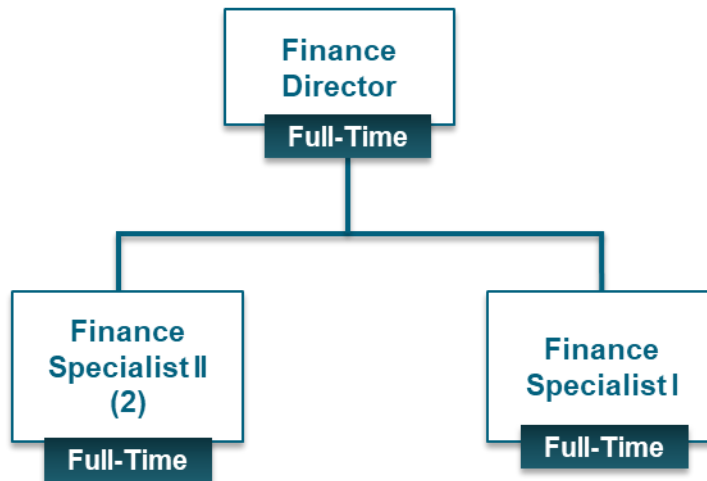
Measure Insights

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.

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 FY2022	Actual FY2023	Budget FY2024	Projected FY2024	Adopted FY2025
Finance					
Personnel Services	308,244	328,555	345,310	372,968	398,544
Contracted Services	41,243	49,329	54,970	55,812	49,435
Commodities	94,214	96,297	108,440	108,100	116,339
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Grand Total	\$443,700	\$474,181	\$508,720	\$536,880	\$564,317

Finance

2023/2024 Accomplishments	2025 Department Goals
<ul style="list-style-type: none">◆ Received the GFOA Distinguished budget Award for the FY2023 Budget Document (4th straight year).◆ Implemented the Positive Pay ACH and check fraud program which assists in preventing check washing/fraud and potential ACH fraud.◆ Migrated to ERP Pro 10 from ERP Pro 9 (formally called Incode).◆ Implemented Utility Billing Cashiering, a Tyler Technologies business module with upgraded features for both City of Smithville utility department and its customers.◆ Implement Tyler Content Manager, a Tyler Technologies module increasing ease of use and efficiency for business transactions.◆ Streamlining contract management protocol to assist both the staff and Governing Body.	<ul style="list-style-type: none">◆ Implement new credit card processor to align with Tyler Technology functionality and ease of use for City customers.◆ Revise business license procedures, including the ability to register and renew online.◆ Improve financial statements and financial disclosure process with auditors for upcoming year end audit.◆ Explore banking relationships through a Banking RFP. Central Bank is aware of our intentions.◆ Continued work on City website with finance activity, short and long-term priorities, and customer forms.◆ Staff continues to work with financial advisor for COP issuance for sewer projects based on cash flow needs.◆ Update and implement utility rate recommendations from the utility rate model based on CWSWS operational and capital expenses.◆ Create an asset management protocol, including construction work in progress (CIP), to assist finance in tracking and auditors

Finance - Performance Management

Measure Insights

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

Finance - Measure #1		FY2021	FY2022	FY2023	FY2024
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		FY2021	FY2022	FY2023	FY2024
% of On-Time Debt Service Payments	Goal	100%	100%	100%	100%
	Actual	100%	100%	100%	100%

Data collected between November 1 and October 31.

Measure Insights

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

Finance - Measure #3		FY2021	FY2022	FY2023	FY2024
# of Material Weaknesses Plus Significant Deficiencies Noted in Prior Year's Audit	Goal	≤ 3	≤ 3	≤ 3	≤ 3
	Actual	3	3	3	2

Finance - Performance Management

Finance - Measure #4

		FY2021	FY2022	FY2023	FY2024
% of Monthly Bank Reconciliations Completed within 15 Calendar Days from Month-End	Goal	100%	100%	100%	100%
	Actual	100%	100%	100%	100%

Data collected between November 1 and October 31.

Measure Insights

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

Finance - Measure #5

		FY2021	FY2022	FY2023	FY2024
% of Citizens Rating the Overall Quality of Customer Service from City Employees as Good or Excellent	Goal	> 75%	> 75%	> 75%	> 75%
	Actual	N/A*	73%	N/A*	N/A*

*Data is obtained from DirectionFinder Survey, which was not administered in FY2021, FY2023, or FY2024

Measure Insights

The 2022 DirectionFinder survey results indicate a Kansas and Missouri respondent satisfaction average of **73%** and a United States national respondent satisfaction average of **51%** for this question. The City plans on administering the DirectionFinder Survey in FY2025.

Finance - Measure #6

		FY2021	FY2022	FY2023	FY2024
Percentage of Customers Signed up for Utility Auto-Debit (ACH) Payments	Goal	> 30%	> 30%	> 20%	> 20%
	Actual	18%	19%	21%	22%

Data collected between November 1 and October 31.

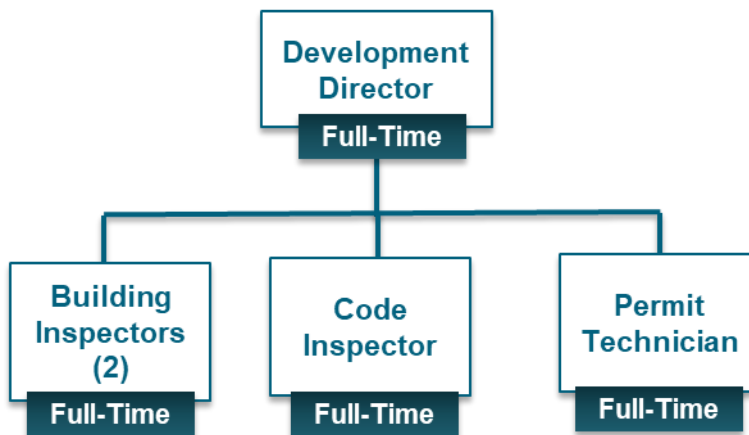
Measure Insights

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

Development

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

Organizational Chart



Department Financial and Budget Schedule

	Actual FY2022	Actual FY2023	Budget FY2024	Projected FY2024	Adopted FY2025
Development					
Personnel Services	383,691	401,258	431,950	461,595	497,517
Contracted Services	27,641	35,822	48,390	45,588	36,188
Commodities	52,773	58,943	67,590	76,955	80,212
Capital Outlay	1,600	1,600	1,600	1,600	1,600
Transfers Out	-	-	15,000	15,000	28,000
Grand Total	\$465,705	\$497,623	\$564,530	\$600,738	\$643,517

Development

2023/2024 Accomplishments	2025 Department Goals
<ul style="list-style-type: none"> ◆ Continued several implementation actions from Comprehensive Plan 2030, which included the following: <ul style="list-style-type: none"> ◆ <i>Goal HN1.1</i> - Support Additional Housing Stock: Approved Rezoning for new R-3 lots at 169 & Cliff Dr.; Mt. Olivet subdivision - 33 lots; Planning approval for a new subdivision - Clay Creek Meadows 216 units ◆ Worked with businesses to add several commercial/retail locations: <ul style="list-style-type: none"> ◆ Fairview Crossing Plaza (10 units) ◆ Nodaway Valley Bank ◆ Huntley Transfer Station ◆ McBee's Car Wash ◆ Old Price Chopper Rehab (9 units) ◆ Expansion of Thornell, Inc ◆ Building Inspectors Continue to train and obtain certifications. Currently both are certified in Residential inspections and plan reviews. One is also Commercial Inspection Certified. ◆ Started the Overlay District Project with anticipated completion in December ◆ Working with Tyler Consultants to open the online permitting system 	<ul style="list-style-type: none"> ◆ Continue to pursue completion of the following Comprehensive Plan Action Items: <ul style="list-style-type: none"> ◆ Establish a South 169 Employment Overlay District ◆ Work to finalize annexation of Smith's Fork Park with the Army Corps of Engineers ◆ Continue to provide training and education to staff for increased certifications. ◆ Finalize an online inspections system creation and training

Development - Performance Management

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

Data collected between November 1 and October 31

Measure Insights

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

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

Data collected between November 1 and October 31

Measure Insights

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

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

Data collected between November 1 and October 31

Measure Insights

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

Development - Performance Management

Development - Measure #4		FY2021	FY2022	FY2023	FY2024
Average Number of Days Between Request and Inspection for Residential Development	Goal	< 2	< 2	< 2	< 2
	Actual	1.5	1.5	1	1

Data collected between November 1 and October 31

Measure Insights

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

Development - Measure #5		FY2021	FY2022	FY2023	FY2024
Average Number of Days Between Inspection and Voluntary Compliance (Property Maintenance Cases)	Goal	< 34	< 34	< 33	< 33
	Actual	31	33	30	31

Data collected between November 1 and October 31

Measure Insights

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

Development - Performance Management

Development - Measure #6		FY2021	FY2022	FY2023	FY2024
Average Number of Days Between Inspection and Voluntary Compliance (Nuisance Cases)	Goal	< 14	< 14	< 14	< 14
	Actual	11.5	13	13	12

Data collected between November 1 and October 31

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		FY2021	FY2022	FY2023	FY2024
% of Code Enforcement Cases Resolved Through Forced Compliance	Goal	< 11%	< 11%	< 11%	< 11%
	Actual	7%	9%	2%	8

Data collected between November 1 and October 31

Measure Insights

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

Animal Control

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



Department Financial and Budget Schedule

	Actual FY2022	Actual FY2023	Budget FY2024	Projected FY2024	Adopted FY2025
Animal Control					
Personnel Services	-	-	-	-	-
Contracted Services	7,142	7,142	6,000	6,155	6,000
Commodities	2,616	2,616	3,600	3,825	3,600
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Grand Total	\$9,758	\$9,758	\$9,600	\$9,980	\$9,600

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 FY2022	Actual FY2023	Budget FY2024	Projected FY2024	Adopted FY2025
Senior Services					
Personnel Services	-	-	-	-	-
Contracted Services	7,855	13,270	29,260	29,260	79,154
Commodities	19,536	16,227	12,740	12,740	27,257
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Grand Total	\$27,391	\$27,391	\$36,890	\$36,890	\$45,790

Combined Water & Wastewater Fund

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



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 FY2022	Actual FY2023	Budget FY2024	Projected FY2024	Adopted FY2025
Beginning Fund Balance	\$5,602,501	\$6,934,503	\$6,589,526	\$6,589,526	\$7,271,428
CWWS Fund Revenues					
Charges for Services	5,099,096	5,799,638	5,909,100	6,361,496	6,626,750
Intergovernmental	805,495	-	100,000	-	100,000
Impact Fees	283,906	243,750	280,000	227,587	284,010
Other Revenue	79,647	61,469	42,000	29,831	130,400
Interest Earnings	1,200	1,397	2,500	27	2,500
Transfers In / Debt Proceeds	-	-	4,350,000	-	-
Increase in Customer Deposits	-	-	-	-	-
Total Revenues	\$6,269,345	\$6,106,253	\$10,683,600	\$6,618,941	\$7,143,660
CWWS Fund Expenses					
Personnel Services	1,063,441	1,282,484	1,414,410	1,485,610	1,573,410
Contractual Services	845,500	2,372,485	9,636,330	2,127,833	2,368,930
Commodities	1,143,351	1,775,302	1,419,140	1,197,274	1,735,151
Capital Outlay / Debt Payments	1,592,646	622,600	916,990	787,572	4,260,000
Transfers Out	292,405	398,360	338,750	338,750	338,750
Total Expenses	\$4,937,343	\$6,451,230	\$13,725,620	\$5,937,039	\$10,276,241
Net Change in Fund Balance	\$1,332,002	(\$344,977)	(\$3,042,020)	\$681,902	(\$3,132,581)
Ending Fund Balance	\$6,934,503	\$6,589,526	\$3,547,506	\$7,271,428	\$4,138,847

Utilities

2023/2024 Accomplishments	2025 Department Goals
<ul style="list-style-type: none"> ◆ Treated 192 million gallons of drinking water that met the standards set by the DNR and the EPA for safe consumption. ◆ Treated 78 million gallons of wastewater that met all regulatory standards. ◆ Completed the N Bridge Street Waterline Replacement Project ◆ Rehabilitated 3,371 linear feet of sewer line, 6 manholes as part of the sewer rehabilitation program, ◆ Secured federal grant funding for the 144th Street Lift station & West Bypass. ◆ Inspected and conducted weekly preventative maintenance on 31 sewer pump stations and repaired 24 waterline issues. ◆ Conducted more than 2,500 on-time utility locates and completed more than 1,500 work orders. ◆ Completed a bar screen replacement for the wastewater plant. ◆ WTP Improvements Project has started. Completion of the project will be in 2025. ◆ Residuals/ Lagoon Cleaning project bid was awarded w/ completion late 2024/ early 2025. ◆ Continued to updated GIS utilities information & added layers for additional record tracking. ◆ Quincy waterline replacement project was completed. 	<ul style="list-style-type: none"> ◆ Continue the Sewer Rehabilitation Program (Cured in Place Pipe). <ul style="list-style-type: none"> ◆ Staff reduced the number of sewer line cleanings from 15 per month to just a few per year since the program started. ◆ 144th Street Lift Station and West Bypass: <ul style="list-style-type: none"> ◆ Right-of-way acquisition has been completed. The project is expected to be put out to bid shortly in 2025. ◆ Consideration of the FY2025 - FY2029 Five Year Capital Improvement Plan, which includes the following significant projects: <ul style="list-style-type: none"> ◆ Stonebridge Lift Station ◆ River crossing watermain project ◆ Smith Fork Force Main ◆ Wastewater Facilities Plan (\$1,050,000 in the Proposed FY2024 CIP). ◆ Planning for the Water Plant Expansion Project. ◆ Utility Rate Review ◆ Hydrant flushing program

Utilities - Performance Management

Utilities (Public Works) - Measure #1		FY2021	FY2022	FY2023	FY2024
% of Utility Work Orders Completed within 1 Business Day	Goal	> 95%	> 95%	> 95%	> 95%
	Actual	100%	100%	100%	100%

Measure Insights

In FY2024, staff performed **2,534** work orders. 100% of them were completed within a business day. Voided work orders are not included in this calculation.

Utilities (Public Works) - Measure #2		FY2021	FY2022	FY2023	FY2024
% of Utility Locates Completed Within Required Timeframe (Per Dig Safe)	Goal	100%	100%	100%	100%
	Actual	100%	100%	100%	100%

Measure Insights

During FY2024, the City completed **4,898** locates. The City must complete 100% of utility locates within a required timeframe or the City will incur a fine.

Utilities - Performance Management

Utilities (Public Works) - Measure #3		FY2021	FY2022	FY2023	FY2024
# 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 2023 CCR, published in March 2024, noted zero violations in drinking water regulations during the calendar year.

Utilities (Public Works) - Measure		FY2021	FY2022	FY2023	FY2024
% of Citizens Satisfied with the Overall Quality of Water & Sewer Utilities	Goal	> 80%	> 80%	> 80%	> 80%
	Actual	N/A*	66%	N/A*	N/A*

*Data is obtained from the DirectionFinder Survey, which was not administered in FY2023 & FY2024

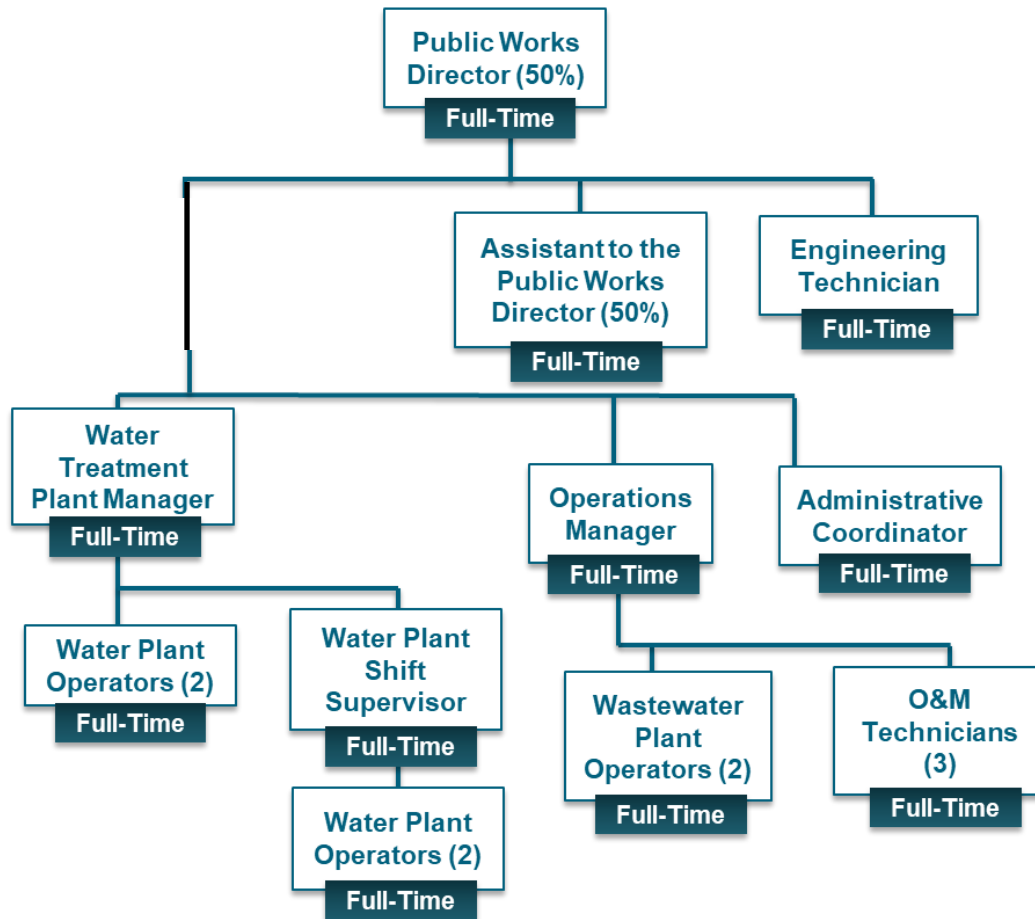
Measure Insights

The 2022 DirectionFinder survey results indicate a Kansas and Missouri respondent satisfaction average of **75%** and a United States national respondent satisfaction average of **62%** for this question. The City plans on administering the DirectionFinder Survey in FY2025.

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



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 FY2022	Actual FY2023	Budget FY2024	Projected FY2024	Adopted FY2025
Beginning Fund Balance	\$462,260	\$429,407	\$573,637	\$573,637	\$486,707
Transportation Sales Tax Fund Revenues					
Sales Tax (0.5%)	608,121	661,373	667,450	701,257	756,624
Other Revenue	15,826	6,080	1,500	21,210	2,000
Grant Revenue	-	-	500,000	-	800,000
Transfers In / Proceeds from Debt	-	-	-	-	-
Total Revenues	\$623,947	\$667,453	\$1,168,950	\$722,467	\$1,558,624
Transportation Sales Tax Fund Expenses					
Personnel Services	-	-	-	-	-
Contractual Services	3,721	65,000	40,000	32,118	-
Commodities	126,162	153,551	155,850	230,495	137,000
Capital Outlay / Debt Payments	526,917	304,672	1,503,290	546,784	1,350,000
Transfers Out	-	-	-	-	-
Total Expenses	\$656,800	\$523,223	\$1,699,140	\$809,397	\$1,487,000
Net Change in Fund Balance	(\$32,853)	\$144,230	(\$530,190)	(\$86,930)	\$71,624
Ending Fund Balance	\$429,407	\$573,637	\$43,447	\$486,707	\$558,331

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 FY2022	Actual FY2023	Budget FY2024	Projected FY2024	Adopted FY2025
Beginning Fund Balance	\$62,992	\$57,588	\$69,566	\$69,566	\$60,176
Sanitation Fund Revenues					
Charges for Services	813,122	869,446	938,757	920,573	971,205
Total Revenues	\$813,122	\$869,446	\$938,757	\$920,573	\$971,205
Sanitation Fund Expenses					
Contracted Services	818,526	857,468	931,805	929,963	970,617
Total Expenses	\$818,526	\$857,468	\$931,805	\$929,963	\$970,617
Net Change in Fund Balance	(\$5,404)	\$11,978	\$6,952	(\$9,390)	\$588
Ending Fund Balance	\$57,588	\$69,566	\$76,518	\$60,176	\$60,764

Special Allocation (Marketplace TIF) Fund

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

	Actual FY2022	Actual FY2023	Budget FY2024	Projected FY2024	Adopted FY2025
Beginning Fund Balance	386,786	2,427,864	2,489,712	2,489,712	\$2,556,132
Special Allocation Fund Revenues					
Property Taxes	189,505	209,948	220,446	285,970	282,000
Sales and Use Taxes	1,015,512	519,759	588,000	898,126	524,224
Interest Earnings	12,000	92,817	60,000	84,369	50,000
Proceeds from Debt Issued	8,068,953	-	-	-	-
Total Revenues	\$9,285,970	\$822,524	\$868,446	\$1,268,466	\$856,224
Special Allocation Fund Expenses					
Contractual Services	6,909,131	(\$22,008)	500,000	522,246	484,042
Commodities	-	-	-	-	-
Capital Outlay / Debt Payments	333,953	781,519	676,800	676,800	650,000
Transfers Out	1,808	1,165	3,000	3,000	2,500
Total Expenses	\$7,244,892	\$760,676	\$1,179,800	\$1,202,046	\$1,136,542
Net Change in Fund Balance	\$2,041,078	\$61,848	(\$311,354)	\$66,420	(\$280,318)
Ending Fund Balance	\$2,427,864	\$2,489,712	\$2,178,358	\$2,556,132	\$2,275,814

Commons CID Fund

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

	Actual FY2022	Actual FY2023	Budget FY2024	Projected FY2024	Adopted FY2025
Beginning Fund Balance	\$297,096	\$92,718	\$281,441	\$281,441	\$242,632
Commons CID Fund Revenues					
Sales and Use Taxes	350,439	400,909	396,592	343,951	324,559
Total Revenues	\$350,439	\$400,909	\$396,592	\$343,951	\$324,559
Commons CID Fund Expenses					
Contracted Services	548,342	208,252	410,000	378,844	358,836
Transfers Out	6,475	3,934	3,916	3,916	3,916
Total Expenses	\$554,817	\$212,186	\$413,916	\$382,760	\$362,752
Net Change in Fund Balance	(\$204,378)	\$188,723	(\$17,324)	(\$38,809)	(\$38,193)
Ending Fund Balance	\$92,718	\$281,441	\$264,117	\$242,632	\$204,439

Capital Improvement Sales Tax Fund

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

	Actual FY2022	Actual FY2023	Budget FY2024	Projected FY2024	Adopted FY2025
Beginning Fund Balance	\$254,029	\$410,774	\$692,055	\$692,055	\$917,552
Capital Improvement Sales Tax Fund Revenues					
Sales Tax (0.5%)	692,937	760,910	752,750	776,869	783,132
Intergovernmental Revenues	-	-	488,000	-	2,568,000
Total Revenues	\$692,937	\$760,910	\$1,240,750	\$776,869	\$3,351,132
Capital Improvement Sales Tax Fund Expenses					
Personnel Services	-	-	-	-	-
Contractual Services	72,368	124,784	650,000	138,323	850,000
Commodities	-	-	-	-	-
Capital Outlay	-	-	895,000	413,049	3,003,000
Transfers Out	463,824	354,845	361,340	361,340	364,875
Total Expenses	\$536,192	\$479,629	\$1,906,340	\$551,372	\$4,217,875
Net Change in Fund Balance	\$156,745	\$281,281	(\$665,590)	\$225,497	(\$866,743)
Ending Fund Balance	\$410,774	\$692,055	\$26,465	\$917,552	\$50,809

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 FY2022	Actual FY2023	Budget FY2024	Projected FY2024	Adopted FY2025
Beginning Fund Balance	\$243,597	\$255,934	\$267,739	\$267,739	\$267,740
Debt Service Fund Revenues					
Transfers In	351,550	354,845	357,830	357,830	354,000
Total Revenues	\$351,550	\$354,845	\$357,830	\$357,830	\$354,000
Debt Service Fund Expenses					
Capital Outlay / Debt Payments	339,213	343,040	351,333	357,829	354,000
Total Expenses	\$339,213	\$343,040	\$351,333	\$357,829	\$354,000
Net Change in Fund Balance	\$12,337	\$11,805	\$6,497	\$1	\$0
Ending Fund Balance	\$255,934	\$267,739	\$274,236	\$267,740	\$267,740

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 FY2022	Actual FY2023	Budget FY2024	Projected FY2024	Adopted FY2025
Beginning Fund Balance	\$20,976	\$183,729	\$389,753	\$389,753	\$110,625
Capital Project Fund Revenues					
Other Revenue	77,479	-	40,000	10,625	12,100
Charges for Services	100,000	-	-	-	-
Intergovernmental	-	-	-	-	-
Transfers In / Debt Proceeds	112,274	-	-	-	-
Interest	-	-	-	-	-
Total Revenues	\$289,753	\$289,753	\$40,000	\$10,625	\$12,100
Capital Project Fund Expenses					
Personnel Services	-	-	-	-	-
Contractual Services	-	83,729	-	-	-
Commodities	-	-	-	-	-
Capital Outlay / Debt Payments	127,000	-	-	289,753	-
Transfers Out	-	-	-	-	-
Total Expenses	\$127,000	\$83,729	\$	\$ 289,753.00	\$
Net Change in Fund Balance	\$162,753	\$206,024	\$40,000	(\$279,128)	\$12,100
Ending Fund Balance	\$183,729	\$389,753	\$429,753	\$110,625	\$122,725

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 FY2022	Actual FY2023	Budget FY2024	Projected FY2024	Adopted FY2025
Beginning Fund Balance	\$437,318	\$809,380	\$1,466,845	\$1,379,595	\$1,325,252
Park & Stormwater Sales Tax Fund Revenues					
Sales Tax (0.5%)	690,960	760,303	752,750	774,822	781,294
Intergovernmental Revenues	-	-	181,000	-	184,000
Other Revenue	11,000	-	-	-	-
Total Revenues	\$701,960	\$760,303	\$752,750	\$774,822	\$965,294
Park & Stormwater Sales Tax Fund Ex- penses					
Personnel Services	-	-	-	-	-
Contractual Services	47,325	24,615	50,000	70,511	-
Commodities	9,062	-	-	1,750	-
Capital Outlay	273,511	78,223	971,000	756,904	1,081,000
Transfers Out	-	-	-	-	-
Total Expenses	\$329,898	\$102,838	\$1,021,000	\$829,165	\$1,081,000
Net Change in Fund Balance	\$372,062	\$657,465	(\$268,250)	(\$54,343)	(\$115,706)
Ending Fund Balance	\$809,380	\$1,466,845	\$1,198,595	\$1,325,252	\$1,209,546

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 FY2022	Actual FY2023	Budget FY2024	Projected FY2024	Adopted FY2025
Beginning Fund Balance	\$25,676	\$184,328	\$163,724	\$163,724	\$69,993
VERF Revenues					
Sale of Personal Property & Leased Vehicles	193,778	99,635	125,398	124,851	-
Transfers In	175,000	190,808	249,000	249,000	469,000
Total Revenues	\$368,778	\$290,443	\$374,398	\$373,851	\$469,000
VERF Expenses					
Contractual Services	210,128	311,047	423,547	467,582	474,794
Capital Outlay	-	-	-	-	-
Total Expenses	210,126	311,047	423,547	467,582	474,794
Net Change in Fund Balance	\$158,652	(\$20,604)	(\$49,149)	(\$93,731)	(\$5,794)
Ending Fund Balance	\$184,328	\$163,724	\$114,575	\$69,993	\$64,199

Donation Fund

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

	Actual FY2022	Actual FY2023	Budget FY2024	Projected FY2024	Adopted FY2025
Beginning Fund Balance	\$	- 3305	\$8,909	\$10,909	\$23,550
Donation Fund Revenues					
Other Revenues	3,305	21,576	21,000	14,690	14,950
Total Revenues	\$3,305	\$21,576	\$21,000	\$14,690	\$14,950
Donation Fund Expenses					
Capital Outlay		- 15,972	15,000	2,049	0
Total Expenses	\$	- \$15,972	\$15,000	\$2,049	\$0
Net Change in Fund Balance	\$3,305	\$5,604	\$6,000	\$12,641	\$14,950
Ending Fund Balance	\$3,305	\$8,909	\$14,909	\$23,550	\$38,500

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 was \$2,178,300 which was disbursed to the City of Smithville over the course of FY2021 and FY2022. The City utilized the ARPA funding for the Raw Water Pump Station, Zebra Mussel, Valve Control capital improvement project (as seen in the five year CIP). ARPA funds were fully expended in FY2023.

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

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 FY2022	Actual FY2023	Budget FY2024	Projected FY2024	Adopted FY2025
Beginning Fund Balance	\$2,795	\$2,045	\$545	\$ -	\$ -
Appointed Counsel Fund Revenues					
Fines and Forfeits	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Appointed Counsel Fund Expenses					
Commodities	2,250	1,650	545	-	-
Total Expenses	\$2,250	\$1,650	\$545	\$ -	\$ -
Net Change in Fund Balance	(\$2,250)	(\$1,650)	(\$545)	\$ -	\$ -
Ending Fund Balance	\$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.

		Actual FY2022	Actual FY2023	Budget FY2024	Projected FY2024	Adopted FY2025
Beginning Fund Balance		\$3,447	\$3,447	\$3,447	\$3,447	\$2,645
Judicial Education Fund	Reve- nues					
	Fines and Forfeits	-	-	-	-	-
	Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial Education Fund	Ex- penses					
	Commodities	-	-	3,447	802	975
	Total Expenses	\$ -	\$ -	\$ 3,447	\$ 802	\$ 975
	Net Change in Fund Balance	\$ -	\$ -	\$ 3,447	(\$802)	(\$975)
	Ending Fund Balance	\$3,447	\$3,447	\$ -	\$ 2,645	\$1,670

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 FY2022	Actual FY2023	Budget FY2024	Projected FY2024	Adopted FY2025
Beginning Fund Balance	\$2,707	\$2,707	\$703	\$703	\$0
Technology Upgrade Fund Revenues					
Fines and Forfeits	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Technology Upgrade Fund Expenses					
Commodities	675	2,004	632	703	0
Total Expenses	\$675	\$2,004	\$632	\$1,400	\$0
Net Change in Fund Balance	(\$675)	(\$2,004)	(\$632)	(\$703)	0
Ending Fund Balance	\$2,032	\$703	\$71	0	\$ -

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 FY2022	Actual FY2023	Budget FY2024	Projected FY2024	Adopted FY2025
Beginning Fund Balance	\$10,561	\$10,561	\$8,626	\$8,626	\$13,699
DWI Recovery Fund Revenues					
Fines and Forfeits	4,477	2,202	4,000	5,841	3,650
Total Revenues	\$4,477	\$2,202	\$4,000	\$5,841	\$3,650
DWI Recovery Fund Expenses					
Commodities	426	4,137	5,000	768	800
Total Expenses	\$426	\$4,137	\$5,000	\$768	\$800
Net Change in Fund Balance	\$4,051	(\$1,935)	(\$1,000)	\$5,073	\$2,850
Ending Fund Balance	\$14,612	\$8,626	\$7,626	\$13,699	\$16,549

Police Training Fund

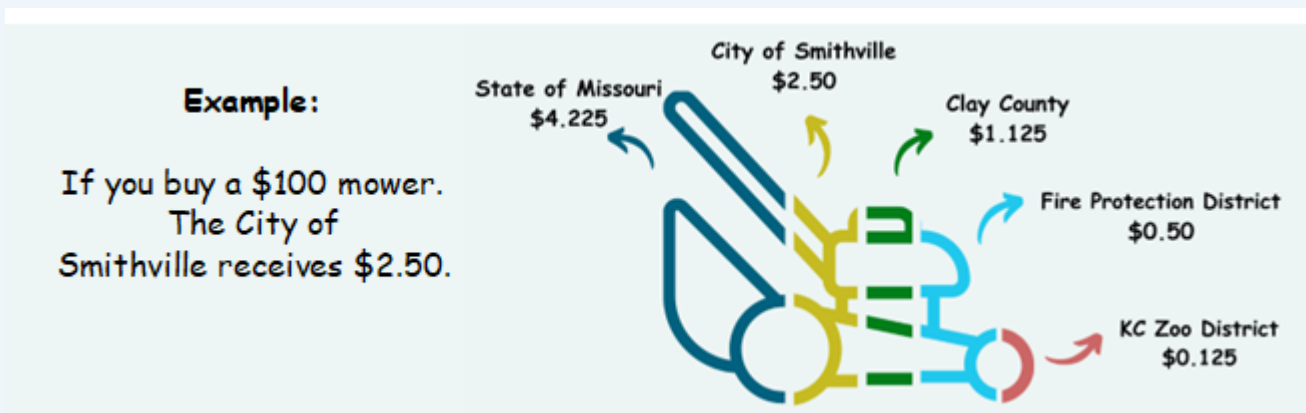
The Police Training Fund houses funds which are assessed as costs in municipal ordinance cases, including infractions, or violations of any criminal or traffic laws in the state. RMsO Section 488.5336 authorizes the assessment of a \$2.00 surcharge in each case. These funds pay for the training of law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

	Actual FY2022	Actual FY2023	Budget FY2024	Projected FY2024	Adopted FY2025
Beginning Fund Balance	\$12,854	\$13,538	\$13,923	\$13,923	\$12,333
Police Training Fund Revenues					
Fines and Forfeits	2,038	1,995	3,000	1,498	1,300
Total Revenues	\$2,038	\$1,995	\$3,000	\$1,498	\$1,300
Police Training Fund Expenses					
Commodities	1,354	1,610	5,000	3,088	3,450
Total Expenses	\$1,354	\$1,610	\$5,000	\$3,088	\$3,450
Net Change in Fund Balance	\$684	\$385	(\$2,000)	(\$1,590)	(\$2,150)
Ending Fund Balance	\$13,538	\$13,923	\$11,923	\$12,333	\$10,183

Sales Tax Overview

Sales tax revenues represents the largest bucket of revenue for the City's General Fund. Sales tax is applied to the purchase price of goods and services, while use tax is applied to the value of the item that is delivered to a location when sales tax has not been assessed.

Sales Tax Example



Use Tax Example



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. For consumer activity occurring in the Fairview Crossing Marketplace CID (located at 144th Street and 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

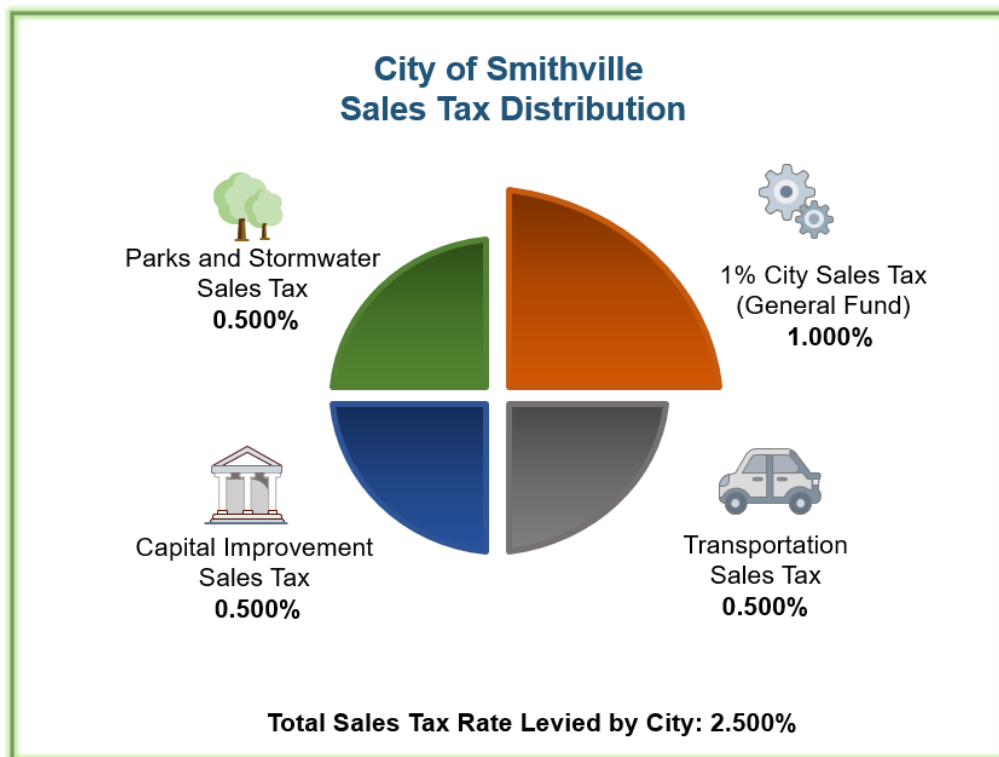
Jurisdiction	Effective Rate
State of Missouri	4.225%
Clay County	1.125%
City of Smithville	2.500%
Smithville Area Fire Protection District	0.500%
Kansas City Zoological District	0.125%
Total Rate in City	8.475%

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

Fairview Crossing (1% CID Sales Tax)	1.000%
Total Rate for Fairview Crossing	9.475%

Sales Tax Overview

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

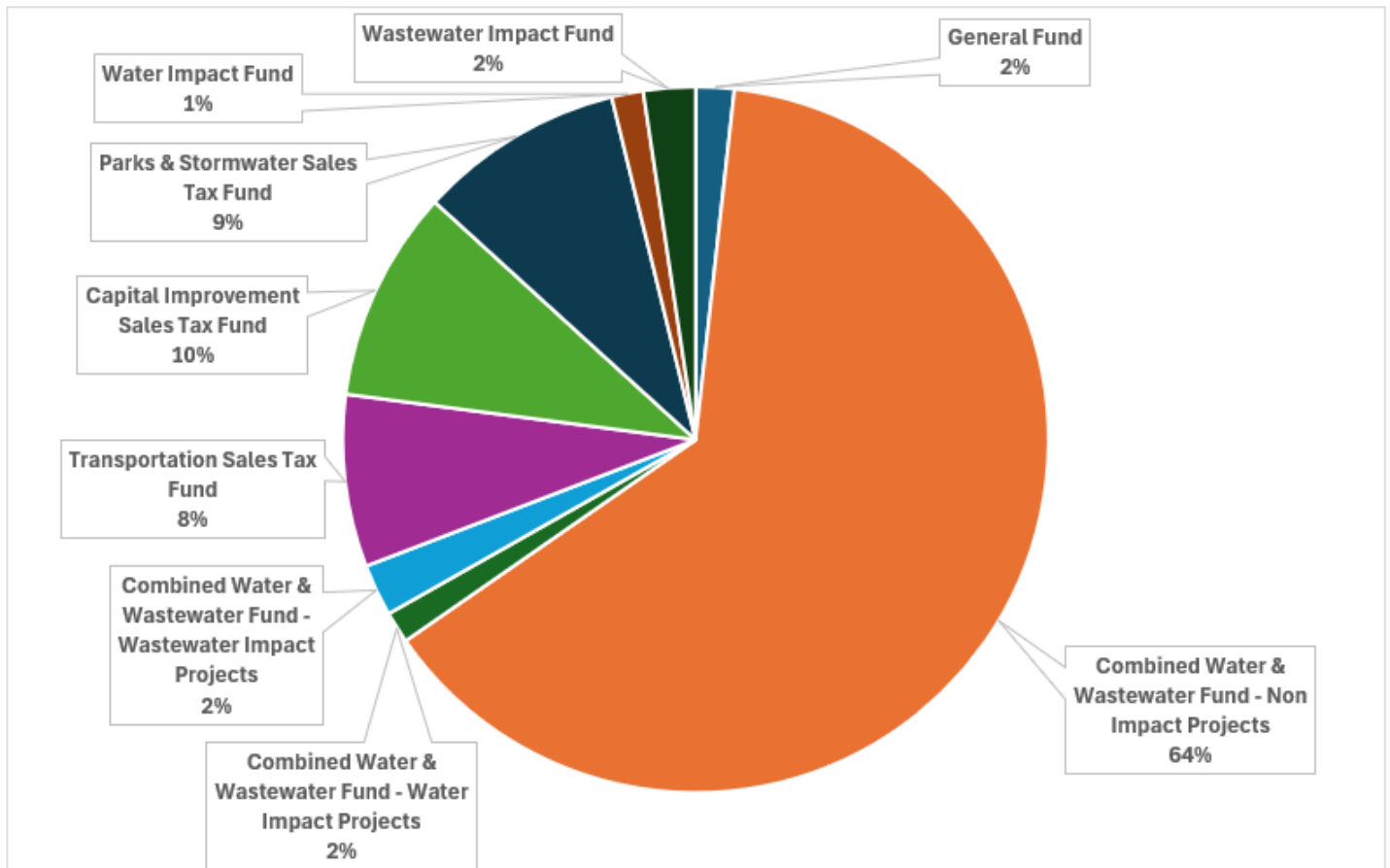
Once these conversations occur, projects are slotted into each fund and the Finance/Administration team reviews projected cashflows which illustrate whether the fund is projected to have the capacity to fund requested projects. Projects are then either “funded” or dropped to the “pending” list where 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 / review in September.

Five Year CIP - By Funding Type

The Five Year Capital Improvement Plan is primarily composed of water and wastewater projects as indicated by the pie chart below. 64% of all CIP expenditures in the Five Year CIP are either water or wastewater related expenses. This number increases to 67% when accounting for projects paid with water and wastewater impact cash. The Capital Improvement Sales Tax Fund (CIST Fund) accounts for 10% of CIP projects in the next Five years while the Transportation Sales Tax Fund (TST Fund) accounts for 8% and the Park and Stormwater Sales Tax (PST Fund) accounts for 9%. Together, the three special 0.5% Sales Taxes account for 27% 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 FY2025, 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.

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

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BOND DEBT SERVICE

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

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

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

Appendix I — Debt Amortization Schedules

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

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BOND DEBT SERVICE

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

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

Appendix I — Debt Amortization Schedules

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

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BOND DEBT SERVICE

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

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

Appendix II - Personnel Summary

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Approved	FY2025 Adopted
Administration	3	3	3	3	3
Municipal Court	-	-	-	-	-
Police	21	21	21	21	21
Parks & Recreation	5	5	6	6	6.5
Development	5	5	5	5	5
Finance	4	4	4	4	4
Public Works	23	23	25	26	26
	61	61	64	65	65.5

Department Personnel Summary

FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Approved	FY2025 Adopted
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Administration

City Administrator	1	1	1	1	1
Executive Assistant	-	-	-	-	-
Assistant City Administrator	1	1	1	1	1
City Clerk	1	1	1	1	1
Management Assistant	-	-	-	-	-
Total	3	3	3	3	3

Municipal Court

Court Administrator	-	-	-	-	-
Total	-	-	-	-	-

Police

Police Chief	1	1	1	1	1
Police Clerk/Prosecutor's Assistant	1	1	1	1	1
Police Captain	1	1	1	1	1
Police Sergeant	4	4	4	4	4
Police Detective	2	2	2	2	2
Police Officer	10	10	10	10	10
School Resource Officer	2	2	2	2	2
Total	21	21	21	21	21

Department Personnel Summary

FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Approved	FY2025 Adopted
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Parks & Recreation

Parks & Recreation Director	1	1	1	1	1
Recreation & Marketing Manager	1	1	1	1	1
Recreation Coordinator	-	-	1	1	1
Parks Maintenance Crew Leader	1	1	1	1	1
Parks Maintenance Worker I	2	2	2	2	2
Part-Time Senior Services Coordinator*	0	0	0	0	0.5
Total	5	5	6	6	6.5

Development

Development Director	1	1	1	1	1
Administrative Coordinator	-	-	-	-	-
Communications Coordinator	-	-	-	-	-
Permit Technician	1	1	1	1	1
Utilities Inspector	-	-	-	-	-
Building Inspector I	1	1	1	1	1
Building Inspector II	1	1	1	1	1
Codes Inspector II	1	1	1	1	1
Total	5	5	5	5	5

Finance

Finance Director	1	1	1	1	1
Finance Specialist I	1	1	1	1	1
Finance Specialist II	1	1	1	2	2
Finance Analyst	1	1	1	-	-
Total	4	4	4	4	4

Department Personnel Summary

FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Approved	FY2025 Adopted
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Public Works

Public Works Director	1	1	1	1	1
Management Analyst	1	1	-	-	-
Assist to the Public Works Director	-	-	1	1	1
Admin Coordinator II (Utilities)	1	1	1	1	1
Street Superintendent	1	1	1	1	1
Crew Leader - Public Works	1	1	1	1	1
Street Maintenance Worker	4	4	-	-	-
Street Maintenance Worker I	-	-	1	1	1
Maintenance Worker II - Streets	-	-	4	4	4
Utilities Superintendent	1	1	1	1	0
Water Treatment Plant Manager	1	1	1	1	1
Utility Operations Manager	1	1	1	1	1
Water Plant Operator	4	4	-	-	-
Wastewater Plant Operator	2	2	-	1	0
Water Plant Shift Supervisor	-	-	1	1	1
Utilities Inspector	2	2	-	-	-
Plant Operator I	-	-	6	6	8
Plant Operator II	-	-	2	2	2
Plant Operator III	-	-	1	1	1
Engineering Technician I	-	-	2	2	2
Utilities Specialist	3	3	-	-	-
Total	23	23	25	26	26
Grand Total Count (Full-Time Positions)	61	61	64	65	65.5

Appendix III - Employee Pay Ranges

The Adopted FY2025 Salary Schedule is presented in the table below. The adopted effective date of this salary schedule is November 1, 2024.

Pay Grade	Recommended Title	Department	SALARY RANGE		
			Minimum	Market	Maximum
5			\$ 16.22	\$ 18.65	\$ 22.71
			\$ 33,733.44	\$ 38,793.46	\$ 47,226.82
10			\$ 18.11	\$ 20.82	\$ 25.35
			\$ 37,669.01	\$ 43,313.74	\$ 52,736.61
	Maintenance Worker I - Parks	Parks and Recreation			
	Maintenance Worker I - Public Works	PW			
	Administrative Assistant I - Public Works	PW			
15			\$ 19.56	\$ 22.49	\$ 27.39
			\$ 40,682.53	\$ 46,777.04	\$ 56,964.54
	Permit Technician	Development			
	Finance Specialist I	Finance			
	Administrative Assistant II- Utilities	PW			
	O&M Technician/ Plant Operator I	PW			
	Senior Services Coordinator	Parks and Recreation			
20			\$ 20.53	\$ 23.61	\$ 28.75
			\$ 42,706.54	\$ 49,115.89	\$ 59,798.14
	Police Administrative Assistant/Prosecutor Assistant	Police			
	Maintenance Worker II - Parks	Parks and Recreation			
	Maintenance Worker II- Public Works	PW			
	O&M Technician/ Plant Operator II	PW			
	Recreation Coordinator	Parks and Recreation			
25			\$ 21.56	\$ 24.79	\$ 30.19
			\$ 44,842.99	\$ 51,567.19	\$ 62,789.18
	Police Recruit	Police			
30			\$ 22.86	\$ 26.28	\$ 32.00
			\$ 47,541.66	\$ 54,670.66	\$ 66,567.32
	Code Inspector I	Development			
	Finance Specialist II	Finance			
35			\$ 24.23	\$ 27.86	\$ 33.92
			\$ 50,397.76	\$ 57,954.05	\$ 70,547.87
	Building Inspector I	Development			
	Code Inspector II	Development			
	O&M Technician/ Plant Operator III	PW			
	Crew Leader -Public Works	PW			
	Crew Leader -Parks	Parks and Recreation			
	Engineering Technician I	PW			
40			\$ 25.68	\$ 29.53	\$ 35.95
			\$ 53,411.28	\$ 61,417.35	\$ 74,775.79
	Building Inspector II	Development			
	Water Treatment Plant Shift Supervisor	Public Works			

Appendix III - Employee Pay Ranges

Pay Grade	Recommended Title	Department	SALARY RANGE		
			Minimum	Market	Maximum
45			\$ 28.25	\$ 32.49	\$ 39.55
	Building Inspector III Recreation Manager Engineering Technician II	Development Parks and Recreation PW	\$ 58,763.65	\$ 67,579.32	\$ 82,264.62
50			\$ 29.95	\$ 34.45	\$ 41.93
	Assistant to the Public Works Director	PW	\$ 62,294.42	\$ 71,649.83	\$ 87,212.19
55			\$ 32.94	\$ 37.89	\$ 46.12
	Streets Superintendent Water Treatment Plant Manager Utilities Operations Manager	PW PW PW	\$ 68,523.86	\$ 78,801.32	\$ 95,937.90
60			\$ 38.60	\$ 44.39	\$ 54.04
	Police Captain	Police	\$ 80,288.13	\$ 92,340.52	\$ 112,412.55
65			\$ 44.39		\$ 66.59
	Assistant City Administrator Development Director Finance Director Parks and Recreation Director Police Chief Public Works Director	Administration Development Finance Parks and Recreation Police PW	\$ 92,340.52		\$ 138,510.78

Appendix V - Statistical Comparison

Comparable City Data	Smithville, MO	Kearney, MO	Excelsior Springs, MO	Gladstone, MO	Liberty, MO
Population (2023 Estimate)*	10,785	11,060	10,612	27,329	30,794
Median Household Income	\$95,122	\$99,969	\$74,196	\$68,633	\$91,512
Median Gross Rent	\$719	\$1,035	\$842	\$1,048	\$1,004
Total Retail Sales Per Capita	\$8,749	\$15,784	\$19,750	\$20,693	\$13,675
Unemployment Rate	3.50%	4.10%	4.12%	3.60%	1.70%
2024 Assessed Valuation	\$276,574,984	\$277,654,053	\$214,247,670	\$548,679,510 *	\$787,791,084 *
2024 Property Tax Rate	0.3880	0.5264	1.0567	0.7000	0.8751
Sales Tax Rate	2.50%	3.00%	3.50%	3.00%	3.38%

Data Source and Context
▪ Population (2023 Estimate) ----> U.S. Census Quick Facts
▪ Median Household Income ----> U.S. Census Quick Facts
▪ Median Gross Rent ----> U.S. Census Quick Facts
▪ Total Retail Sales Per Capita ----> U.S. Census Quick Facts
▪ Unemployment Rate Source ----> MARC Research Services: " https://gis2.marc2.org/acldata "
* 2023 Assessed Valuation