



Board of Alderman Request for Action

MEETING DATE: 10/5/2021

DEPARTMENT: Administration/Finance

AGENDA ITEM: Approve Bill No. 2920-21, Adopt FY2022 Annual Operating Budget - 1st reading by title only.

REQUESTED BOARD ACTION:

A motion to approve Bill No. 2920-21, Adopt FY2022 Annual Operating Budget.

SUMMARY:

City staff has worked collectively since January 2021 to determine the needs for the FY2022 Budget. The City Administrator and Finance Director presented the proposed FY2022 Budget at the August 17, 2021 Board of Aldermen Work Session. Fund cashflow for major budgeted funds were presented, the five year CIP was reviewed, and significant one-time expenses for the General Fund were reviewed. This budget document incorporates Board direction from budget work sessions as well as ongoing board goals and recommendations of recently completed planning processes.

Attached is the Draft FY2022 Proposed Budget Book. This document will be finalized with updates to performance measures, as well as some other final additions to fulfill GFOA (Government Finance Officer's Association) financial reporting criteria. After approval of the budget, the final budget document will be posted to the City website under the "Annual Operating Budgets" page found under Finance Department.

Finance staff have enhanced the FY2022 Budget Book with additional information which improves transparency and brings clarity to the budgeted funds. Finance staff discussed these changes with Finance Committee during the September 2021 meeting. Additions to the budget book include an area where long range financial planning and forecasting is discussed which showcases the projected five year cashflow and projected five year receipts for 1% City Sales Tax and City Use Tax. In addition, five year consolidate financial schedules have been added for each budgeted fund. This section of the Budget Book is formally known as the "Fund Summaries" and serves as a resource for the total fund budgets for each fund. This section clearly indicates the actual beginning and ending fund balances for previous years while also indicating the projected beginning and ending balances for the budget year being approved by the Board.

An updated five year Capital Improvement Plan has also been added.

Staff has incorporated some changes to the budget following the August 17, 2021 work session which includes unspent FY2021 expenditures in the Fiscal Year 2022 Budget:

- **Records Management System for the Police Department:** The contract for the RMS system with Centralsquare Technologies is \$91,579. To date, \$73,263 has been expended, leaving about \$18,315 left to spend. Chief Lockridge is anticipating this expense to occur in FY22. Therefore, the FY22 proposed budget includes \$19,000 to pay for remaining expense for the RMS system.
- **Transportation Master Plan:** The contract for the plan is \$99,433 with Toole Design Group. To date, \$31,350 has been expended, leaving about \$68,082 left to spend on the contract. Public Works Director, Chuck Soules, is anticipating to spending another \$8,500 which leaves \$60,000 left to occur. Therefore, the FY22 proposed budget includes \$60,000 to pay for remaining expense for the Transportation Master Plan.
- **GIS & Asset Management System:** At this time, Public works staff is not anticipating any expense related to the GIS & Asset management system in FY21. The RFQ for the GIS/Asset management system is currently posted to the public website and closes September 28, 2021. After selection, payment will likely come in FY22. Public works staff is expecting a total cost of \$200,000. \$200,000 was budgeted in the FY21 budget so this does not affect the overall cashflow of the General Fund since the planned expenditures are simply being shifted from one year to the next.
- **Engineering for Parks & Streets Facility:** \$70,000 will be spent in FY21 to complete a space, layout, and needs assessment for the new facility. \$250,000 is included in the FY22 proposed budget for the engineering for the facility.
- **Police Radio Replacement:** \$86,000 was added to the FY21 Budget for police radio replacement. At this time, about \$63,000 has been spent on the radios, leaving about \$23,000 left to spend. Currently, Chief Lockridge is looking to spend the remaining \$23,000 in FY21, but this is entirely dependent on the timing of the invoice. Therefore, a budget of \$23,000 will be added to the FY22 Budget to provide adequate authority to complete radio replacement.
- **Highland Drive Sewer Improvements:** The contract for this project is \$154,199 with Menke Excavation. At this time, \$35,293 has been expended. Public Works staff is expecting to expend about \$25,000 more in FY21, leaving \$100,000 to be budgeted in FY22 in the CWWS Fund.



Board of Alderman Request for Action

- Streetscape Phase 2 East:** The contract for Streetscape Phase 2 East through Change Order #1 is \$1,168,358.10. The approval of Resolution 978, which provides change order of \$20,000 is expected to be added to this contract (which will be expended from the Capital Projects Fund). At this time, \$487,950 has been expended. The Public Works Director, Chuck Soules, is expecting to spend another \$300,000 on Streetscape Phase 2 expense prior to the end of the fiscal year, which brings the total expected spend in FY2021 to \$787,951. The following is a breakdown of unspent funds and where budget will be placed in FY2022:

Funding Source	Allocation Based Upon Contract and Budget	FY2021 Expected Spend	FY2022 Budget
General Fund	105,000.00	-	105,000.00
Transportation Sales Tax Fund	169,000.00	-	169,000.00
Capital Improvement Sales Tax Fund	410,060.00	410,060.00	-
Capital Projects Fund	404,298.10	277,891.00	127,000.00
Parks and Stormwater Sales Tax Fund	100,000.00	100,000.00	-
Grand Total	1,188,358.10	787,951	401,000

Contract Amount	1,188,358.10
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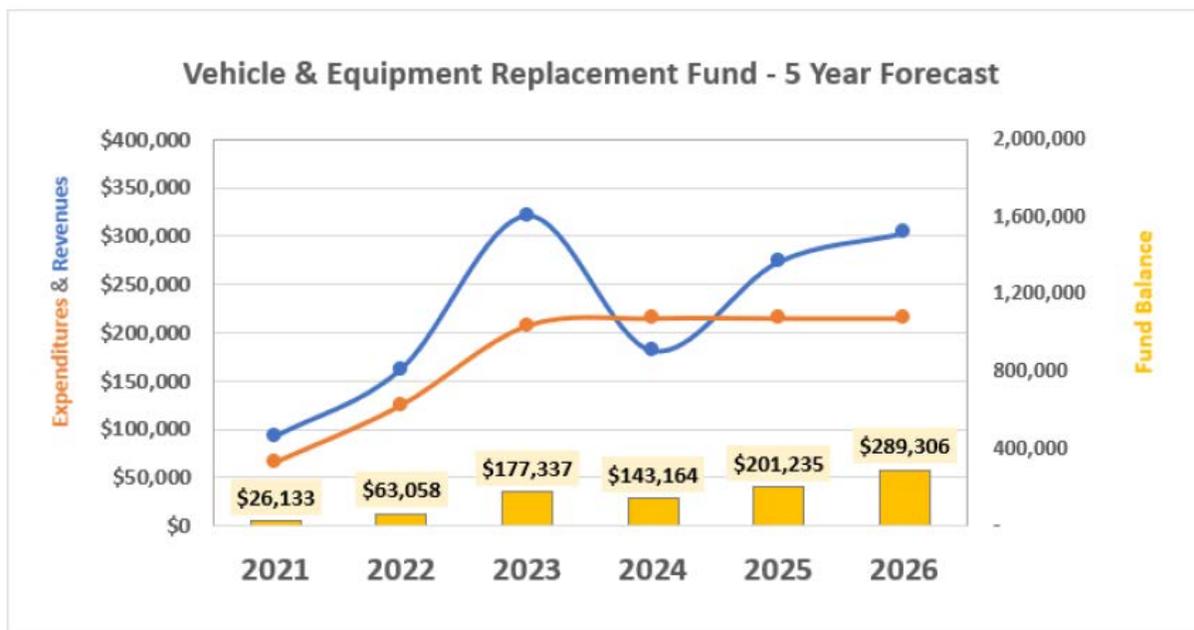
- General Fund: \$105,000 Budgeted in FY2021 for project; these unspent funds of \$105,000 will be reallocated to FY2022.
- Transportation Sales Tax Fund: \$169,000 Budgeted in FY2021 for project and these unspent funds will be reallocated to FY2022. \$50,000 was budgeted in FY2021 for a Transfer to the Capital Projects Fund to pay for Streetscape Phase 2 but this transfer budget will not be needed for FY2022.
- Capital Projects Fund: \$523,440 was budgeted in FY2021 for the project and \$404,298.10 is allocated based upon the contract. Only \$127,000 is expected to be unspent by the end of the fiscal year based upon the amount of \$277,891 which is expected to be spent in FY2021. Therefore, \$127,000 in revenue budget and expense budget will be reallocated to FY2022 to finish paying for the project.
- Capital Improvement Sales Tax: \$410,060 was budgeted in FY2021 for project and this entire amount will be expended in FY2021. FY2021 included a budgeted transfer of \$200,000 in FY2021 to the Capital Projects Fund to pay for the project, but none of this transfer will be made by the end of FY2021 since final project expenses will not be spent until FY2022. The entire \$200,000 is not needed, and therefore, only \$127,000 in transfers will be budgeted in FY2022.

- Park and Stormwater Sales Tax Fund is paying \$100,000 for the Alley portion of the project which helps avoid needing all of the transfer budget set aside in 2021 for the Capital Improvement Sales Tax Fund and Transportation Sales Tax Fund. This amount was budgeted in the FY2021 Capital Improvement Plan as a “Stormwater Project”.

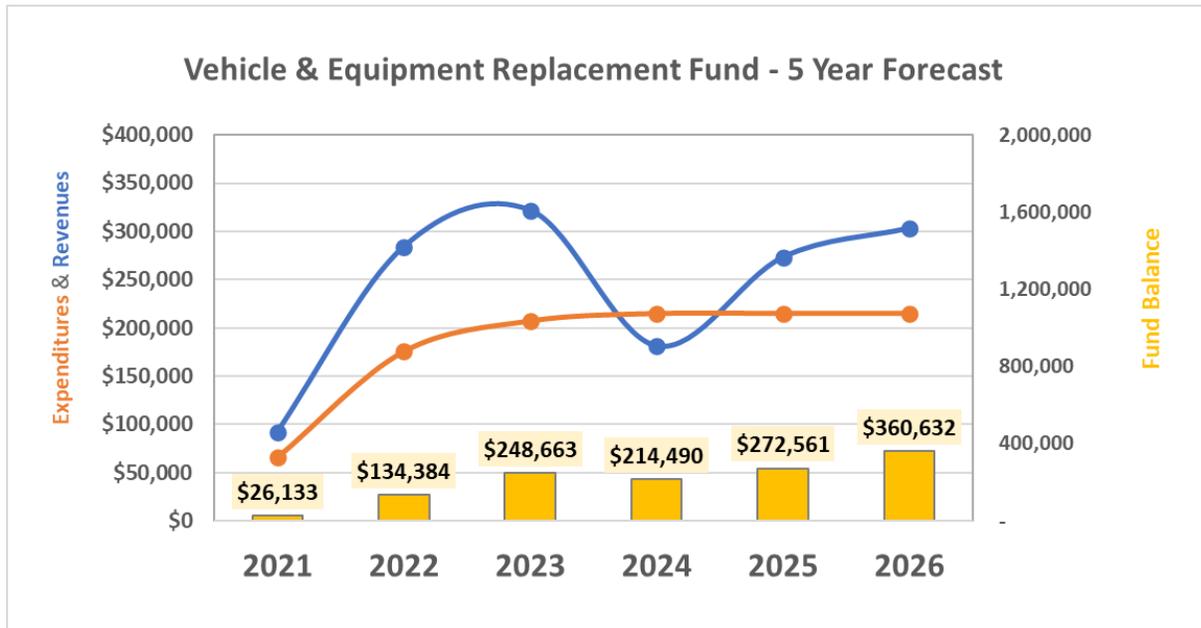
Other Changes to the Budget:

- **Neighborhood Beautification Grant (General Fund):** Per Board directive, staff has added \$25,000 to the FY2022 budget for a neighborhood beautification grant.
- **Vehicle and Equipment Replacement Fund:** Enterprise Fleet Management has provided an updated budget estimate. The updated estimates are based upon changes in the estimated value of selling City fleet vehicles as well as expenditure updates based upon pricing of the vehicle. The proposed cashflow budget outlook has improve after receiving the updated budget estimate from Enterprise. Please see the following cashflow charts for changes to cashflow (which improves the FY2022 budgeted ending fund balance from \$63,058 to \$134,384):

August 17, 2021 – Proposed FY2022 Budget Work Session



October 5, 2021 – Update to Cashflow for VERF



Special Allocation Fund

Staff updated the proposed FY2022 budget for the Special Allocation Fund. The Special Allocation Fund features a full budgeted disbursement of forecasted funds available (\$1,166,888 budgeted) in FY2022 based upon revenue projections for the Smithville Marketplace (CID Sales Tax, TIF EATs Sales Tax, Property Taxes Due to Special Allocation Fund). This budget change was made based upon staff knowledge that a disbursement back to the developer will not be made in FY2021.

The All Funds FY2022 Proposed Budget Summary (which sets forth the total expenditure authority for each fund) is presented as below. The CAREs Fund is not included in the FY2022 budget because all CAREs revenues have been completed expended. 11 budgeted funds are featured below in the budget summary.

	2022 Projected Beginning Balance	2022 Proposed Revenues	2022 Proposed Expenditures	2022 Projected Ending Balance
General Fund	3,456,205	4,918,620	5,721,850	2,652,974
Capital Improvement Sales Tax Fund	210,270	627,555	575,550	262,275
Capital Projects Fund	6,250	137,000	127,000	16,250
Combined Water/Wastewater Fund	4,643,050	5,119,400	6,485,415	3,277,035
Debt Service Fund	243,592	351,550	339,213	255,929
Park and Stormwater Sales Tax Fund	340,960	627,555	485,000	483,515
Sanitation Fund	58,374	849,530	836,450	71,454
Special Allocation Fund	596,888	570,000	1,166,888	(0)
Transportation Sales Tax Fund	425,196	569,160	782,630	211,727
Vehicle And Equipment Replacement Fund	26,133	284,000	175,749	134,384
American Rescue Plan Act Fund	1,089,138	1,089,162	2,178,300	-
Grand Total	\$ 11,096,056	\$ 15,143,531	\$ 18,874,045	\$ 7,365,543

PREVIOUS ACTION:

The Board of Alderman approved the FY2021 Budget last October.

POLICY OBJECTIVE:

Approval of operating and capital budget to achieve Board of Aldermen goals in FY2022

FINANCIAL CONSIDERATIONS:

Adopting expenditure and revenue budget for FY2022 which establishes for spending authority for the City in FY2022.

ATTACHMENTS:

- Ordinance
- Resolution
- Staff Report
- Other: FY22 City of Smithville Budget Book
- Contract
- Plans
- Minutes

BILL NO. 2920-21

ORDINANCE NO. XXXX-21

AN ORDINANCE ADOPTING THE FY2022 ANNUAL OPERATING BUDGET FOR THE CITY OF SMITHVILLE, MISSOURI, AND AUTHORIZING THE EXPENDITURES OF FUNDS FOR MUNICIPAL SERVICES.

BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF SMITHVILLE, MISSOURI, AS FOLLOWS:

THAT, for the purpose of financing the conduct of affairs of the City of Smithville, Missouri during the fiscal year from November 1, 2021, and ending October 31, 2022 inclusive, the budget of the City's revenue and expenses for such period prepared and submitted to the Smithville Board of Aldermen by the City Administrator is hereby approved and adopted as the Official Budget of the City of Smithville, Missouri; and

THAT, the amounts set forth in the various funds are hereby appropriated to such uses, and authority is hereby given to the City Administrator of the City of Smithville to expend the amounts shown for the purposes indicated; and

THAT, the amounts for each fund, as shown in the Annual Budget shall not be increased or decreased except by the Board of Aldermen approval, but the various objects of expenses comprising the total appropriation for any fund may be increased or decreased at the discretion of the City Administrator, providing the adjustments shall not increase the total amount appropriated for that fund.

INTRODUCED, READ, PASSED AND ADOPTED BY THE BOARD OF ALDERMEN OF THE CITY OF SMITHVILLE THIS ____ DAY OF OCTOBER 2021.

Damien Boley, Mayor

ATTEST:

Linda Drummond, City Clerk

First Reading: 10/05/2021

Second Reading: 10/19/2021



A community with growing spaces, that is going places, the City of Smithville, Missouri is comfortably uncomplicated. While the City is closely connected to the Kansas City metropolitan area, Smithville is serene and far from routine.

FY2022

ANNUAL

OPERATING

BUDGET





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Smithville
Missouri**

For the Fiscal Year Beginning

November 01, 2020

Christopher P. Morill

Executive Director

TABLE OF CONTENTS

Message/Organizational Overview

City Budget Message.....	3
Community History.....	7
Citizen Engagement.....	10
Strategic Planning.....	11
Mission, Vision, and Values.....	14
Priority Goals.....	15
Governing Body.....	16
Leadership Team.....	18

Budget and Financial Overview

Long Range Financial Planning.....	19
Budget Process.....	21
Financial Policies.....	23
Basis of Accounting/Budgeting.....	23
Debt Management.....	24
Total Budget Summary.....	29
Fund Summaries.....	30
Revenue Overview.....	42
Sales Tax Overview.....	43
Property Tax Overview.....	44
Expenditure Overview.....	46
Expenditure Highlights.....	47

Departmental Overview

Elected Officials.....	48
Administration.....	49
Streets.....	50
Police.....	51
Development.....	52
Finance.....	53
Parks & Recreation.....	54
Animal Control.....	55
Senior Center.....	56
Municipal Court.....	57
Utilities.....	58

Capital Improvement Plan

Five Year CIP Overview.....	59
Five Year CIP Document.....	60

Appendix

Glossary.....	89
Current Debt Amortization Schedules.....	95
Personnel Summary.....	98
Current Personnel Pay Rate Listing.....	102



FY22 BUDGET MESSAGE

FY2022 Budget Message

Honorable Mayor and City of Smithville Board of Aldermen:

It is my pleasure to present the City of Smithville Fiscal Year 2022 Operating and Capital Budget. This budget reflects the cooperation and dedicated work of staff, Mayor Boley, and the Board of Aldermen in achieving the goals and needs of our community.

I believe the FY2022 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.

The budget as presented incorporates recommendations from the Community Visioning and Strategic Planning process completed in 2019; update of the City's Comprehensive Plan completed in 2020; and the Parks and Recreation Master Plan completed in 2021. The budget also reflects the vision and goals of the Board of Aldermen as outlined at the May 2021 Strategic Planning Retreat.

At the retreat, the Board revised its vision statement as follows:

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

These goals are supported by three key performance areas:

**Growth
Community Life
Infrastructure**

This vision and the key performance areas guide staff review of needs and presentation of recommendations to the Board of Aldermen.

The FY2022 Budget process began this spring with internal discussion and departmental budget meetings to review priorities. Board direction on capital and ongoing operational expenditures was provided as necessary in summer work sessions targeted in specific areas. A draft document was presented to the Board in August. The document presented for adoption at this time reflects Board adjustments directed throughout the review process. For the first time, the budget reallocates previously approved, but unspent funds for projects or programs approved in the FY2021 Budget. This provides staff the opportunity to complete projects initiated in FY2021, but not yet completed without having to seek amendment to the FY2022 budget.

FY22 BUDGET MESSAGE

Incorporation of unspent FY2021 resources results in a structurally unbalanced budget as FY2022 expenditures exceed FY2022 revenues in many cases. However, ending fund balance is relatively unaffected as the expenditures are simply moved from FY2021 to FY2022.

Expenditures

The FY2022 Budget totals \$18,874,045 in expenditures across all funds and includes \$7,778,063 in capital improvements to improve infrastructure and City programs.

The General Fund accounts for the majority of personnel, programs and services in the City and totals \$5,721,850 in expenditures.

The expenditure budget reflects no cost-of-living adjustment (COLA) to the compensation plan; a 3% merit pool for salary increases effective May 1, 2022; a presumptive 10% increase in medical insurance; and a 3% increase in utility expenses. No new positions are included in the budget. Changes to the compensation plan approved mid-year in FY2021 are reflected in the budget (addition of a Management Analyst position in the Public Works Department and the reclassification of a Management Assistant into a Finance Analyst with a move from the Administration Department to the Finance Department). As was noted in budget discussions, positions in public works maintenance, parks maintenance and parks marketing are not include in the budget. There are still existing needs in these areas which will merit discussion in the development of future budgets.

The FY2022 Budget also includes:

- \$135,000 for the replacement of three police vehicles.
- \$40,000 in transfers of funds (\$20,000 from the General Fund and \$20,000 from the Combined Water/Wastewater Systems Fund) to the Vehicle Equipment Replacement Fund to build up reserve in the fund to continue a vehicle replacement leasing program through Enterprise.
- \$14,000 to conduct a DirectionFinder Citizen Survey.
- \$200,000 in unspent funds from FY2021 (\$100,000 from General Fund and \$100,000 from the Combined Water and Wastewater Systems Fund) for GIS/Asset Management.
- \$20,000 to purchase 10 patrol rifles.
- \$25,000 to implement a neighborhood beautification grant program.

Expenses related to the implementation of a Classification and Compensation Study, which is currently underway, are not included and are anticipated to have budgetary impact. Results of this study are anticipated later this year and will be presented to the Board for approval. It is expected this would result in the need to amend the adopted budget.

FY22 BUDGET MESSAGE

Revenues

The General Fund revenue budget projects a 2% increase in sales tax revenue; a 2.5% increase in use tax revenue; and 1.5% increase in property tax revenue.

The Combined Water and Wastewater revenue budget projects a 5% increase in water sales revenue and a 10% increase in wastewater sales revenue. These projected revenue increases are based upon proposed increases in utility rates for water and wastewater volume charge increases and water and wastewater fixed charge increases.

The revenue budgets for the Transportation Sales Tax Fund, Capital Improvement Sales Tax Fund, and Park and Stormwater Sales Tax fund also project a 2% increase in sales tax revenue. Each of these funds receive a 0.5% sales tax as their only source of revenue.

This budget reflects the combined efforts of all department directors. I wish to extend special thanks to Finance Director Stephen Larson for 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 budget.

Sincerely,



Cynthia M. Wagner
City Administrator

COMMUNITY HISTORY

The City of Smithville is located in Clay and Platte Counties in Missouri, just to the north of Kansas City, Missouri. Smithville is a 16.25 square-mile community that is home to over 11,000 residents who enjoy living in a peaceful, yet growing community. Operating separately from the City, the Smithville R-II School District operates three elementary schools, one middle school, and one high school. Smithville has a branch of the Mid-Continent Public Library.



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

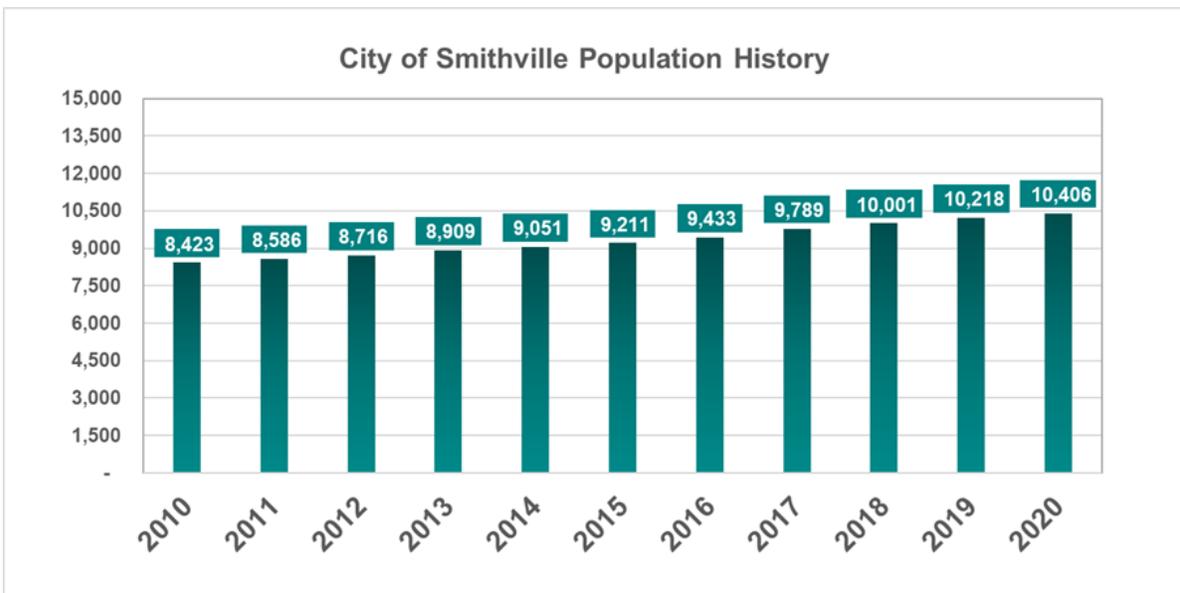
On July 6, 1868, the town of Smithville was incorporated. The City currently operates as a council/administrator form of government. The governing body of the City is the Board of Alderman, which is comprised of six members elected by ward (two alderman per ward), and a Mayor elected at large. The Mayor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

COMMUNITY HISTORY (CONTINUED)

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



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



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

COMMUNITY HISTORY (CONTINUED)

City of Smithville Demographic Profile

Demographic Indicators (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 for the City of Smithville are shown above which have been sourced from the 2030 Comprehensive Plan.

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 revitalized downtown Smithville.



CITIZEN ENGAGEMENT

2019 DirectionFinder Survey

In 2019, the City of Smithville contracted with ETC Institute, a national leader in market research, which focuses on helping governmental organizations gather survey data to enhance organization performance with an emphasis on customer satisfaction surveys.

The purpose of the survey was to:

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

More than 670 DirectionFinder surveys were completed. Responses indicated that Smithville residents generally have a positive perception of the City. Satisfaction with the overall quality of major City services in Smithville rated **9%** above the U.S. average and **14%** above the Missouri and Kansas regional average. Smithville rated at or above the U.S. average in 26 of the 52 specific areas assessed and was at least 5% over the U.S. average in 16 of those areas.

A full priorities report was issued in February 2019 summarizing findings of the survey. Future DirectionFinder surveys will be discussed during each budget process to periodically reassess the citizen opinion of City services and departmental performance. The FY22 Budget includes funds to administer a survey in 2022.

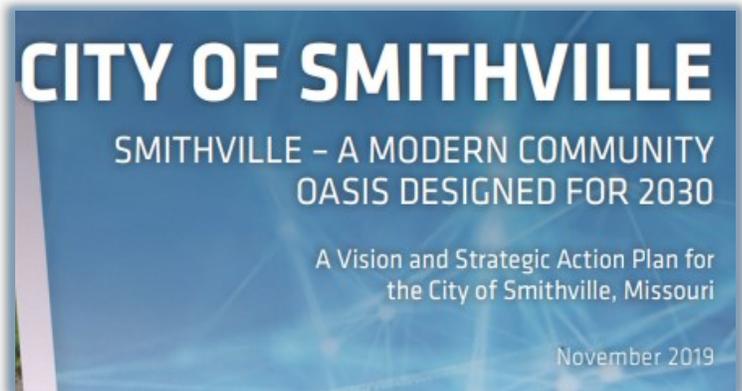


STRATEGIC PLANNING

2019 Citizen Based Strategic Plan

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

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



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

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

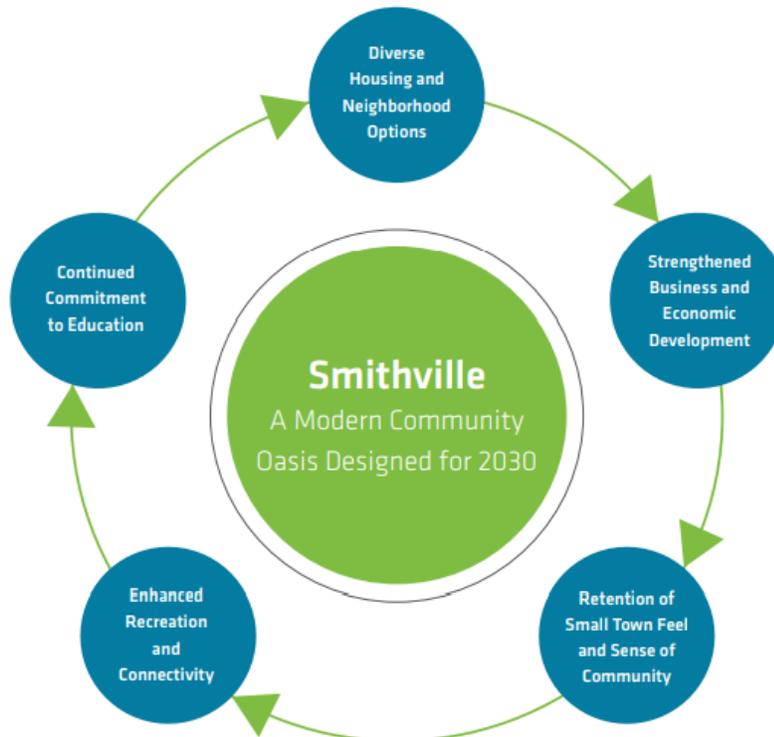
The process included a community survey, a Think Tank workshop, six community engagement sessions, and specific engagement sessions with Smithville High School students to explore the citizen perception of future trends and implications.

STRATEGIC PLANNING (CONTINUED)

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

Smithville - A Modern Community Oasis Designed for 2030

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

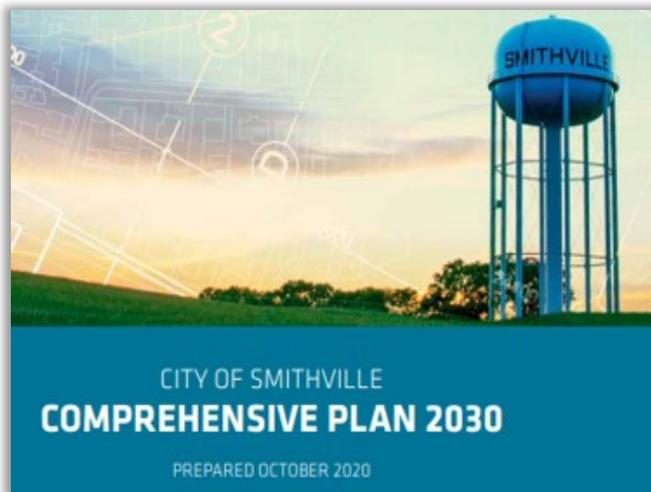


In late September 2019, a Think Tank Reconvene was held, which brought together approximately 50 dedicated community members and stakeholders who have been actively involved in the community visioning project. The Think Tank Reconvene reviewed and validated the initiative's vision and engagement process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

STRATEGIC PLANNING (CONTINUED)

2020 Comprehensive Plan

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



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

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

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

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

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

MISSION, VISION, AND VALUES

City Vision Statement

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

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

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

Key Performance Areas

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

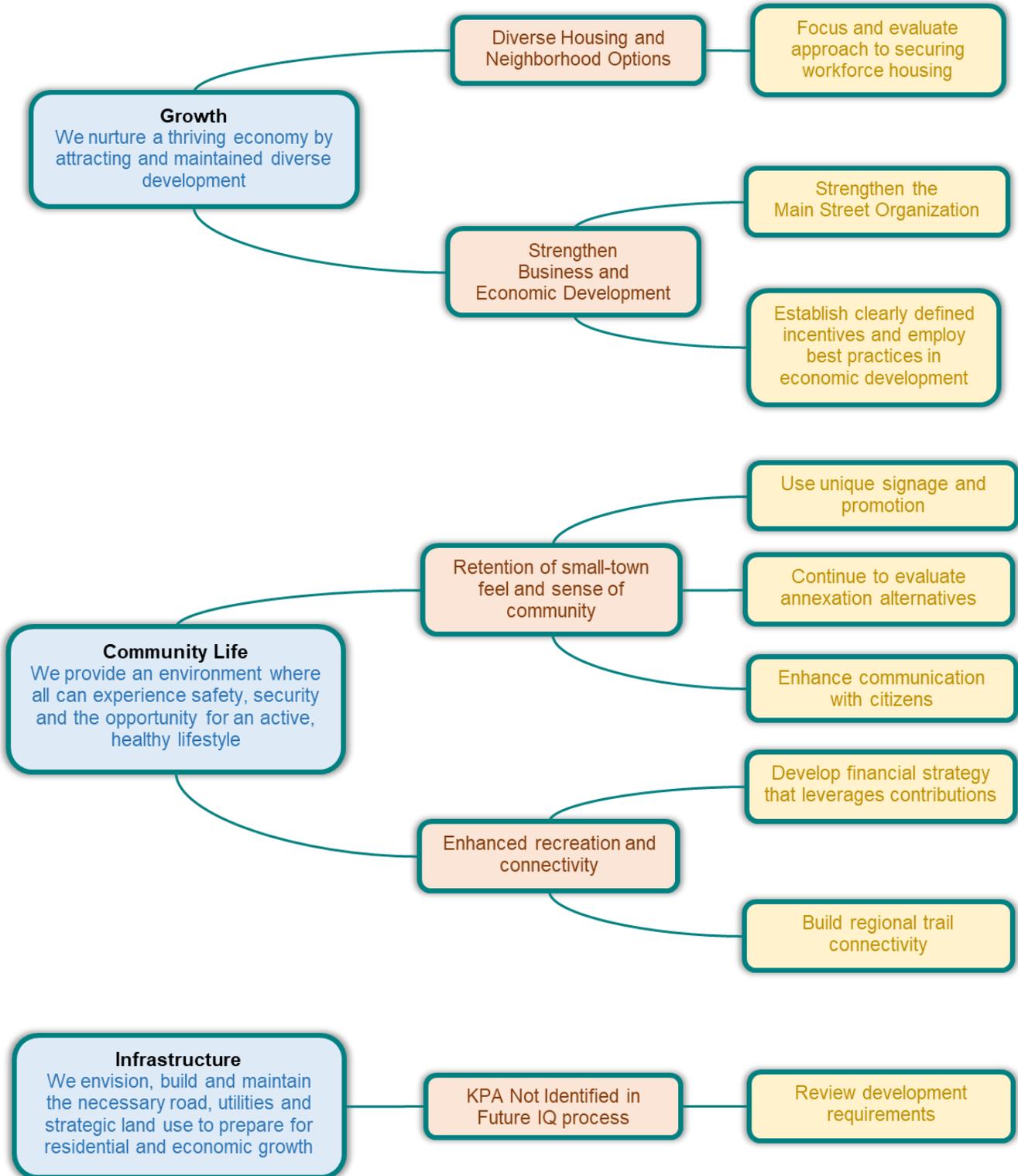
	Growth	We nurture a thriving economy by attracting and maintaining diverse development
	Community Life	We provide an environment where all can experience safety, security, and opportunity for an active, healthy lifestyle.
	Infrastructure	We envision, build, and maintain the necessary road, utilities,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

PRIORITY GOALS

Key Performance Area

Strategic Action Plan

Goals/Key Action Areas



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 two-year terms.

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

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

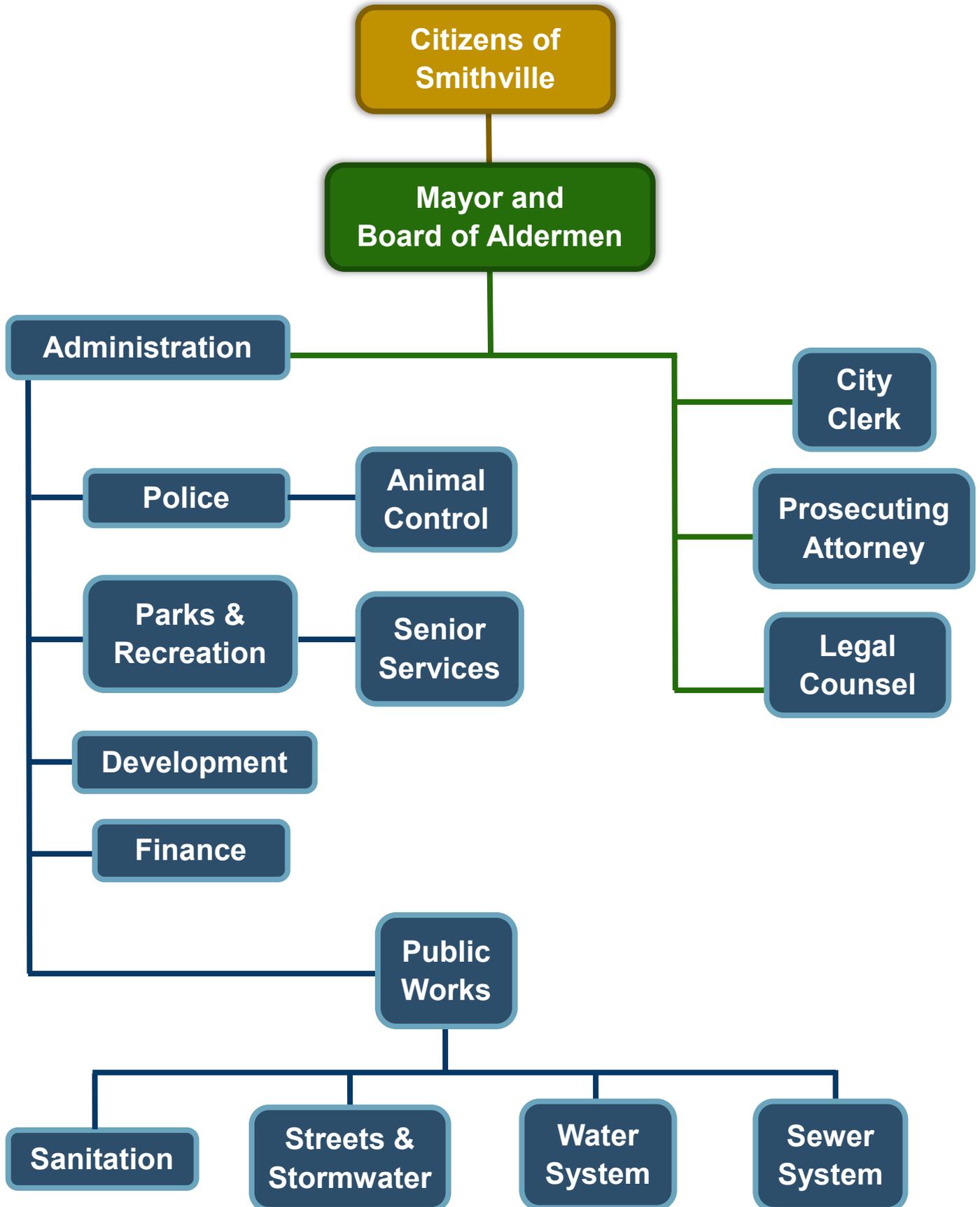
City of Smithville Mayor and Board of Alderman

Representation	Elected Official	Term Length
Mayor	Damien Boley	Term Expires April 2022
Alderman - Ward 1	Dan Ulledahl	Term Expires April 2022
Alderman - Ward 2	Steve Sarver	Term Expires April 2022
Alderman - Ward 3	Marvin Atkins	Term Expires April 2022
Alderman - Ward 1	Dan Hartman	Term Expires April 2023
Alderman - Ward 2	John Chevalier, Jr.	Term Expires April 2023
Alderman - Ward 3	Kelly Kobylski	Term Expires April 2023



Board Chamber (Recently Renovated in 2020)

CITY ORGANIZATIONAL CHART



MANAGEMENT/LEADERSHIP TEAM

City Administrator

Cynthia Wagner

Assistant City Administrator

Anna Mitchell

City Clerk

Linda Drummond

Chief of Police

Jason Lockridge

Parks and Recreation Director

Matthew Denton

Development Director

Jack Hendrix

Finance Director

Stephen Larson

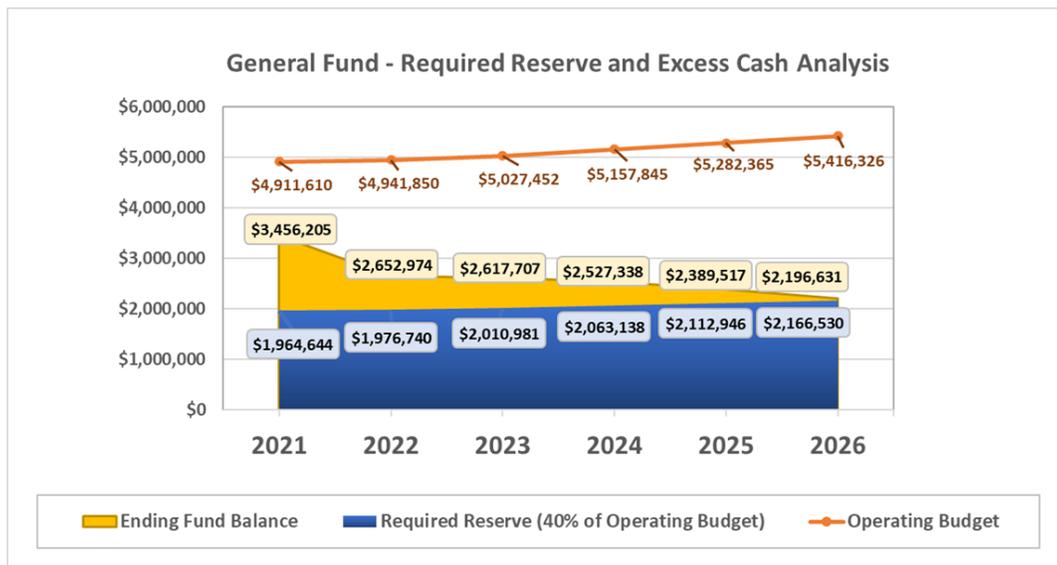
Public Works Director

Chuck Soules

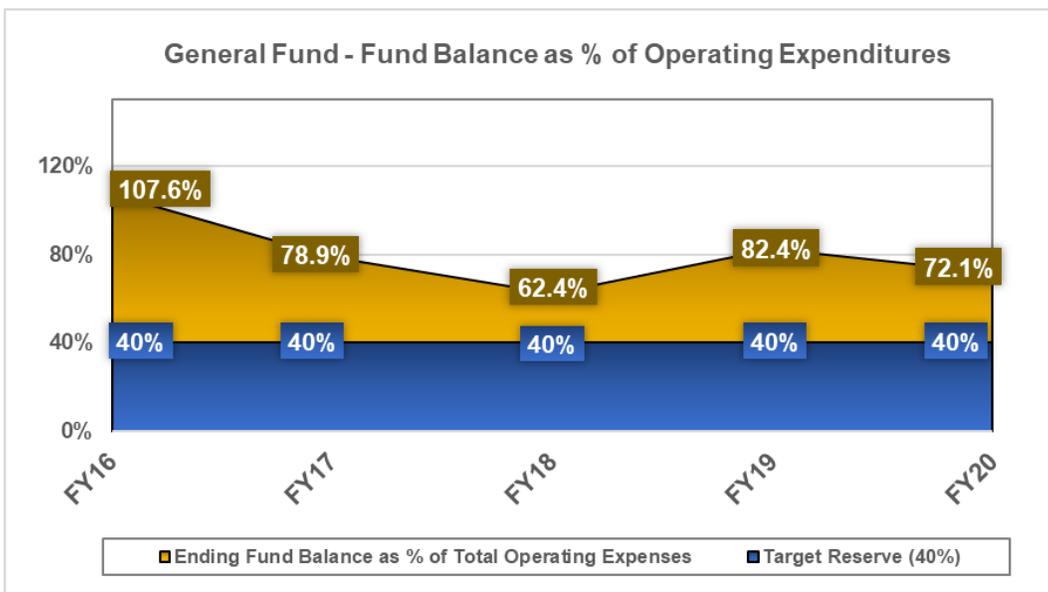
LONG RANGE FINANCIAL PLANNING

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

Below is the General Fund Required Reserve and Excess Cash Analysis which is reviewed multiple times by the Board of Alderman during the budget process. There is a **40%** reserve requirement for the General Fund, as outlined in Ordinance No. 2939-15, which has been maintained as seen below in the graphs.

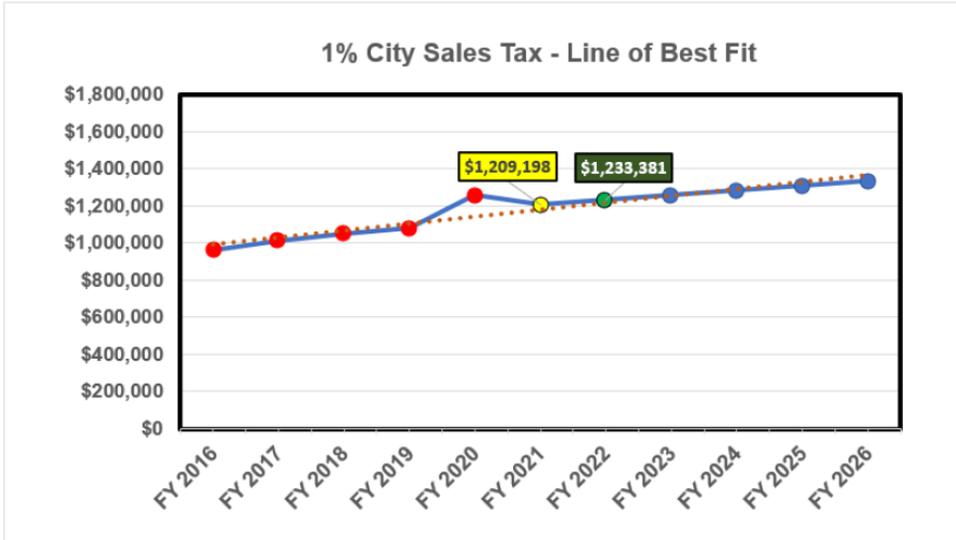


Below is a five year history of the General Fund ending cash balance as a percentage of actual operating expenditures.



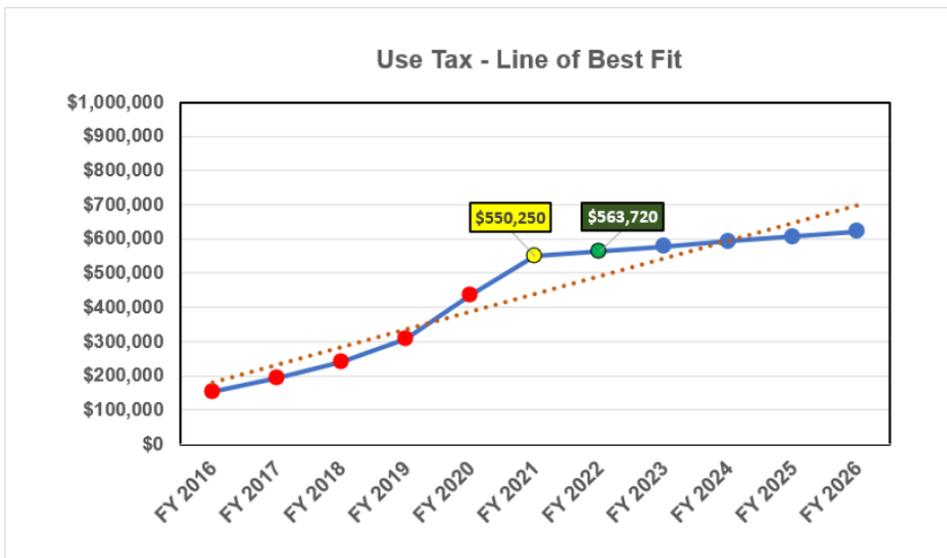
LONG RANGE FINANCIAL PLANNING (CONTINUED)

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



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

Use taxes, collected for online purchases and deliveries, have also continued to grow. It is likely the COVID 19 pandemic spurred more and more purchases online which factors into the growth in use tax. In addition, the City's use tax rate increased to 2.500% after the addition of the Park and Stormwater Sales Tax (2020) and Capital Improvement Sales Tax (2018). Below is snapshot of City use tax long range forecast:



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

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

BUDGET PROCESS

The City of Smithville budget and fiscal year runs from November 1 to October 31. The Budget is adopted by Ordinance, which requires two readings. Typically, each reading is done at a separate Board of Aldermen meeting. Each winter, a budget calendar is presented to staff and the Board of Aldermen, laying out a timeline for budget preparation, review, and approval. The timeline includes budgetary items such as the Capital Improvement Plan and Schedule of Fees. The FY2022 budget calendar was presented as follows:

FY2022 Budget Timeline	
April 2021	<ul style="list-style-type: none"> ▪ Departmental Budget Meetings
May 2021	<ul style="list-style-type: none"> ▪ FY2021 Revenue Projections Completed
	<ul style="list-style-type: none"> ▪ 5 Year CIP (2022 - 2026) Prioritized and Updated
	<ul style="list-style-type: none"> ▪ Draft FY22 Budget Assembled
June 2021	<ul style="list-style-type: none"> ▪ Departmental Review of Draft FY22 Budget
	<ul style="list-style-type: none"> ▪ Board Discussion on 5-Year Capital Improvement Plan
	<ul style="list-style-type: none"> ▪ Board Discussion on Schedule of Fees
August 2021	<ul style="list-style-type: none"> ▪ CWWS - Special Workshop
	<ul style="list-style-type: none"> ▪ 1st Budget Workshop - Recommended FY22 Budget
September 2021	<ul style="list-style-type: none"> ▪ 2021 Property Tax Levy Set
	<ul style="list-style-type: none"> ▪ 2nd Budget Workshop (If Needed) - Recommended FY22 Budget
October 2021	<ul style="list-style-type: none"> ▪ Approval of FY22 Budget
	<ul style="list-style-type: none"> ▪ Public Hearing - Water and Sewer Utility Rates
	<ul style="list-style-type: none"> ▪ Amendment to the Schedule of Fees

In April, the Finance Director, City Administrator, and Assistant City Administrator met with department heads to review each departments FY2022 budget priorities, including recommendations for changes to the schedule of fees, anticipated changes to revenues, revisions to expenditure estimates for department line items, capital improvement and outlay requests, and the capital improvements project listing and timeline.

BUDGET PROCESS (Continued)

April 30, 2021 signified the mid-way point of the FY2021 budget year. In May, the Finance Director analyzed six months of year-to-date actual FY2021 revenue and expenditures and calculated FY2021 budget projections. These projections, in coordination with information gathered from the April departmental budget meetings, were utilized in completing a draft of the FY2022 Budget. The April departmental budget meetings also provided the information necessary to update the Five Year Capital Improvement Plan in May 2021.

In June 2021, the Finance Director, City Administrator, and Assistant City Administrator met to review the Employee Handbook, discuss a Classification and Compensation Study, Schedule of Fees, Draft FY2022 Budget, and Five Year Capital Improvement Plan.

In August 2021, the Board of Aldermen approved the Parks and Recreation Master Plan. After formal approval of the plan by the Board, City staff regrouped to insert recommendations from the plan into the 5 Year CIP for the Park and Stormwater Sales Tax Fund. Those recommendations can be found in the Park & Stormwater Sales Tax summary page of the Five Year Capital Improvement Plan.

On August 3, 2021, the Board held a special work session to discuss the south sewer improvement project. The Board recommended the project for the CIP and subsequent rate changes to support the revenue required to fund the project.

On August 17, 2021 the recommended FY22 Budget was presented to the Board of Alderman for the first discussion. The Board provided feedback on recommended revenue and expenditure operating budgets, specific items included and not included in the recommended budget, anticipated one-time revenues, and capital projects included and not included in the recommended budget. The Board examined cash flows and excess cash on hand, and provided recommendations for use and/or conversation of that cash.

In September 2021, the 2021 property tax levy as set according to Section 67.110, RSMo. The FY2022 Budget Ordinance was presented for first reading on October 5th and for the second reading on October 19th.

Amending the Approved Budget

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

Changes to the approved budget that do affect total fund revenues and/or expenditures must be approved by Ordinance. Amendments to the FY2021 Budget can be found in Appendix V.

FINANCIAL POLICIES AND BASIS OF ACCOUNTING AND BUDGETING

Chapter 140 - Finance and Taxation

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

Chapter 150 - Purchasing Policy

The City of Smithville Code of Ordinances establishes the City's purchasing policy, identifies the Purchasing Agent, and provides an outline for the purchase of goods and services. Numerical limits are identified for formal bid purchases (if the purchase is \$7,500 or greater, formal written contract and Board of Alderman approval required), semi-formal bid purchase (equal to or greater than \$3,500, but less than \$7,500), and purchases made with the discretion of department heads (less than \$3,500).

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

Basis of Accounting & Budgeting

The financial statements of the City are 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 summarize the purpose of each fund and provide a five year consolidated financial schedule indicating three years of actual financial history, one year of projected financial activity, and the proposed budget for the fund.

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 FY18.
- The City has very strong budgetary flexibility with an available cash reserve in FY18 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.

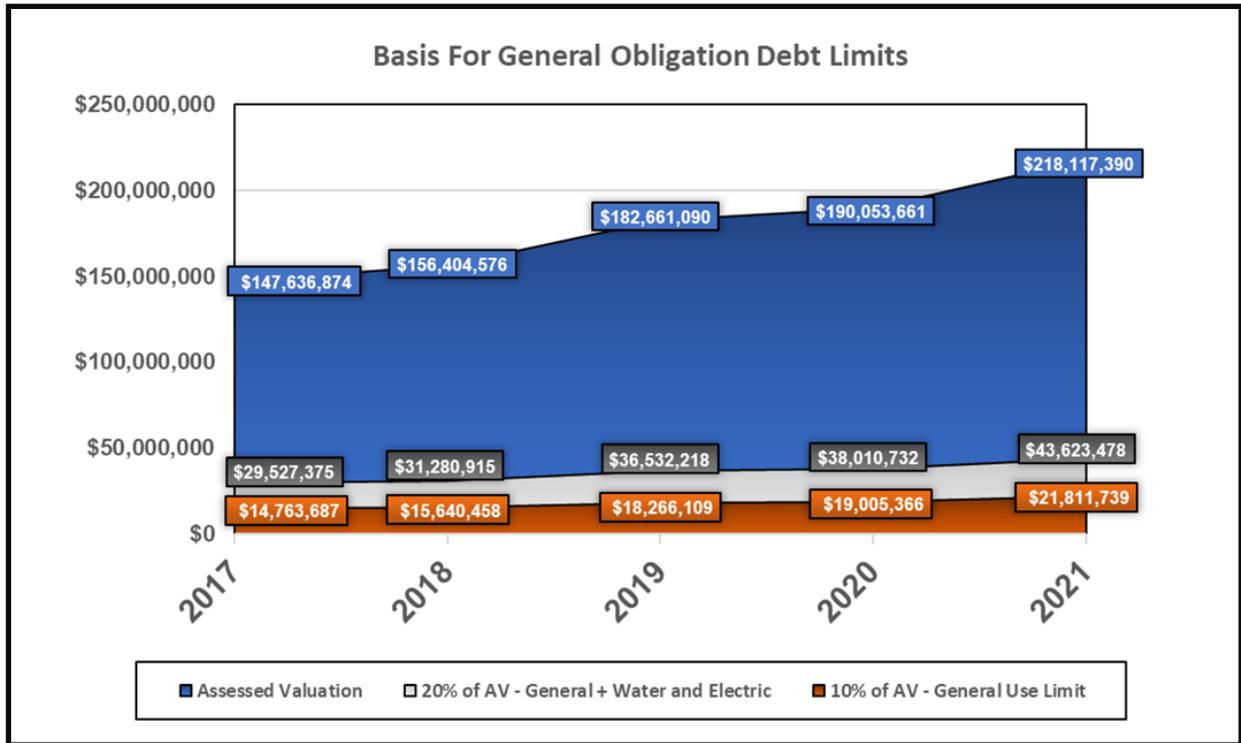
General Obligation Debt Limits

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 2021 AV is **\$218,117,390**, meaning the City's GO debt ceiling is **\$43,623,478** (20% of AV) and **\$21,811,739** (10%) may be used for general purposes.

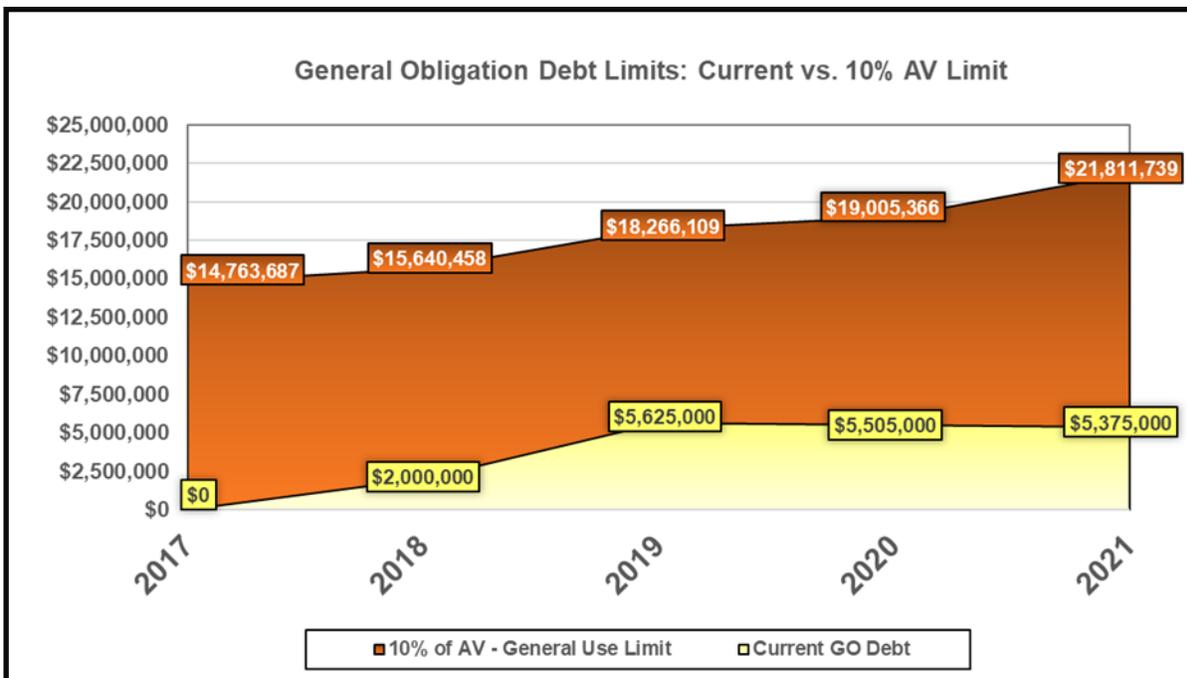
In 2018, voters approved the issuance of \$5,625,000 in GO debt for the City. As of November 1, 2021, the City's GO balance is \$5,375,000, and there is no additional GO debt for specific purposes. See the next page for graphs illustrating the general obligation debt limits.

DEBT MANAGEMENT (CONTINUED)

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



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



DEBT MANAGEMENT (CONTINUED)

Certificates of Participation (COPs), on the other hand, do not need to be voter-approved, and there is no debt ceiling. The City issued COPs in 2012 and 2018 for water and wastewater improvements. As of November 1, 2020, the City has \$8,205,000 in COP debt remaining.

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

Future Debt Planning

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

Capital Improvement Project	Estimated Cost	Timeline	Instrument	Fund
144th Lift Station and West Bypass	\$3,500,000	FY2022	COP	CWWS
Water Plant Expansion	\$10,000,000	FY2025 and FY2026	COP	CWWS
Construction of Owens Branch Gravity Line Phase #1, Line #2	\$1,900,000	FY2026	COP	CWWS
Wastewater Treatment Plant Expansion Construction	\$5,000,000	FY2026	COP	CWWS
Water Treatment Plant Expansion Construction	\$5,000,000	FY2026	COP	CWWS
Construction of Owens Branch Gravity Line Phase #1, Line #3	\$2,500,000	Outside 2022 - 2026 5 Year CIP	COP	CWWS
Construction of 144th Street to Forest Oaks Gravity Line	\$3,000,000	Outside 2022 - 2026 5 Year CIP	COP	CWWS

TOTAL BUDGET SUMMARY

Below is the presentation of the FY22 Budget summary indicating projected beginning fund balances for FY2022 and projected ending fund balances for FY2022. The proposed revenues and proposed expenditures are reflective of the total budget for all funds for FY2022.

	2022 Projected Beginning Balance	2022 Proposed Revenues	2022 Proposed Expenditures	2022 Projected Ending Balance
General Fund	3,456,205	4,918,620	5,721,850	2,652,974
Capital Improvement Sales Tax Fund	210,270	627,555	575,550	262,275
Capital Projects Fund	6,250	137,000	127,000	16,250
Combined Water/Wastewater Fund	4,643,050	5,119,400	6,485,415	3,277,035
Debt Service Fund	243,592	351,550	339,213	255,929
Park and Stormwater Sales Tax Fund	340,960	627,555	485,000	483,515
Sanitation Fund	58,374	849,530	836,450	71,454
Special Allocation Fund	596,888	570,000	1,166,888	(0)
Transportation Sales Tax Fund	425,196	569,160	782,630	211,727
Vehicle And Equipment Replacement Fund	26,133	284,000	175,749	134,384
American Rescue Plan Act Fund	1,089,138	1,089,162	2,178,300	-
Grand Total	\$ 11,096,056	\$ 15,143,531	\$ 18,874,045	\$ 7,365,543

GENERAL FUND

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

	Actual FY18	Actual FY19	Actual FY20	Projected FY21	Proposed FY22
Beginning Fund Balance	\$ 3,892,306	\$ 3,218,861	\$ 3,728,491	\$ 3,558,070	\$ 3,456,205
General Fund Revenues By Type					
Property Taxes	815,998	855,455	895,583	925,841	935,099
Sales and Use Taxes	1,366,970	1,462,760	1,772,267	1,861,313	1,882,351
Franchise Taxes	819,356	730,518	710,418	668,090	648,090
Licenses, Fees, and Permits	453,607	350,455	390,263	447,225	447,068
Intergovernmental Revenues	424,622	802,981	298,712	325,734	333,892
Charges for Services	160,577	229,922	214,339	262,894	236,270
Fines and Forfeits	173,262	158,463	144,336	141,365	111,500
Interest	141,291	199,475	116,770	45,000	46,800
Other Revenue	131,806	51,833	46,400	56,782	29,210
Transfers In	-	721,965	174,520	448,458	248,340
Total Revenues	\$ 4,487,489	\$ 5,563,827	\$ 4,763,608	\$ 5,182,702	\$ 4,918,620
General Fund Expenses By Type					
Personnel Services	2,819,116	3,107,852	3,318,297	3,361,931	3,689,430
Contractual Services	784,073	444,746	388,535	518,712	691,040
Commodities	765,649	708,690	678,094	834,140	976,780
Capital Outlay	792,097	524,645	549,103	529,785	344,600
Transfers Out	-	268,263	-	40,000	20,000
Total Expenses	\$ 5,160,934	\$ 5,054,197	\$ 4,934,029	\$ 5,284,568	\$ 5,721,850
Net Change in Fund Balance	\$ (673,445)	\$ 509,630	\$ (170,421)	\$ (101,865)	\$ (803,230)
Ending Fund Balance	\$ 3,218,861	\$ 3,728,491	\$ 3,558,070	\$ 3,456,205	\$ 2,652,974

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 FY18	Actual FY19	Actual FY20	Projected FY21	Proposed FY22
Beginning Fund Balance	\$ 4,602,303	\$ 10,531,068	\$ 5,497,931	\$ 4,528,147	\$ 4,643,050
CWWS Fund Revenues					
Charges for Services	3,657,681	3,587,837	4,107,090	4,509,851	4,713,680
Impact Fees	528,074	223,988	304,540	357,953	375,000
Other Revenue	37,589	40,597	38,644	46,898	25,720
Interest	14,659	65,858	15,954	5,000	5,000
Transfers In / Debt Proceeds	8,848,370	-	-	-	-
Increase in Customer Deposits	17,763	12,012	12,876	-	-
Total Revenues	\$ 13,104,136	\$ 3,930,292	\$ 4,479,104	\$ 4,919,703	\$ 5,119,400
CWWS Fund Expenses					
Personnel Services	835,512	924,737	1,042,339	1,027,415	1,049,050
Contractual Services	525,889	205,802	381,300	851,360	1,318,756
Commodities	787,082	731,566	798,128	1,386,634	2,138,269
Capital Outlay / Debt Payments	4,964,403	6,998,968	3,052,601	1,330,211	1,734,000
Transfers Out	62,485	102,356	174,520	209,180	245,340
Total Expenses	\$ 7,175,371	\$ 8,963,429	\$ 5,448,888	\$ 4,804,800	\$ 6,485,415
Net Change in Fund Balance	\$ 5,928,765	\$ (5,033,137)	\$ (969,784)	\$ 114,903	\$ (1,366,015)
Ending Fund Balance	\$ 10,531,068	\$ 5,497,931	\$ 4,528,147	\$ 4,643,050	\$ 3,277,035

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 FY18	Actual FY19	Actual FY20	Projected FY21	Proposed FY22
Beginning Fund Balance	\$ 318,844	\$ 417,228	\$ 355,937	\$ 762,606	\$ 425,196
Transportation Sales Tax Fund Revenues					
Sales Tax (0.5%)	476,958	496,432	582,359	558,000	569,160
Transfers In / Proceeds from	235,232	-	-	-	-
Total Revenues	\$ 712,190	\$ 496,432	\$ 582,359	\$ 558,000	\$ 569,160
Transportation Sales Tax Fund Expenses					
Personnel Services	-	-	-	-	-
Contractual Services	38,276	36,858	37,566	131,010	33,480
Commodities	285,994	520,864	127,624	737,303	158,190
Capital Outlay	289,537	-	10,500	21,960	590,960
Transfers Out	-	-	-	5,138	-
Total Expenses	\$ 613,806	\$ 557,723	\$ 175,691	\$ 895,411	\$ 782,630
Net Change in Fund Balance	\$ 98,384	\$ (61,291)	\$ 406,668	\$ (337,411)	\$ (213,470)
Ending Fund Balance	\$ 417,228	\$ 355,937	\$ 762,606	\$ 425,196	\$ 211,727

SANITATION FUND

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

	Actual FY18	Actual FY19	Actual FY20	Projected FY21	Proposed FY22
Beginning Fund Balance	\$ 35,165	\$ 43,845	\$ 37,499	\$ 55,436	\$ 58,374
Sanitation Fund Revenues					
Charges for Services	735,138	780,004	831,293	867,351	849,530
Total Revenues	\$ 735,138	\$ 780,004	\$ 831,293	\$ 867,351	\$ 849,530
Sanitation Fund Expenses					
Contracted Services	726,458	786,350	813,356	864,412	836,450
Total Expenses	\$ 726,458	\$ 786,350	\$ 813,356	\$ 864,412	\$ 836,450
Net Change in Fund Balance	\$ 8,680	\$ (6,346)	\$ 17,937	\$ 2,938	\$ 13,080
Ending Fund Balance	\$ 43,845	\$ 37,499	\$ 55,436	\$ 58,374	\$ 71,454

SPECIAL ALLOCATION FUND

The Special Allocation Fund is the recipient of TIF property tax revenue over and above the property tax base, the recipient of TIF EATs (Economic Activity Taxes), and the recipient of the 1% CID Sales/Use tax revenue generated from the Smithville Marketplace CID. Revenues collected and receipted for the Special Allocation Fund are subject to administrative costs and developer reimbursement requests for eligible expenses per the TIF and CID Agreement. Requests submitted by the developer for reimbursement are presented to the Board of Alderman for approval.

	Actual FY18	Actual FY19	Actual FY20	Projected FY21	Proposed FY22
Beginning Fund Balance	-	-	\$ -	\$ 8,260	\$ 596,888
Special Allocation Fund Revenues					
Property Taxes	-	-	-	20,000	20,000
Sales and Use Taxes	-	-	8,260	571,628	550,000
Total Revenues	-	-	\$ 8,260	\$ 591,628	\$ 570,000
Special Allocation Fund Expenses					
Personnel Services	-	-	-	-	-
Contractual Services	-	-	-	-	1,163,888
Commodities	-	-	-	-	-
Transfers Out	-	-	-	3,000	3,000
Total Expenses	-	-	\$ -	\$ 3,000	\$ 1,166,888
Net Change in Fund Balance	-	-	\$ 8,260	\$ 588,628	\$ (596,888)
Ending Fund Balance	-	-	\$ 8,260	\$ 596,888	\$ (0)

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 FY18	Actual FY19	Actual FY20	Projected FY21	Proposed FY22
Beginning Fund Balance	-	-	\$ 323,829	\$ 347,270	\$ 210,270
Capital Improvement Sales Tax Fund Revenues					
Sales Tax (0.5%)	-	451,246	579,721	615,250	627,555
Total Revenues	-	\$ 451,246	\$ 579,721	\$ 615,250	\$ 627,555
Capital Improvement Sales Tax Fund Expenses					
Personnel Services	-	-	-	-	-
Contractual Services	-	-	-	-	97,000
Commodities	-	-	-	-	-
Capital Outlay	-	-	-	410,060	-
Transfers Out	-	127,417	556,280	342,190	478,550
Total Expenses	-	\$ 127,417	\$ 556,280	\$ 752,250	\$ 575,550
Net Change in Fund Balance	-	\$ 323,829	\$ 23,441	\$ (137,000)	\$ 52,005
Ending Fund Balance	-	\$ 323,829	\$ 347,270	\$ 210,270	\$ 262,275

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 FY18	Actual FY19	Actual FY20	Projected FY21	Proposed FY22
Beginning Fund Balance	- \$	- \$	- \$	231,262 \$	243,592 \$
Debt Service Fund Revenues					
Transfers In	-	127,417	556,280	342,190	351,550
Total Revenues	- \$	127,417 \$	556,280 \$	342,190 \$	351,550 \$
Debt Service Fund Expenses					
Capital Outlay / Debt Payments	-	127,417	325,018	329,860	339,213
Total Expenses	- \$	127,417 \$	325,018 \$	329,860 \$	339,213 \$
Net Change in Fund Balance	- \$	- \$	231,262 \$	12,330 \$	12,337 \$
Ending Fund Balance	- \$	- \$	231,262 \$	243,592 \$	255,929 \$

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.

	Actual FY18	Actual FY19	Actual FY20	Projected FY21	Proposed FY22
Beginning Fund Balance	\$ -	\$ 2,008,898	\$ 1,960,537	\$ 1,261,031	\$ 6,250
Capital Project Fund Revenues					
Other Revenue	-	-	-	6,250	10,000
Intergovernmental	-	-	-	290,439	-
Transfers In / Debt Proceeds	2,075,886	4,182,447	-	5,138	127,000
Interest	-	-	-	-	-
Total Revenues	\$ 2,075,886	\$ 4,182,447	\$ -	\$ 301,827	\$ 137,000
Capital Project Fund Expenses					
Personnel Services	-	-	-	-	-
Contractual Services	-	297,430	102,834	59,436	-
Commodities	-	-	-	-	-
Capital Outlay / Debt Payments	66,988	3,313,769	596,672	1,497,172	127,000
Transfers Out	-	619,609	-	-	-
Total Expenses	\$ 66,988	\$ 4,230,808	\$ 699,506	\$ 1,556,608	\$ 127,000
Net Change in Fund Balance	\$ 2,008,898	\$ (48,361)	\$ (699,506)	\$ (1,254,781)	\$ 10,000
Ending Fund Balance	\$ 2,008,898	\$ 1,960,537	\$ 1,261,031	\$ 6,250	\$ 16,250

PARK AND STORMWATER SALES TAX FUND

The Park and Stormwater Sales Tax Fund accounts for a voter approved 1/2 cent (0.5%) sales tax which became effective October 1, 2020 through September 30, 2040. The Park and Stormwater Sales Tax fund was created as a part of the FY21 budget 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 FY18	Actual FY19	Actual FY20	Projected FY21	Proposed FY22
Beginning Fund Balance	-	-	-	-	\$ 340,960
Park & Stormwater Sales Tax Fund Revenues					
Sales Tax (0.5%)	-	-	-	565,960	627,555
Total Revenues	-	-	-	\$ 565,960	\$ 627,555
Park & Stormwater Sales Tax Fund Expenses					
Personnel Services	-	-	-	-	-
Contractual Services	-	-	-	50,000	210,000
Commodities	-	-	-	-	-
Capital Outlay	-	-	-	175,000	275,000
Transfers Out	-	-	-	-	-
Total Expenses	-	-	-	\$ 225,000	\$ 485,000
Net Change in Fund Balance	-	-	-	\$ 340,960	\$ 142,555
Ending Fund Balance	-	-	-	\$ 340,960	\$ 483,515

VEHICLE AND EQUIPMENT REPLACEMENT FUND

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

	Actual FY18	Actual FY19	Actual FY20	Projected FY21	Proposed FY22
Beginning Fund Balance	-	-	-	-	\$ 26,133
VERF Revenues					
Sale of Personal Property & Leased Vehicles	-	-	-	51,971	244,000
Transfers In	-	-	-	40,000	40,000
Total Revenues	-	-	-	\$ 91,971	\$ 284,000
VERF Expenses					
Contractual Services	-	-	-	65,838	175,749
Total Expenses	-	-	-	\$ 65,838	\$ 175,749
Net Change in Fund Balance	-	-	-	\$ 26,133	\$ 108,251
Ending Fund Balance	-	-	-	\$ 26,133	\$ 134,384

CARES FUND

The CARES (Coronavirus Aid, Relief, and Economic Security Act) Fund was established by the City to account for Federal stimulus money received in response to the COVID-19 pandemic. In 2020, the City received \$945,400 in CARES funding, which was distributed by Clay County, Missouri. The City obligated and expended all CARES revenues and the fund is projected to finish FY21 with no cash balance and no future anticipated revenues or expenses in FY22 or beyond.

	Actual FY18	Actual FY19	Actual FY20	Projected FY21	Proposed FY22
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 588,259	\$ -
CARES Fund Revenues					
Intergovernmental	-	-	945,400	-	-
Interest	-	-	751	-	-
Total Revenues	\$ -	\$ -	\$ 946,151	\$ -	\$ -
CARES Fund Expenses					
Personnel Services	-	-	8,784	472	-
Contractual Services	-	-	175,200	251,352	-
Commodities	-	-	25,879	56,497	-
Capital Outlay	-	-	148,029	40,650	-
Transfers Out	-	-	-	239,288	-
Total Expenses	\$ -	\$ -	\$ 357,892	\$ 588,259	\$ -
Net Change in Fund Balance	\$ -	\$ -	\$ 588,259	\$ (588,259)	\$ -
Ending Fund Balance	\$ -	\$ -	\$ 588,259	\$ -	\$ -

AMERICAN RESCUE PLAN ACT (ARPA) FUND

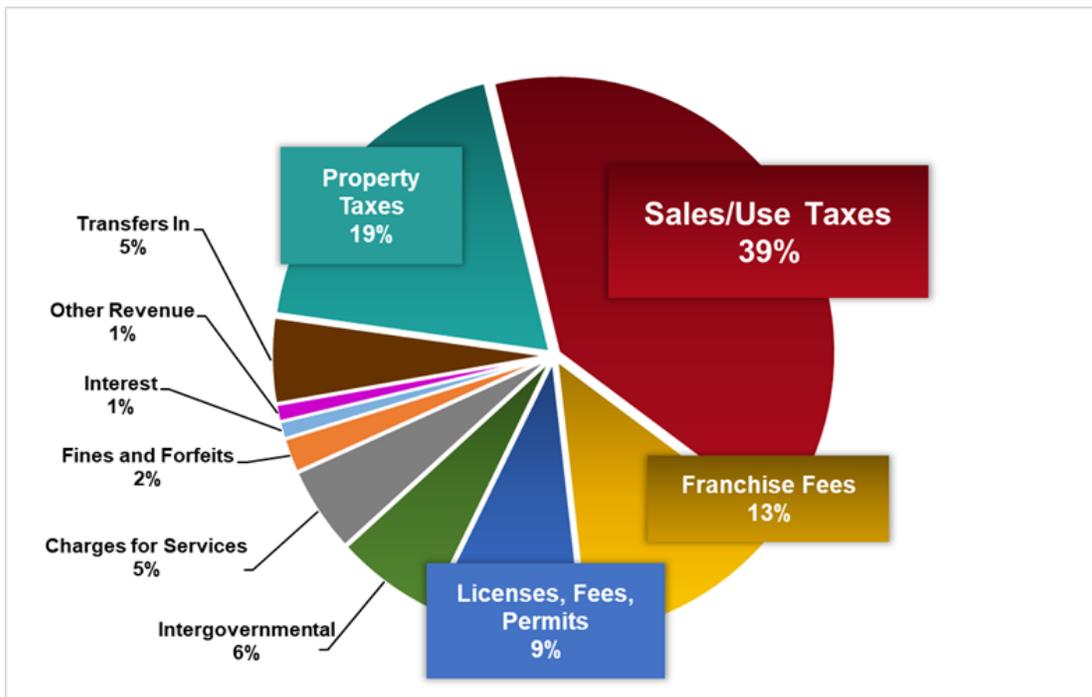
Congress passed the ARPA (American Rescue Plan Act) on March 11, 2021 to provide fiscal relief to local governments as a result of the COVID-19 pandemic. The ARPA appropriates \$19.53 billion to U.S. states for distribution to non-entitlement units of local government (NEUs) which constitutes those cities,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

	Actual FY18	Actual FY19	Actual FY20	Projected FY21	Proposed FY22
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 1,089,138
ARPA Fund Revenues					
Intergovernmental	-	-	-	1,089,138	1,089,162
Interest	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ 1,089,138	\$ 1,089,162
ARPA Fund Expenses					
Capital Outlay	-	-	-	-	2,178,300
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ 2,178,300
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ 1,089,138	\$ (1,089,138)
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 1,089,138	\$ -

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 **39%** of the total. Property taxes make up **19%**, and is the 2nd largest category of revenue. Franchise fees for electricity, natural gas, telecommunications, cable television, and utilities are collected and comprise the 3rd largest category of revenue at **13%**.

FY22 General Fund Revenue Budget By Category Type



The table below shows 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	Campground Fees, Athletic Field Rental, Youth & Adult Recreation Fees
Fines and Forfeits	Traffic Violations, DUIs
Interest Earnings	Interest Earned from Cash Balance at Bank
Other Revenue	Sponsorships, Animal Shelter Fees, Sale of Personal Property
Transfers In	Revenue Transferred In from Other Funds

SALES TAX OVERVIEW

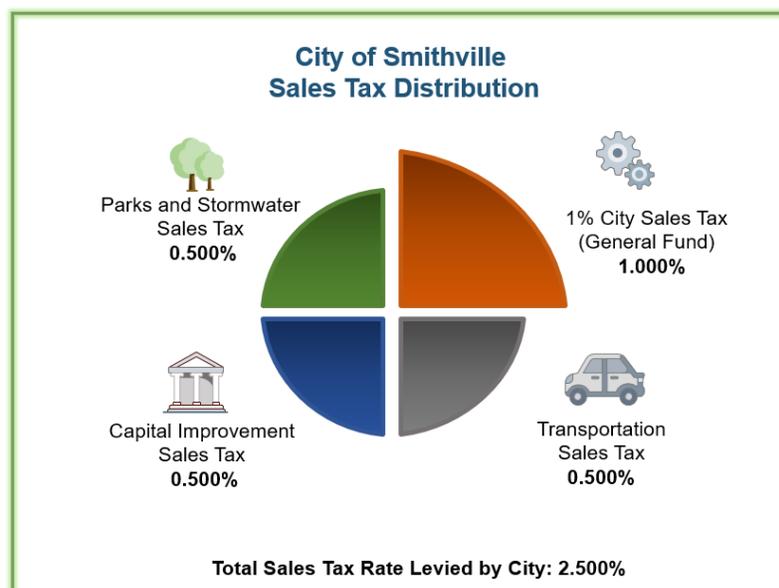
The City of Smithville total sales tax rate is **8.475%**. Nearly half of this total sales tax rate is effective for the State of Missouri. Clay County, the Smithville Area Fire Protection District, and the KC Zoo District also have rates enacted. The City of Smithville sales tax rate is 2.500%. For 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% Community Improvement District (CID) sales tax.

City of Smithville - Sales Tax Rate Breakdown

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

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

The City of Smithville total sales tax rate is comprised of 4 specific sales taxes. There is a 1% City Sales Tax for the General Fund and three Special Sales Taxes. Each of the Special sales taxes have specific spending restrictions and are routed to specific budgeted funds for accounting purposes. The fund summaries, seen later in the Budget Book, outline the restrictions on how these monies may be spent.



PROPERTY TAX OVERVIEW

The City holds a public hearing and approves its mill levy rate for personal and real estate property taxes before October 1st each year. Property tax bills are mailed in mid-November by the County Collected and payments are due by December 31st each year. As seen in the revenue overview, property tax is the second largest revenue source for the General Fund, although many residents believe 100% of the property tax they pay goes to the City. However, the City is, in fact, only one of several taxing jurisdictions which make up the property tax bill. The table below lists the certified 2020 property tax mill levy rates for all Smithville taxing jurisdictions.

2020 Certified Tax Levies

Taxing Jurisdictions	2020 Tax Levies
Smithville School District	5.1000
City of Smithville	0.4484
Smithville Area Fire Protection District	0.4261
Northland Regional Ambulance District	0.4221
Mid-Continent Public Library	0.3696
Clay County Services	0.1736
Clay County Developmental Disabilities	0.1130
Clay County Health	0.0942
Clay County Mental Health	0.0942
State of Missouri	0.0300
Grand Total Tax Levy	7.2712

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

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

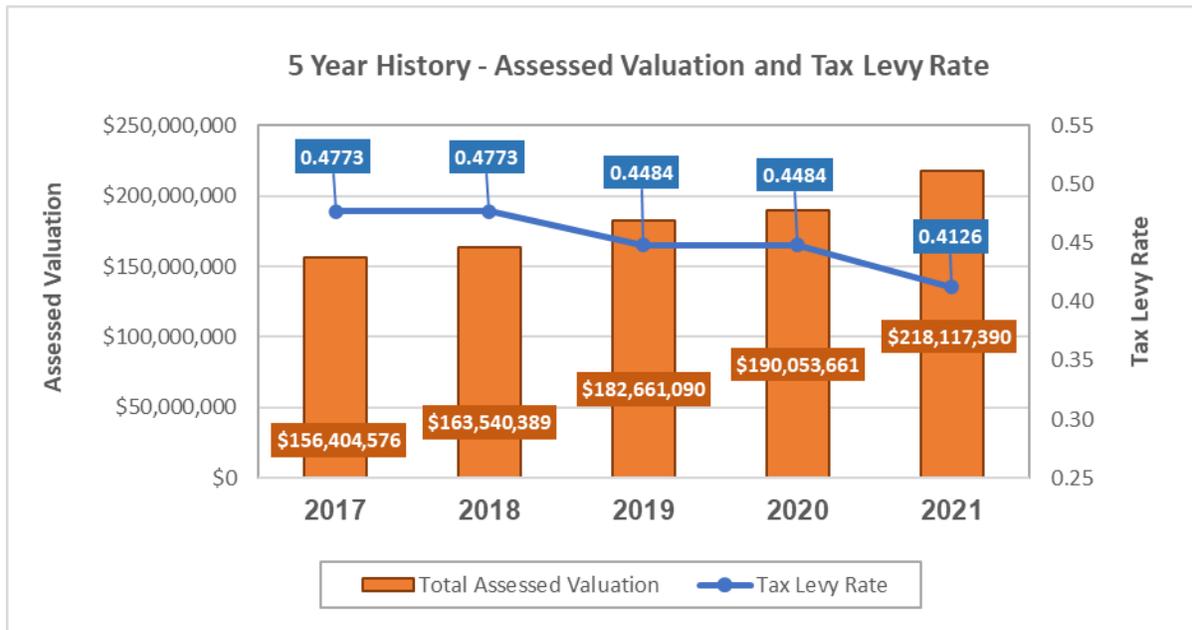
Multiplying the appraised (market) value of the home by the assessment factor results in the calculated assessed valuation for the residential property. Assessment factors are determined by the classification of property. The assessment factor for residential real property is **19%**. Agricultural property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

PROPERTY TAX OVERVIEW (CONTINUED)

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

\$250,000 Residential Home Example Breakdown of Taxes Paid on 2020 Tax Levies		% of Total Paid
Smithville School District	\$ 2,422.50	70%
City of Smithville	\$ 212.99	6%
Smithville Area Fire Protection District	\$ 202.40	6%
Northland Regional Ambulance District	\$ 200.50	6%
Mid-Continent Public Library	\$ 175.56	5%
Clay County Services	\$ 82.46	2%
Clay County Developmental Disabilities	\$ 53.68	2%
Clay County Health	\$ 44.75	1%
Clay County Mental Health	\$ 44.75	1%
State of Missouri	\$ 14.25	1%
Grand Total Property Taxes Paid	\$ 3,453.82	100%

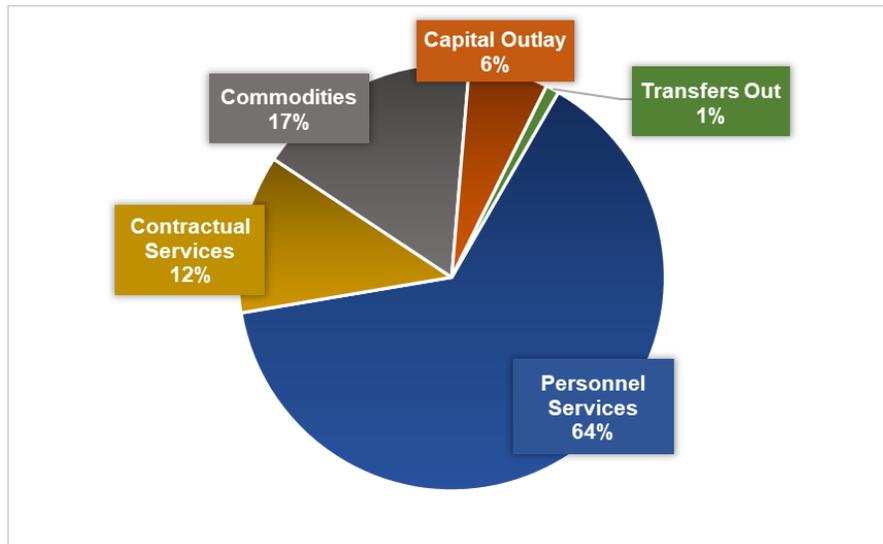
The graph below depicts the history of the City’s assessed valuation and tax levy rate for the last five years. Assessed valuation has continued to grow in the City of Smithville, year-over-year, while the tax levy rate has steadily decreased.



GENERAL FUND EXPENDITURE OVERVIEW

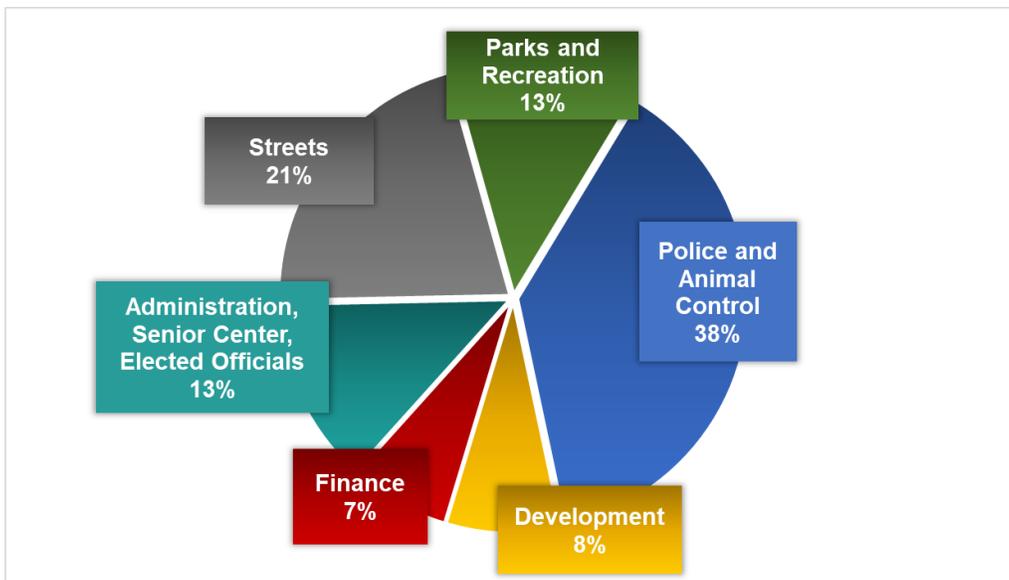
The City of Smithville is a public service organization and which is reflected through the makeup of the General Fund Budget. **65%** of the budget is for personnel services comprised of full-time salaries, part-time salaries, seasonal salaries, fringe benefits, and retirement expenses. **17%** of the 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.

FY22 General Fund Expenditure Budget - By Spending Category



A pie chart illustrating the breakdown of General Fund expenditures by department is shown below. Public Safety (Police & Animal Control), Parks and Recreation and Streets comprise **72%** of the total General Fund budget. The remaining departments make up the rest of the General Fund budget. The total FY22 General Fund expenditure budget is **\$5,721,850**.

FY22 General Fund Expenditure Budget - By Department



GENERAL FUND EXPENDITURE OVERVIEW (CONTINUED)

Below is a table showcasing highlights of General Fund expenditures found in the FY22 Budget.

FY22 Expenditure Highlight	Department	FY22 Expenditure Description and FY22 Budget Amount
Main Street Program	Administration	Participation in the Main Street Program allows for positive economic impact and revitalization in Downtown Smithville through an annual written work plan (\$20,000) .
Neighborhood Beautification Grant	Administration	Grant funding to HOA's (Home Owner Association) to make improvements such as signage or park land structure to improve the look, beauty, and aesthetic of the City (\$25,000) .
GIS and Asset Management Program	Streets	A GIS system provides data to support maintenance and CIP development, provide an inventory of infrastructure conditions, as well as support to traffic management and snow operations (\$100,000 in General Fund and \$100,000 in CWWS Fund)
Plan Scanner	Streets & Development	Purchase/lease a wide format plotter/printer for in-house printing of large maps and scanning of large planning documents (\$10,000 in General Fund and \$10,000 in CWWS Fund) .
Transportation Master Plan (Complete Plan)	Streets	The City has contracted with Toole Design Group to create a Transportation Master Plan. The plan is expected to be completed in its entirety in 2022 (\$60,000 to Finish Project)
Streets/Parks Facility Engineering	Streets	The City has identified a need to improve operational facilities for the Parks and Recreation Department and Streets Department (Public Works). The City is contracting with Bartlett and West to complete engineering for facility (\$250,000) .
VERF Annual Support	Streets	The General Fund will provide annual VERF support to ensure adequately reserves and buildup of fund balance in the VERF (\$20,000 in support from the General Fund and \$20,000 in support from the CWWS Fund) .
Police Radio Purchase (Complete Purchase)	Police	The City will be replacing portable police radios in order to stay in constant contact with the dispatch center and other officers. This must be completed because of the transition to a full encrypted system by the end of the 2021 calendar year (\$26,000) .
Police Vehicle Purchase	Police	The City is planning to replace three police vehicles either through a cooperative bid or leasing vehicles with Enterprise Fleet Management (\$135,000 for 3 Vehicles) .
Records Management System (Complete RMS Installation)	Police	The City has contracted with Centralsquare Technologies to install the new RMS System. A go-live date is anticipated for mid to late October 2021 (\$19,000 to Finish Project) .
Phase II and Phase III Campground Electrical Upgrades	Parks & Recreation	Parks and Recreation will work with Mr. Electric of Clay County to complete remaining campground upgrades at Smith's Fork Campground (\$75,000)

ELECTED OFFICIALS

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



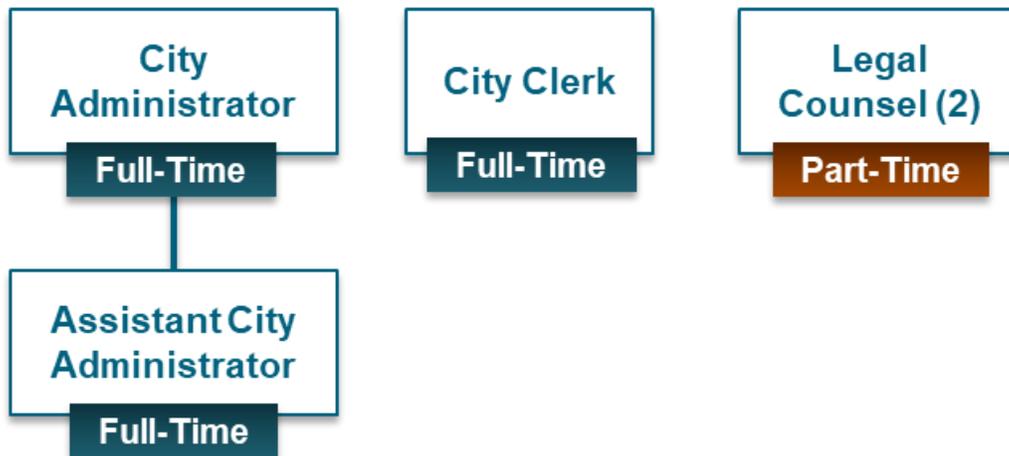
Department Financial and Budget Schedule

	Actual FY18	Actual FY19	Actual FY20	Projected FY21	Proposed FY22
Elected Officials					
Personnel Services	16,309	15,547	15,689	16,020	16,340
Contracted Services	-	77,952	1,865	6,700	20,710
Commodities	33,626	46,759	15,170	17,837	16,670
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Grand Total	\$ 49,936	\$ 140,258	\$ 32,723	\$ 40,557	\$ 53,720

ADMINISTRATION

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

Organizational Chart



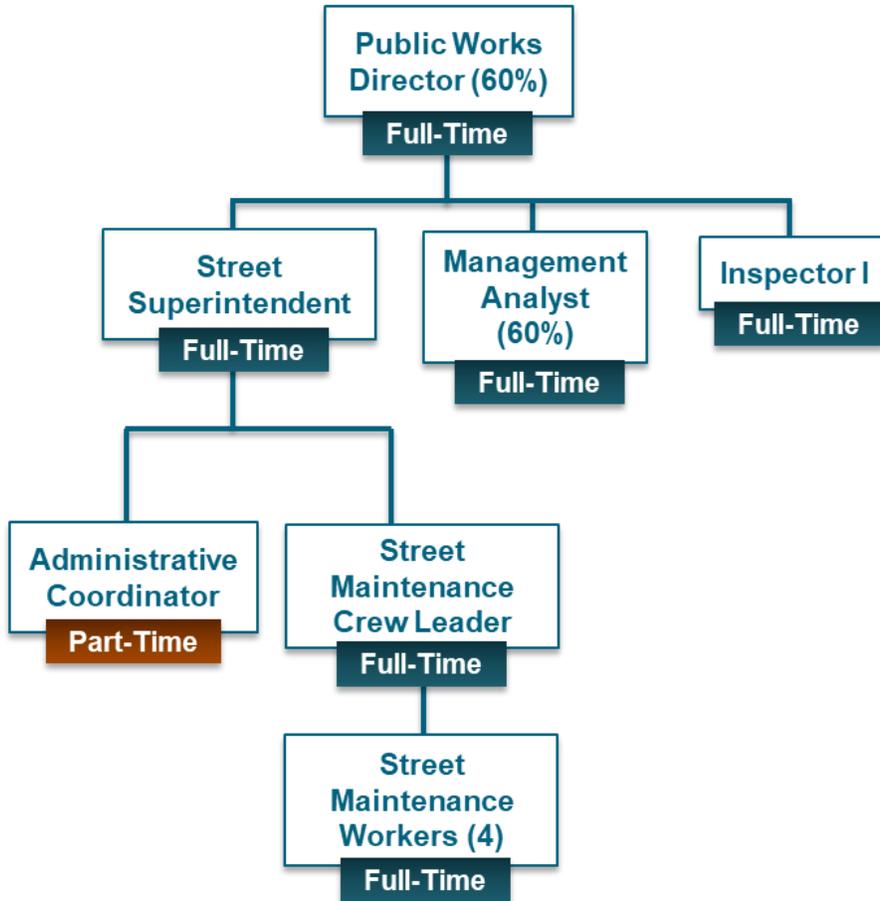
Department Financial and Budget Schedule

	Actual FY18	Actual FY19	Actual FY20	Projected FY21	Proposed FY22
Administration					
Personnel Services	297,412	404,557	452,281	427,919	379,560
Contracted Services	132,966	30,761	118,550	82,990	70,220
Commodities	137,289	69,435	59,381	72,591	61,490
Capital Outlay	(322)	268,423	103,030	361,903	105,000
Transfers Out	-	-	-	-	-
Grand Total	\$ 567,346	\$ 773,177	\$ 733,242	\$ 945,402	\$ 616,270

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.

Organizational Chart



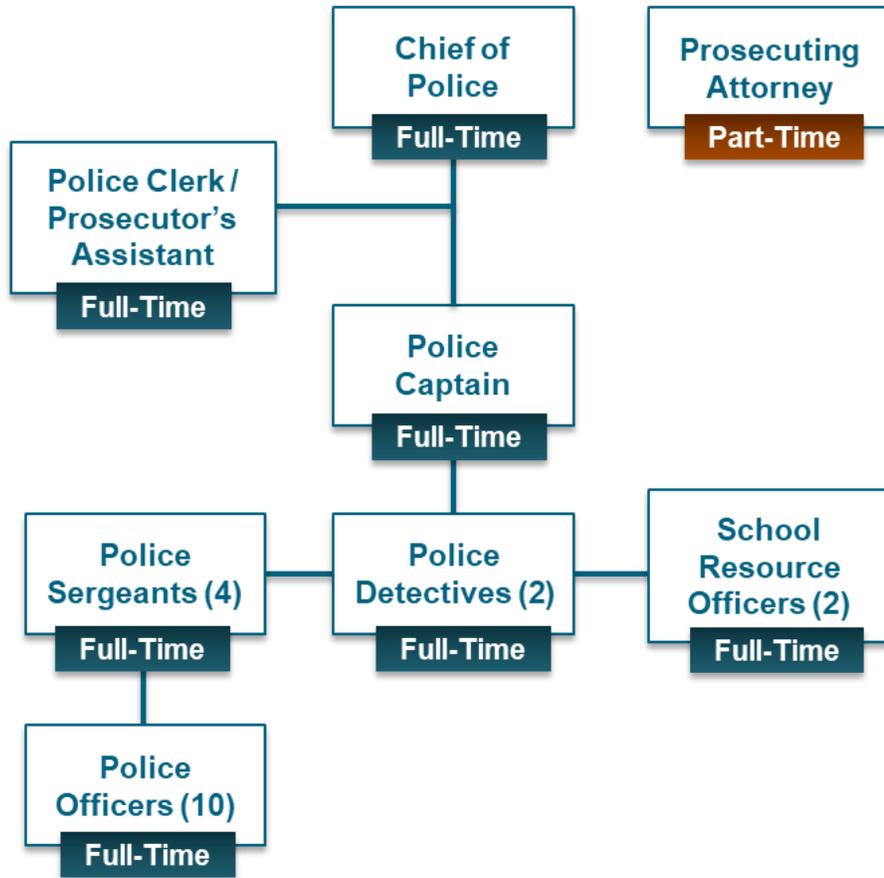
Department Financial and Budget Schedule

	Actual FY18	Actual FY19	Actual FY20	Projected FY21	Proposed FY22
Streets (Public Works)					
Personnel Services	353,607	398,439	473,069	587,128	633,560
Contracted Services	349,839	120,369	2,564	111,930	320,480
Commodities	106,136	118,532	128,760	143,513	254,680
Capital Outlay	620,113	-	421,239	-	5,000
Transfers Out	-	268,263	-	40,000	20,000
Grand Total	\$ 1,429,694	\$ 905,604	\$ 1,025,632	\$ 882,572	\$ 1,233,720

POLICE

The Police Department is responsible for uniform police patrol services, investigations, School Resource Officer programs, and animal control. The Police Department operates 27/4 in two, twelve hour shifts. Emergency calls are routed to officers through the Platte County Sheriff's Office Dispatch. The City and Smithville R-II School District work together to provide two dedicated, full-time school resource officers during the school year.

Organizational Chart



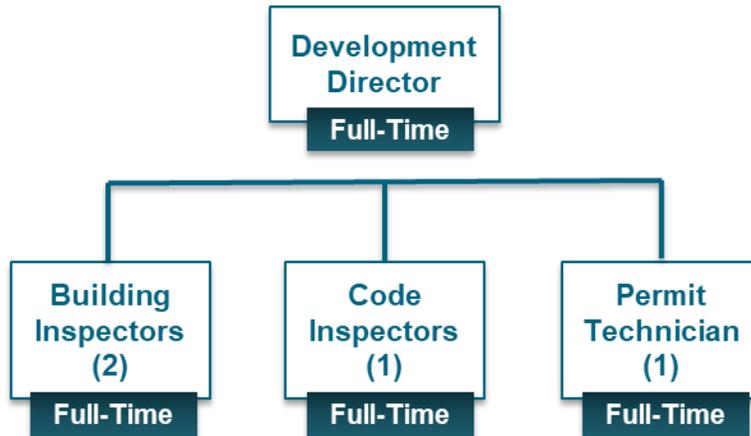
Department Financial and Budget Schedule

	Actual FY18	Actual FY19	Actual FY20	Projected FY21	Proposed FY22
Police					
Personnel Services	1,224,779	1,355,675	1,481,081	1,421,362	1,616,810
Contracted Services	75,305	81,681	88,251	156,890	119,800
Commodities	206,253	189,946	206,346	240,923	243,550
Capital Outlay	144,995	103,697	23,026	164,717	228,600
Transfers Out	-	-	-	-	-
Grand Total	\$ 1,651,332	\$ 1,730,999	\$ 1,798,704	\$ 1,983,892	\$ 2,208,760

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



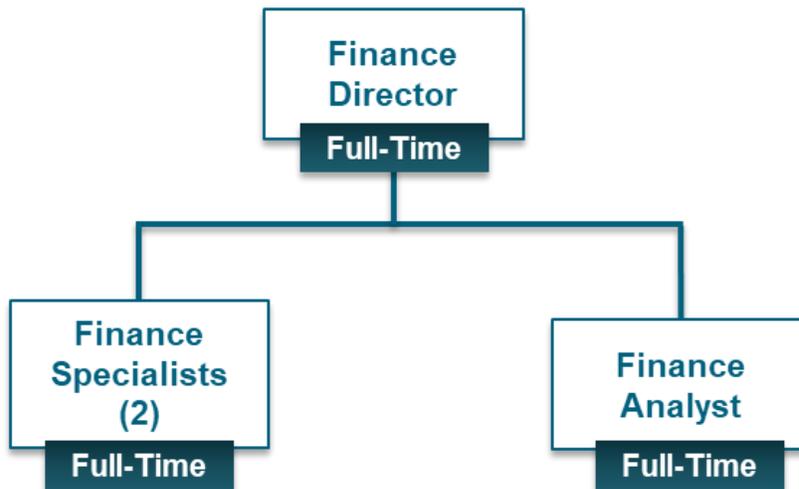
Department Financial and Budget Schedule

	Actual FY18	Actual FY19	Actual FY20	Projected FY21	Proposed FY22
Development					
Personnel Services	347,436	337,420	345,119	342,813	371,500
Contracted Services	106,451	31,717	49,215	36,661	30,610
Commodities	35,972	48,090	47,392	56,006	55,440
Capital Outlay	791	-	1,068	1,161	6,000
Transfers Out	-	-	-	-	-
Grand Total	\$ 490,649	\$ 417,228	\$ 442,795	\$ 436,642	\$ 463,550

FINANCE

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

Organizational Chart



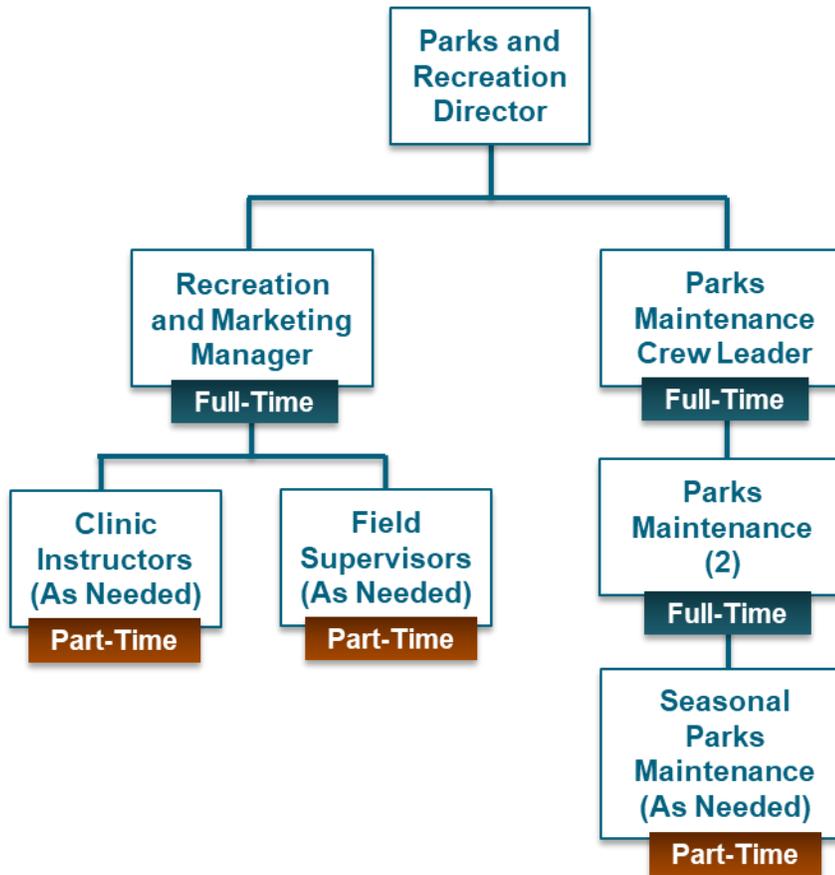
Department Financial and Budget Schedule

	Actual FY18	Actual FY19	Actual FY20	Projected FY21	Proposed FY22
Finance					
Personnel Services	199,955	218,536	223,656	205,411	283,620
Contracted Services	46,815	24,551	21,749	33,740	38,010
Commodities	31,708	49,910	57,499	59,535	66,650
Capital Outlay	-	2,525	-	2,000	-
Transfers Out	-	-	-	-	-
Grand Total	\$ 278,478	\$ 295,523	\$ 302,904	\$ 300,686	\$ 388,280

PARKS AND RECREATION

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

Organizational Chart



Department Financial and Budget Schedule

	Actual FY18	Actual FY19	Actual FY20	Projected FY21	Proposed FY22
Parks & Recreation					
Personnel Services	291,546	337,873	327,400	361,278	388,040
Contracted Services	59,870	64,277	69,440	70,930	71,940
Commodities	168,797	167,120	150,384	229,480	263,350
Capital Outlay	26,520	150,000	741	4	-
Transfers Out	-	-	-	-	-
Grand Total	\$ 546,733	\$ 719,270	\$ 547,966	\$ 661,692	\$ 723,330

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 FY18	Actual FY19	Actual FY20	Projected FY21	Proposed FY22
Animal Control					
Personnel Services	-	-	-	-	-
Contracted Services	1,376	4,249	6,421	6,000	6,000
Commodities	18,870	1,371	2,892	3,100	3,100
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Grand Total	\$ 20,246	\$ 5,620	\$ 9,313	\$ 9,100	\$ 9,100

SENIOR CENTER

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



Department Financial and Budget Schedule

	Actual FY18	Actual FY19	Actual FY20	Projected FY21	Proposed FY22
Senior Services (Center)					
Personnel Services	-	-	-	-	-
Contracted Services	11,451	9,152	6,026	12,870	13,270
Commodities	17,031	12,848	10,270	11,155	11,850
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Grand Total	\$ 28,482	\$ 22,000	\$ 16,295	\$ 24,025	\$ 25,120

MUNICIPAL COURT

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

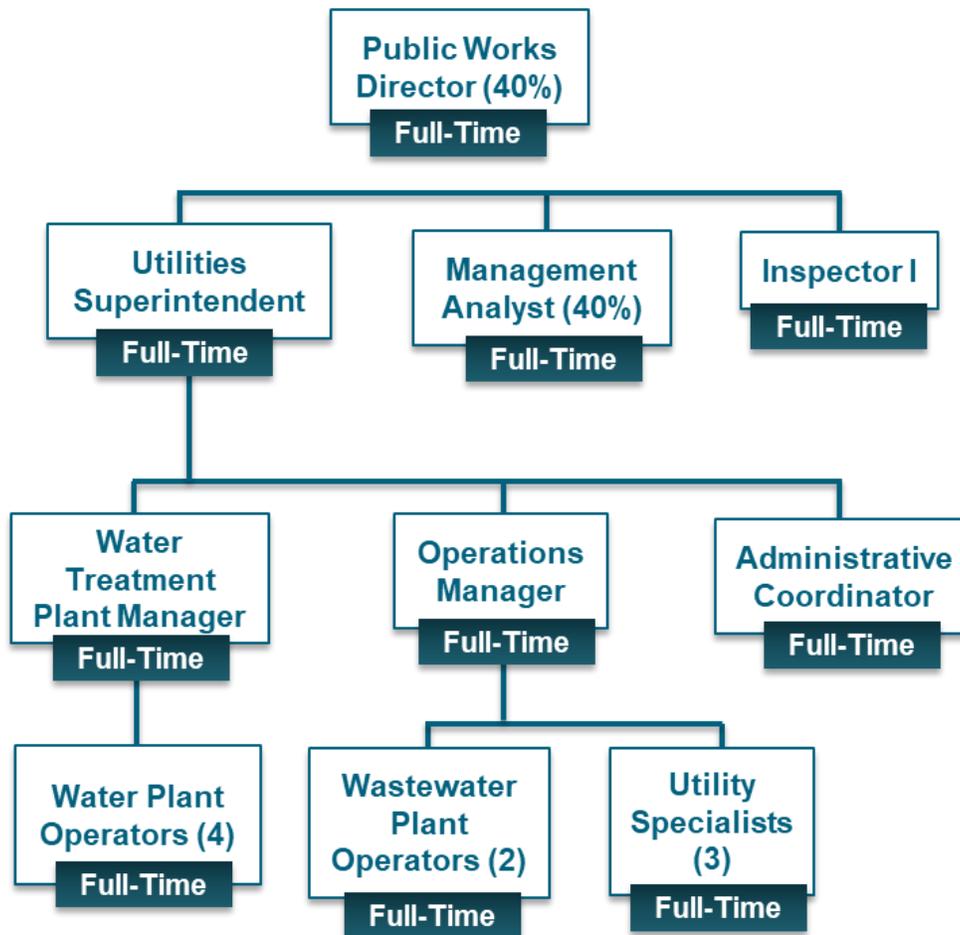
Department Financial and Budget Schedule

	Actual FY18	Actual FY19	Actual FY20	Projected FY21	Proposed FY22
Municipal Court					
Personnel Services	88,071	39,804	-	-	-
Contracted Services	-	35	-	-	-
Commodities	9,973	4,677	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Grand Total	\$ 98,044	\$ 44,516	\$ -	\$ -	\$ -

UTILITIES (PUBLIC WORKS) (CWWS FUND)

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

Organizational Chart



Department Financial and Budget Schedule

	Actual FY18	Actual FY19	Actual FY20	Projected FY21	Proposed FY22
Utilities					
Personnel Services	835,512	924,737	1,042,339	1,027,415	1,049,050
Contracted Services	525,889	205,802	381,300	851,360	1,318,756
Commodities	787,082	731,566	798,128	1,386,634	2,138,269
Capital Outlay	4,964,403	6,998,968	3,052,601	1,330,211	1,734,000
Transfers Out	62,485	102,356	174,520	209,180	245,340
Grand Total	\$ 7,175,371	\$ 8,963,429	\$ 5,448,888	\$ 4,804,800	\$ 6,485,415

CAPITAL IMPROVEMENT PLAN

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

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

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



Contracted construction workers finish mill and overlay on a neighborhood street in the Rock Creek Subdivision in 2021

City of Smithville 5 Year Capital Improvement Plan



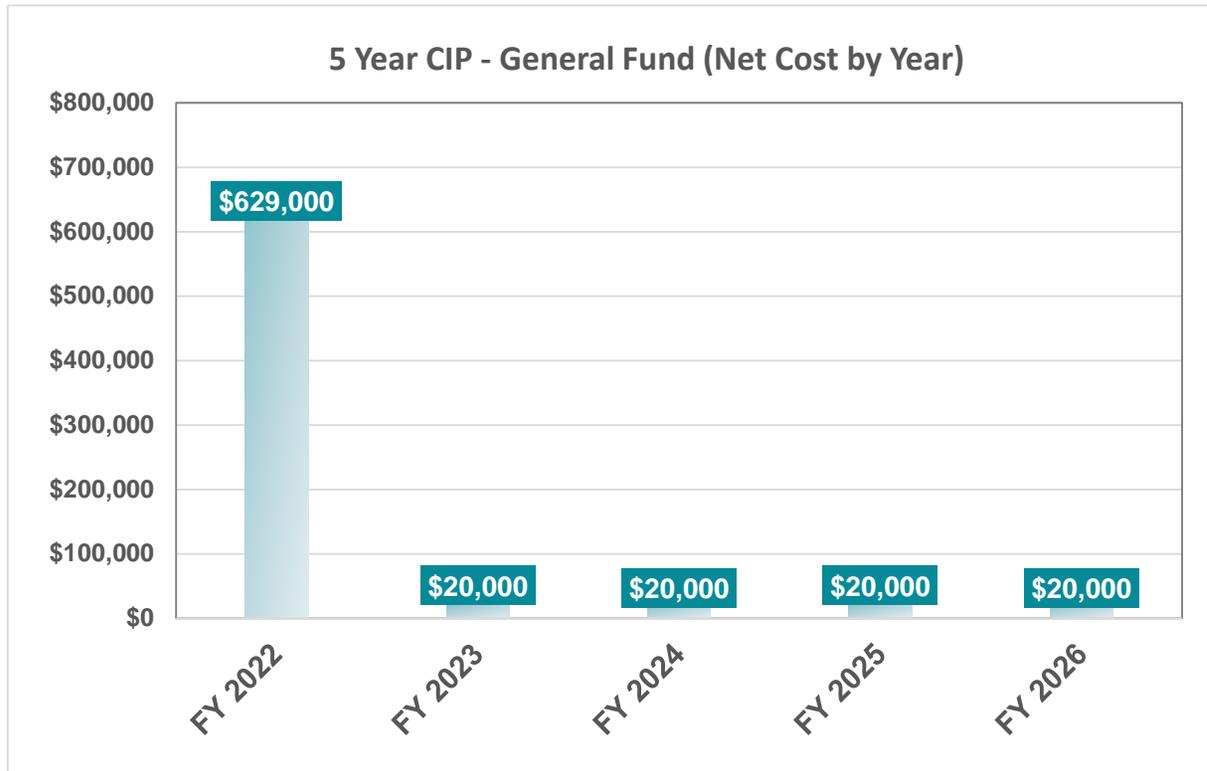
Plan Prepared by City of Smithville Finance and Administration Departments

Table of Contents	
Section	Budget Book Page Number
General Fund ----- 5 Year Summary	62
General Fund ----- 5 Year Summary Graph	63
General Fund ----- Pending Projects Outside 5 Year CIP	64
Combined Water & Wastewater Fund ----- 5 Year Summary	65
Combined Water & Wastewater Fund ----- 5 Year Summary Graph	66
Combined Water & Wastewater Fund ----- Pending Projects Outside 5 Year CIP	67
Water Impact Projects ----- 5 Year Summary	68
Water Impact Projects ----- 5 Year Summary Graph	69
Water Impact Projects ----- Pending Projects Outside 5 Year CIP	70
Sewer Impact Projects ----- 5 Year Summary	71
Sewer Impact Projects ----- 5 Year Summary Graph	72
Sewer Impact Projects ----- Pending Projects Outside 5 Year CIP	73
Transportation Sales Tax Fund ----- 5 Year Summary	74
Transportation Sales Tax Fund ----- 5 Year Summary Graph	75
Transportation Sales Tax Fund ----- Pending Projects Outside 5 Year CIP	76
Debt Service Fund ----- 5 Year Summary	77
Debt Service Fund ----- 5 Year Summary Graph	78
Capital Improvement Sales Tax Fund ----- 5 Year Summary	79
Capital Improvement Sales Tax Fund ----- 5 Year Summary Graph	80
Capital Improvement Sales Tax Fund ----- Pending Projects Outside 5 Year CIP	81
Park & Stormwater Sales Tax Fund ----- 5 Year Summary	82
Park & Stormwater Sales Tax Fund ----- 5 Year Summary Graph	83
Park & Stormwater Sales Tax Fund ----- Pending Projects Outside 5 Year CIP	84
American Rescue Plan Act Fund ----- Pending Projects Outside 5 Year CIP	85
American Rescue Plan Act Fund ----- 5 Year Summary	86
Capital Projects Fund ----- 5 Year Summary	87
Capital Projects Fund ----- 5 Year Summary Graph	88

5 Year Capital Improvement Plan - General Fund

Capital Improvement Project Name	Dept Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Campground Electrical Upgrade (Phases II and III)	Parks & Recreation	\$75,000	-	-	-	-
GIS/Asset Management	Public Works - Streets	\$100,000	-	-	-	-
Vehicle & Equipment Replacement Fund Transfer	Public Works - Streets	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Public Work/Streets Facility Engineering	Public Works - Streets	\$250,000	-	-	-	-
Records Management System (Complete Project)	Police	\$19,000	-	-	-	-
Transportation Master Plan (Complete Project)	Public Works - Streets	\$60,000	-	-	-	-
Streetscape Phase 2 (Complete Project)	Public Works - Streets	\$105,000	-	-	-	-
Grand Total		\$629,000	\$20,000	\$20,000	\$20,000	\$20,000

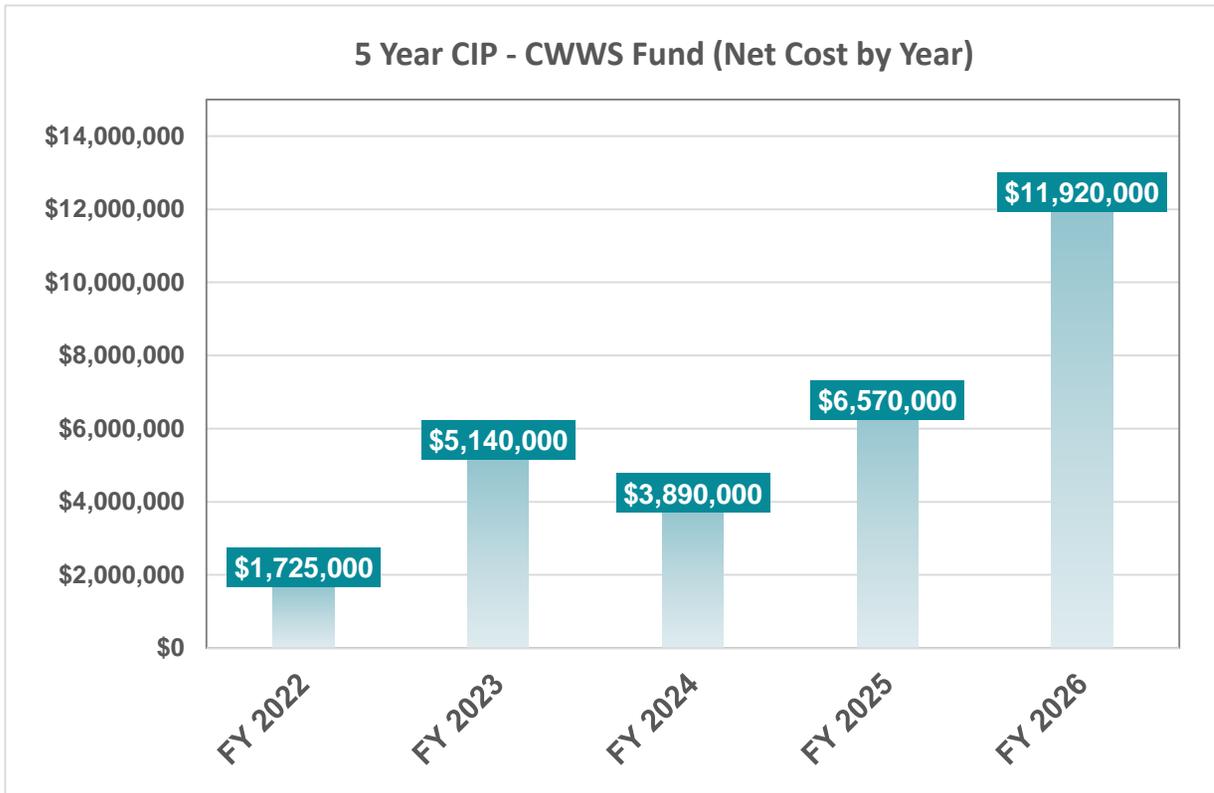
Project Totals By City Department	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Parks & Recreation	\$75,000	-	-	-	-
Public Works - Streets	\$535,000	\$20,000	\$20,000	\$20,000	\$20,000
Police	\$19,000	-	-	-	-
Grand Total (Net Cost)	\$629,000	\$20,000	\$20,000	\$20,000	\$20,000



5 Year CIP Total
\$709,000

Pending Projects Outside 5 Year CIP - General Fund		
Pending Projects	Department Name	Cost Estimate
City Hall Improvements - Police Reconfiguration	Police	\$245,000
Police Dept Building - Engineering & Construction	Police	To Be Determined
INCODE 10 Software Upgrade	Finance	\$50,000
Streets & Parks Facility Building Construction	P&R/PW	\$4,000,000
Grand Total (Net Cost)		\$4,295,000

5 Year Capital Improvement Plan - Combined Water and Wastewater Fund						
Capital Improvement Project Name	Dept Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Vehicle & Equipment Replacement Fund Transfer	Public Works - Utilities	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Complete Authorizations No. 89, No. 92, and No. 93	Public Works - Utilities	\$185,000	-	-	-	-
Highland Drive Sewer Improvements (Construction)	Public Works - Utilities	\$100,000	-	-	-	-
4th Street and 4th Terrace (Engineering)	Public Works - Utilities	\$60,000	-	-	-	-
4th Street and 4th Terrace (Construction)	Public Works - Utilities	\$300,000	-	-	-	-
Floating Aerator	Public Works - Utilities	\$200,000	-	-	-	-
Water Plant Lagoon Cleaning	Public Works - Utilities	\$150,000	-	-	-	-
HVAC System (Wastewater Plant)	Public Works - Utilities	\$20,000	-	-	-	-
GIS/Asset Management	Public Works - Utilities	\$50,000	-	-	-	-
UV Lights (Wastewater Plant)	Public Works - Utilities	\$40,000	-	-	-	-
Utility Rate Study (Impact Fees/User Charges)	Public Works - Utilities	\$25,000	-	-	-	-
Woods Court Lift Station Rehab	Public Works - Utilities	\$40,000	-	-	-	-
West Bypass 144th Lift Station (Engineering/ROW)	Public Works - Utilities	\$500,000	-	-	-	-
Highway 169 and Bridge Street Waterline Improvement	Public Works - Utilities	\$35,000	-	-	-	-
144th Street Lift Station (Construction)	Public Works - Utilities	-	\$1,500,000	-	-	-
West Bypass 144th Lift Station (Construction)	Public Works - Utilities	-	\$2,000,000	-	-	-
River Crossing (12" Waterline) (Engineering)	Public Works - Utilities	-	\$100,000	-	-	-
Tower Interconnect at Amory/169	Public Works - Utilities	-	\$20,000	-	-	-
Owens Branch Gravity Line Phase #1, Line #1 (Engineering)	Public Works - Utilities	-	\$500,000	-	-	-
Water Plant Expansion (Engineering)	Public Works - Utilities	-	\$1,000,000	\$1,000,000	-	-
River Crossing (12" Waterline) (Construction)	Public Works - Utilities	-	-	\$500,000	-	-
Interconnect Mains at 144th/169 Highway	Public Works - Utilities	-	-	\$20,000	-	-
Maple Lane (12" Waterline) (Engineering)	Public Works - Utilities	-	-	\$50,000	-	-
Highway 92 & Commercial Waterline (Engineering)	Public Works - Utilities	-	-	\$50,000	-	-
Owens Branch Gravity Line Phase #1, Line #1 (Construction)	Public Works - Utilities	-	-	\$1,750,000	-	-
Wastewater Treatment Plant Expansion (Engineering)	Public Works - Utilities	-	-	\$500,000	\$500,000	-
Maple Lane (12" Waterline) (Construction)	Public Works - Utilities	-	-	-	\$250,000	-
Highway 92 & Commercial Waterline (Construction)	Public Works - Utilities	-	-	-	\$200,000	-
Owens Branch Gravity Line Phase #1, Line #2 (Engineering)	Public Works - Utilities	-	-	-	\$600,000	-
Water Plant Expansion (Construction)	Public Works - Utilities	-	-	-	\$5,000,000	\$5,000,000
Owens Branch Gravity Line Phase #1, Line #2 (Construction)	Public Works - Utilities	-	-	-	-	\$1,900,000
Wastewater Treatment Plant Expansion (Construction)	Public Works - Utilities	-	-	-	-	\$5,000,000
Grand Total (Net Cost)		\$1,725,000	\$5,140,000	\$3,890,000	\$6,570,000	\$11,920,000



5 Year CIP Total
\$29,245,000

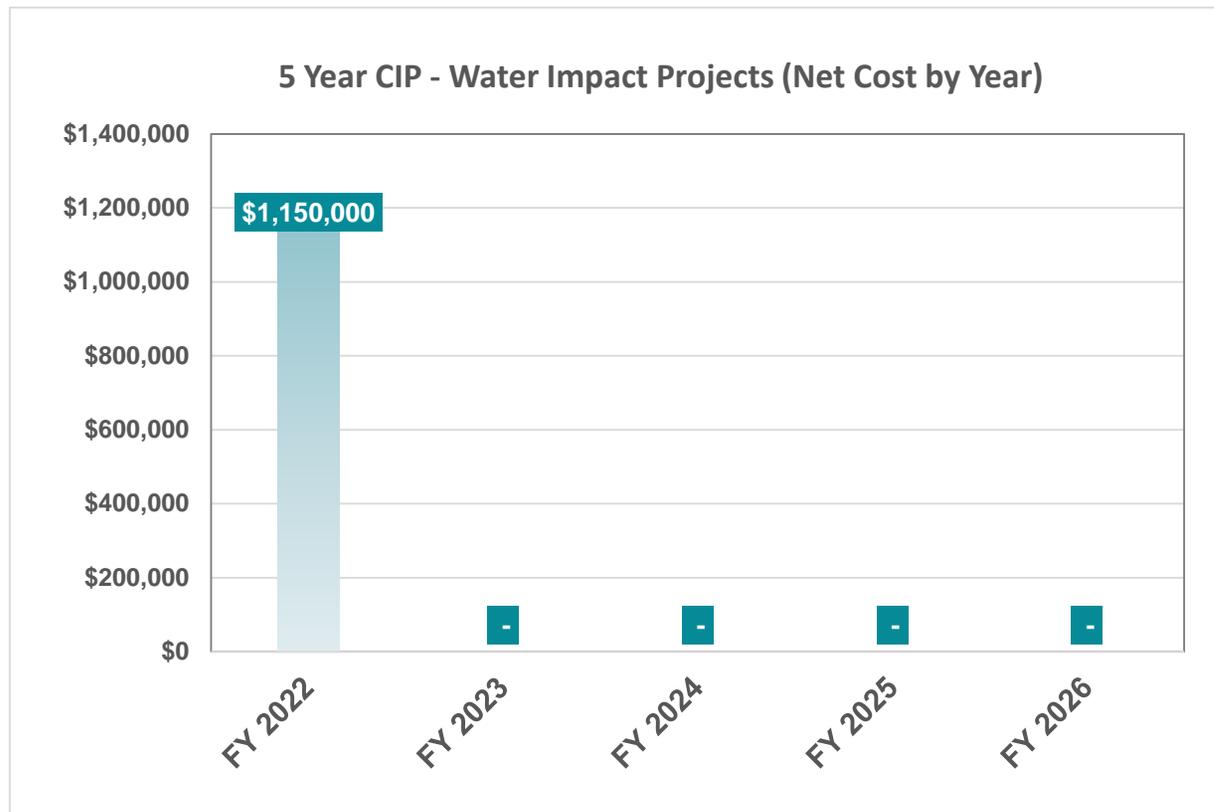


Pending Projects - Outside 5 Year CIP - CWWS Fund

Pending Projects	Department	Cost Estimate
F Highway Water Line (E & C)	Public Works - Utilities	\$300,000
Quincy Wtrline Replacement (E & C)	Public Works - Utilities	\$600,000
Main Street Waterline (River Crossing to Liberty) E & C	Public Works - Utilities	\$250,000
Helvey Park (12" Waterline) E & C	Public Works - Utilities	\$700,000
169 Waterline (Commercial to SW Tower) E & C	Public Works - Utilities	\$700,000
Owens Branch Gravity Line Phase #1, Line #3 (Engineering)	Public Works - Utilities	\$700,000
Owens Branch Gravity Line Phase #1, Line #3 (Construction)	Public Works - Utilities	\$2,500,000
144th Street to Forest Oaks Gravity Line (Construction)	Public Works - Utilities	\$3,000,000
Grand Total (Net Cost)		\$8,750,000

5 Year Capital Improvement Plan - Water Impact Projects

Capital Improvement Project Name	Dept Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Loop System at Diamond Crest	Public Works - Utilities	\$150,000	-	-	-	-
Raw Water Pump Station, Valve Vault, Zebra Mussel Control	Public Works - Utilities	\$1,000,000				
Grand Total (Net Cost)		\$1,150,000	-	-	-	-



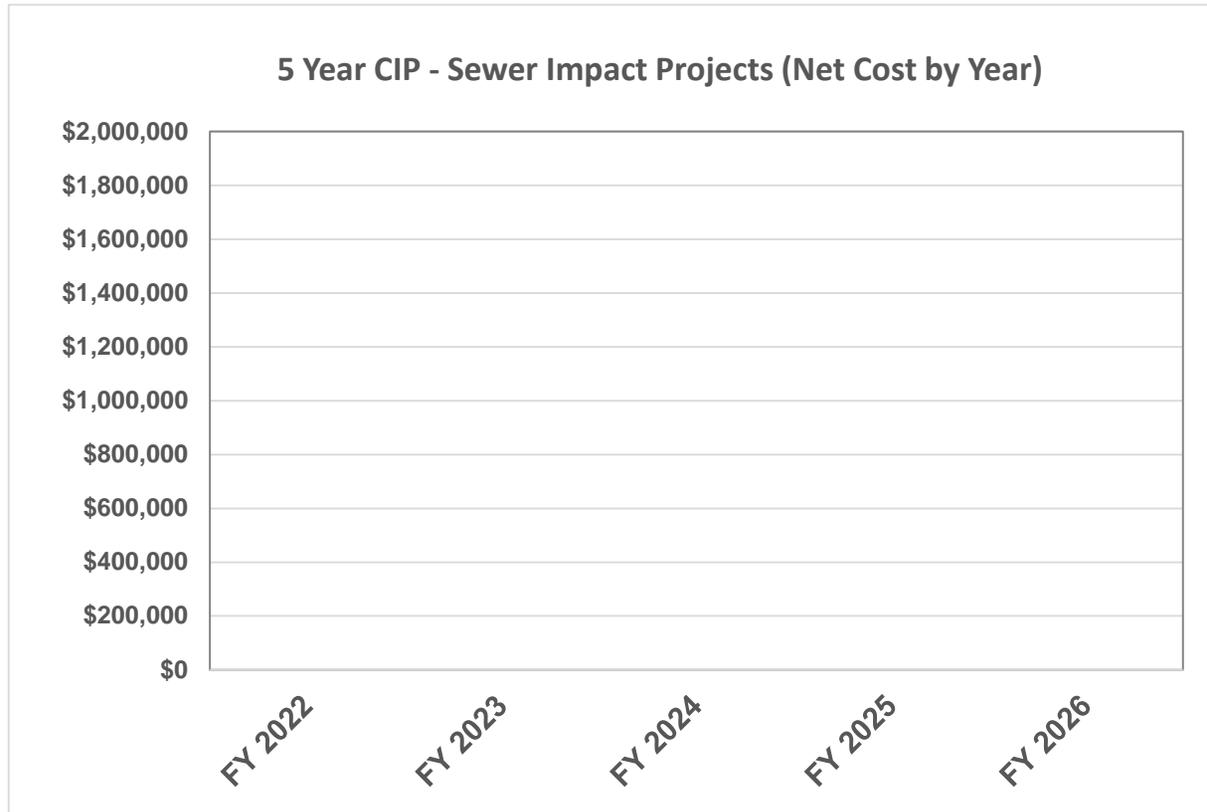
5 Year CIP Total
\$1,150,000

Pending Projects - Outside 5 Year CIP - Water Impact Projects

Pending Projects	Department	Cost Estimate	Year Planned
None	None	-	None

5 Year Capital Improvement Plan - Sewer Impact Projects

Capital Improvement Project Name	Dept Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
None	None	-	-	-	-	-
Grand Total		-	-	-	-	-

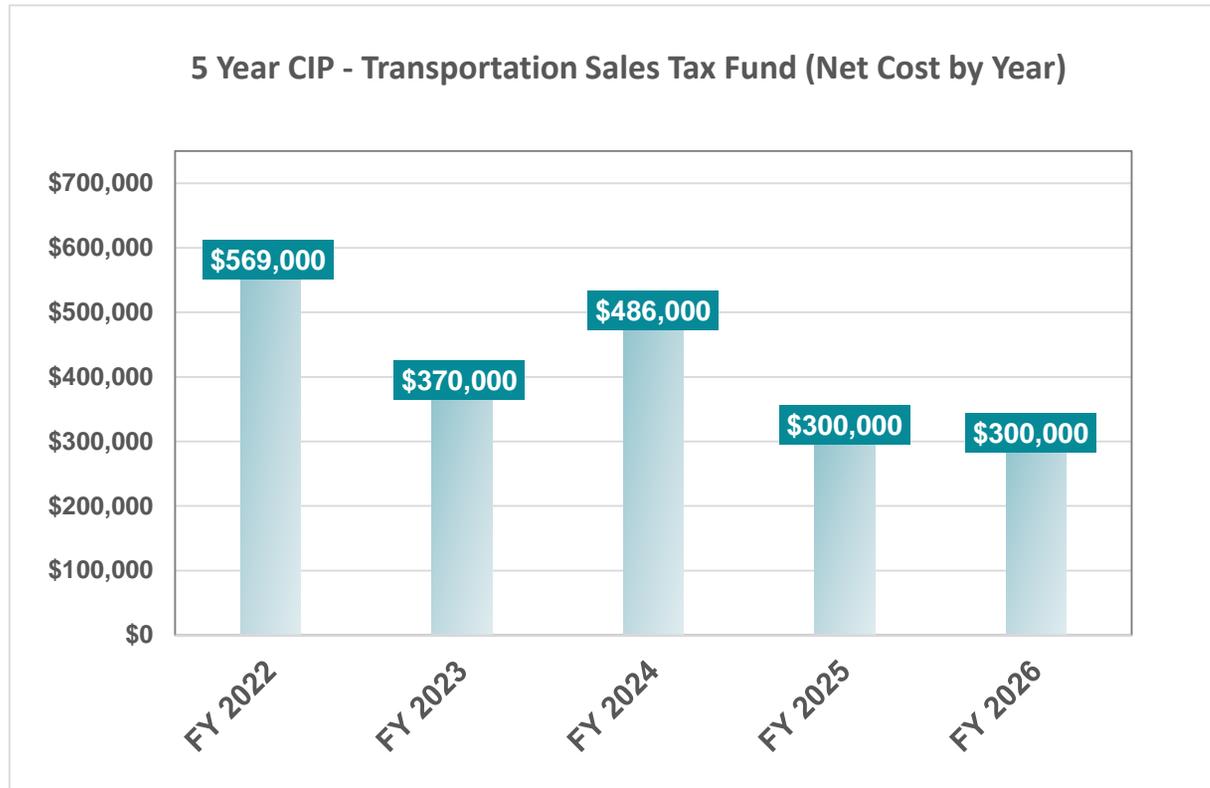


Pending Projects - Outside 5 Year CIP - Sewer Impact Projects

Pending Projects	Department	Cost Estimate
None	None	-

5 Year Capital Improvement Plan - Transportation Sales Tax Fund

Capital Improvement Project Name	Dept Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Annual Asphalt Overlay Program	Public Works	-	\$300,000	\$300,000	\$300,000	\$300,000
Asphalt Overlay - Tillman Road (Hwy 92 -144th)	Public Works	\$250,000	-	-	-	-
Asphalt Overlay - Hospital Drive	Public Works	\$50,000	-	-	-	-
4th Street Terrace Road Repairs (After Utility Improvements)	Public Works	\$100,000	-	-	-	-
Finish Streetscape Phase 2 (Construction)	Public Works	\$169,000	-	-	-	-
Commercial Street Sidewalks (Engineering)	Public Works	-	\$70,000	-	-	-
Commerical Street Sidewalks (MARC Reimbursement)	Public Works	-	-	(500,000)	-	-
Commercial Street Sidewalks (Construction)	Public Works	-	-	\$686,000	-	-
Grand Total (Net Cost)		\$569,000	\$370,000	\$486,000	\$300,000	\$300,000



5 Year CIP Total
\$1,856,000



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

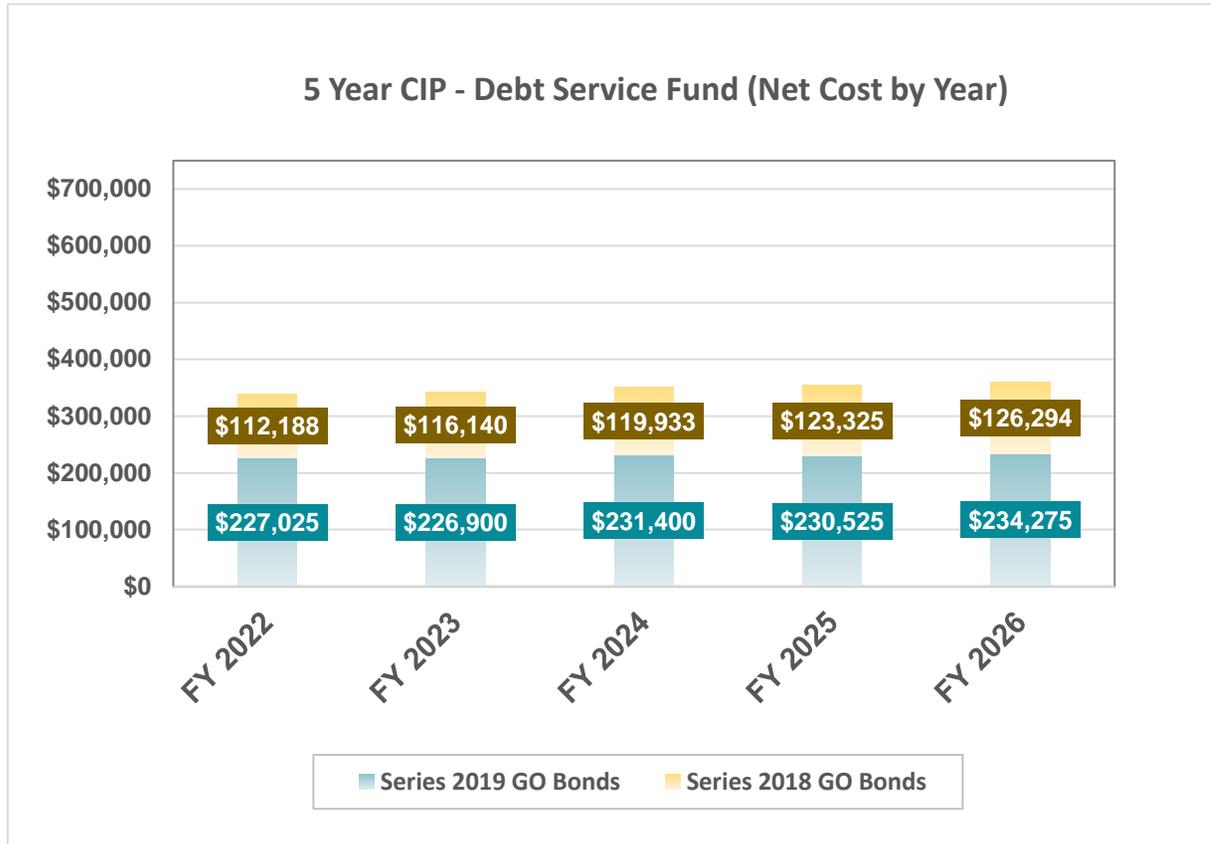
Pending Projects	Department Name	Cost Estimate
2nd Street Asphalt Overlay (169 to Bridge)	Public Works - Streets	\$25,000
Diamond Crest Asphalt Overlay	Public Works - Streets	\$175,000
Harborview Asphalt (Newport/Harborview Dr/Fletcher/Mesa)	Public Works - Streets	\$222,000
180th Street Asphalt Overlay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

5 Year Capital Improvement Plan - Debt Service Fund

Capital Improvement Project Name	Dept Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Annual Debt Service Payment	Finance	\$339,213	\$343,040	\$351,333	\$353,850	\$360,569

Debt Service Detail	Dept Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Series 2018 (General Obligation 20 Year Bond)	Finance	\$112,188	\$116,140	\$119,933	\$123,325	\$126,294
Series 2018 ----- Principal (Paid March 1st)	Finance	\$45,000	\$50,000	\$55,000	\$60,000	\$65,000
Series 2018 ----- Interest (Paid March 1st)	Finance	\$33,830	\$33,358	\$32,783	\$32,150	\$31,175
Series 2018 ----- Interest (Paid September 1st)	Finance	\$33,358	\$32,783	\$32,150	\$31,175	\$30,119

Debt Service Detail	Dept Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Series 2019 (General Obligation 20 Year Bond)	Finance	\$227,025	\$226,900	\$231,400	\$230,525	\$234,275
Series 2019 -----Principal (Paid March 1st)	Finance	\$100,000	\$105,000	\$115,000	\$120,000	\$130,000
Series 2019 ----- Interest (Paid March 1st)	Finance	\$64,763	\$62,263	\$59,638	\$56,763	\$53,763
Series 2019 ----- Interest (Paid September 1st)	Finance	\$62,263	\$59,638	\$56,763	\$53,763	\$50,513

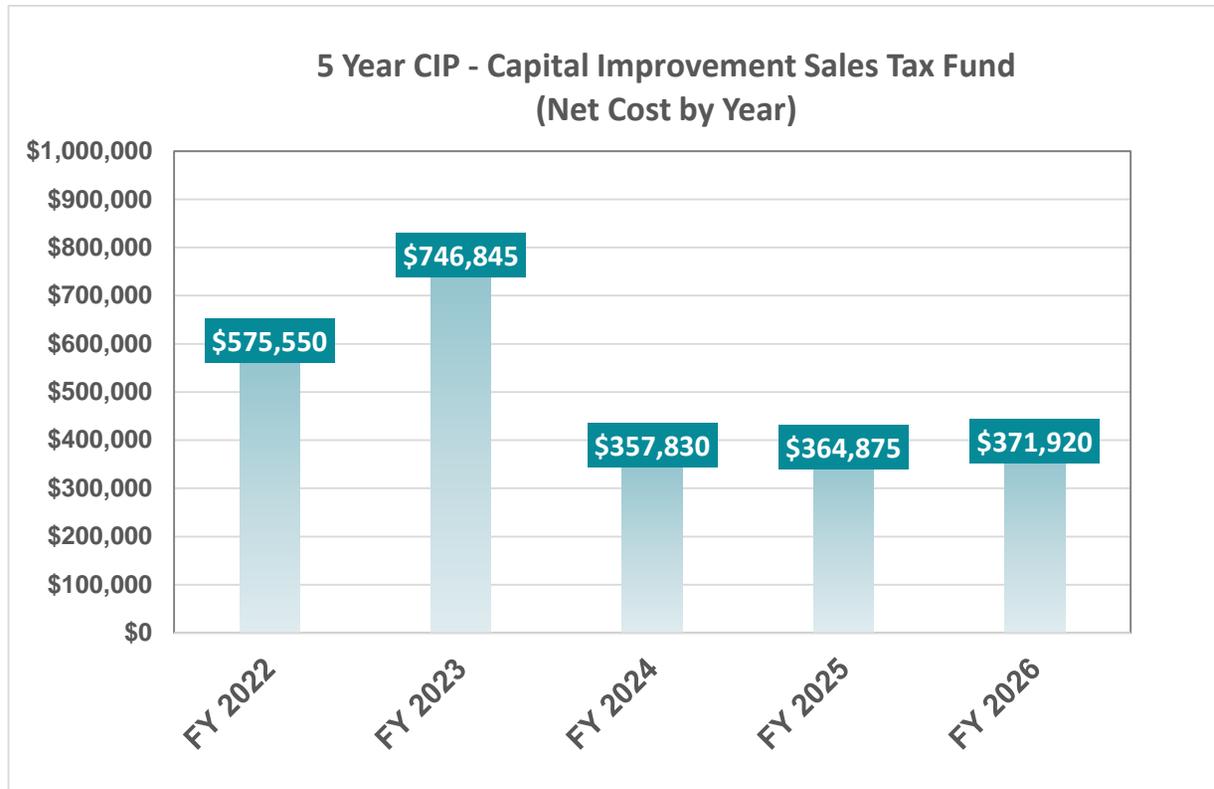


Series 2018 Final Payment Scheduled for March 1st, 2038

Series 2019 Final Payment Scheduled for March 1st, 2038

5 Year Capital Improvement Plan - Capital Improvement Sales Tax

Capital Improvement Project Name	Dept Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Annual Transfer to Debt Service	Public Works - Streets	\$351,550	\$354,845	\$357,830	\$364,875	\$371,920
Downtown Streetscape North (Bridge Street) (Engineering)	Public Works - Streets	\$97,000	-	-	-	-
Transfer to Complete Streetscape Phase 2 (Construction)	Public Works - Streets	\$127,000	-	-	-	-
Downtown Streetscape North (Bridge Street) (Construction)	Public Works - Streets	-	\$610,000	-	-	-
MARC Reimbursement (Downtown Streetscape)	Public Works - Streets	-	(488,000)	-	-	-
Downtown Gateway Sign (Engineering)	Public Works - Streets	-	\$70,000	-	-	-
Downtown Gateway Sign (Construction)	Public Works - Streets	-	\$200,000	-	-	-
Grand Total (Net Cost)		\$575,550	\$746,845	\$357,830	\$364,875	\$371,920



5 Year CIP Total
\$2,417,020



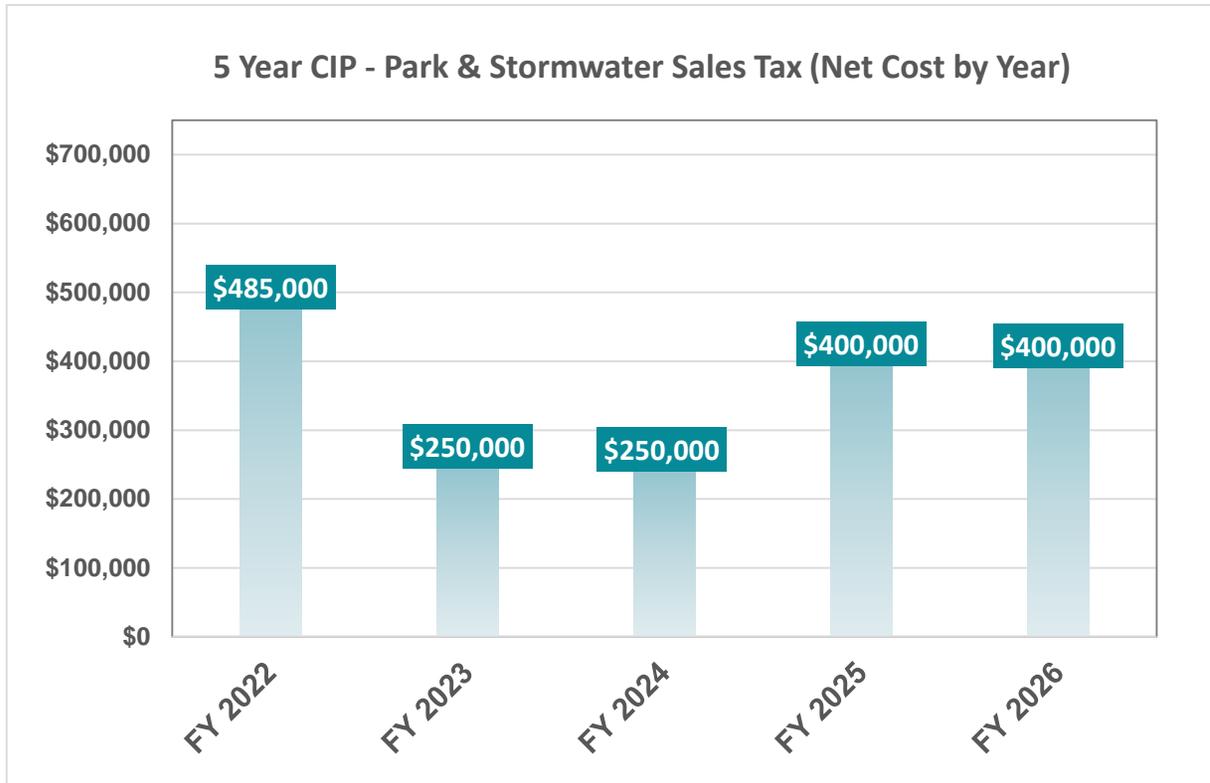
Pending Projects - Outside 5 Year CIP - Capital Improvement Sales Tax

Pending Projects	Department Name	Cost Estimate	Year Planned
None	None	-	None

5 Year Capital Improvement Plan - Park & Stormwater Sales Tax

Capital Improvement Project Name	Dept Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Stormwater Master Plan	Public Works	\$150,000	-	-	-	-
Quincy Boulevard/Owens (Engineering)	Public Works	\$60,000	-	-	-	-
Diamond Crest Neighborhood Park & Signage	Parks & Recreation	\$275,000	-	-	-	-
Quincy Boulevard/Owens (Construction)	Public Works	-	\$100,000			
Emerald Ridge Neighborhood Park & Signage	Parks & Recreation	-	\$150,000	-	-	-
Heritage Park - 2 Shelters	Parks & Recreation	-	-	\$150,000	-	-
Annual Stormwater Program (Projects TBD)	Public Works	-	-	\$100,000	\$100,000	\$100,000
Smith's Fork Park - Sport Courts	Parks & Recreation	-	-	-	\$300,000	\$300,000
Grand Total		\$485,000	\$250,000	\$250,000	\$400,000	\$400,000

Project Totals By City Department	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Parks & Recreation	\$275,000	\$150,000	\$150,000	\$300,000	\$300,000
Public Works	\$210,000	\$100,000	\$100,000	\$100,000	\$100,000
Grand Total (Net Cost)	\$485,000	\$250,000	\$250,000	\$400,000	\$400,000



5 Year CIP Total
\$1,785,000



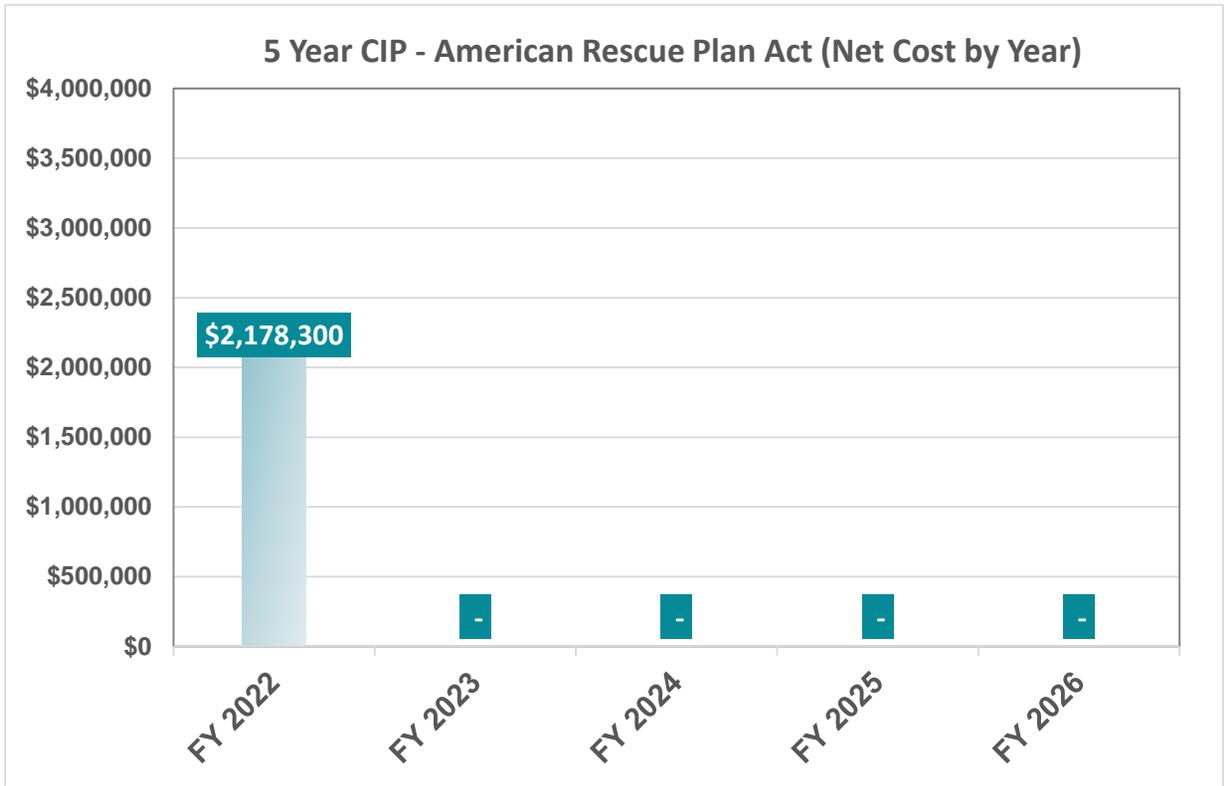
Pending Projects Outside 5 Year CIP - Park & Stormwater Sales Tax Fund

Pending Projects	Dept Name	Cost Estimate
Smith's Fork Park (4 Plex Baseball, Site Development)**	Parks & Recreation	\$3,224,000
Hawthorne Court Park (Public Art and Landscaping)**	Parks & Recreation	\$108,000
Heritage Park (Major Improvements/Site Development)**	Parks & Recreation	\$4,557,000
Helvey Park Loop Trail**	Parks & Recreation	\$220,000
Wildflower Neighborhood Park**	Parks & Recreation	\$330,000
Smith's Fork Park (Destination Development)**	Parks & Recreation	\$5,235,500
Maple Lane ----- Curbs & Stormwater (Engineering)	Public Works	\$15,000
Maple Lane ----- Curbs & Stormwater (Construction)	Public Works	\$175,000
North Bridge St ----- Curbs & Stormwater (Engineering)	Public Works	\$40,000
North Bridge St ----- Curbs & Stormwater (Construction)	Public Works	\$200,000
Dundee Road ----- Curbs & Stormwater (Engineering)	Public Works	\$18,200
Dundee Road ----- Curbs & Stormwater (Construction)	Public Works	\$91,000
South Bridge St ----- Curbs & Stormwater (Engineering)	Public Works	\$24,000
South Bridge St ----- Curbs & Stormwater (Construction)	Public Works	\$120,000
South Mill St ----- Curbs & Stormwater (Engineering)	Public Works	\$5,000
South Mill St ----- Curbs & Stormwater (Construction)	Public Works	\$25,000
Grand Total Pending Projects		\$14,387,700

****Proposed project from the Parks and Recreation Master Plan**

5 Year Capital Improvement Plan - American Rescue Act Plan Fund

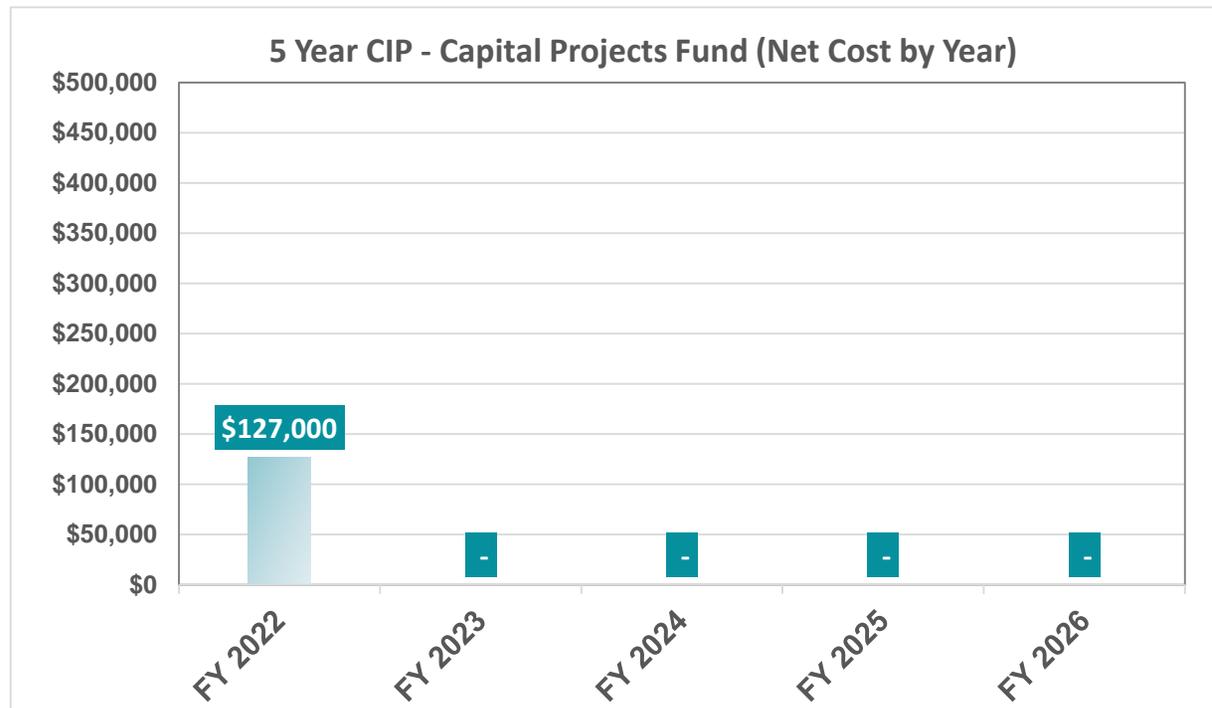
Capital Improvement Project Name	Dept Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Raw Water Pump Station, Valve Vault, Zebra Mussel Control	Public Works - Utilities	\$2,178,300	-	-	-	-
Grand Total		\$2,178,300	-	-	-	-



5 Year CIP Total
\$2,178,300

5 Year Capital Improvement Plan - Capital Projects Fund

Capital Improvement Project Name	Dept Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Finish Streetscape Phase 2 (Construction)	Public Works - Streets	\$127,000	-	-	-	-
Grand Total		\$127,000	-	-	-	-



5 Year CIP Total
\$127,000

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 probably that a bond issue will go into default, by measuring risk, which impacts the interest rate at which the bond is issued.

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

Debt Service Fund: A budgeted fund established to account for the accumulation of resources for, and the payment of long-term debt principal and interest.

Dedicated Tax: Taxes that are levied to support a specific government program or purpose.

Delinquent Taxes: Taxes that remain unpaid after the due date which have penalties and interest attached.

Department: A major administrative unit of the City which includes management responsibility for one or more operating divisions.

Depreciation: The process of recognizing the physical deterioration of capital assets over a period of time.

Division: An organizational unit of the City that indicates management responsibility for a specific activity.

Economic Activity Taxes (EATS): 50% of the revenue from sales taxes generated by economic activities within a Redevelopment Project Area which is captured and placed in the Special Allocation Fund (EATS are currently applicable to the Smithville Marketplace Redevelopment Area).

Employee Benefits: Contributions made by the City to meet commitments or obligations for fringe benefits, including the City's share of Social Security and various medical, life, and pension plans.

Encumbrance: The commitment of funds to purchase an item or service. To encumber funds means to set aside funds to pay for future cash expenditures.

Enterprise Fund: A fund established to account for operations of the City that sets fees based on recovering costs incurred to provide the service.

Expenditure: A decrease in the net financial resources of the City due to the acquisition of goods or services.

Expense: See the definition "Expenditure".

Financial Advisor: A professional advisor offering financial counsel to the City on all financial matters pertaining to a proposed debt issuance who is not part of the underwriting syndicate.

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

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

GLOSSARY OF TERMS

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

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

Fund: An accounting entity with a self-balancing set of accounts that record financial transactions for specific activities or government functions.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

Government Accounting Standards Board (GASB): The organization that formulates accounting standards for governmental units.

GASB 34: The comprehensive overhaul in state and local government financial reporting issued by GASB in June 1999 which required significant changes in an entity's reporting of Financial Statements and in Management's Discussion and Analysis for State and Local Governments. It requires that governmental entities present 1) government wide financial statements that are based on the accrual accounting basis and the flow of all economic resources and 2) governmental funds financial statements continue to be presented based on the modified accrual accounting basis and the flow of current financial resources.

General Fund: The fund used to account for all financial resources of the City except those required to be accounted for in a separate fund.

General Obligation Bond: Municipal bonds back the full faith and credit (which includes the taxing and further borrowing power) of a municipality, repaid with the general revenue of the municipality, such as property taxes and sales taxes.

Government Finance Officers Association (GFOA): A professional organization of governmental financial personnel and associated interested individuals that provide assistance, training, and guidance to governments in the areas of accounting, audit, cash management, internal controls, debt management, and general finance.

Grant: A contribution by a government or other organization to support a specific function or operation.

Interfund Transfers: Transfer of resources between two funds of the same governmental unit.

Interest Earnings: Revenue derived in a year from the investment of cash on hand, into securities, as specified by the City investment policy.

GLOSSARY OF TERMS

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

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

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

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

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

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

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

Operating Expenses: The cost for personnel, materials, and equipment required for a department to function on a daily basis.

Operating Revenue: Funds received by a government that provide financial support to carry out and pay for daily operations of the City.

Ordinance: A formal legislative enactment by the governing body of a municipality. An ordinance has full force and effect of law within the boundaries of the municipality.

Pass Through Fund: An accounting entity with a self-balancing set of accounts that receives revenues or expenditures and acts as a cash conduit for a secondary fund.

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

APPENDIX I — DEBT AMORTIZATION SCHEDULES

Aug 7, 2018 11:33 am

Page 6

BOND DEBT SERVICE

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

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

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

APPENDIX I — DEBT AMORTIZATION SCHEDULES

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

Page 2

BOND DEBT SERVICE
 City of Smithville, Missouri
 General Obligation Bonds, Series 2018
 FINAL

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

APPENDIX I — DEBT AMORTIZATION SCHEDULES

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

Page 2

BOND DEBT SERVICE
 City of Smithville, Missouri
 General Obligation Bonds, Series 2019
 FINAL

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

APPENDIX II - PERSONNEL SUMMARY

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Adopted	FY22 Proposed
Administration	3.00	4.00	4.00	3.00	3.00
Municipal Court	1.00	1.00	-	-	-
Police	19.00	20.00	21.00	21.00	21.00
Parks & Recreation	5.00	5.00	5.00	5.00	5.00
Development	6.00	6.00	6.00	5.00	5.00
Finance	3.00	3.00	3.00	4.00	4.00
Public Works	18.00	20.00	21.00	23.00	23.00
	55.00	59.00	60.00	61.00	61.00



The City of Smithville Police Department hired new police officers in 2021 to fill open positions.

DEPARTMENT PERSONNEL SUMMARY

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Adopted	FY22 Proposed
Administration					
City Administrator	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	-	-	-
Assistant City Administrator	-	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00	1.00
Management Assistant	-	-	1.00	-	-
Total	3.00	4.00	4.00	3.00	3.00
Municipal Court					
Court Administrator	1.00	1.00	-	-	-
Total	1.00	1.00	-	-	-
Police					
Police Chief	1.00	1.00	1.00	1.00	1.00
Police Clerk/Prosecutor's Assistant	-	-	1.00	1.00	1.00
Police Captain	1.00	1.00	1.00	1.00	1.00
Police Sergeant	4.00	4.00	4.00	4.00	4.00
Police Detective	2.00	2.00	2.00	2.00	2.00
Police Officer	10.00	10.00	10.00	10.00	10.00
School Resource Officer	1.00	2.00	2.00	2.00	2.00
Total	19.00	20.00	21.00	21.00	21.00

DEPARTMENT PERSONNEL SUMMARY

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Adopted	FY22 Proposed
Parks & Recreation					
Parks & Recreation Director	1.00	1.00	1.00	1.00	1.00
Recreation & Marketing Manager	1.00	1.00	1.00	1.00	1.00
Parks Maintenance Crew Leader	1.00	1.00	1.00	1.00	1.00
Parks Maintenance Worker	2.00	2.00	2.00	2.00	2.00
Total	5.00	5.00	5.00	5.00	5.00
Development					
Development Director	1.00	1.00	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00	-	-
Communications Coordinator	1.00	-	-	-	-
Permit Technician	-	-	-	1.00	1.00
Utilities Inspector	1.00	1.00	1.00	-	-
Building Inspector	2.00	2.00	2.00	2.00	2.00
Codes Inspector	-	1.00	1.00	1.00	1.00
Total	6.00	6.00	6.00	5.00	5.00
Finance					
Finance Director	1.00	1.00	1.00	1.00	1.00
Finance Specialist	2.00	2.00	2.00	2.00	2.00
Finance Analyst	-	-	-	1.00	1.00
Total	3.00	3.00	3.00	4.00	4.00

DEPARTMENT PERSONNEL SUMMARY

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Adopted	FY22 Proposed
Public Works					
Public Works Director	-	-	1.00	1.00	1.00
Management Analyst	-	-	-	1.00	1.00
Administrative Coordinator - Utilities	1.00	1.00	1.00	1.00	1.00
Street Superintendent	1.00	1.00	1.00	1.00	1.00
Street Maintenance Crew Leader	-	-	1.00	1.00	1.00
Street Maintenance Worker	4.00	5.00	4.00	4.00	4.00
Utilities Superintendent	1.00	1.00	1.00	1.00	1.00
Water Treatment Plant Manager	1.00	1.00	1.00	1.00	1.00
Operations Manager	1.00	1.00	1.00	1.00	1.00
Water Plant Operator	4.00	4.00	4.00	4.00	4.00
Wastewater Plant Operator	2.00	2.00	2.00	2.00	2.00
Utilities Inspector	-	1.00	1.00	2.00	2.00
Utilities Specialist	3.00	3.00	3.00	3.00	3.00
Total	18.00	20.00	21.00	23.00	23.00
<hr/>					
Grand Total Count (Full-Time Positions)	55.00	59.00	60.00	61.00	61.00

APPENDIX III — EMPLOYEE PAY RATE LISTING

Active Positions and Titles	Pay Type	Pay Rate as of November 1, 2021
Elected Officials		
Mayor	Monthly	\$300.00
Alderman	Monthly	\$150.00
Administration		
City Administrator	Bi-Weekly	\$4,846.15
Assistant City Administrator	Bi-Weekly	\$2,965.94
City Clerk	Bi-Weekly	\$2,356.92
Legal Counsel	Hourly	\$150.00
Legal Counsel	Hourly	\$150.00
Finance		
Finance Director	Bi-Weekly	\$2,712.38
Finance Specialist I	Hourly	\$20.68
Finance Specialist II	Hourly	\$25.08
Finance Analyst	Bi-Weekly	\$1,836.06

APPENDIX III — EMPLOYEE PAY RATE LISTING

Active Positions and Titles	Pay Type	Pay Rate as of November 1, 2021
Police		
Chief of Police	Bi-Weekly	\$3,441.25
Police Clerk/Prosecutor's Assistant	Hourly	\$27.01
Police Captain	Bi-Weekly	\$3,005.85
Police Sergeant I	Hourly	\$27.23
Police Sergeant I	Hourly	\$25.95
Police Sergeant I	Hourly	\$26.21
Police Detective	Hourly	\$24.13
Police Officer II	Hourly	\$23.63
Police Officer II	Hourly	\$24.09
Police Officer II	Hourly	\$23.16
Police Officer II	Hourly	\$24.42
Police Officer II (Part-Time)	Hourly	\$24.65
Police Officer I	Hourly	\$20.70
Police Officer I	Hourly	\$20.65
Police Officer I	Hourly	\$19.86
Police Officer I	Hourly	\$17.84
Police Officer I	Hourly	\$17.84
Police Recruit	Hourly	\$17.84
Police Recruit	Hourly	\$17.84
Prosecuting Attorney	Bi-Weekly	\$586.66

APPENDIX III — EMPLOYEE PAY RATE LISTING

Active Positions and Titles	Pay Type	Pay Rate as of November 1, 2021
Parks and Recreation		
Parks and Recreation Director	Bi-Weekly	\$2,793.75
Recreation and Marketing Manager	Bi-Weekly	\$2,030.68
Parks Maintenance Crew Leader	Hourly	\$27.01
Parks Maintenance Worker I	Hourly	\$18.73
Parks Maintenance Worker I	Hourly	\$18.19
Clinic Instructor (Seasonal)	Hourly	\$10.30
Clinic Instructor (Seasonal)	Hourly	\$10.30
Clinic Instructor (Seasonal)	Hourly	\$10.30
Field Supervisor (Seasonal)	Hourly	\$10.00
Parks & Rec Worker (Seasonal)	Hourly	\$10.00
Parks & Rec Worker (Seasonal)	Hourly	\$13.50
Parks Worker (Seasonal)	Hourly	\$10.00
Parks Intern (Seasonal)	Hourly	\$10.30
Parks Maintenance (Seasonal)	Hourly	\$13.50
Site Supervisor (Seasonal)	Hourly	\$10.30
Parks Fall Intern (Seasonal)	Hourly	\$10.30
Development		
Development Director	Bi-Weekly	\$3,274.46
Permit Technician	Hourly	\$19.76
Building Inspector I	Hourly	\$25.93
Building Inspector II	Hourly	\$26.97
Code Inspector II	Hourly	\$22.18

APPENDIX III — EMPLOYEE PAY RATE LISTING

Active Positions and Titles	Pay Type	Pay Rate as of November 1, 2021
Public Works		
Public Works Director	Bi-Weekly	\$3,766.59
Management Analyst	Bi-Weekly	\$1,846.15
Administrative Coordinator - Streets (Part-Time)	Hourly	\$19.36
Administrative Coordinator - Utilities	Hourly	\$17.68
Street Superintendent	Hourly	\$31.27
Street Maintenance Crew Leader	Hourly	\$22.82
Street Maintenance Worker II	Hourly	\$25.72
Street Maintenance Worker II	Hourly	\$21.49
Street Maintenance Worker II	Hourly	\$19.42
Street Maintenance Worker I	Hourly	\$16.09
Utilities Superintendent	Hourly	\$38.15
Water Treatment Plant Manager	Hourly	\$31.02
Utility Operations Manager	Hourly	\$30.71
Water Plant Operator V	Hourly	\$25.88
Water Plant Operator V	Hourly	\$25.88
Water Plant Operator III	Hourly	\$20.00
Water Plant Operator III	Hourly	\$20.00
Wastewater Plant Operator I	Hourly	\$15.54
Utility Inspector I	Hourly	\$25.81
Utility Inspector I	Hourly	\$25.81
Utility Specialist IV	Hourly	\$23.81
Utility Specialist III	Hourly	\$21.64