



City of Smithville
FY2026 Budget
Department Review
June 3, 2025

June 2025



FY2026 Budget Process Schedule

June 17

Staffing Needs
World Cup
Outside Funding Requests
Downtown Snow Removal Priorities

July 1

Capital Improvement Plan Updates
Water and Wastewater Master Plans
Sidewalk Program Review

July 15

Compensation and Benefits
Schedule of Fees

August 19

9 Month Budget Update

September 23

Draft Budget Presented
Set Property Tax Rate (if available from county)

September 30

Second Budget Discussion (if needed)

October 7

Budget First Reading

October 21

Budget Second Reading

Key Operating Budget Assumptions



June 2025

Cost Category	Budget Assumptions
Fuel	\$3.55 / Gallon
Health Insurance	15% Increase
Insurance (Other)	11% Increase
Non-contract Commodities	3% Increase
Propane	\$2.00 / Gallon
Utilities	5% Increase

Department Budget Overview Structure

Presentations for Each Department to Include:

1. Budget History

- FY2023 Actual, FY2024 Actual and FY2025 Adopted

2. Budget Review

- Building on the Budget History slide, adding FY2025 Baseline and FY2026 Baseline

3. Budget Requests (if applicable)

- Summary of department-submitted requests for FY2026

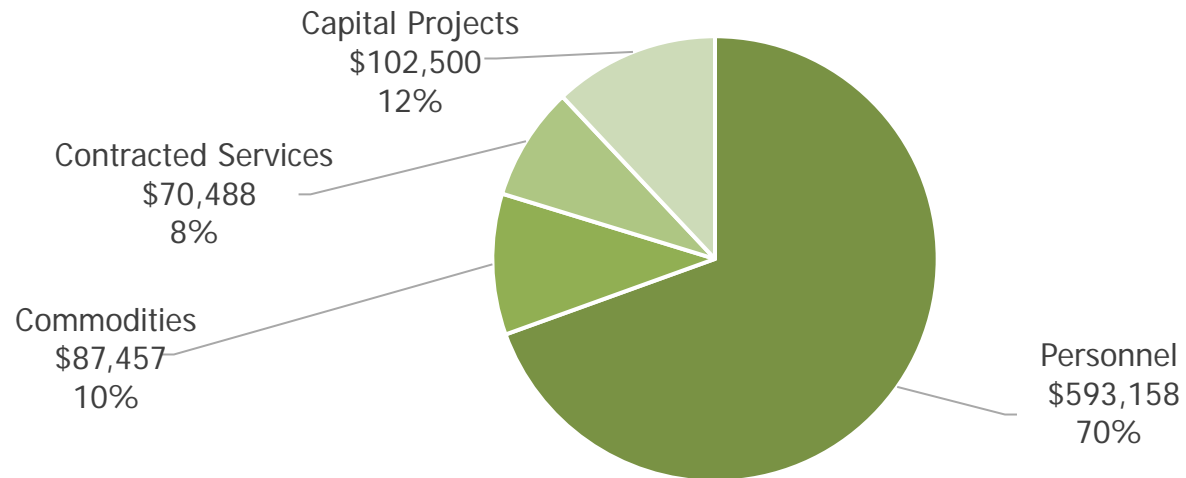
4. Budget Review with Requests (if applicable)

- FY2023 Actual, FY2024 Actual, FY2025 Adopted and FY2026 with Requests

Administration Budget History

	FY2023 Actual	FY2024 Actual	FY2025 Adopted
Personnel	\$473,973	\$494,929	\$593,158
Commodities	\$112,921	\$116,623	\$87,457
Contracted Services	\$92,649	\$43,324	\$70,488
Capital Projects	\$35,359	\$36,732	\$102,500
	\$714,904	\$691,609	\$853,603

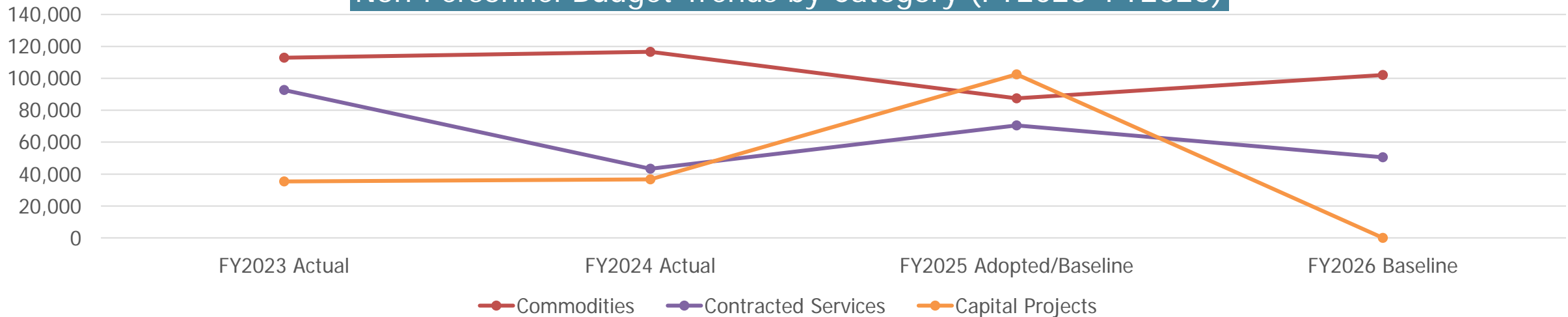
Administration - FY2025 Adopted



Administration Budget Review

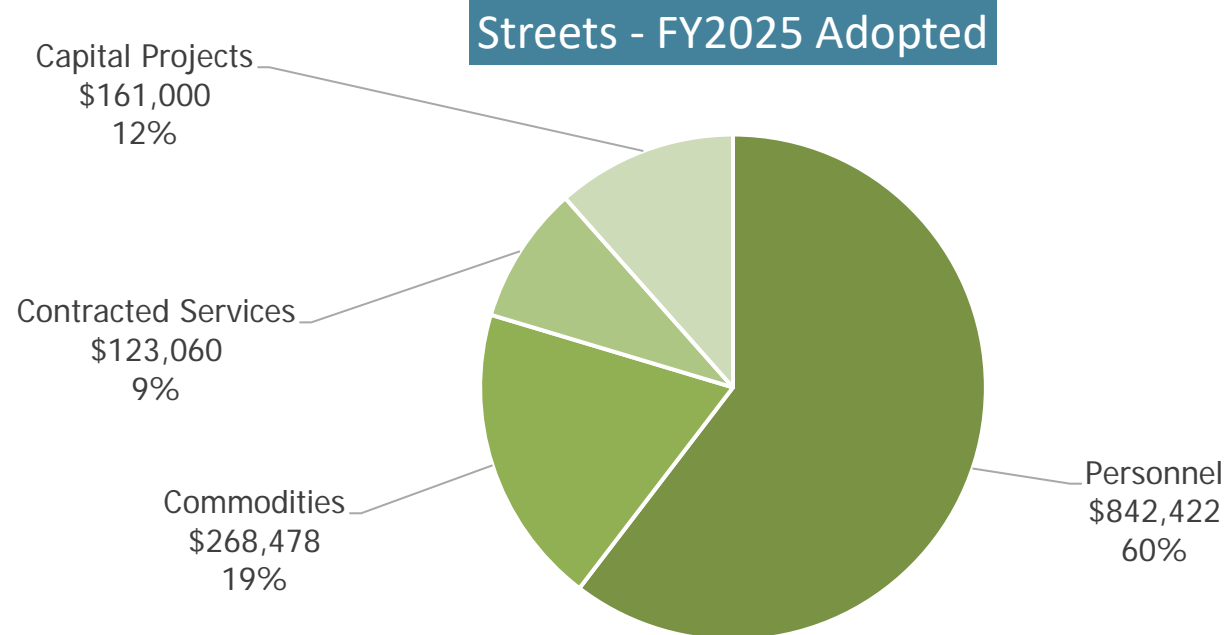
	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Baseline	FY2026 Baseline
Commodities	\$112,921	\$116,623	\$87,457	\$87,457	\$102,121
Contracted Services	\$92,649	\$43,324	\$70,488	\$70,488	\$50,550
Capital Projects	\$35,359	\$36,732	\$102,500	\$102,500	\$100,000
	\$240,930	\$196,679	\$260,445	\$260,445	\$252,671

Non-Personnel Budget Trends by Category (FY2023–FY2026)



Streets Budget History

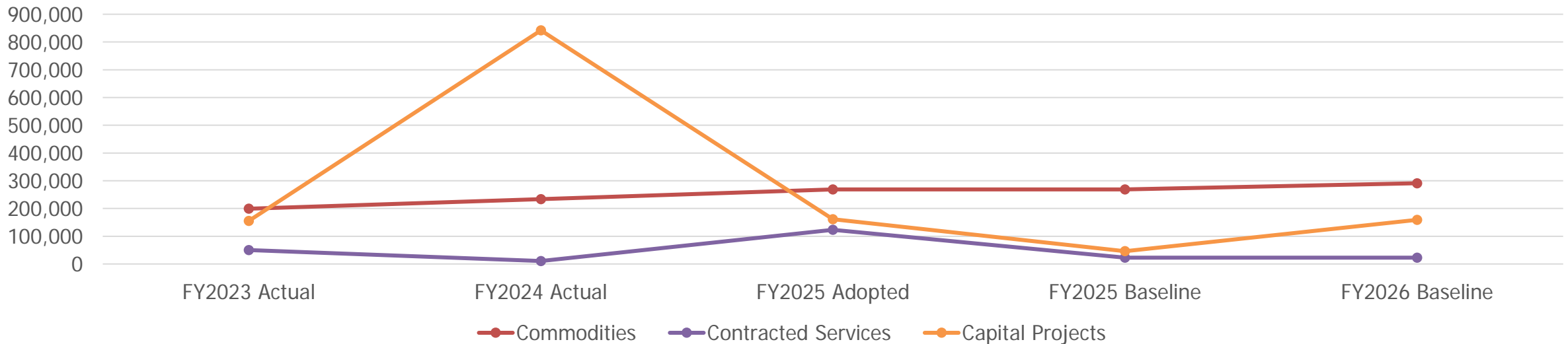
	FY2023 Actual	FY2024 Actual	FY2025 Adopted
Personnel	\$742,882	\$705,991	\$842,422
Commodities	\$199,125	\$233,755	\$268,478
Contracted Services	\$49,784	\$10,659	\$123,060
Capital Projects	\$155,405	\$841,961	\$161,000
	\$1,147,196	\$1,792,366	\$1,294,960



Streets Budget Review

	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Baseline	FY2026 Baseline
Commodities	\$199,125	\$233,755	\$268,478	\$268,478	\$290,982
Contracted Services	\$49,784	\$10,659	\$123,060	\$23,060	\$23,060
Capital Projects	\$155,405	\$841,961	\$161,000	\$61,000	\$161,000
	\$404,314	\$1,086,375	\$452,538	\$337,538	\$473,042

Non-Personnel Budget Trends by Category (FY2023–FY2026)



Streets Budget Requests

• Mini Excavator	Enhance operational efficiency and productivity	\$105,000
• Walk behind saw	Heavy duty and precision cutting for in-house jobs	\$15,000
• GPS / Snowplow Tracking	Keep citizens up-to-date and driver safety	\$25,000
• PCI Software	Advanced imaging for road evaluation	\$25,000
• Zero turn mower	Increase efficiency and reduce maintenance costs	\$23,000

Streets Mini Excavator

\$105,000

- Versatility and smaller footprint
- Repair curb, gutter and sidewalk
- Excavation of storm drain and catch basin
- Tree root removal
- Drainage grading and repairs



Streets Walk Behind Saw

\$15,000



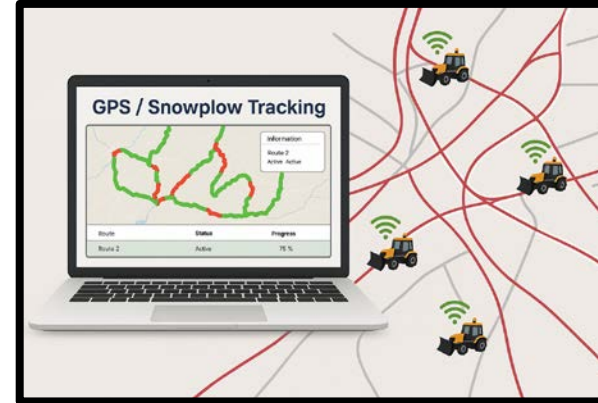
- Provides the ability to respond more quickly to infrastructure needs
- Improved efficiency on road & infrastructure maintenance
- Safety for municipal workers (Complies with OSHA silica regulations)

Streets

GPS / Snowplow Tracking & AI PCI Software

\$25,000

- Real-time tracking improves storm response
- Keeps public informed of plow status
- Increases efficiency and driver accountability
- Enhances safety during snow events



\$25,000

- Faster, more consistent pavement evaluations
- Reduces manual labor and subjectivity
- Helps plan repairs using accurate, data-driven insights
- Up-to-date data of our road network (video footage/pictures)



Streets Zero Turn Mower

\$23,000

Allows mowing in smaller areas where brush hog is too large

Example of areas mowed:

- Highway 169 Right of Way
 - 2nd Creek Road South to Hospital Drive
- 172nd & Jefferson Highway
- Public Works South Shop



Streets

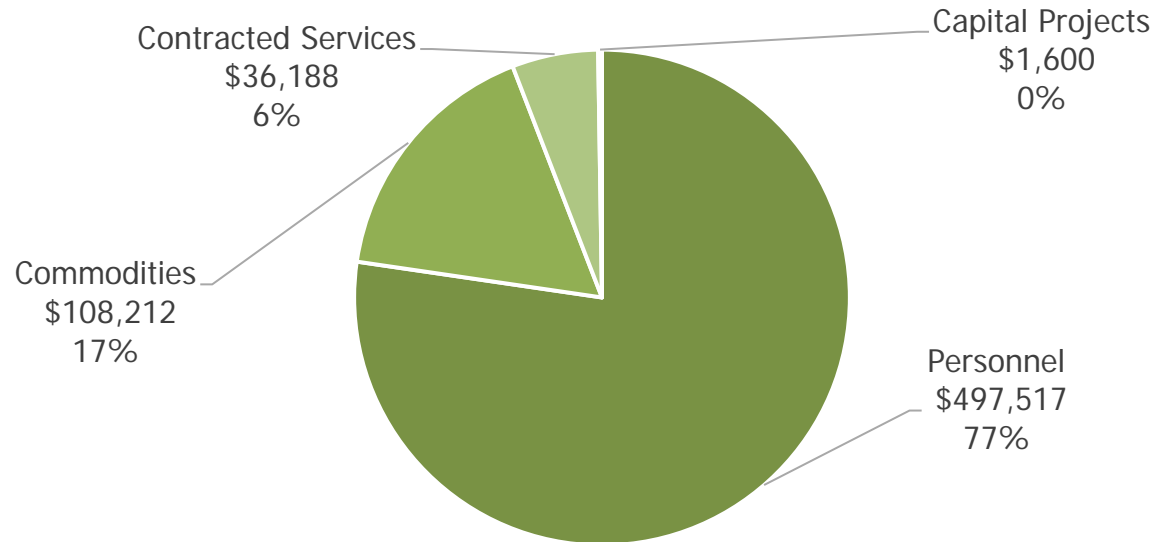
Budget Review With Requests

	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Requested
Commodities	\$199,125	\$233,755	\$268,478	\$290,982
Contracted Services	\$49,784	\$10,659	\$123,060	\$123,060
Capital Projects	\$155,405	\$841,961	\$161,000	\$352,000
	\$404,314	\$1,086,375	\$452,538	\$766,042

Development Budget History

	FY2023 Actual	FY2024 Actual	FY2025 Adopted
Personnel	\$396,985	\$401,538	\$497,517
Commodities	\$48,894	\$57,348	\$108,212
Contracted Services	\$15,506	\$37,764	\$36,188
Capital Projects	\$2,056	\$358	\$1,600
	\$463,441	\$497,008	\$643,517

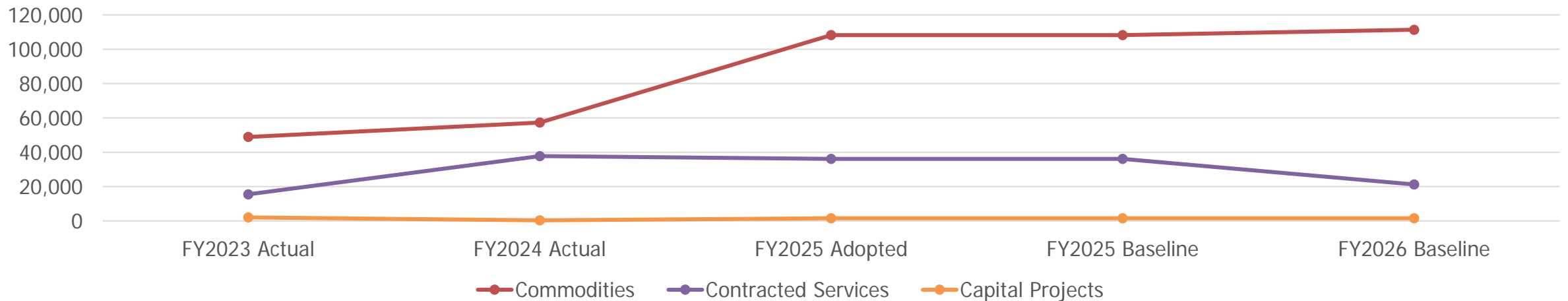
Development - FY2025 Adopted



Development Budget Review

	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Baseline	FY2026 Baseline
Commodities	\$48,894	\$57,348	\$108,212	\$108,212	\$111,338
Contracted Services	\$15,506	\$37,764	\$36,188	\$36,188	\$21,188
Capital Projects	\$2,056	\$358	\$1,600	\$1,600	\$1,600
	\$66,456	\$95,470	\$146,000	\$146,000	\$134,126

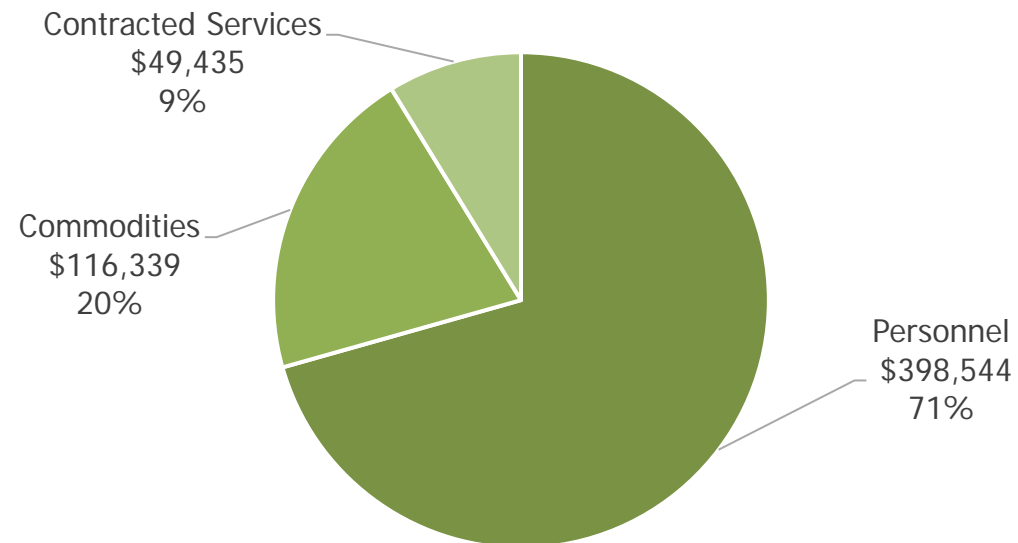
Non-Personnel Budget Trends by Category (FY2023–FY2026)



Finance Budget History

	FY2023 Actual	FY2024 Actual	FY2025 Adopted
Personnel	\$303,950	\$295,416	\$398,544
Commodities	\$106,716	\$133,224	\$116,339
Contracted Services	\$44,382	\$51,062	\$49,435
Capital Projects	\$ -	\$1,166	\$ -
	\$455,048	\$480,868	\$564,317

Finance - FY2025 Adopted

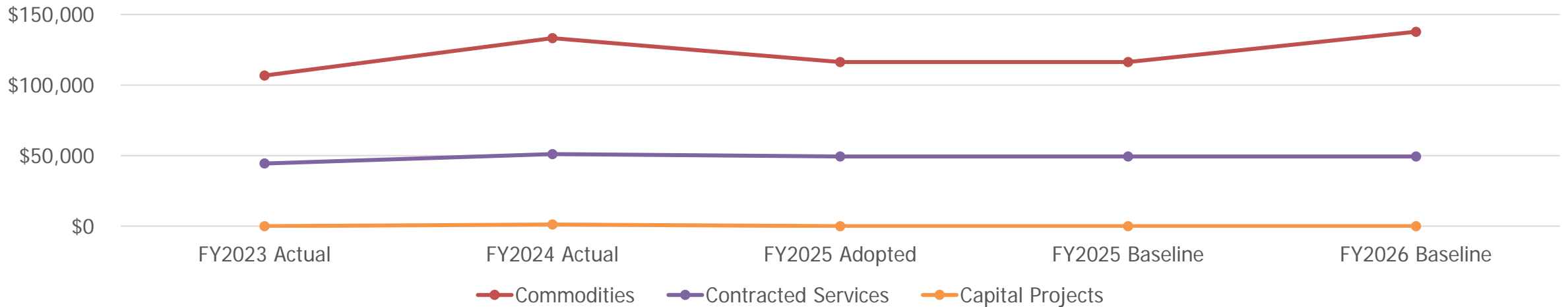


Finance

Budget Review

	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Baseline	FY2026 Baseline
Commodities	\$106,716	\$133,224	\$116,339	\$116,339	\$137,758
Contracted Services	\$44,382	\$51,062	\$49,435	\$49,435	\$49,435
Capital Projects	\$ -	\$1,166	\$ -	\$ -	\$ -
	\$151,098	\$185,451	\$165,774	\$165,774	\$187,192

Non-Personnel Budget Trends by Category (FY2023–FY2026)



Finance Budget Requests

Financial Transparency Platform

Purpose

Amount Requested

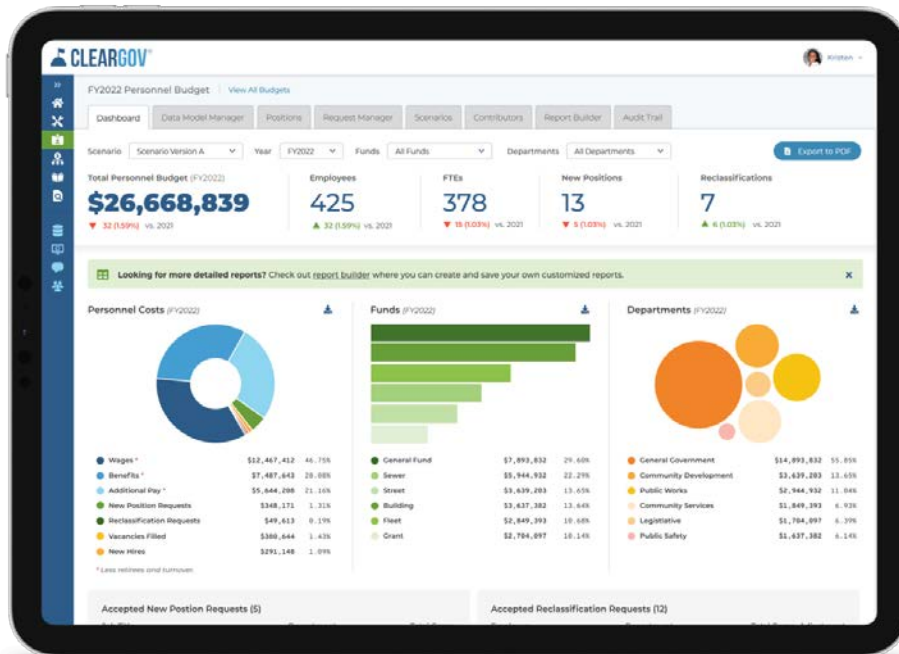
Key Features

Digital budgeting and transparency platform

Enhance financial transparency and communication

\$25,000

- Streamlined operating budget management and digital budget book
- Public-facing performance dashboards and financial transparency portal
- Secure collaboration tools and audit trails for accountability
- Customizable templates, project tracking, and citizen engagement tools



Finance

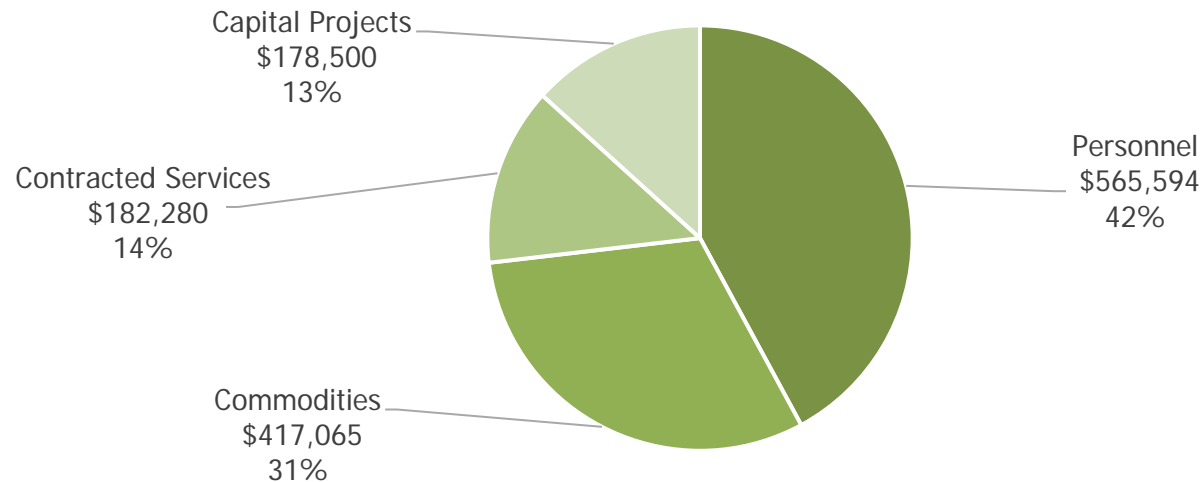
Budget Review With Requests

	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Requested
Commodities	\$106,716	\$133,224	\$116,339	\$137,758
Contracted Services	\$44,382	\$51,062	\$49,435	\$74,435
Capital Projects	\$ -	\$1,166	\$ -	\$ -
	\$151,098	\$185,451	\$165,774	\$212,193

Parks and Recreation Budget History

	FY2023 Actual	FY2024 Actual	FY2025 Adopted
Personnel	\$425,221	\$437,806	\$565,594
Commodities	\$288,210	\$361,795	\$417,065
Contracted Services	\$107,091	\$134,156	\$182,280
Capital Projects	\$49,939	\$20,330	\$178,500
	\$870,462	\$954,088	\$1,343,439

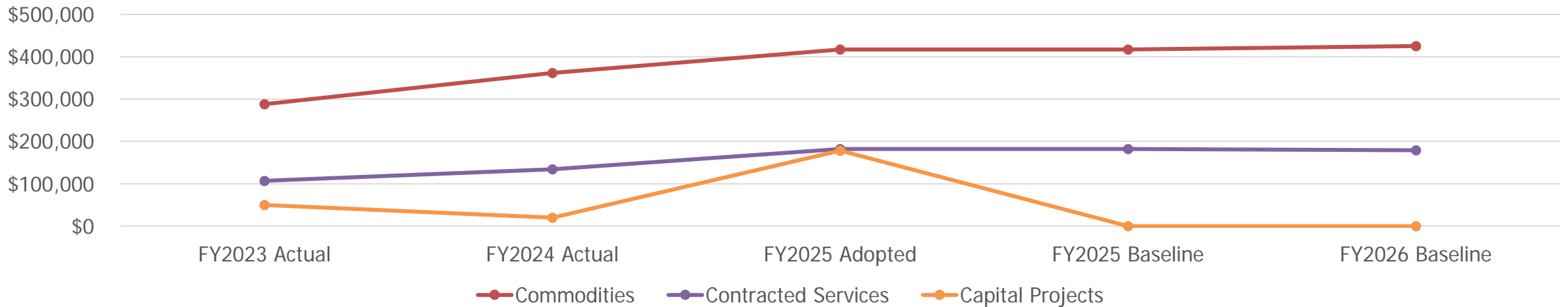
Parks and Recreation - FY2025 Adopted



Parks and Recreation Budget Review

	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Baseline	FY2026 Baseline
Commodities	\$288,210	\$361,795	\$417,065	\$417,065	\$425,416
Contracted Services	\$107,091	\$134,156	\$182,280	\$182,280	\$179,080
Capital Projects	\$49,939	\$20,330	\$178,500	\$ -	\$ -
	\$445,241	\$516,282	\$777,845	\$599,345	\$604,496

Non-Personnel Budget Trends by Category (FY2023–FY2026)



Parks and Recreation Budget Requests

Golf cart	Replace 1999 Golf Cart - Equipment replacement plan	\$15,000
Toolcat bucket	Replace bucket arm that has been bent	\$6,000
Senior Center Updates	Update floor, cabinets, countertops, and lights	\$10,000
Billy goat leaf vac	Clean up leaves, trash, and debris more efficiently	\$3,500
Park maintenance updates	Update Maintenance Shop floor, cabinets, and windows	\$10,000

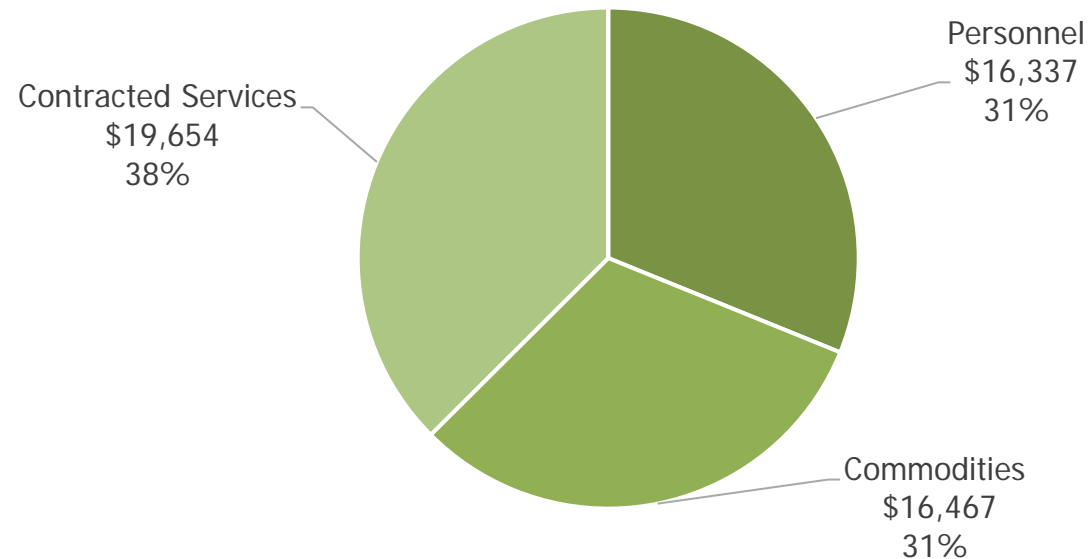
Parks and Recreation Budget Review With Requests

	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Requested
Commodities	\$288,210	\$361,795	\$417,065	\$425,416
Contracted Services	\$107,091	\$134,156	\$182,280	\$183,080
Capital Projects	\$49,939	\$20,330	\$178,500	\$44,500
	\$445,241	\$516,282	\$777,845	\$652,996

Elected Officials Budget History

	FY2023 Actual	FY2024 Actual	FY2025 Adopted
Personnel	\$15,697	\$15,695	\$16,337
Commodities	\$15,892	\$14,208	\$16,467
Contracted Services	\$322	\$348	\$19,654
Capital Projects	\$ -	\$ -	\$ -
	\$31,911	\$30,251	\$52,458

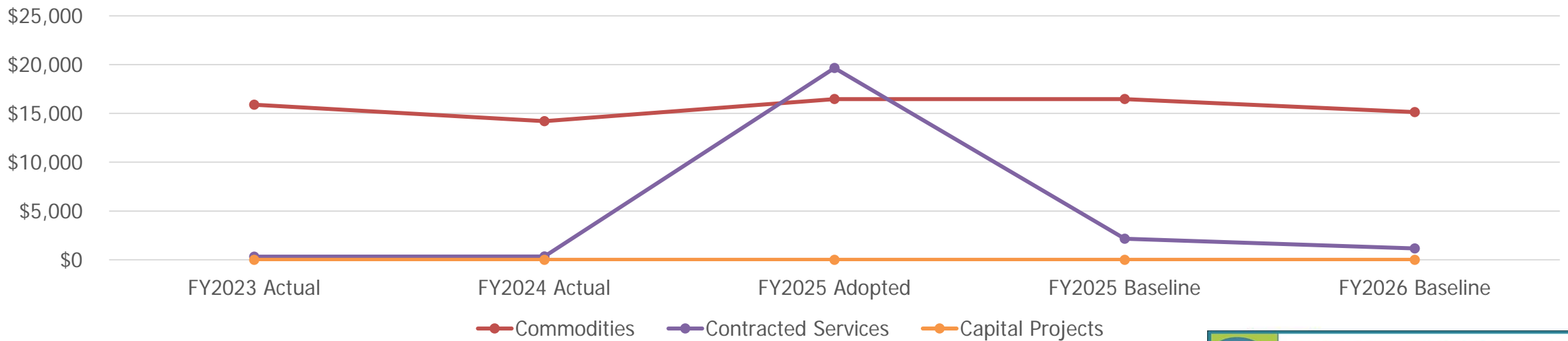
Elected Officials - FY2025 Adopted



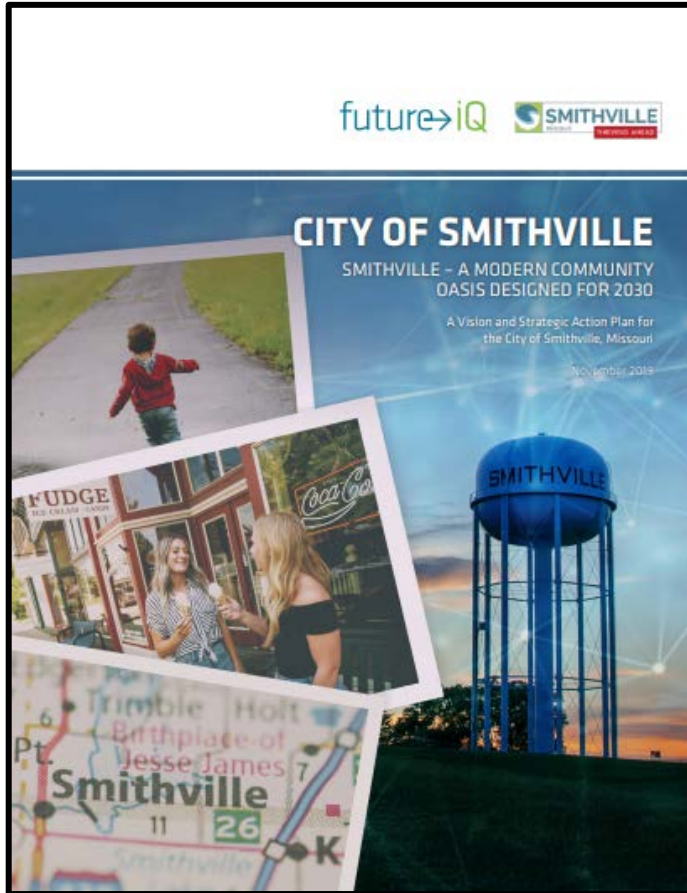
Elected Officials Budget Review

	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Baseline	FY2026 Baseline
Commodities	\$15,892	\$14,208	\$16,467	\$16,467	\$15,127
Contracted Services	\$322	\$348	\$19,654	\$2,154	\$1,654
Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -
	\$16,214	\$14,556	\$36,121	\$18,621	\$16,781

Non-Personnel Budget Trends by Category (FY2023–FY2026)



Elected Officials Budget Requests



Strategic Planning Process

\$50,000

Hire consultant to work with the community to update the 2019 Community Vision and Strategic Action Plan

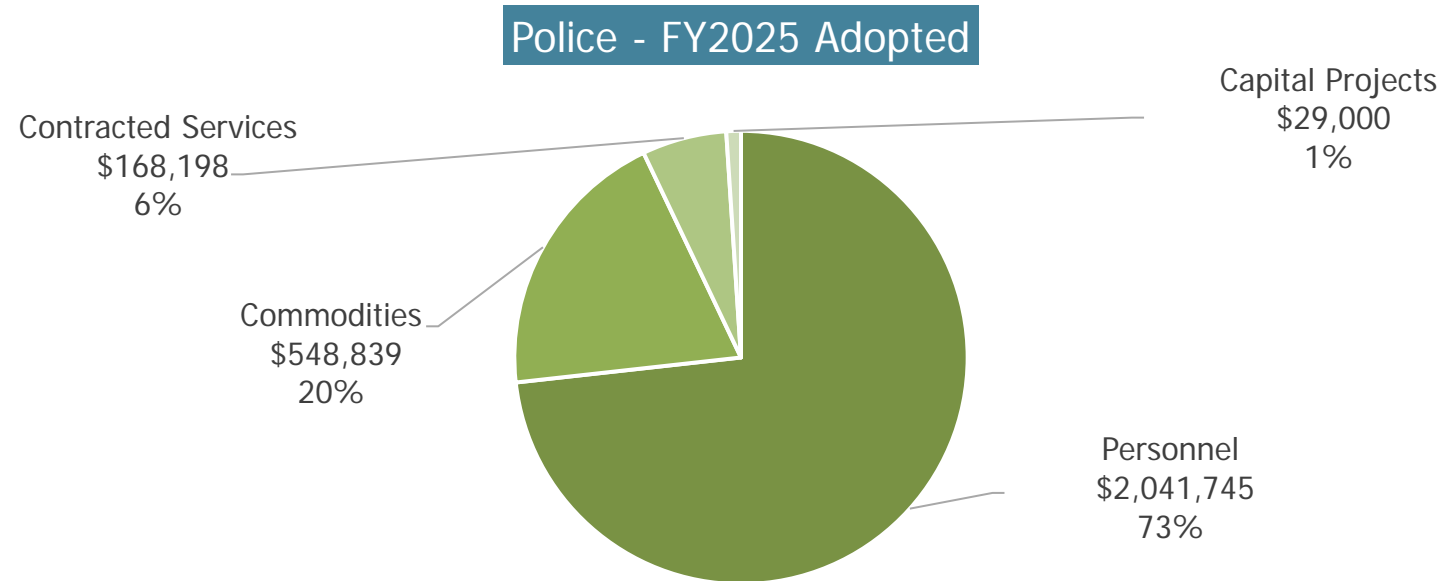
Elected Officials

Budget Review with Requests

	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Requested
Commodities	\$15,892	\$14,208	\$16,467	\$15,127
Contracted Services	\$322	\$348	\$19,654	\$1,654
Capital Projects	\$ -	\$ -	\$ -	\$50,000
	\$16,214	\$14,555	\$36,120	\$66,781

Police Budget History

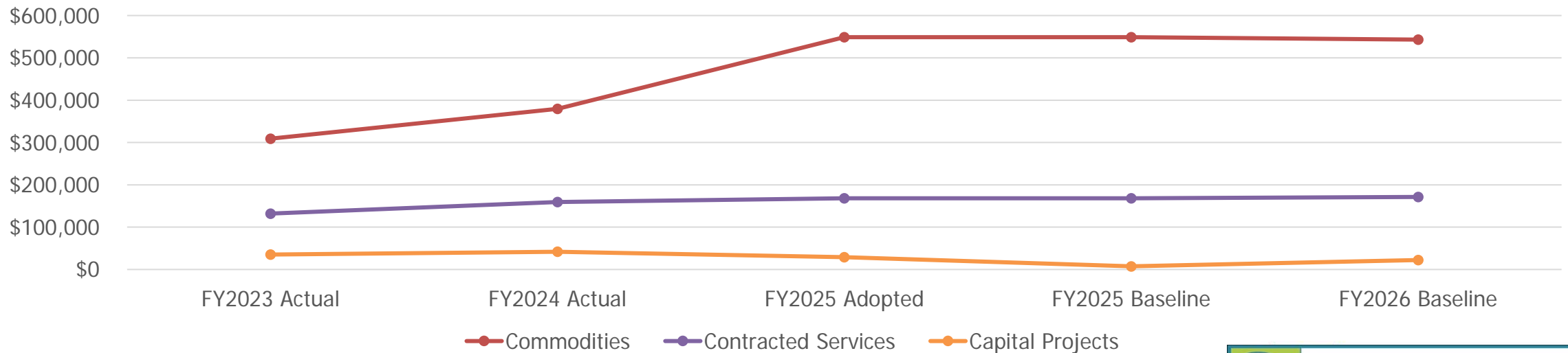
	FY2023 Actual	FY2024 Actual	FY2025 Adopted
Personnel	\$1,862,453	\$1,683,221	\$2,041,745
Commodities	\$309,086	\$379,413	\$548,839
Contracted Services	\$132,093	\$159,230	\$168,198
Capital Projects	\$ 35,244	\$41,865	\$29,000
	\$2,338,875	\$2,263,728	\$2,787,782



Police Budget Review

	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Baseline	FY2026 Baseline
Commodities	\$309,086	\$379,413	\$548,839	\$548,839	\$543,262
Contracted Services	\$132,093	\$159,230	\$168,198	\$168,198	\$171,378
Capital Projects	\$35,244	\$41,865	\$29,000	\$7,500	\$22,325
	\$476,422	\$580,507	\$746,037	\$724,537	\$786,965

Non-Personnel Budget Trends by Category (FY2023–FY2026)



Police Budget Requests

Rapid Warning System

\$50,000

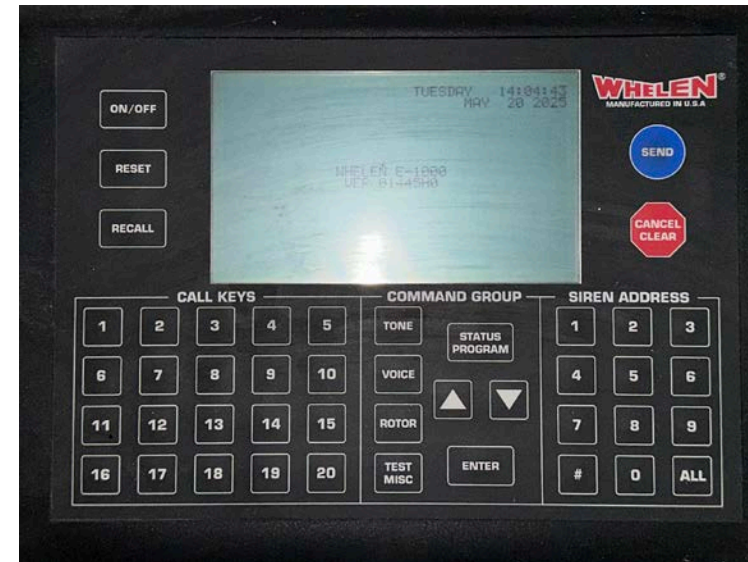
Automatic activation and improved accessibility

Improved reliability

Faster response time

Improved accessibility

Seamless integration



Police

Budget Review With Budget Requests

	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Requested
Commodities	\$309,086	\$379,413	\$548,839	\$543,262
Contracted Services	\$132,093	\$159,230	\$168,198	\$171,378
Capital Projects	\$35,244	\$41,865	\$29,000	\$72,325
	\$476,422	\$580,507	\$746,037	\$836,965

Public Safety Sales Tax

City communications regarding Proposition P highlighted the following priorities:

- Increased compensation and benefits for officers to support recruitment and retention
- Additional staffing and related equipment
- Implementation of a full-time animal control program

At the board retreat, direction was given to prioritize:

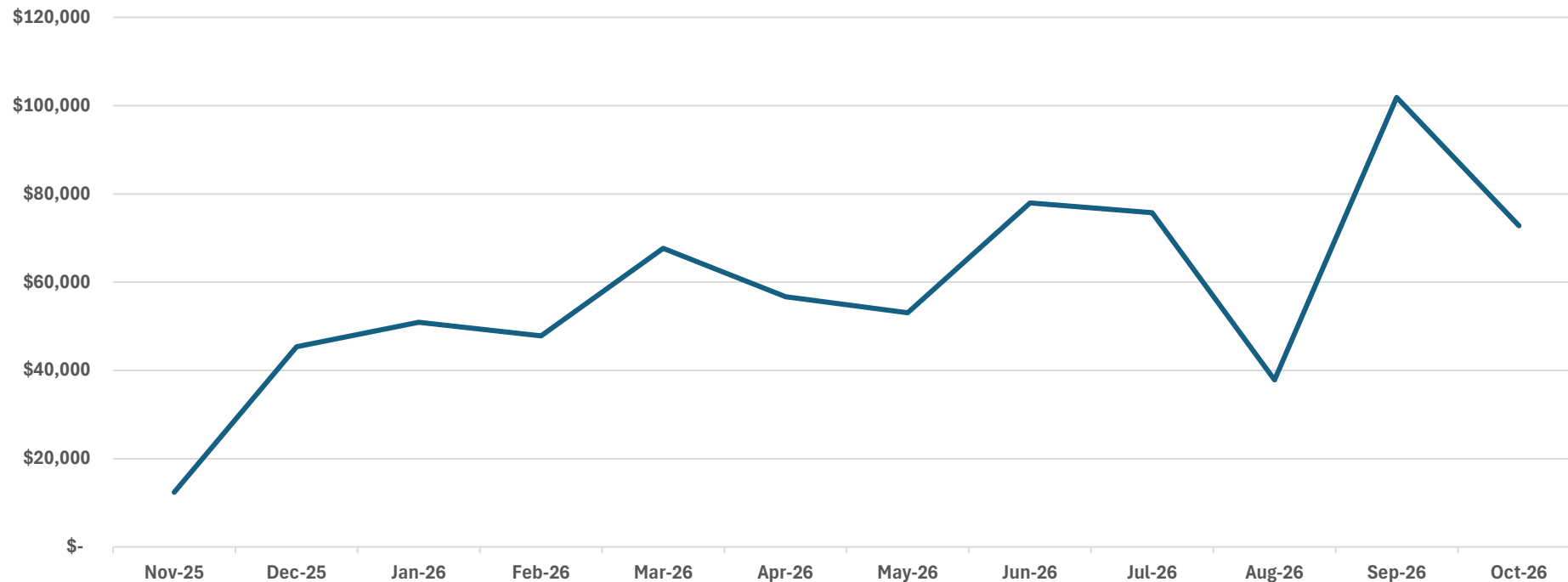
- Recruitment and retention of public safety personnel
- Development of animal control program

Anticipated Revenue Collection:

- Collection of the Public Safety Sales Tax will begin October 1, 2025.
- An estimated \$700,000 is anticipated to be collected for FY2026.

Public Safety Sales Tax

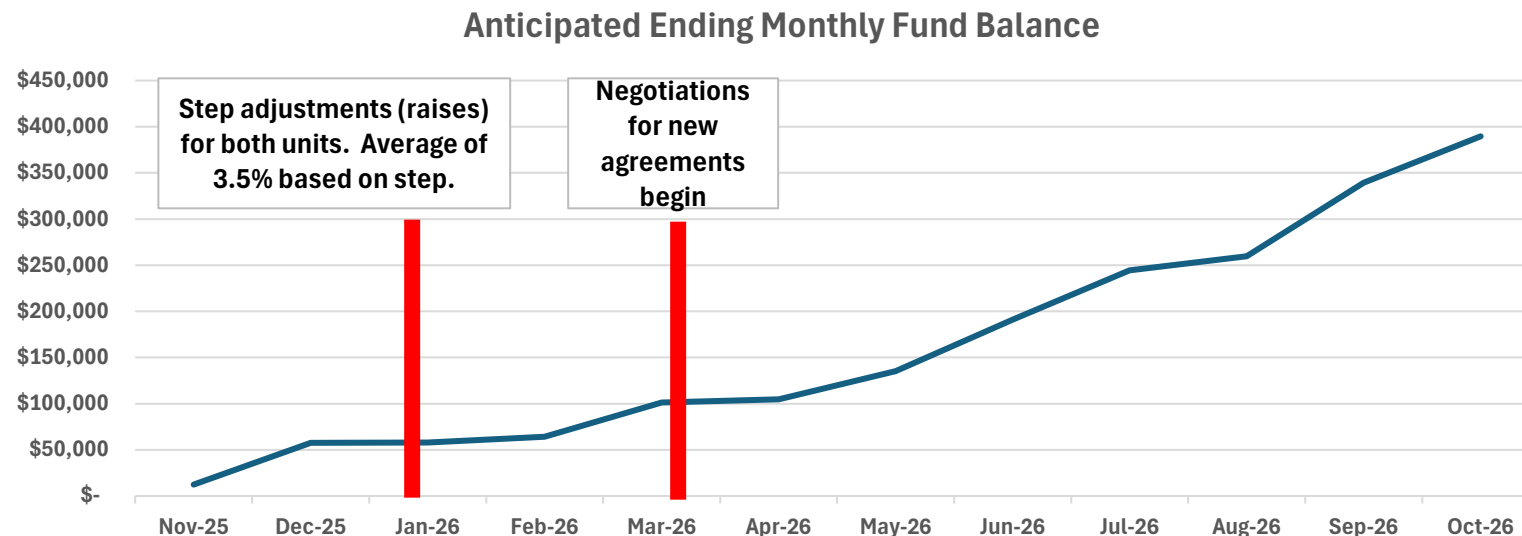
Anticipated Monthly Revenue of First Year Public Safety Sales Tax



Public Safety Sales Tax

FOP Contract Timeline:

- Current contracts for both units include step adjustments effective January 1, 2026.
- Both contracts are set to expire on December 31, 2026.
- Negotiations for new agreements will begin in March 2026 for implementation in 2027.
- The FY2026 proposed budget does not include contractual changes. Any adjustments resulting from negotiations will be addressed through a budget amendment, pending ratification by the bargaining units and approval by the Board.



FY2026 Allocation of Public Safety Sales Tax

Police Personnel and Benefit Cost	Equipment & Training	Animal Control
Implementation of contractual increases	Tasers	Full-Time Animal Control Officer
Contract Negotiations	Body Cameras	Field Equipment and Technology
	Radio Replacement	Outfitted Vehicle
	AED Units – Patrol Units	Training and Professional Development
	Officer Training	Uniforms and Safety Gear
		Veterinary Services and Care Supplies

FY2026 Public Safety Sales Tax Proposed Expenses



Smithville Police Expenses

Personnel and Benefits	\$91,000
Equipment and Training	\$106,200
Total	\$197,200

Animal Control Expenses

Personnel and Benefits	\$52,500
Commodities	\$15,515
Contracted Services	\$11,725
Capital Improvements	\$33,450
Total	\$113,190

Total Public Safety Sales Tax Expenses \$310,390

FY2026 Public Safety Sales Tax

Staff is seeking additional direction from the Board on:

- Fund Balance
- Citizens Review Committee



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