City of Smithville

FY2027 Proposed Operating Budget & Five-Year CIP

August 18, 2026

Budget Development Process

Department Budget Requests
(*May 2026*)

Management Review
(*May 2026*)

Board Retreat
(*June 2026*)

Budget Work Sessions
(*August and September 2026*)

Board Approves Operating & Capital Budget
(*October 2026*)

FY2027 Recommended Budget by Fund

	2027 Projected Beginning Balance	2027 Recommended Revenues	2027 Recommended Expenditures	2027 Projected Ending Balance
General Fund	4,640,882	8,432,065	9,633,595	3,439,352
Combined Water/Wastewater Fund	15,686,448	14,379,020	24,092,102	5,973,367
Transportation Sales Tax Fund	97,239	2,049,941	2,837,000	(689,820)
Capital Improvement Sales Tax Fund	531,147	1,696,337	2,103,420	124,064
Park and Stormwater Sales Tax Fund	2,358,739	1,289,528	1,349,000	2,299,267
Public Safety Sales Tax Fund	172,532	800,000	769,579	202,953
Capital Projects Fund	177,380	-	-	177,380
Debt Service Fund	285,263	367,920	367,920	285,263
Sanitation Fund	133,783	1,018,006	1,003,898	147,891
Special Allocation Fund	2,954,004	932,794	792,862	3,093,935
Commons CID Fund	358,181	284,992	381,502	261,671
Fairview Crossing CID	9,849	14,007	3,750	20,106
Shops at Smithville CID	(16,079)	5,000	2,000	(13,079)
Vehicle and Equipment Replacement Fund	168,097	478,660	435,145	211,611
Donation Fund	56,359	15,100	-	71,459
Judicial Education Fund	1,432	-	1,100	332
DWI Recovery Fund	13,654	3,425	2,975	14,104
Police Training Fund	8,511	1,450	4,280	5,681
Grand Total	$ 27,637,420	$ 31,768,245	$ 43,780,128	$ 15,625,537

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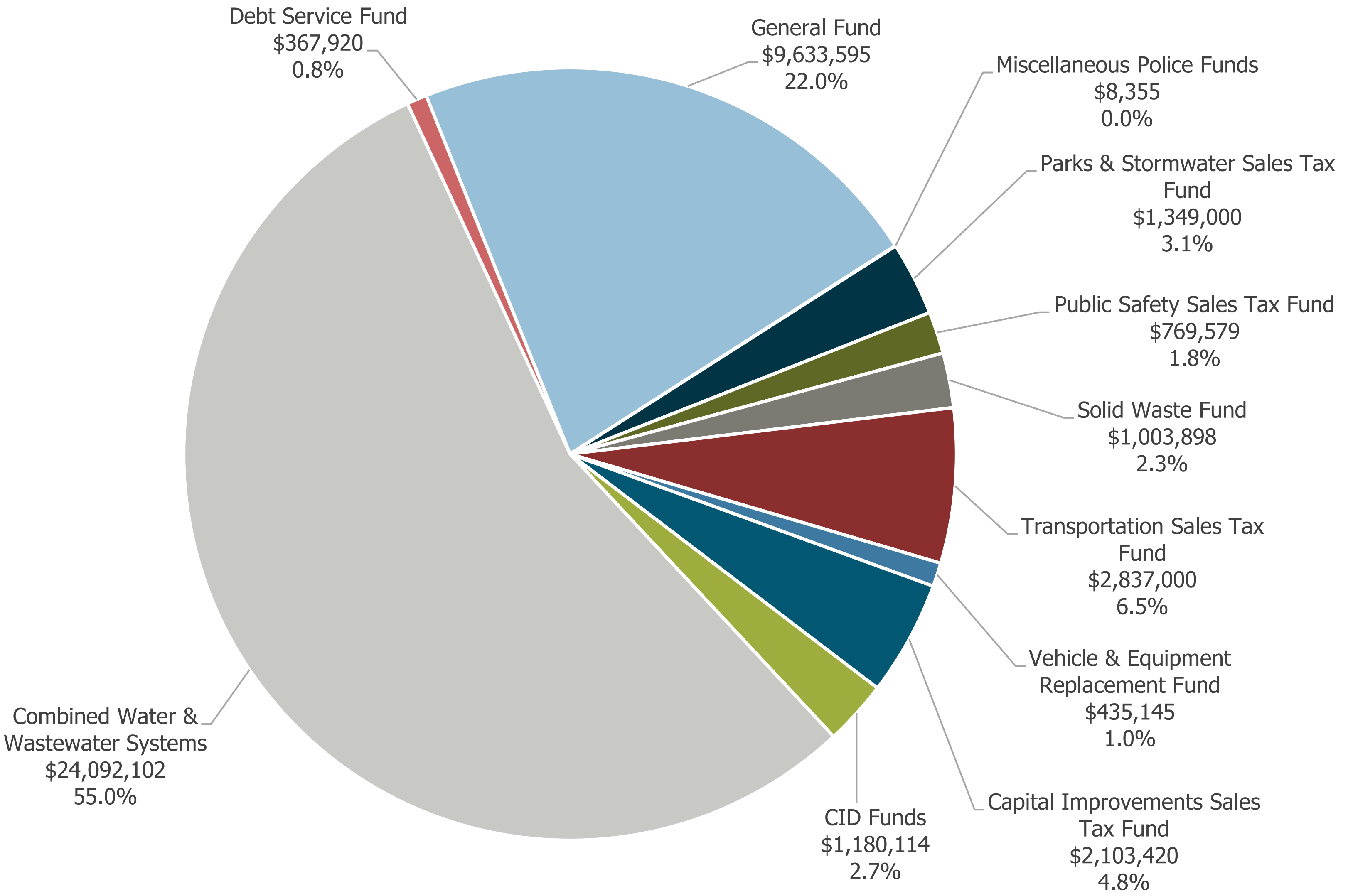
FY2027 Recommended Budget by Fund



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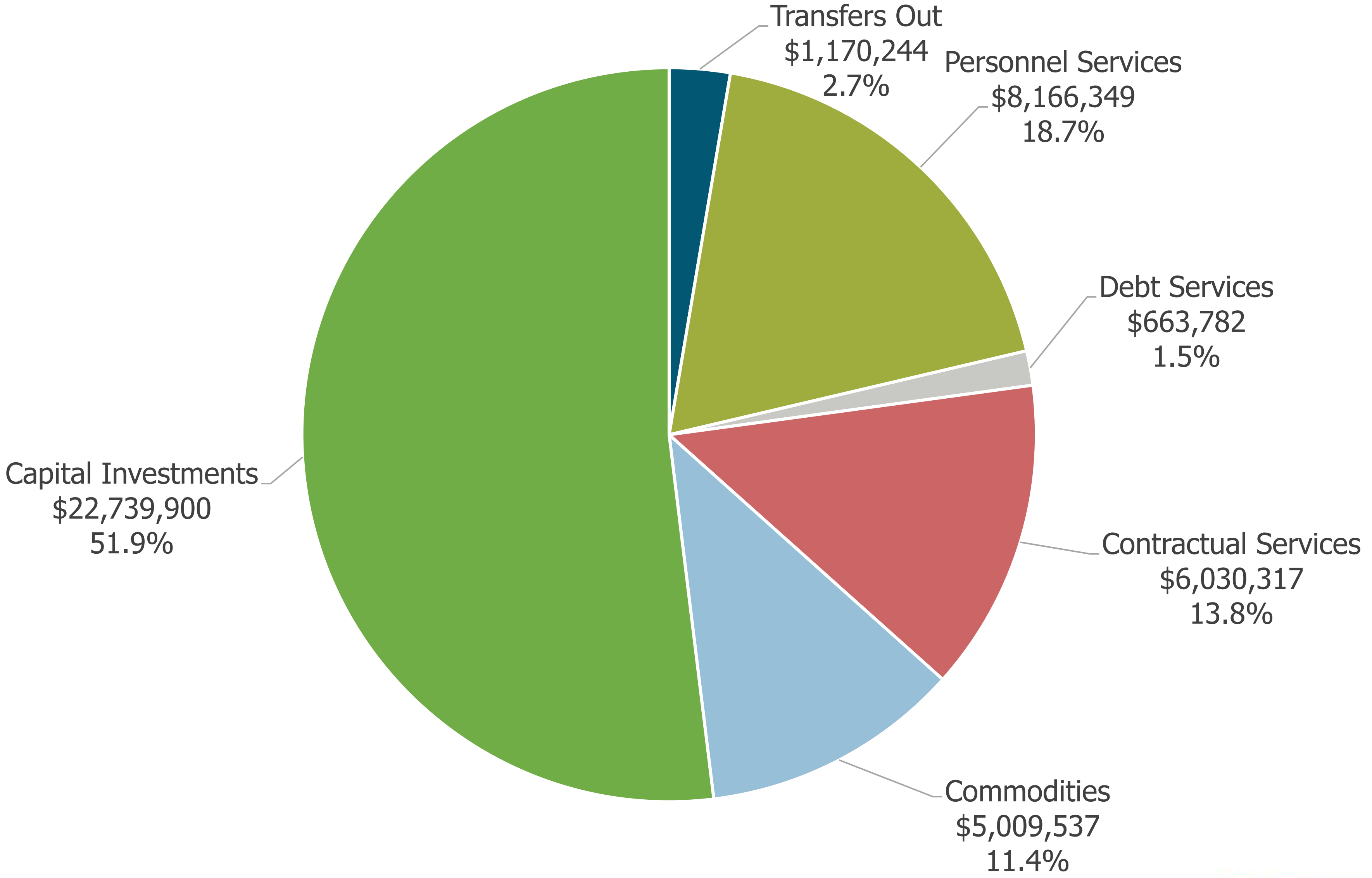
FY2027 Recommended Budget by Category



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FY2027 Budget Development

Assumptions:

- 4% increase in electricity, propane, and natural gas
- 10% increase in fuel costs ($3.90/gallon)
- 15% increase in insurance costs

Board Directed Compensation and Benefits:

- Salary increases for non-represented employees ranging from 3.5%-8.5%
- Step plan for non-supervisory and supervisory Police employees
- Enhancement to LAGERS retirement

Post-Board Retreat Changes:

- Added generator to annual operating budget
- IBTS contract

General Fund

Recommended FY2027 General Fund Revenue Summary

General Fund Revenues	FY2025 Actual	FY2026 Adopted	FYE2026 Projected	FY2027 Recommended
Property Taxes	1,207,242	1,215,000	1,220,782	1,257,406
Sales and Use Taxes	2,920,320	2,878,671	3,172,468	3,267,642
Franchise Taxes	794,007	838,565	816,575	841,072
Licenses, Fees, and Permits	538,400	358,696	875,790	510,663
Intergovernmental	584,908	555,773	597,345	1,229,268
Charges for Services	587,975	479,271	598,623	562,995
Fines and Forfeits	74,143	112,000	98,843	101,808
Interest Earnings	840,785	222,684	301,535	310,581
Other Revenue	120,553	123,498	25,417	26,179
Transfers In	340,000	359,250	315,000	324,450
Total Revenues	**$ 8,008,334**	**$ 7,143,408**	**$ 8,022,378**	**$ 8,432,065**

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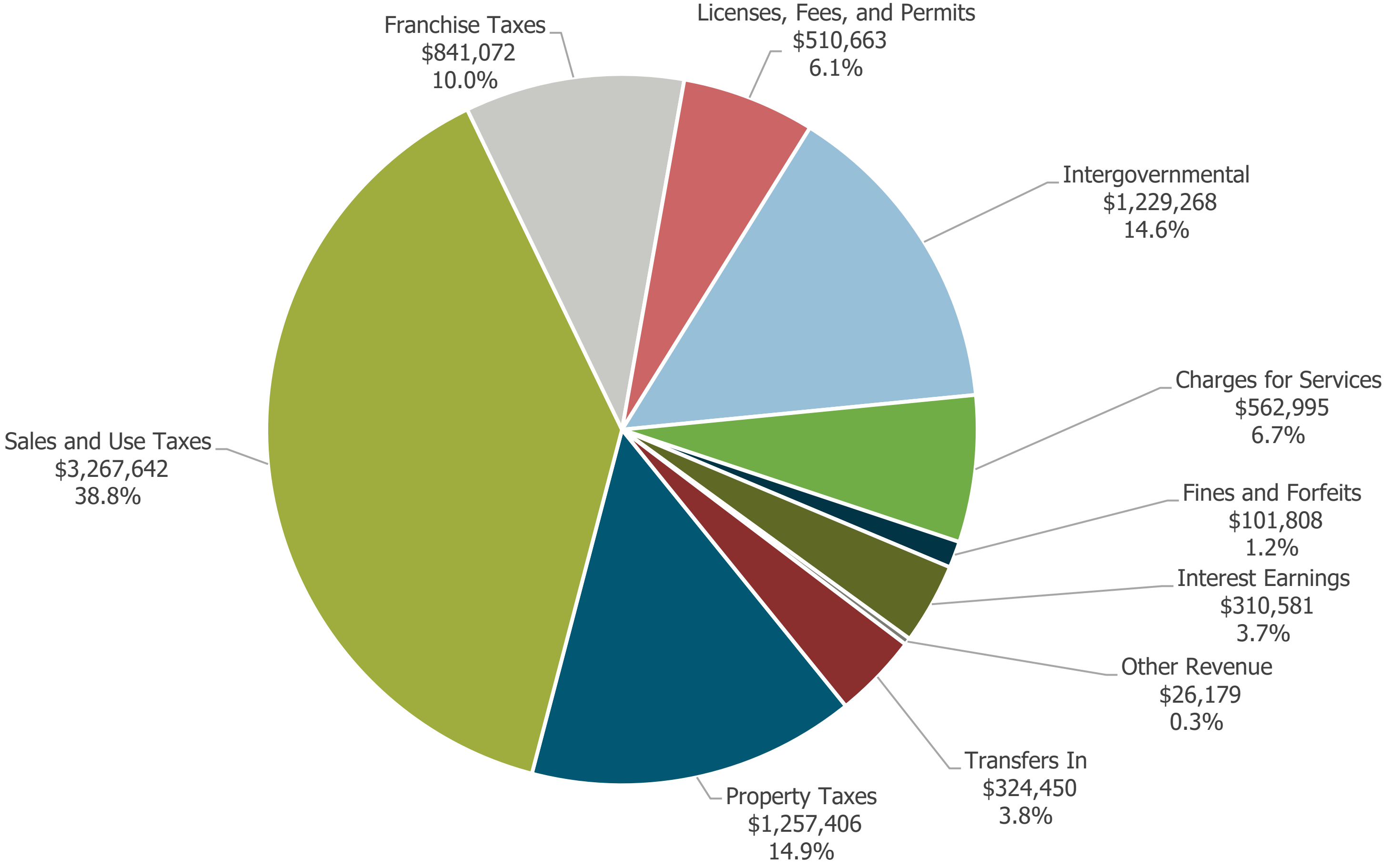
Recommended FY2027 General Fund Revenues by Category



- Approximately **53.7%** of the General Fund revenue budget is comprised of:
  - Sales Tax
  - Use Tax
  - Property Tax

Recommended FY2027 General Fund Expenditure Summary

Expense Category	Actual FY2025	FY2026 Adopted	FYE2026 Projected	FY2027 Recommended
Personnel Services	$ 4,962,712	$ 5,199,684	$ 5,224,576	$ 5,925,532
Contractual Services	$ 675,676	$ 749,118	$ 812,168	$ 763,085
Commodities	$ 1,135,844	$ 1,286,809	$ 1,472,830	$ 1,474,992
Capital Outlay	$ 211,291	$ 353,925	$ 389,925	$ 1,139,000
Transfers Out	$ 383,000	$ 333,000	$ 333,000	$ 330,985
Total	**$ 7,368,522**	**$ 7,922,536**	**$ 8,232,498**	**$ 9,633,595**

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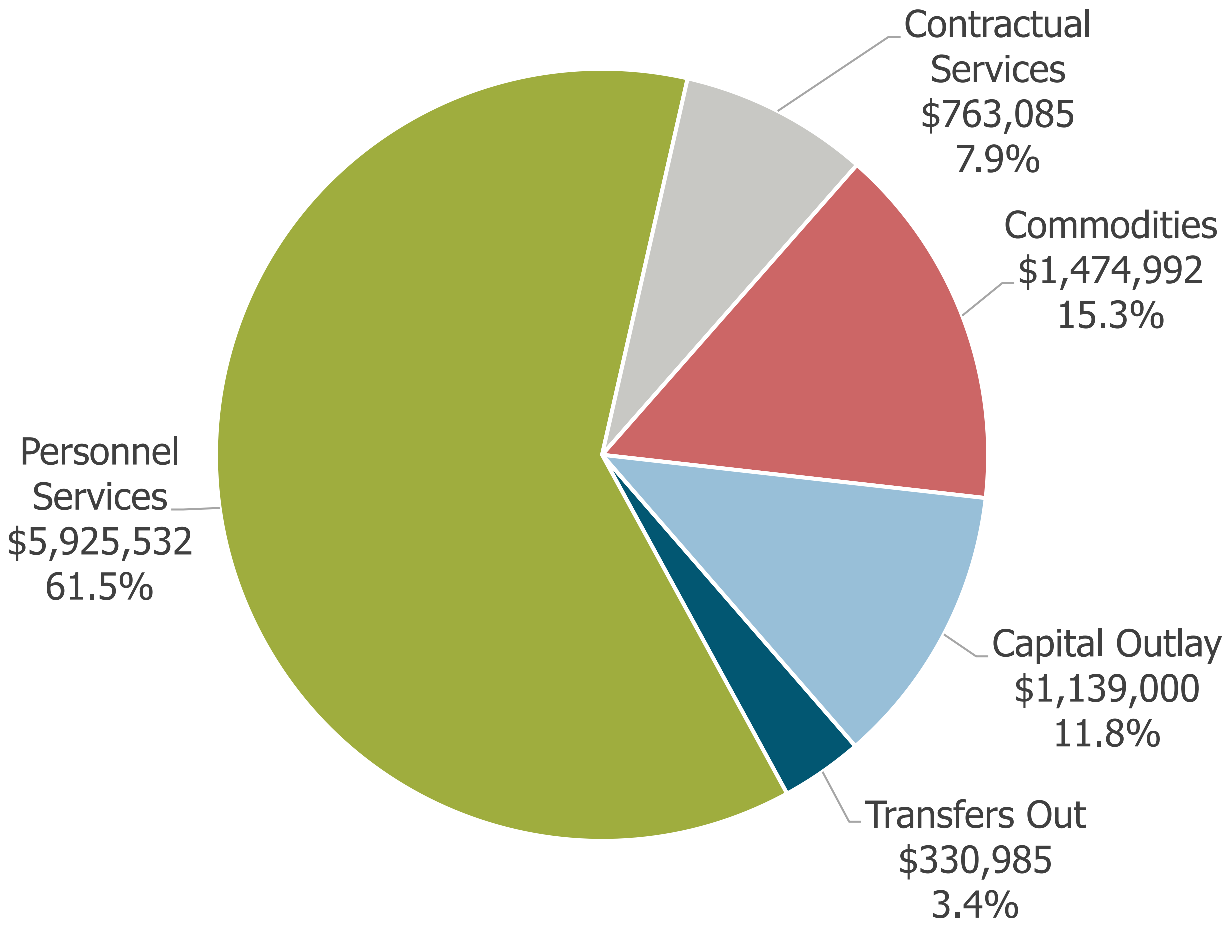
FY2027 Recommended General Fund Expenditures by Category



- ❑ Personnel Services constitutes **61.5%** of the general fund expenditures, and includes the following expenses:
  - ❑ Full and Part Time Salaries
  - ❑ Health Insurance Premiums
  - ❑ FICA
  - ❑ LAGERs Employer Contributions
  - ❑ Worker's Compensation

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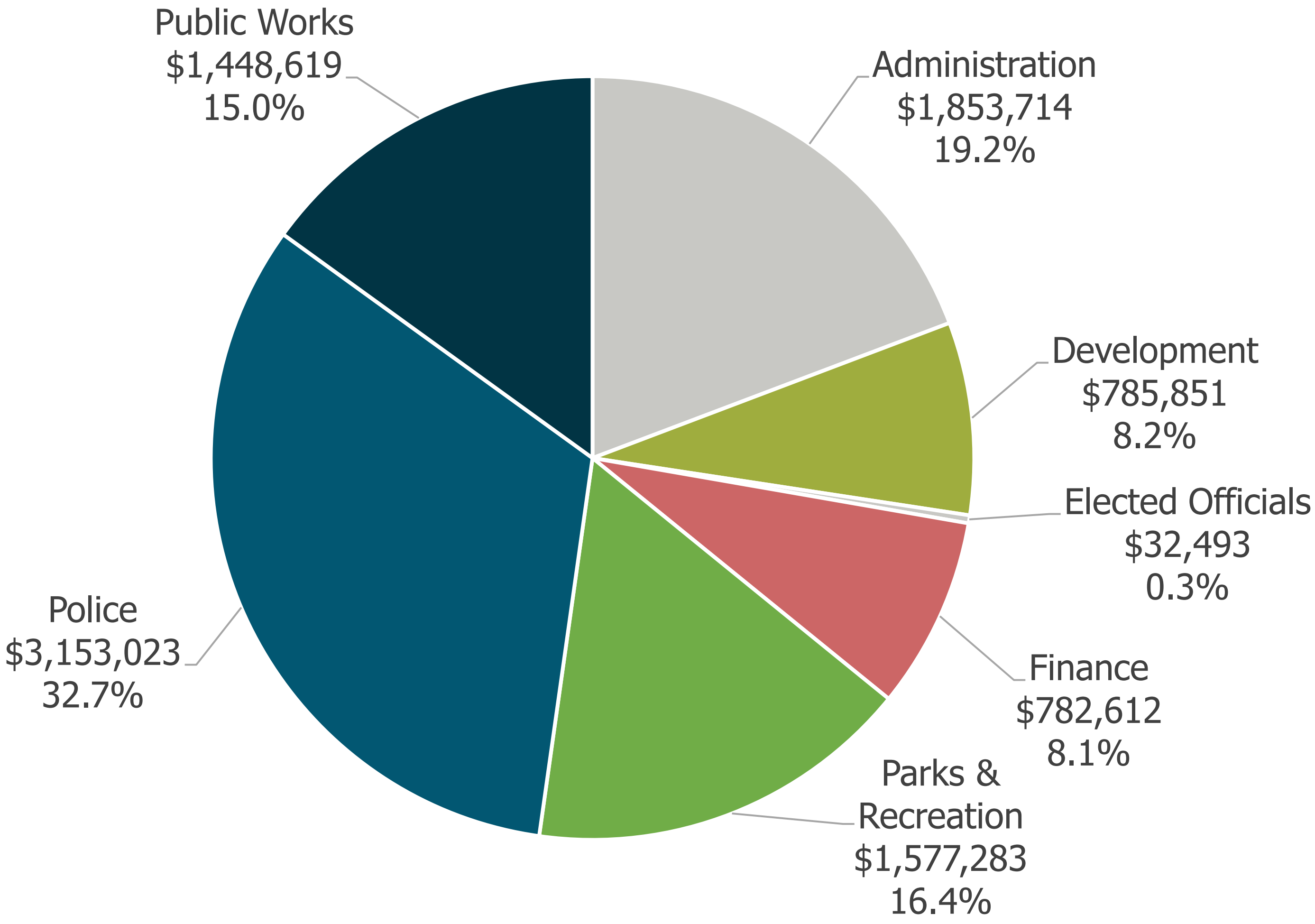
FY2027 Recommended General Fund Expenditures by Department



- The Police Dept, Parks & Recreation Dept, and Public Works Dept comprise **64.1%** of the General Fund budget.
- Administration Budget includes $750,000 for wayfinding signage
- Police funding exceeds FY2025 budget of $2,743,997

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FY2027 Recommended Large Item Expenditures - General Fund

Expenditure	FY2027 Amount	Department	Notes
City Hall Generator	$80,000	Administration	
Citizen Newsletter Direct Mailers	$15,000	Administration	On-going expense
Downtown Banners	$0	Administration	Will be included with wayfinding project
Smith's Fork Park Commercial Overlay District	$35,000	Development	
IBTS Contract	$15,000	Development	On-going expense
Budgeting Software	$17,500	Finance	On-going expense
Soccer and Football Field Irrigation	$50,000	Parks & Recreation	
Finish Mower	$40,000	Parks & Recreation	
Facility and Infrastructure Compressor	$28,000	Parks & Recreation	
Utility Vehicle Replacement	$15,000	Parks & Recreation	
Courtyard Christmas Tree	$10,000	Parks & Recreation	
Park Maintenance Shop Repairs	$10,000	Parks & Recreation	
Smithville Activity Center Upgrades	$10,000	Parks & Recreation	
Camera Replacement	$25,000	Police	Includes multi-year financing
STAR Team Assignment	$22,000	Police	On-going expense
Centerline AI	$10,020	Police	Will only be purchased if awarded Missouri Blue Shield Grant
Cellbrite	$10,000	Police	Will only be purchased if awarded Missouri Blue Shield Grant
Mini Excavator	$24,000	Public Works	Includes multi-year financing
Zero-Turn Mower	$20,500	Public Works	
PCI AI Software	$15,000	Public Works	On-going expense
Total	**$452,020**		

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Recommended 5 Year CIP (FY2027 – FY2031) General Fund

Capital Improvement Projects	FY2027	FY2028	FY2029	FY2030	FY2031
Annual Wayfinding Signage Installation (Construction)	$ 750,000	$ -	$ -	$ -	$ -
Annual Wayfinding Signage Installation (Grant)	$ (600,000)	$ -	$ -	$ -	$ -
Grand Total (Net Cost)	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ -**

FY2027 Recommended General Fund Net Change in Fund Balance

	FY2025 Actuals	FYE2026 Projected	FY2027 Recommended
Beginning Fund Balance	$ 4,211,190	$ 4,851,002	$ 4,640,882
Total Revenues	$ 8,008,334	$ 8,022,378	$ 8,432,065
Total Expenses	$ 7,368,522	$ 8,232,498	$ 9,633,595
Net Change in Fund Balance	$ 639,812	$ (210,120)	$ (1,201,530)
Ending Fund Balance	$ 4,851,002	$ 4,640,882	$ 3,439,352

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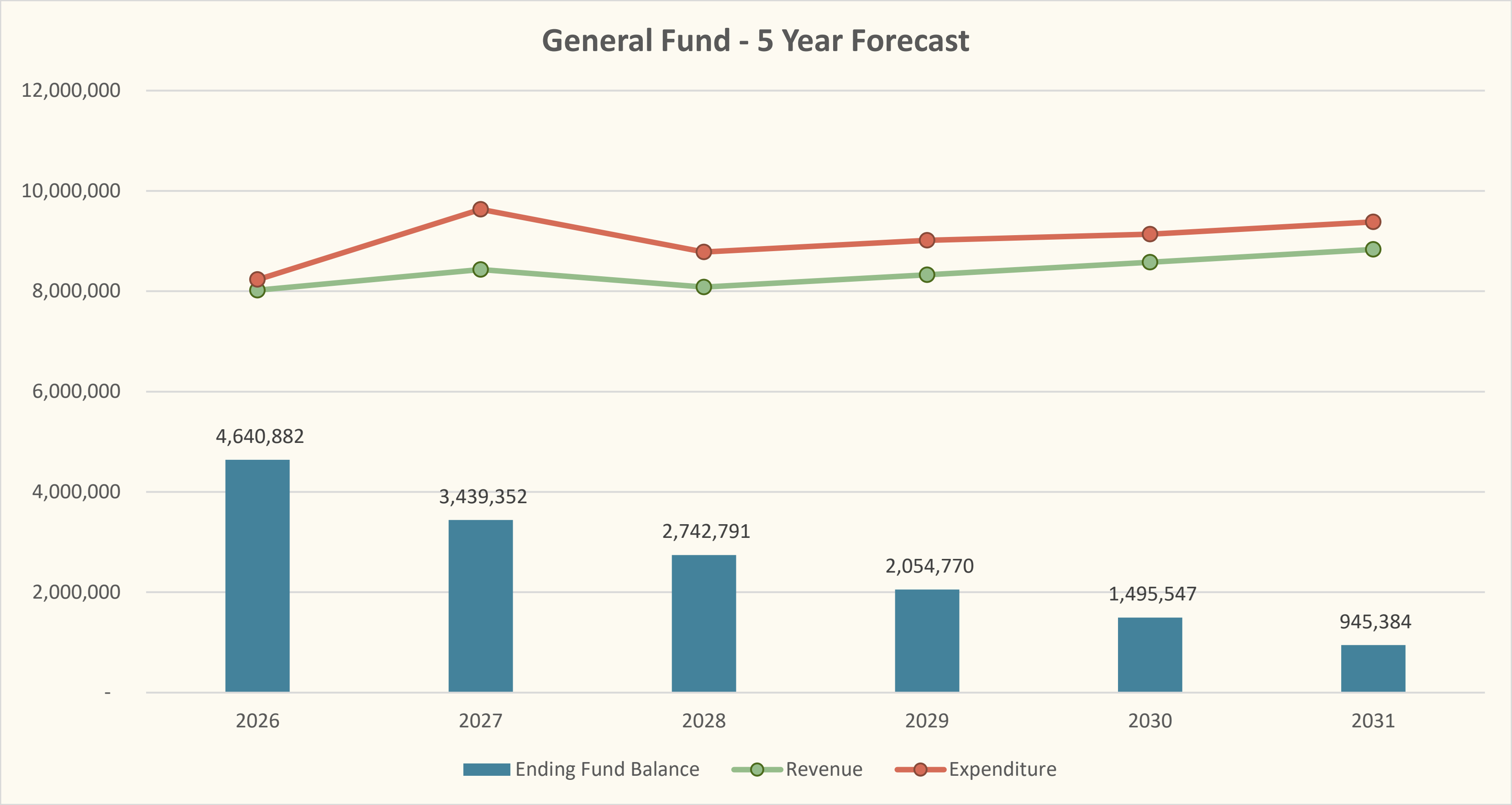
FY2027 Recommended General Fund
Five-Year Projected Cashflow Summary



Public Safety Sales Tax Fund

Public Safety Sales Tax

City communications regarding 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

Board directed priorities:

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

Anticipated Revenue Collection:

- Collection of the Public Safety Sales Tax began October 1, 2025
- An estimated $800,000 is anticipated to be collected for FY2027

Recommended Use of FY2027 Public Safety Sales Tax

Police Personnel and Benefit Cost	Equipment & Training	Animal Control
Implementation of Contractual Increases	Tasers	Full-Time Animal Control Officer
50% Cost of Additional Captain	Body Cameras	Field Equipment and Technology
LAGERS Enhancement	Radio Replacement	Training and Professional Development
	Vehicle for Additional Captain	Uniforms and Safety Gear
	Officer Training	Veterinary Services and Care Supplies

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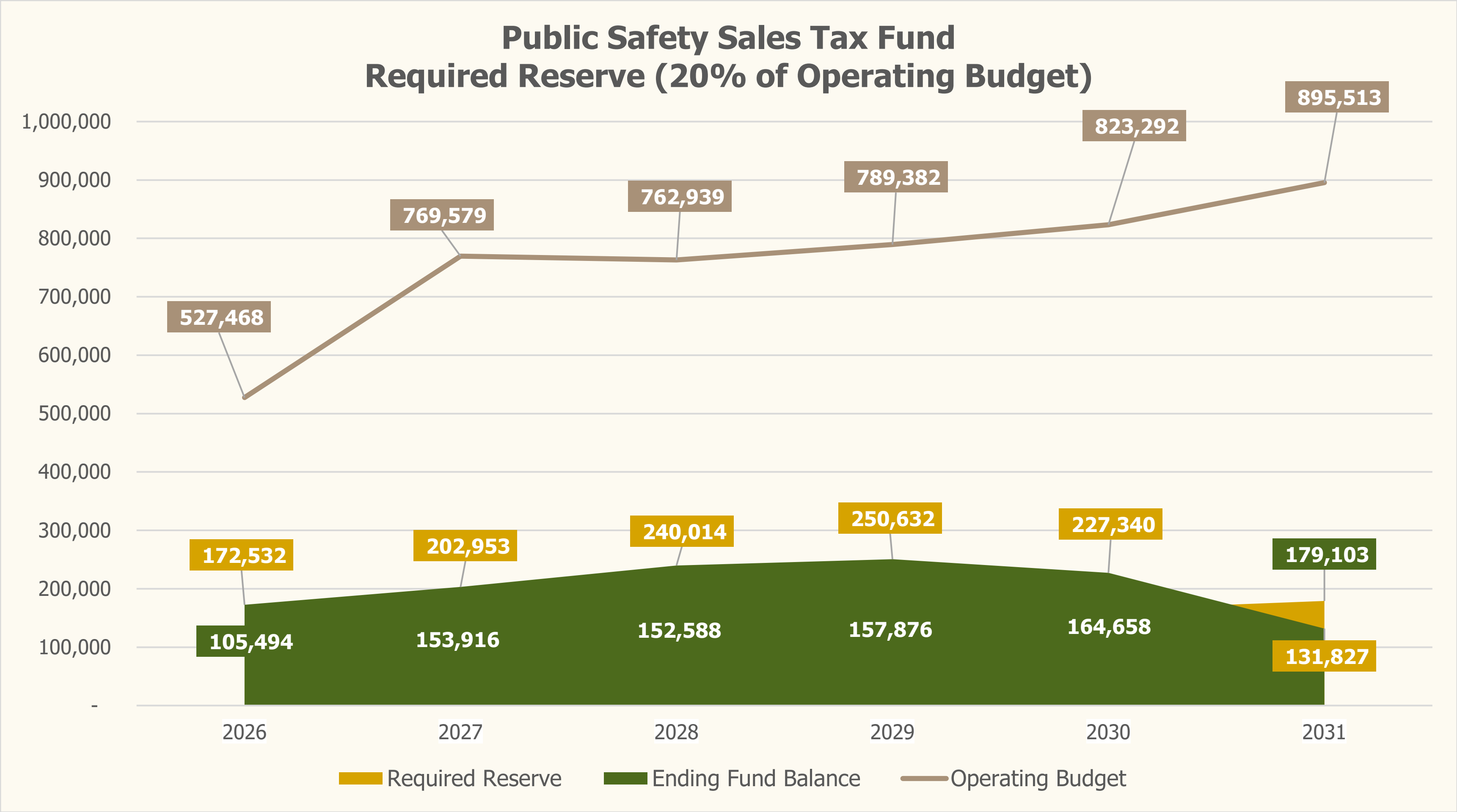
Public Safety Sales Tax

Smithville Police Expenses		
	Personnel and Benefits	$554,944
	Equipment and Training	$79,640
	Total	**$634,584**
Animal Control Expenses		
	Personnel and Benefits	$96,012
	Commodities	$7,922
	Contracted Services	$16,000
	Capital Improvements	$15,061
	Total	**$134,995**
Total Public Safety Sales Tax Expenses		**$769,579**

FY2027 Recommended Public Safety Sales Tax Cashflow vs Reserve Policy



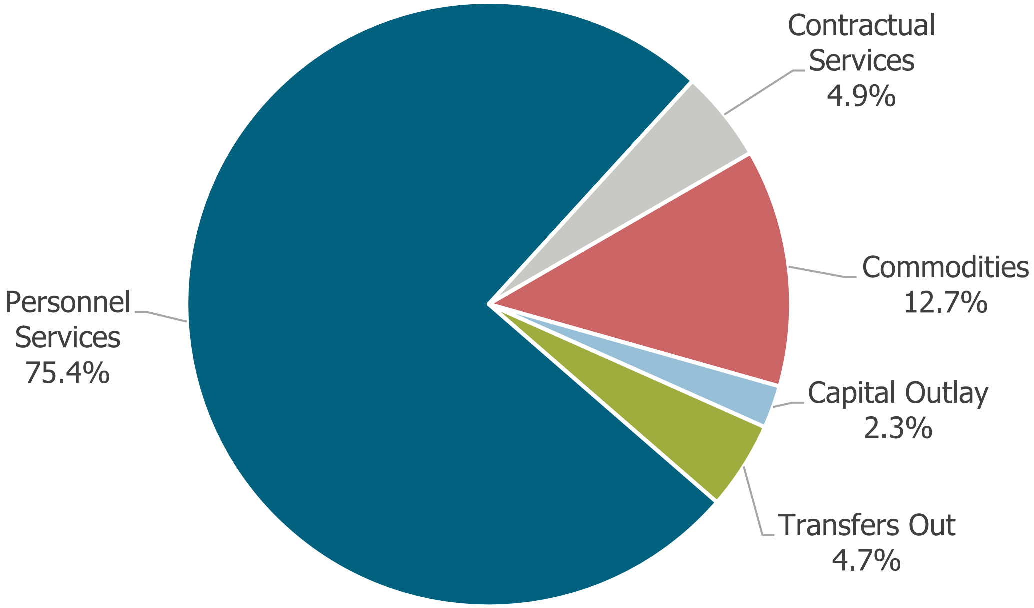
FY2027 Recommended Police Expenditures

Total Expenditures: $3,922,602

General Fund

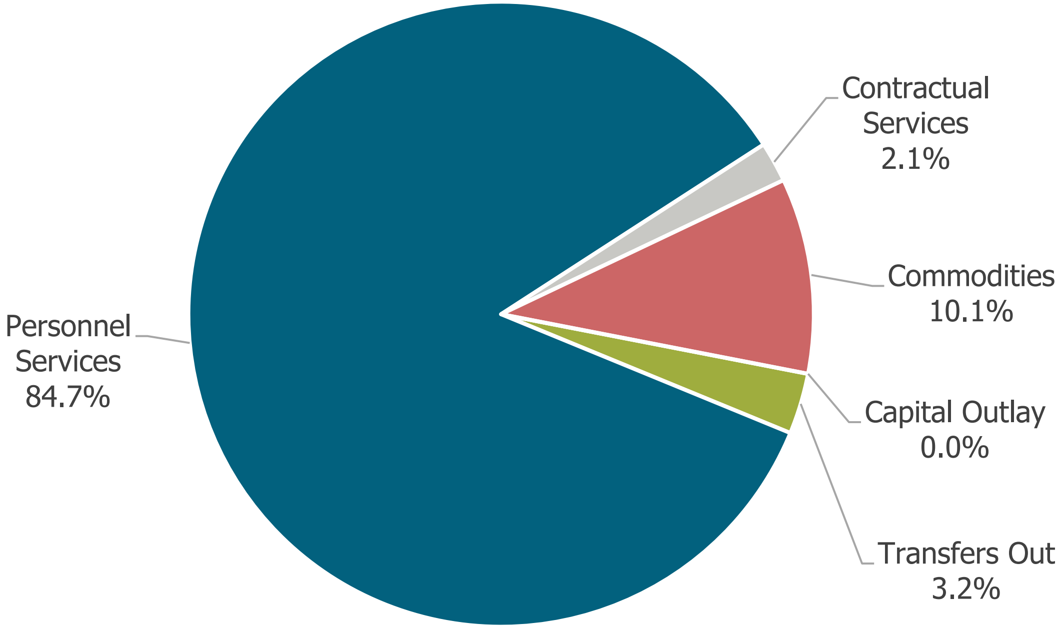
FY2027 Budget: $3,153,023

FY2025 Budget: $2,743,997



Public Safety Sales Tax Fund

FY2027 Budget: $769,579



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Combined Water and Wastewater Fund

Recommended Water & Wastewater Rate Increases

- The rate study takes into consideration operations and maintenance of existing infrastructure and future capital improvement cost
- The rate study identifies the need for multiple debt issuances to fund the recommended capital improvements
- The key driver of the proposed increases is the city's capital improvement plan

	FY27	FY28	FY29	FY30	FY31
Water Rate Increases	8.0%	8.0%	8.0%	8.0%	25.0%
Sewer Rate Increases	30.0%	15.0%	15.0%	8.0%	5.0%
Combined Increases	19.0%	11.8%	11.9%	8.0%	13.4%

Recommended FY2027 CWWS Fund

	FY2025 Actuals	FYE2026 Projected	FY2027 Recommended
Beginning Fund Balance	$ 7,575,144	$ 16,286,317	$ 15,686,448
Total Revenues	$ 16,214,440	$ 10,977,555	$ 14,379,020
Total Expenses	$ 7,503,267	$ 11,577,424	$ 24,092,102
Net Change in Fund Balance	$ 8,711,173	$ (599,869)	$ (9,713,082)
Ending Fund Balance	$ 16,286,317	$ 15,686,448	$ 5,973,366

*Revenues for FY2025 includes COP issuance for the fiscal year.

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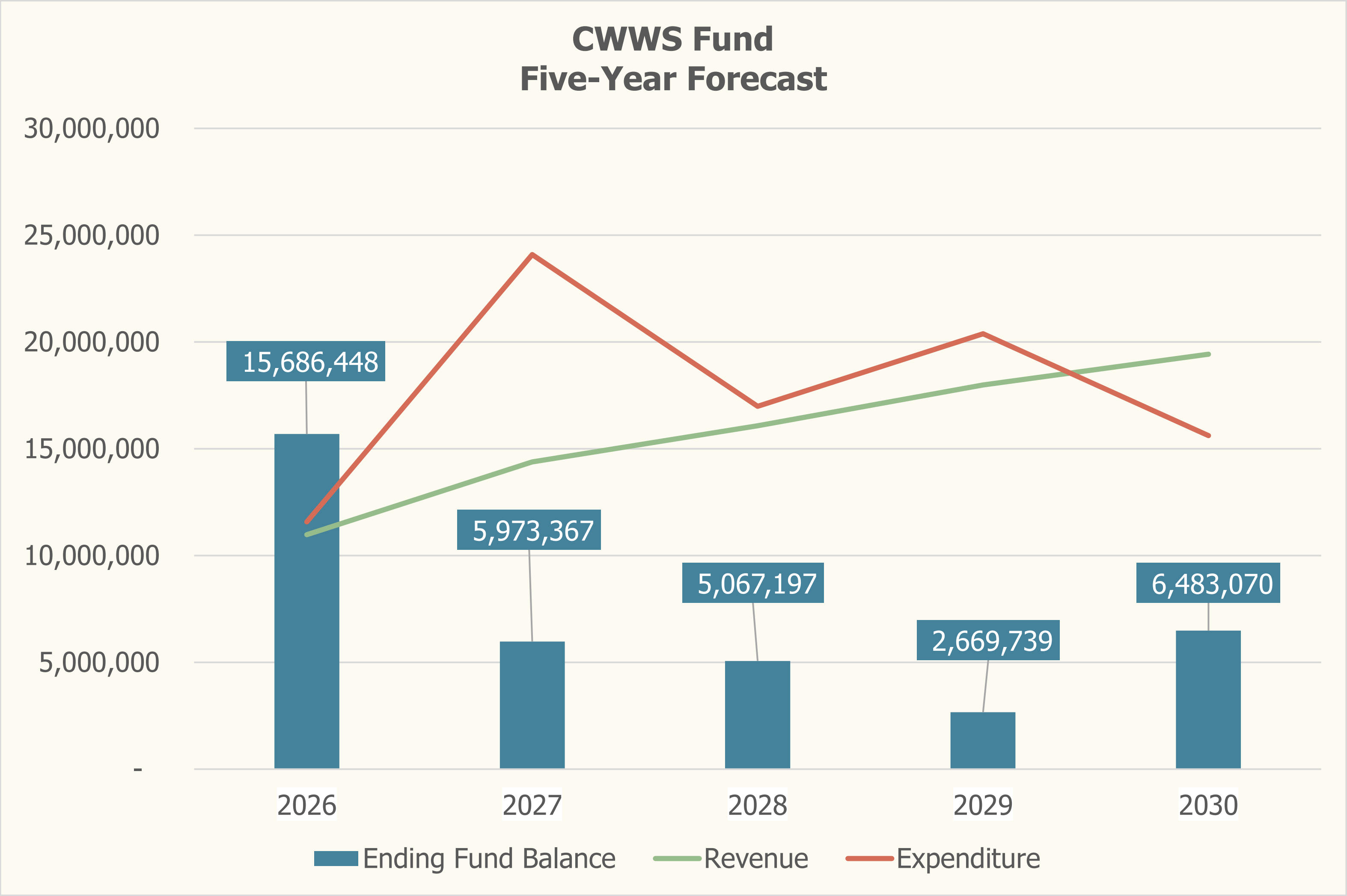
FY2027 Recommended CWWS Fund
Five-Year Projected Cashflow Summary



Proposed Five-Year CIP (FY2027 - 2031) CWWS Fund

Capital Improvement Project (Water)	FY2027	FY2028	FY2029	FY2030	FY2031
Water Treatment Plant Annual Updates / Improvements	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000
Primary Clarifier and Primary Mix Chamber (Construction)	$ 588,700	$ -	$ -	$ -	$ -
High Service Pump Room Engineering	$ 110,000	$ -	$ -	$ -	$ -
High Service Pump Room construction	$ -	$ 583,000	$ -	$ -	$ -
Capacity Improvements (Engineering)	$ -	$ -	$ -	$ -	$ 5,638,000
Water Distribution System Annual Updates / Improvements	$ 50,000	$ 50,000	$ 50,000	$ 1,000,000	$ 1,000,000
Hwy 92, Commercial Ave to 169 Hwy (Construction)	$ 700,000	$ -	$ -	$ -	$ -
Maple Ln, Highway F to Maple Ln (Engineering)	$ 170,000	$ -	$ -	$ -	$ -
Maple Ln, Highway F to Maple Ln (Construction)	$ -	$ 845,000	$ -	$ -	$ -
Diamond Crest looping	$ 361,000	$ -	$ -	$ -	$ -
Raintree Ln to Pope Ln, turn to Hillcrest Dr (Engineering)	$ 200,000	$ -	$ -	$ -	$ -
Raintree Ln to Pope Ln, turn to Hillcrest Dr (Construction)	$ -	$ 1,036,000	$ -	$ -	$ -
Interconnect Mains at 144th St and 169 Hwy	$ 105,000	$ -	$ -	$ -	$ -
W Meadow from Hwy 169 to S Bridge Street, Fairway to Main St (Engineering)	$ -	$ 250,000	$ -	$ -	$ -
W Meadow from Hwy 169 to S Bridge Street, Fairway to Main St (Construction)	$ -	$ -	$ 1,028,000	$ -	$ -
169 Hwy, Highway 92 to Park Dr (Engineering)	$ 140,000	$ -	$ -	$ -	$ -
169 Hwy, Highway 92 to Park Dr (Construction)	$ -	$ 650,000	$ -	$ -	$ -
Tower Interconnect Armory Rd, 69 Hwy	$ -	$ 90,000	$ -	$ -	$ -
169 Hwy, Commercial to 144th St (Engineering)	$ 200,000	$ -	$ -	$ -	$ -
169 Hwy, Commercial to 144th St (Construction)	$ -	$ 1,097,000	$ -	$ -	$ -
Hwy F, East pope Ln to North Tower (Engineering)	$ -	$ 350,000	$ -	$ -	$ -
Hwy F, East pope Ln to North Tower (Construction)	$ -	$ -	$ 1,271,000	$ -	$ -
169 Hwy, 144th St to Southwest Tower (Engineering)	$ -	$ 300,000	$ -	$ -	$ -
169 Hwy, 144th St to Southwest Tower (Construction)	$ -	$ -	$ 1,003,000	$ -	$ -
New South Booster Pump Station (Engineering)	$ -	$ -	$ 700,000	$ -	$ -
New South Booster Pump Station (Construction)	$ -	$ -	$ -	$ 4,783,000	$ -
Advanced Metering Infrastructure	$ -	$ -	$ 1,500,000	$ -	$ -
Water Subtotal	**$ 2,724,700**	**$5,351,000**	**$ 5,652,000**	**$5,883,000**	**$6,738,000**

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Proposed Five-Year CIP (FY2027 - 2031) CWWS Fund (cont.)

Capital Improvement Project (Wastewater)	FY2027	FY2028	FY2029	FY2030	FY2031
Wastewater Treatment Plant Phase 1 Improvements (Construction)	$ 5,333,000	$ -	$ -	$ -	$ -
Wastewater Treatment Plant Annual SBR Basin Cleaning	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000
Wastewater Treatment Plant Annual Influent Pump Station Cleaning and Bypass	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000
Stonebridge Pump Station Replacement (Construction)	$ 1,700,000	$ -	$ -	$ -	$ -
Owens Branch Interceptor - Phase 1, Line 1 (Construction)	$ 4,169,000	$ -	$ -	$ -	$ -
Owens Branch Interceptor - Phase 1, Line 2 (Engineering)	$ -	$ 593,500	$ -	$ -	$ -
Upsize Existing Hills of Shannon Sewer from 8" to 12" (Engineering)	$ 300,000	$ -	$ -	$ -	$ -
Upsize Existing Hills of Shannon Sewer from 8" to 12" (Construction)	$ -	$ 1,736,000	$ -	$ -	$ -
Gravity Sewer Connections to Eliminate Platte Valley Bank and McDonalds Pump Stations (Engineering)	$ 100,000	$ -	$ -	$ -	$ -
Gravity Sewer Connections to Eliminate Platte Valley Bank and McDonalds Pump Stations (Construction)	$ -	$ 413,000	$ -	$ -	$ -
Owens Branch Interceptor - Phase 1, Line 2 (Construction)	$ -	$ -	$ 5,341,500	$ -	$ -
Cub Cadet Pump Station Replacement (Engineering)	$ -	$ 30,000	$ -	$ -	$ -
Cub Cadet Pump Station Replacement (Construction)	$ -	$ -	$ 214,000	$ -	$ -
Bridge Street Pump Station Generator (Engineering)	$ -	$ -	$ 70,000	$ -	$ -
Bridge Street Pump Station Generator (Construction)	$ -	$ -	$ -	$ 365,000	$ -
Annual Sanitary Sewer Rehabilitation	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000
Annual Pump Station Rehabilitation	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000
Wastewater Subtotal	**$12,117,000**	**$3,287,500**	**$ 6,140,500**	**$ 880,000**	**$ 515,000**

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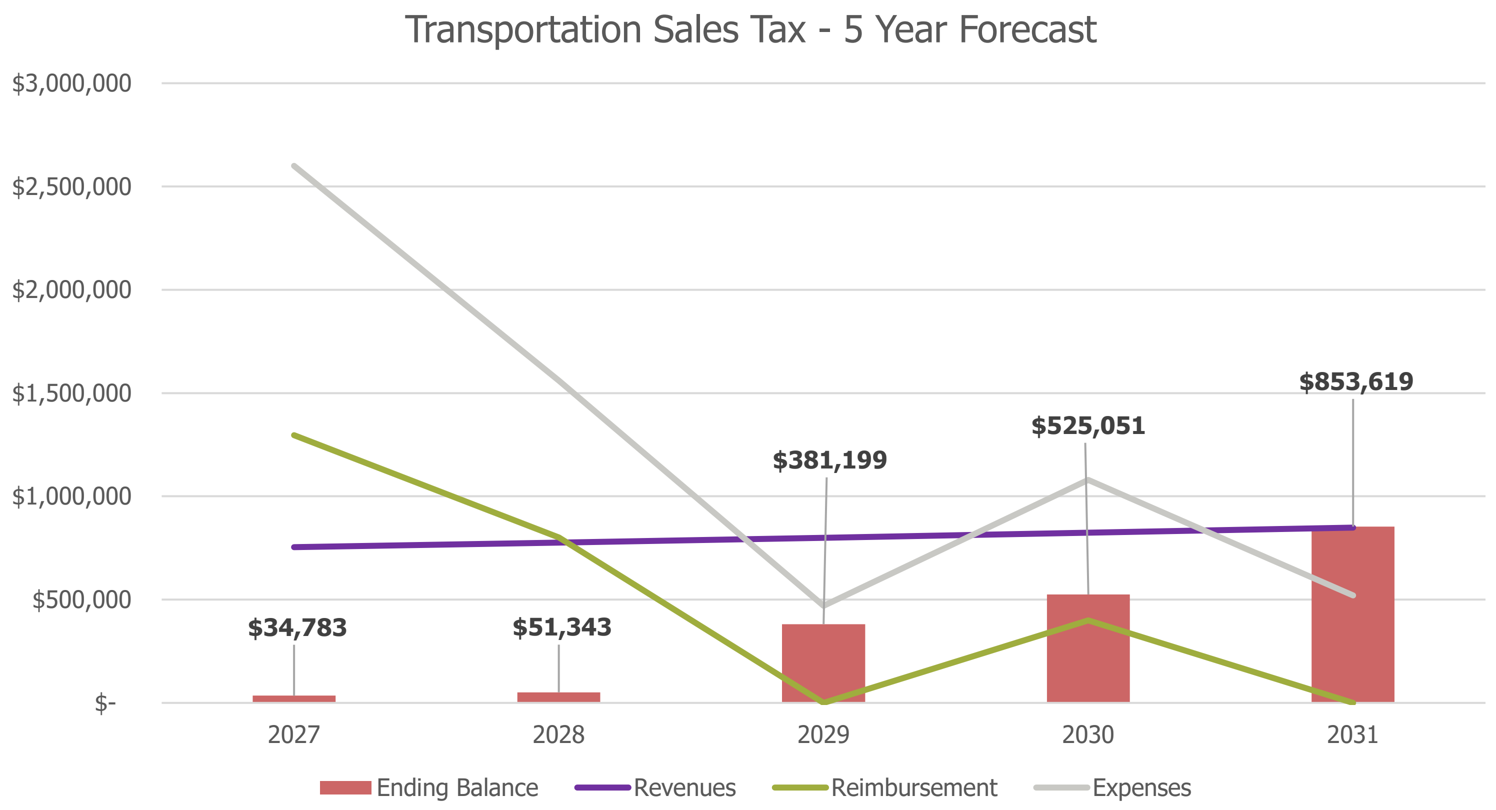
Proposed Five-Year CIP (FY2027 - 2031) CWWS Fund (Wastewater Impact Project)

Capital Improvement Project Name	FY2027	FY2028	FY2029	FY2030	FY2031
Wastewater Treatment Plant Expansion (Engineering)	$ 1,150,000	$ -	$ -	$ -	$ -
Grand Total	**$1,150,000**	**$ -**	**$ -**	**$ -**	**$ -**

Proposed Five-Year CIP (FY2027 - FY2031) Transportation Sales Tax Fund

Capital Improvement Project Name	FY2027	FY2028	FY2029	FY2030	FY2031
Annual Asphalt Overlay Program (Projects TBD)	$ -	$ 350,000	$ 400,000	$ 450,000	$ 450,000
Annual Residential Sidewalk Replacement Program	$ -	$ 60,000	$ 70,000	$ 70,000	$ 70,000
Dundee Overlay Project	$ 100,000	$ -	$ -	$ -	$ -
1st & Bridge St Round-A-Bout Construction	$ 2,500,000	$ -	$ -	$ -	$ -
1st & Bridge Street Round-A-Bout (MARC Reimbursement)	$ (1,296,000)	$ -	$ -	$ -	$ -
144th St Bridge (Engineering)	$ -	$ 150,000	$ -	$ -	$ -
144th St Bridge (Construction)	$ -	$ 1,000,000	$ -	$ -	$ -
144th St Bridge (MODOT Reimbursement)	$ -	$ (800,000)	$ -	$ -	$ -
Hillcrest Bridge (Engineering)	$ -	$ -	$ -	$ 60,000	$ -
Hillcrest Bridge (Construction)	$ -	$ -	$ -	$ 500,000	$ -
Hillcrest Bridge (MODOT Reimbursement)	$ -	$ -	$ -	$ (400,000)	$ -
Grand Total (Net Cost)	**$ 1,304,000**	**$ 760,000**	**$ 470,000**	**$ 680,000**	**$ 520,000**

Proposed FY2027 - Transportation Sales Tax Fund Five-Year Projected Cashflow



Reimbursement line may include grants, Federal earmarks, and / or state reimbursements.

Proposed Five-Year CIP (FY2027 - 2031)
Capital Improvement Sales Tax Fund

Capital Improvement Project Name	FY2027	FY2028	FY2029	FY2030	FY2031
Annual Transfer to Debt Service	$ 373,420	$ 376,420	$ 382,420	$ 390,540	$ 400,000
Second Creek Sidewalks (Engineering)	$ 10,000	$ -	$ -	$ -	$ -
Maple Lane Sidewalks (Engineering)	$ 20,000	$ -	$ -	$ -	$ -
Second Creek Sidewalks (Construction)	$ 1,300,000	$ -	$ -	$ -	$ -
Second Creek Sidewalks (MARC Reimbursement)	$ (600,000)	$ -	$ -	$ -	$ -
Maple Lane Sidewalks (Construction)	$ 300,000	$ 300,000	$ -	$ -	$ -
Maple Lane Sidewalks (MARC Reimbursement)	$ (240,000)	$ (240,000)	$ -	$ -	$ -
Richardson St / 169 Signal (Engineering)	$ 100,000	$ -	$ -	$ -	$ -
Richardson St / 169 Signal (Engineering) MODOT 50% Cost Share	$ (43,900)	$ -	$ -	$ -	$ -
Richardson St / 169 Signal (Construction)	$ -	$ 1,092,000	$ -	$ -	$ -
Richardson St / 169 Signal (Construction) MODOT 50% Cost Share	$ -	$ (498,010)	$ -	$ -	$ -
Richardson St / 169 Signal (Construction) Developments Share	$ -	$ (200,000)	$ -	$ -	$ -
Grand Total (Net Cost)	**$ 1,219,520**	**$ 830,410**	**$ 382,420**	**$ 390,540**	**$ 400,000**

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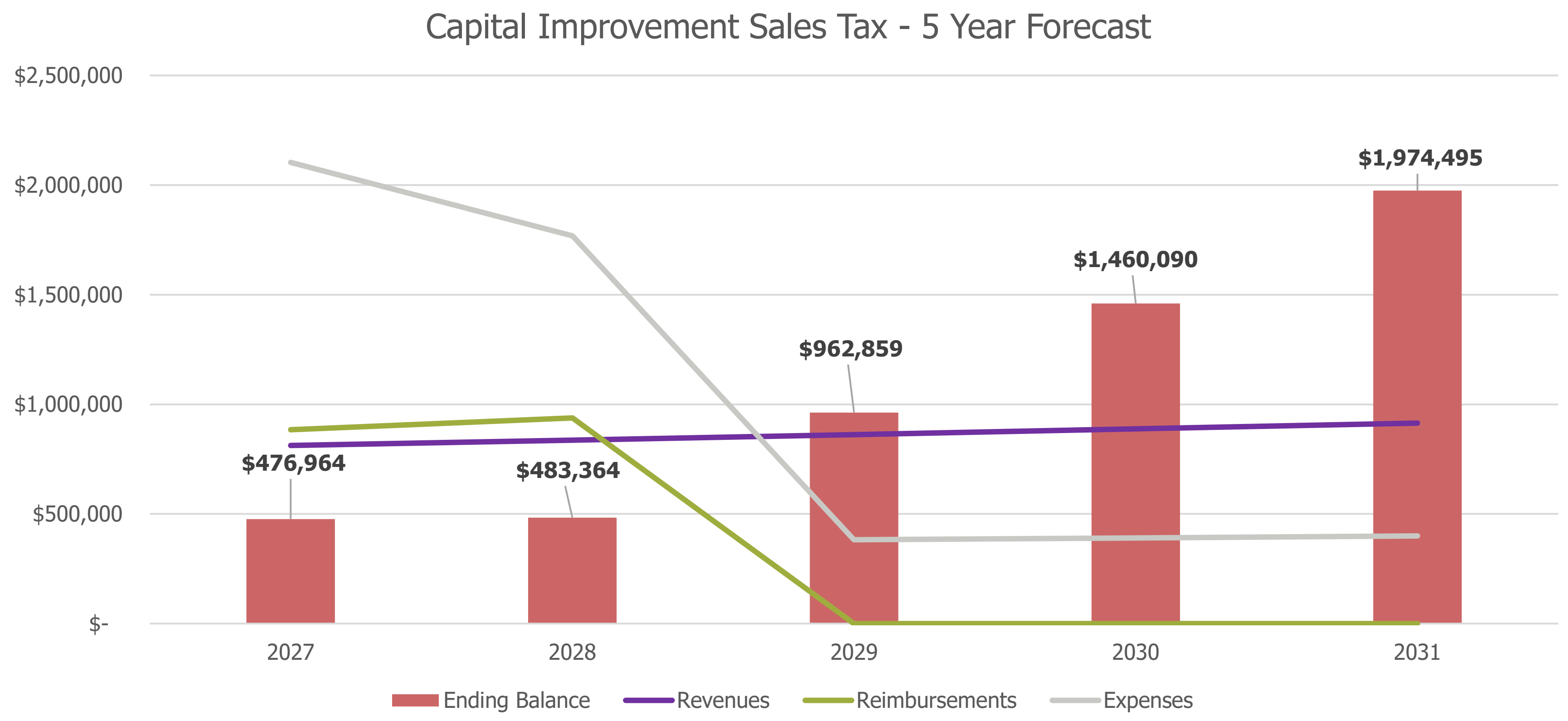
Proposed FY2027 – Capital Improvement Sales Tax Fund Five-Year Projected Cashflow



Reimbursement line may include grants, Federal earmarks, and / or state reimbursements.

Proposed Five-Year CIP (FY2027 - FY2031) Park & Stormwater Sales Tax Fund

Capital Improvement Project Name	FY2027	FY2028	FY2029	FY2030	FY2031
Smith's Fork Park Complex (Engineering & Design)	$ 320,000	$ 132,000	$ 132,000	$ -	$ -
Dundee Road Stormwater Improvements (Construction)	$ 200,000	$ -	$ -	$ -	$ -
Cedar Lakes Stormwater Improvements (Engineering)	$ 25,000	$ -	$ -	$ -	$ -
Cedar Lakes Stormwater Improvements (Construction)	$ 100,000	$ -	$ -	$ -	$ -
Maple Lane Stormwater Improvements (Engineering)	$ -	$ 50,000	$ -	$ -	$ -
Maple Lane Stormwater Improvements (Construction)	$ -	$ 250,000	$ -	$ -	$ -
Smith's Fork Park Complex (Construction)	$ -	$ 2,240,000	$ -	$ -	$ -
Riverwalk Trail Construction	$ 700,000	$ -	$ -	$ -	$ -
Riverwalk & Trail (MARC Reimbursement)	$ (500,000)	$ -	$ -	$ -	$ -
Grand Total (Net Cost)	**$ 845,000**	**$ 2,672,000**	**$ 132,000**	**$ -**	**$ -**

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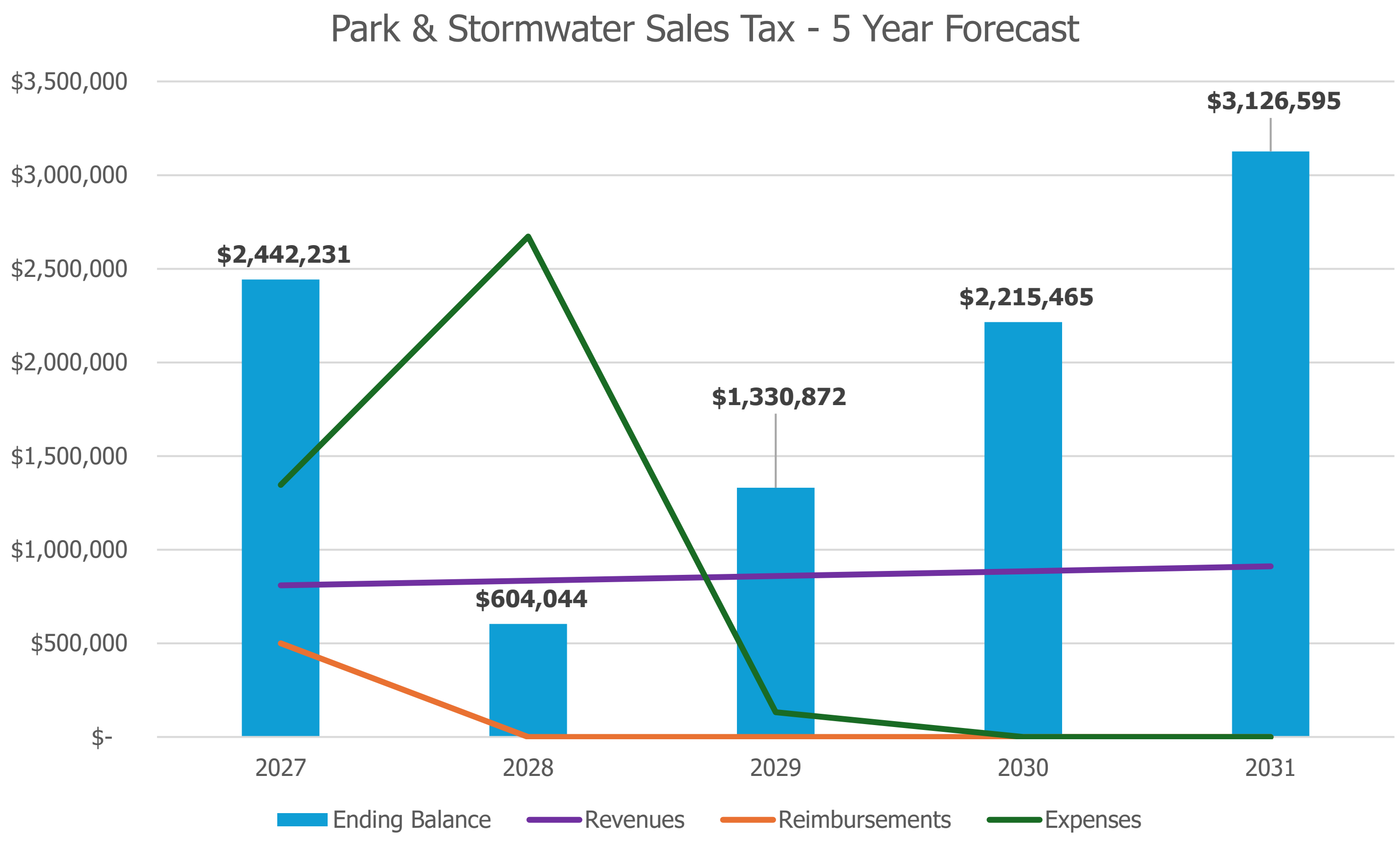
Proposed FY2027 – Park & Stormwater Sales Tax Fund Five-Year Projected Cashflow



Reimbursement line may include grants, Federal earmarks, and / or state reimbursements.

FY2026 Projects Moved to FY2027

Project Name	Fund	Amount to FY2027
Stonebridge Lift Station (Construction)	Combined Water and Wastewater	$ 1,700,000
2nd Creek Sidewalks (Construction)	Capital Improvement Sales Tax	$ 1,300,000
Riverwalk & Trail (Construction)	Park and Stormwater Sales Tax (CIST)	$ 700,000
Dundee Road Stormwater Improvements (Construction)	Park and Stormwater Sales Tax	$ 200,000

Proposed Five-Year CIP (FY2027 - FY2031)
All Funds

Capital Improvement Projects - General Govt.	FY2027	FY2028	FY2029	FY2030	FY2031	Fund Total
General Fund	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
Transportation Sales Tax Fund	$ 1,304,000	$ 760,000	$ 470,000	$ 680,000	$ 520,000	$ 3,734,000
Capital Improvement Sales Tax Fund	$ 1,219,520	$ 830,410	$ 382,420	$ 390,540	$ 400,000	$ 3,222,890
Park & Stormwater Sales Tax Fund	$ 845,000	$ 2,672,000	$ 132,000	$ -	$ -	$ 3,649,000
Grand Total (Net Costs)	**$ 3,518,520**	**$ 4,262,410**	**$ 984,420**	**$1,070,540**	**$ 920,000**	**$ 10,755,890**

Capital Improvement Projects - CWWS	FY2027	FY2028	FY2029	FY2030	FY2031	Fund Total
Combined Water & Wastewater Fund - Non-Impact Projects	$ 14,841,700	$ 8,638,500	$ 11,792,500	$ 6,763,000	$ 7,253,000	$ 49,288,700
Combined Water & Wastewater Fund - Water Impact Projects	$ -	$ -	$ -	$ -	$ -	$ -
Combined Water & Wastewater Fund - Wastewater Impact Projects	$ 1,150,000	$ -	$ -	$ -	$ -	$ 1,150,000
Grand Total (Net Costs)	**$ 15,991,700**	**$ 8,638,500**	**$ 11,792,500**	**$6,763,000**	**$7,253,000**	**$ 50,438,700**

Annual Total	**$ 19,510,220**	**$ 12,900,910**	**$ 12,776,920**	**$7,833,540**	**$8,173,000**	

5 Year Grand Total for All Funds: $61,194,590

Proposed FY2027 Budget
Vehicle & Equipment Replacement Fund

- The City of Smithville is currently leasing **39 vehicles** from Enterprise.
- The general fund and utilities fund will be transferring more financial resources into the VERF in the next five years to offset costs associated with rising vehicle lease expenses.
- On July 15, 2025 staff presented an update to the VERF. Staff explained that the fund has been closely monitored, with vehicle upgrades occurring less frequently and existing vehicles being redistributed to meet departmental needs.

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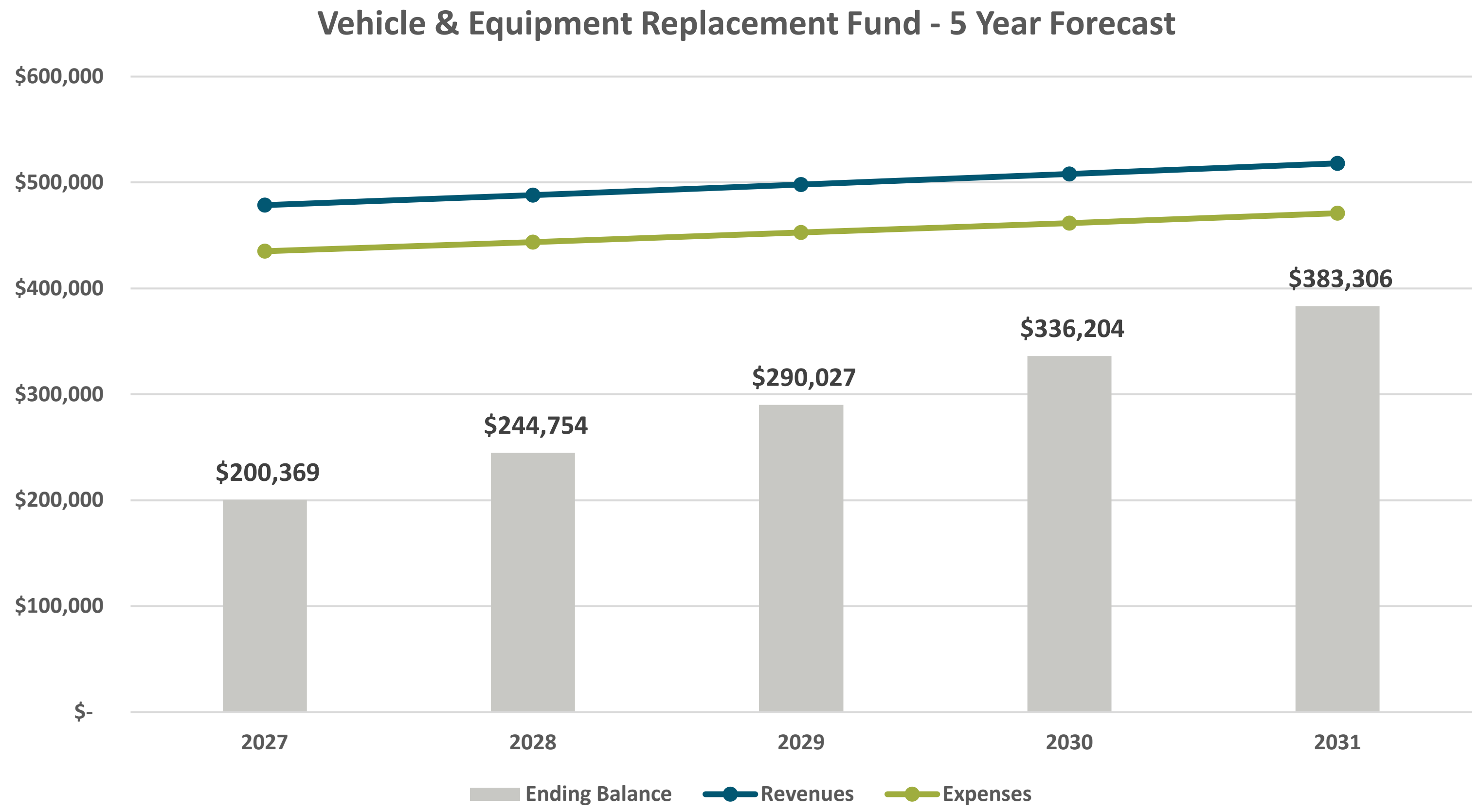
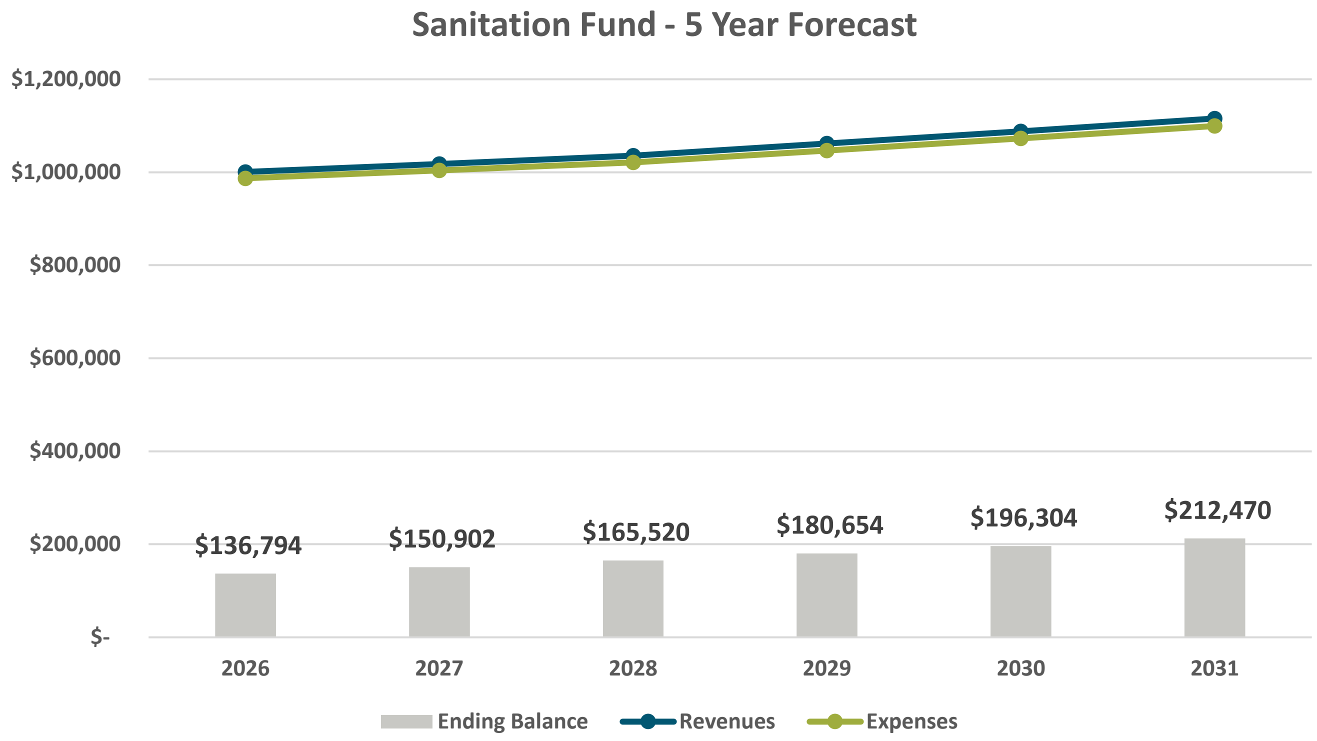
Vehicle & Equipment Replacement Fund Five-Year Cashflow Projection



*Goal is to increase VERF fund balance by $40,000-$50,000 a year for potential vehicle purchases.

Proposed FY2027 Budget
Sanitation Fund



Summary of the Sanitation Fund

- As of July 2025, the City of Smithville contracts with GFL to service just over **3,228** regular trash accounts and service just over **573** senior rate trash accounts (available for account holders ages 65 and older). Senior rate trash accounts make up nearly **15%** of total accounts.

- Monthly trash rate to increase by 1.7% from **$21.43** per month to **$21.79** per month.

- The senior trash rate will have a discount of 15% of regular monthly trash rate (**$18.52**).

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FY2027 Recommended Budget by Fund

	2027 Projected Beginning Balance	2027 Recommended Revenues	2027 Recommended Expenditures	2027 Projected Ending Balance
General Fund	4,640,882	8,432,065	9,633,595	3,439,352
Combined Water/Wastewater Fund	15,686,448	14,379,020	24,092,102	5,973,367
Transportation Sales Tax Fund	97,239	2,049,941	2,837,000	(689,820)
Capital Improvement Sales Tax Fund	531,147	1,696,337	2,103,420	124,064
Park and Stormwater Sales Tax Fund	2,358,739	1,289,528	1,349,000	2,299,267
Public Safety Sales Tax Fund	172,532	800,000	769,579	202,953
Capital Projects Fund	177,380	-	-	177,380
Debt Service Fund	285,263	367,920	367,920	285,263
Sanitation Fund	133,783	1,018,006	1,003,898	147,891
Special Allocation Fund	2,954,004	932,794	792,862	3,093,935
Commons CID Fund	358,181	284,992	381,502	261,671
Fairview Crossing CID	9,849	14,007	3,750	20,106
Shops at Smithville CID	(16,079)	5,000	2,000	(13,079)
Vehicle and Equipment Replacement Fund	168,097	478,660	435,145	211,611
Donation Fund	56,359	15,100	-	71,459
Judicial Education Fund	1,432	-	1,100	332
DWI Recovery Fund	13,654	3,425	2,975	14,104
Police Training Fund	8,511	1,450	4,280	5,681
Grand Total	$ 27,637,420	$ 31,768,245	$ 43,780,128	$ 15,625,537

Total Expenditures: $43,780,128

Total Revenues: $25,768,245

COP Issuance: $6,000,000

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FY2027 Budget Process Schedule

- FY2027 Operating Budget and Five-Year CIP Review and Discussion (**August 18**)
- Public Hearing regarding wastewater rates (**September 1**)
- FY2027 Operating Budget and Five-Year CIP Review and Discussion (**September 1**)
- Property Tax Levy hearing (**September 29**)
- FY2027 Operating Budget 1^{st} Reading (**October 6**)
- FY2027 Operating Budget 2^{nd} Reading (**October 20**)
- Adopt the FY2027 Operating and Capital Budget on 2^{nd} Reading (**October 20**)

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