BOARD OF ALDERMEN
Work Session Agenda
CITY OF PARKVILLE, MISSOURI
Tuesday, August 4, 2026 5:00 PM
City Hall Board Room

1. **GENERAL AGENDA**
   A. Route 9 Discussion
   B. General Levy Discussion
2. **ADJOURN**

Posted Date & Time: July 31, 2026 3:30 p.m. By: MB

Temporary General Levy Property Tax Framework

Purpose

Approve ballot language to establish a temporary property tax levy with three clearly defined time-limited funding components for public safety, infrastructure, and municipal facilities. Each levy term is aligned with the operating or capital need it supports.

Board direction requested

Select the preferred public safety scenario and confirm the proposed 10-year infrastructure and 20-year facilities components for development of final levy rates, ballot language, and public education materials.

1. Public Safety Property Tax Levy- 10 Years

Three funding scenarios are presented for Board consideration. Each option would provide a stable, dedicated revenue source for police compensation and staffing over the levy term.

Scenario and Assumptions	10-Year Need	Annual Levy / Rate
Option A: Maintain current pay schedule Annual 3% COLA; no added positions	$4,353,552	**$450,000** **$0.1150**
Option B: Maintain current pay schedule and add two officers in Year 5 Annual 3% COLA; +two officers in Year 5 (2031)	$4,853,552	**$500,000** **$0.1280**
Option C: Move to a 12-step pay schedule w/ +2 Officers 17.3% first-year adjustment; then approximately 4% annually (2% COLA + 2% step); +two officers in 2031	$6,643,636	**$700,000** **$0.1790**

2. Infrastructure and Facilities Property Tax Levies

Component	Primary Use	Term / Need	Annual Levy / Rate
Infrastructure	Streets, sidewalks, curbs, stormwater, & related public infrastructure improvements	**10 years** $5,000,000	$500,000 $0.1280
Municipal Facilities	City Hall & Transportation Facility maintenance & improvements	***20 years*** $6,250,000	$320,000 $0.0820

Why Different Sunset Timelines?

There is a strategic reason for making the City Facilities levy 20 years while the other two are 10-year levies.

First, Public Safety is an operating service that changes rapidly with labor markets, technology, and policing needs. A 10-year sunset provides the Board and voters an opportunity to reassess funding based on future staffing, compensation, and service demands.

For Infrastructure (roads, sidewalks, curbs, stormwater, etc.), these demands change over time due to development, state and federal funding opportunities, population trends, and transportation priorities. A 10-year sunset allows the City to evaluate progress and future capital needs.

City Facilities, however, involve long-term capital assets. Roofs, HVAC systems, municipal buildings, maintenance and replacement of the transportation facility have useful lives measured in 20-to-40-year lifecycles. A 20-year levy better matches the life cycle of these assets and provides a stable funding source for preventive maintenance and major replacements as they age.

3. Combined Levy Package

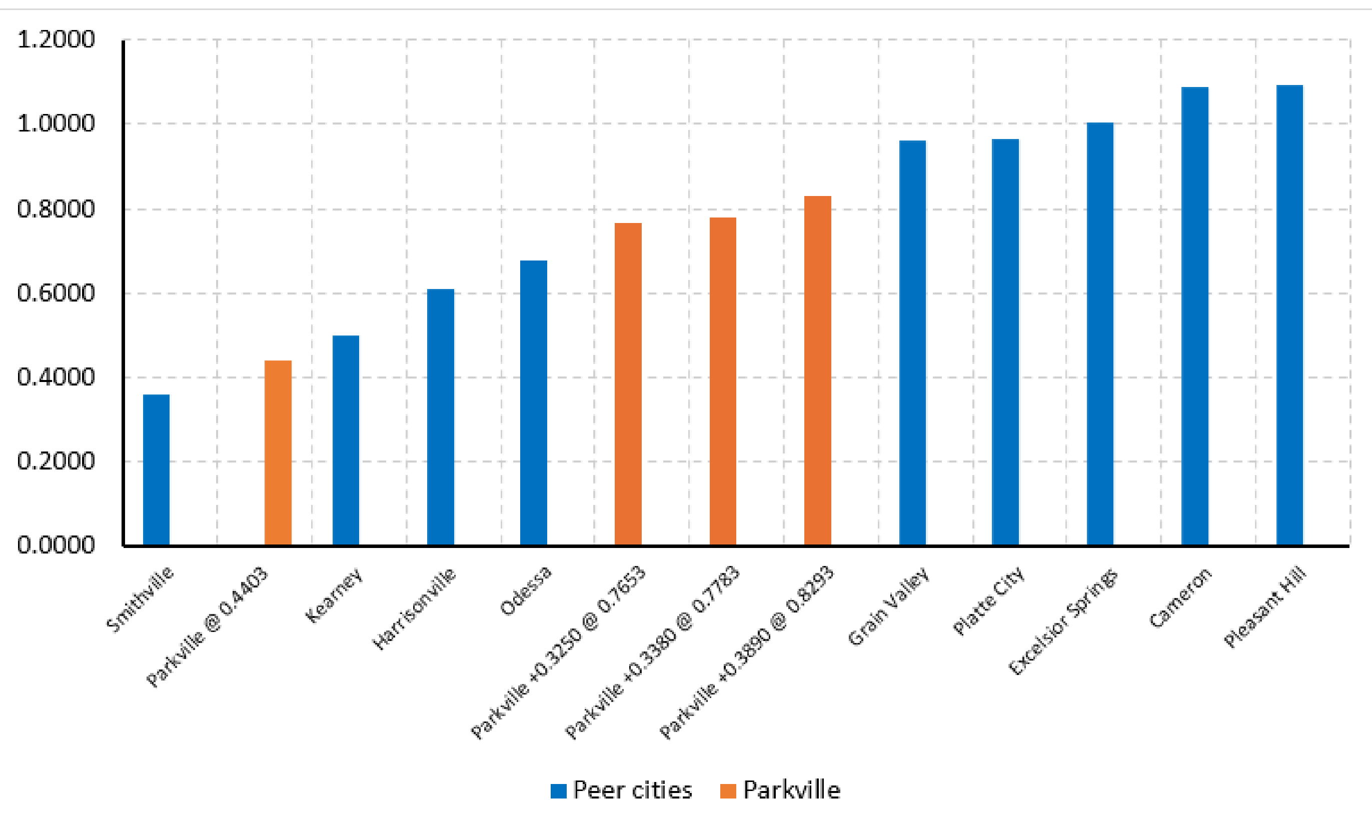
The proposed temporary levy is added to Parkville's current base property tax levy of 0.4403.

The table below shows the total levy under each public safety scenario, including the infrastructure and facilities components.

Scenario	Base Levy	Temp. Levy	Total Levy	Annual Revenue
Option A - Maintain current pay schedule	0.4403	0.3250	**0.7653**	$1,270,000
Option B - Maintain current pay schedule, +2 Officers in 2031	0.4403	0.3380	**0.7783**	$1,320,000
Option C - Move to a 12-step pay schedule, +2 Officers in 2031	0.4403	0.3890	**0.8293**	$1,520,000

The chart below shows a comparison among Parkville peer cities in the metro. Currently, Parkville has the second lowest property tax rate among its peers. With the proposed temporary levy amounts, assuming they all pass, Parkville would be comparable among its peers for property tax levies.

Parkville Has the Second-Lowest Municipal Property Tax Levy

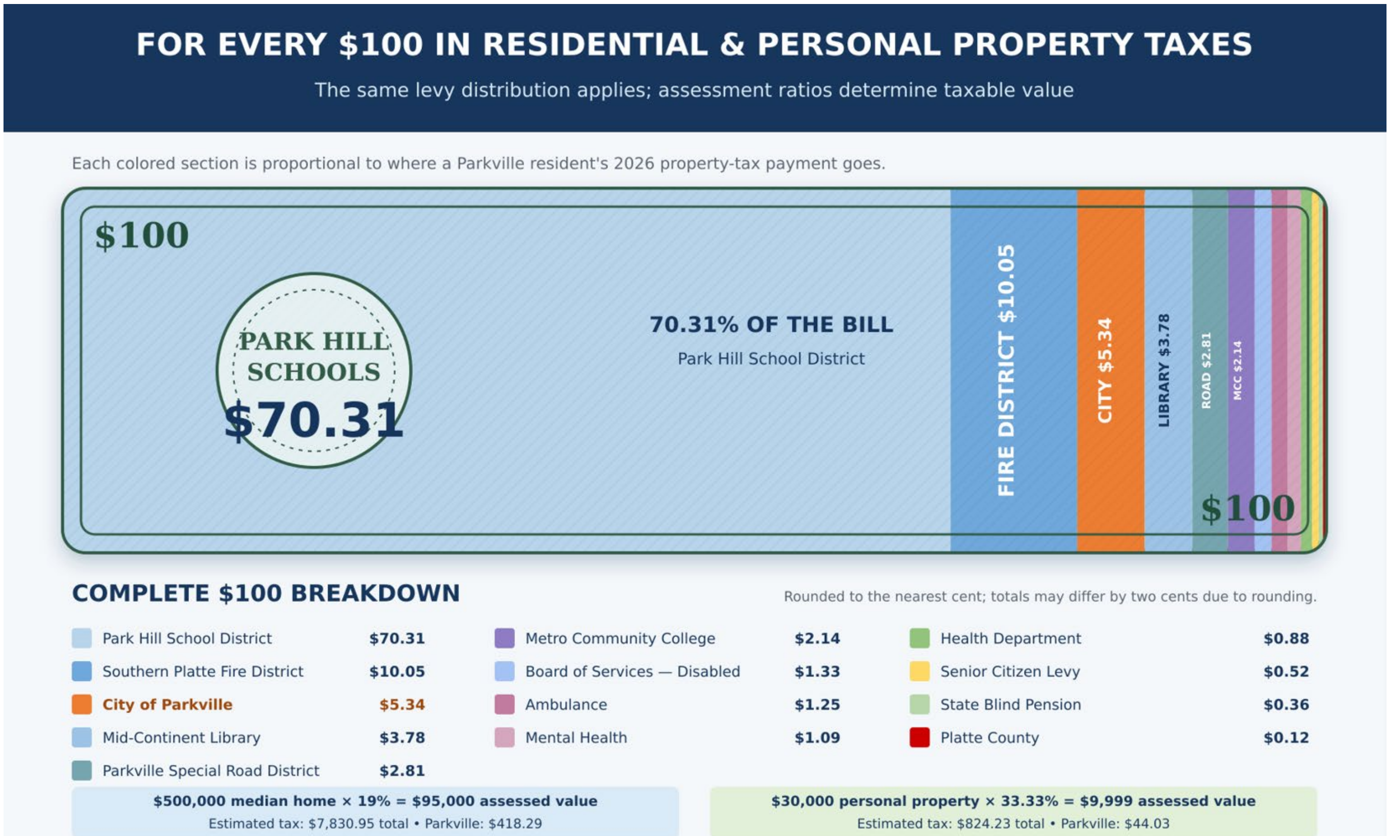


4. Where do your tax dollars go?

Of course, the City of Parkville only receives a small fraction of the total property tax bill that folks pay. The infographic below breaks down where tax dollars are distributed.

For the median home in Parkville - $500,000 - at the current rate ($0.4403), Parkville receives $5.34 per $100 of property tax collected.

Current Tax Levy - $0.4403



Depending on which scenario you approve / choose, Parkville share of the $100 property tax pie would increase to:

- $8.93 per $100 of property tax paid @ the $0.7653 mill rate
- $9.07 per $100 of property tax paid @ the $0.7783 mill rate
- $9.61 per $100 of property tax paid @ the $0.8293 mill rate

5. Impact to Property Owners

Estimated Annual Property Tax Impact					
Based on Missouri's 19% residential assessment ratio. Amounts represent this City levy only and are not the homeowner's total property-tax bill.					
Levy rate per $100 of assessed value					
		Existing Levy	Proposed Public Safety #1	Proposed Public Safety #2	Proposed Public Safety #3
Estimated Market Value	Assessed Value (19%)	0.4403	0.3250	0.3380	0.3890
$ 300,000	$ 57,000	$ 250.97	$ 185.25	$ 192.66	$ 221.73
500,000	95,000	418.29	308.75	321.10	369.55
700,000	133,000	585.60	432.25	449.54	517.37

Estimated Annual Property Tax Impact				
Levy rate per $100 of assessed value				
		Existing Levy	Proposed Infrastructure	Proposed Facilities
Estimated Market Value	Assessed Value (19%)	0.4403	0.1280	0.0820
$ 300,000	$ 57,000	$ 250.97	$ 72.96	$ 46.74
500,000	95,000	418.29	$ 121.60	$ 77.90
700,000	133,000	585.60	$ 170.24	$ 109.06

Estimated Annual Property Tax Impact					
Levy rate per $100 of assessed value					
		Existing Levy	Total Proposed Property Tax #1	Total Proposed Property Tax #2	Total Proposed Property Tax #3
Estimated Market Value	Assessed Value (19%)	0.4403	0.7653	0.7783	0.8293
$ 300,000	$ 57,000	$ 250.97	$ 436.22	$ 443.63	$ 472.70
500,000	95,000	418.29	$ 727.04	$ 739.39	$ 787.84
700,000	133,000	585.60	$ 1,017.85	$ 1,035.14	$ 1,102.97

Note: *All amounts and rates are preliminary planning estimates. Final rates should be recalculated using certified assessed valuation, collection assumptions, legal requirements, and the final project and operating schedules.*