

Ordinance No: 2023-636

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF SMITHVILLE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024, AND ADOPTING THE ANNUAL BUDGET OF THE CITY OF SMITHVILLE FOR THE 2023/2024 FISCAL YEAR.

Whereas, The budget, attached here as Exhibit A, for the fiscal year beginning October 1, 2023, and ending September 30, 2024, was duly presented to the City Council by the Mayor, and a Public Hearing was ordered by the City Council and Public Notice of the said hearing was caused to be given by the City Council and notice posted and said Public Hearing was held according to said notice.

“THE PROPOSED BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEARS BUDGET BY \$274,182 OR 12.61%, AND OF THAT AMOUNT \$117,779 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.”

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SMITHVILLE:

Section 1:

The appropriation for the fiscal year beginning October 1, 2023, and ending September 30, 2024, for the support of the general government of the City of Smithville, Texas, be fixed and determined for said terms in accordance with the expenditures shown in the City fiscal year 2023/2024 budget, a copy of which is attached hereto as Exhibit “A”;

Section 2:

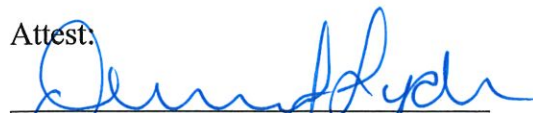
The budget as shown in words and figures in Exhibit “A”, is hereby approved in all respects and adopted as the City’s budget, at the Department Level, for the fiscal year beginning October 1, 2023, and ending September 30, 2024.

Passed and Approved this the 11th Day of September 2023.

Approved:


Sharon Foerster, Mayor

Attest.


Jennifer Lynch, City Secretary



FISCAL YEAR 2023-2024 BUDGET

This budget will take effect on October 1, 2023.

This budget will raise more total property taxes than last year's budget, by approximately \$274,182 or 12.61%, and of that amount \$117,779 is the tax revenue raised from new property added to the tax roll this year.

CITY COUNCIL RECORD OF VOTE

The members of the governing body voted on the adoption of the budget as follows:

FOR: Tom Etheredge, Janice Bruno, Jimmy Jenkins, Tyrone Washington

AGAINST: Mitchell Jameson

PRESENT AND NOT VOTING:

NOT PRESENT DURING VOTING:

ABSENT:

Property Tax Rates	Fiscal Year 2023-2024	Fiscal Year 2022-2023
Adopted Total Tax Rate	.548952	.548934
Adopted Maintenance & Operations Rate	.376543	.383085
Adopted Debt Rate	.172409	.165849
No-New-Revenue Rate (Effective Tax Rate)	.511747	.483772
No-New Revenue Maintenance & Operations Rate	.357629	.370281
Voter-Approval Rate (Rollback Tax Rate)	.548952	.548934

The City of Smithville plans to pay the following amounts for long-term debt obligations secured by property taxes during the 2023-2024 budget year.

Description of Debt	Principal to be paid from Property Tax	Interest to be paid from Property Tax	Total Payment
General Obligation, Refunding Bonds, Series 2018	\$315,000	\$4,489	\$319,489
Combination Tax & Limited Pledge Certificate of Obligation, Series 2019 (General Portion)	\$10,000	\$16,175	\$26,175
Tax Note, Series 2021	\$100,000	\$5,254	\$105,254
Tax Note, Series 2022	\$160,000	\$31,420	\$191,420
Tax Note, Series 2023	\$110,000	\$114,623	\$224,623

The total debt required to be paid is \$866,961. Of this amount, \$768,881 is secured by property taxes, \$87,000 is paid from other sources, and \$11,080 is from excess collections last year.



Fiscal Year 2023-2024 BUDGET

October 1, 2023 to September 30, 2024

**General Fund
Utility Fund
Debt Service Fund
Property Tax Rate Calculation**

CITY OF SMITHVILLE FISCAL YEAR 2023-2024 BUDGET

GENERAL FUND

This budget will raise more total property taxes than last year's budget, by approximately \$274,182 or 12.61%, and of that amount \$117,779 is the tax revenue raised from new property added to the tax roll this year.

The General Fund is the general operations fund for the City of Smithville. Its revenues and expenses cover the basic operations of any municipal government: public safety, street infrastructure, code enforcement, recreation, library services, and more, along with the necessary support for these activities.

Revenues in the General Fund include:

- **Property and Sales Taxes**
- **Licensing & Permitting Fees**
- **Utility Franchise Fees** – cable, telecommunications, gas etc.
- **Charges for Services** – library fines, leaf and limb pickup, use of warehouse waste disposal facilities, cemetery gravesite sales & preparation, park rentals, recreation center membership and program fees, airport fuel and ground space rental
- **Court Fines**
- **Code Enforcement fines**
- **Contributions and Grants**
- **Municipal Utility fund transfers**

Expenses are allocated throughout 17 Departments:

- **General Administration** – City elections, human resources, general oversight, reporting to Mayor & City Council
- **Finance** – Financial oversight for budget preparation, payroll and benefits, Municipal Court collections, Utility billing & collections
- **Police** – Public safety and school policing, dispatch services for police and fire, law enforcement related community events, Citizen's Police Academy
- **Animal Control** – Public Safety with regard to all types of animals
- **Municipal Court** – Administrative support for Municipal Judge, administration of fines
- **Fire** – City's administrative and financial support arm for Volunteer Fire Department
- **Library** – Maintain collection of resources (books, periodicals, internet, etc) serving the residents of Smithville

- **Community Service** – Facility maintenance, administrative, and/or financial support for various community service organizations serving residents of Smithville
- **Parks and Recreation** – Maintenance and operation of various public park and recreation facilities
- **Recreation Center** – Maintenance and operation of Recreation Center
- **Streets & Alleys** – Maintenance of roadway, sidewalk, and bridge infrastructure
- **Solid Waste** – Coordinates waste disposal contract with 3rd party vendor, manages City waste removal, leaf & limb pickup
- **Code Enforcement & Inspections**
- **Cemetery** – Maintenance of two City-owned cemeteries
- **Airport** – Maintenance and operational oversight of City-owned airport
- **Grant Administration & Economic Development**
- **Maintenance**—Fleet Maintenance

**CITY OF SMITHVILLE
GENERAL FUND SUMMARY
FISCAL YEAR 2023-24 BUDGET**

		PROPOSED	DIFFERENCE	
	2022-23	2023-24	2022-23 to 2023-24	
	BUDGET	BUDGET	Amount	Percent
REVENUES:				
Taxes	2,719,714	2,937,464	217,750	8.01%
Licenses & Permits	120,522	177,150	56,628	46.99%
Services	1,357,667	1,629,080	271,413	19.99%
Court	60,450	57,250	(3,200)	-5.29%
Contributions	177,223	209,809	32,586	18.39%
Miscellaneous	238,400	270,250	31,850	13.36%
Interfund Transfers	1,264,325	1,245,054	(19,271)	-1.52%
TOTAL REVENUE	5,938,301	6,526,057	587,756	9.90%
EXPENSES:				
Administration	469,292	452,183	(17109)	-3.65%
Finance	84,059	95,915	11856	14.10%
Police	1,480,386	1,784,846	304,460	20.57%
Animal Control	66,515	74,383	7,867	11.83%
Court	86,938	93,534	6,596	7.59%
Fire	91,778	193,789	102,011	111.15%
Library	421,917	465,044	43,127	10.22%
Parks & Recreation	383,196	453,634	70,438	18.38%
Recreation Center	366,433	413,026	46,593	12.72%
Community Service	87,460	89,680	2,220	2.54%
Street & Alley	603,303	491,867	(111,436)	-18.47%
Solid Waste	1,322,199	1,404,219	82,020	6.20%
Enforcement/Insp	130,674	136,778	6,104	4.67%
Cemetery	124,725	142,963	18,238	14.62%
Airport	53,955	72,900	18,945	35.11%
Grants & Eco Development	165,471	161,297	(4,174)	-2.52%
TOTAL EXPENSES	5,938,301	6,526,057	587,756	9.90%
Revenues Over/(Under) Expenses				
	(0)	(0)		

CITY OF SMITHVILLE					
FISCAL YEAR 2023-24 BUDGET					
REVENUE DETAIL					
	@ 8/8/23			DIFFERENCE	
	2022-23	2022-23	2023-24	2022-23 to 2023-24	
	Y-T-D	BUDGET	BUDGET	Amount	Percent
GENERAL FUND					
CURRENT TAXES O&M	1,463,440	1,511,314	1,679,239	167,925	11.11%
DELINQUENT TAXES	28,194	24,500	28,000	3,500	14.29%
PENALTY & INTEREST	12,064	10,000	12,750	2,750	27.50%
PAYMENT IN LIEU OF TAXES	70,000	70,000	70,000	-	0.00%
FRANCHISE TAX - ENTEX	42,907	46,000	50,000	4,000	8.70%
FRANCHISE TAX - TELECOMM	2,284	3,500	3,000	(500)	-14.29%
FRANCHISE TAX - CABLE TV	60,313	80,400	80,500	100	0.12%
FRANCHISE TAX - OTHER	8,740	8,000	8,400	400	5.00%
LOCAL SALES TAX	783,601	915,000	930,000	15,000	1.64%
HOTEL MOTEL TAX	44,999	40,000	65,000	25,000	62.50%
MIXED BEVERAGE TAX	7,936	11,000	10,575	(425)	-3.86%
TOTAL TAXES	2,524,478	2,719,714	2,937,464	217,750	8.01%
LICENSES - ELECTRICAL	0	0	0	-	0.00%
LICENSES - OTHER	315	500	500	-	0.00%
PERMITS - ALCOHOL	705	4,100	4,100	-	0.00%
PERMITS - BUILDING	45,795	65,000	130,550	65,550	100.85%
PERMITS - ELECTRICAL	5,838	15,000	15,000	-	0.00%
PERMITS - PLUMBING	10,600	15,000	15,000	-	0.00%
PERMITS - FILM & MOB HOME & OTHER	4,460	20,922	12,000	(8,922)	-42.64%
TOTAL LICENSE/PERMITS	67,712	120,522	177,150	56,628	46.99%
CHG FOR SVC - INSPECTIONS	100	750	500	(250)	-33.33%
CHG FOR SVC - POLICE	334	1,500	750	(750)	-50.00%
CHG FOR SVC - CODE ENFORCE	2,860	1,000	2,500	1,500	150.00%
CHG FOR SVC - STREETS	1,600	1,000	1,000	-	0.00%
CHG FOR SVC - SANITATION (BFI)	970,932	1,151,000	1,402,500	251,500	21.85%
CHG FOR SVC - LEAF & LIMB	900	750	1,000	250	33.33%
CHG FOR SVC- WH. GARBAGE	7,855	10,500	15,000	4,500	42.86%
CHG FOR SVC - PARKS & REC	22,173	30,000	25,000	(5,000)	-16.67%
CHG FOR SVC - LIBRARY	5,519	4,750	5,750	1,000	21.05%
CHG FOR SVC - CEMETERY	3,270	3,850	3,850	-	0.00%
CHG FOR SVC - AIRPORT	58,582	57,567	64,730	7,163	12.44%
CHG FOR SVC - REC CENTER	98,384	95,000	106,500	11,500	12.11%
TOTAL CHG FOR SERVICES	1,172,510	1,357,667	1,629,080	271,413	19.99%

CITY OF SMITHVILLE					
FISCAL YEAR 2023-24 BUDGET					
REVENUE DETAIL					
	@ 8/8/23			DIFFERENCE	
	2022-23	2022-23	2023-24	2022-23 to 2023-24	
	Y-T-D	BUDGET	BUDGET	Amount	Percent
MUNICIPAL CT - ADMIN FEES	434	950	750	(200)	-21.05%
MUNICIPAL CT - ARREST FEES	2,338	3,500	3,000	(500)	-14.29%
MUNICIPAL CT - COURT COSTS	12,660	15,500	15,500	-	0.00%
MUNICIPAL CT - FINES	29,235	40,000	37,500	(2,500)	-6.25%
MUNICIPAL CT - REMEDIES	460	500	500	-	0.00%
TOTAL MUNICIPAL COURT	45,127	60,450	57,250	(3,200)	-5.29%
GRANTS	48,347	3,459	7,969	4,510	130.38%
CONTRIB PUBLIC SOURCE	113,638	143,064	65,090	(77,974)	-54.50%
CONTRIB PRIVATE SOURCES	6,725	1,500	6,750	5,250	350.00%
CONTRIB VOL FIRE DEPT	18,907	22,200	120,000	97,800	440.54%
CONTRIB HEWATT	11,000	7,000	10,000	3,000	42.86%
CONTRIB TOCKER	0	0	0	-	0.00%
TOTAL CONTRIBUTIONS	198,617	177,223	209,809	32,586	18.39%
SALE OF CEMETERY PLOTS	15,750	20,000	25,000	5,000	25.00%
SALE OF FIXED ASSETS	24,390	5,000	5,000	-	0.00%
RENTS	5,000	0	5,750	5,750	0.00%
FRANCHISE FEE UTILITY	160,417	175,000	175,000	-	0.00%
INTEREST INCOME	29,570	6,400	22,000	15,600	243.75%
CREDIT CARD USAGE FEE	5,436	5,000	6,500	1,500	30.00%
INSURANCE RECOVERY	744	0	0	-	0.00%
OTHER MISCELLANEOUS INCOME	42,809	27,000	31,000	4,000	14.81%
OTHER REV SOURCES - LEASE PURCH	0	0	0	-	0.00%
TOTAL MISCELLANEOUS	284,116	238,400	270,250	31,850	13.36%
TRANSFER FROM UTILITY	1,158,965	1,264,325	1,245,054	(19,271)	-1.52%
XFER FROM CAPITAL REPLACEMENT	0	0	0	-	0.00%
TOTAL INTERFUND TRANSFERS	1,158,965	1,264,325	1,245,054	(19,271)	-1.52%
TOTAL GENERAL FUND REVENUE	5,451,525	5,938,301	6,526,057	587,756	9.90%

CITY OF SMITHVILLE									
FISCAL YEAR 2023-2024 BUDGET									
REVENUE DETAIL									
							@ 8/8/23		
		2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	\$ AMT
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
4300-120	MUNICIPAL CT - ADMIN FEES	1,305	469	833	1,066	434	950	750	(200)
4320-120	MUNICIPAL CT - ARREST FEES	5,282	3,202	3,748	3,307	2,338	3,500	3,000	(500)
4330-120	MUNICIPAL CT - COURT COSTS	16,627	10,841	18,444	20,602	12,660	15,500	15,500	0
4301-120	MUNICIPAL CT - FINES	51,876	34,230	41,519	41,391	29,235	40,000	37,500	(2,500)
4310-120	MUNICIPAL CT - REMEDIES	880	350	100	800	460	500	500	0
	TOTAL MUNICIPAL COURT	75,970	49,093	64,645	67,166	45,127	60,450	57,250	(3,200)
4543 / 4545	GRANTS	52,530	2,074,663	57,207	76,660	48,347	3,459	7,969	4,510
4575-1107/4510-3001/40	CONTRIB PUBLIC SOURCES	12,631	12,730	61,150	121,899	113,638	143,064	65,090	(77,974)
4530/4540	CONTRIB PRIVATE SOURCES	6,742	6,838	7,726	3,317	6,725	1,500	6,750	5,250
4570-130	CONTRIB VOL FIRE DEPT	21,966	23,234	22,074	22,425	18,907	22,200	120,000	97,800
4535-140	CONTRIB HEWATT	8,530	7,752	7,484	10,364	11,000	7,000	10,000	3,000
4550-140	CONTRIB TOCKER	0	0	0	0	0	0	0	0
	TOTAL CONTRIBUTIONS	102,399	2,125,217	155,641	234,664	198,617	177,223	209,809	32,586
4800-180	SALE OF CEMETERY PLOTS	21,488	15,148	43,383	38,250	15,750	20,000	25,000	5,000
4840-	SALE OF FIXED ASSETS	0	7,062	33,144	8,500	24,390	5,000	5,000	0
4850-150	RENTS	0	0	0	0	5,000	0	5,750	5,750
4860-100	FRANCHISE FEE UTILITY	174,996	175,000	175,000	175,000	160,417	175,000	175,000	0
4880-	INTEREST INCOME	19,883	12,974	7,042	7,726	29,570	6,400	22,000	15,600
4801-	CREDIT CARD USAGE FEE	4,115	2,344	4,686	6,187	5,436	5,000	6,500	1,500
4980-	INSURANCE RECOVERY	84,016	15,481	17,014	34,170	744	0	0	0
4890-	OTHER MISCELLANEOUS INCOME	33,149	53,994	18,228	35,392	42,809	27,000	31,000	4,000
4951-	OTHER REV SOURCES - LEASE PURCH	0	159,194	239,240	0	0	0	0	0
	TOTAL MISCELLANEOUS	337,648	441,197	537,737	305,226	284,116	238,400	270,250	31,850
4999-100	TRANSFER FROM UTILITY	1,137,000	1,037,000	1,037,000	1,324,000	1,158,965	1,264,325	1,245,054	(19,271)
4901-	XFER FROM CAP REPLACEMENT (Tax Note)	0	0	0	0	0	0	0	0
	TOTAL INTERFUND TRANSFERS	1,137,000	1,037,000	1,037,000	1,324,000	1,158,965	1,264,325	1,245,054	(19,271)
	TOTAL GENERAL FUND REVENUE	4,696,691	6,882,377	5,338,397	6,029,971	5,451,525	5,938,301	6,526,057	587,756
	UNASSIGNED FUND BALANCE - FOR								
	CHAMBER OF COMMERCE REBUILD			80,000	0	0	0	0	0
	GRAND TOTAL GENERAL FUND			5,418,397	6,029,971	5,451,525	5,938,301	6,526,057	587,756

CITY OF SMITHVILLE
GENERAL FUND EXPENSE SUMMARY
FISCAL YEAR 2023-24 BUDGET

	@ 8/8/2023 2022-23 YTD	2022-23 BUDGET	2023-24 BUDGET	DIFFERENCE 2022-23 to 2023-24	
				Amount	Percent
ADMINISTRATION					
Personnel	173,014	247,179	222,434	(24,745)	-10.01%
Services	128,132	136,908	169,141	32,233	23.54%
Supplies & Materials	23,577	44,610	27,698	(16,912)	-37.91%
Other	48,897	40,595	32,910	(7,685)	-18.93%
Capital	0	0	0	0	0.00%
Interfund Xfer to TAP Loop 230 Grant	0	0	0	0	0.00%
Total Administration Expense	373,621	469,292	452,183	(17,109)	-3.65%
FINANCE					
Personnel	47,919	54,829	66,510	11,681	21.30%
Services	25,300	27,530	27,705	175	0.64%
Supplies & Materials	1,258	1,700	1,700	0	0.00%
Other	0	0	0	0	0.00%
Total Finance Expense	74,477	84,059	95,915	11,856	14.10%
POLICE					
Personnel	972,148	1,272,120	1,591,386	319,266	25.10%
Services	32,834	37,074	37,029	(45)	-0.12%
Supplies & Materials	94,493	112,180	100,920	(11,260)	-10.04%
Other	52,130	59,012	55,511	(3,501)	-5.93%
Capital Expenditures	0	0	0	0	0.00%
Total Police Expense	1,151,605	1,480,386	1,784,846	304,460	20.57%
ANIMAL CONTROL					
Personnel	42,579	50,765	64,036	13,270	26.14%
Services	9,058	9,850	4,405	(5,445)	-55.28%
Supplies & Materials	2,535	5,500	5,500	0	0.00%
Other	398	400	442	42	10.50%
Capital Expenditures	0	0	0	0	0.00%
Total Animal Control Expense	54,570	66,515	74,383	7,867	11.83%
COURT					
Personnel	47,557	63,905	67,971	4,066	6.36%
Services	14,118	22,388	23,118	730	3.26%
Supplies & Materials	130	600	2,400	1,800	300.00%
Other	44	45	45	0	0.00%
Total Court Expense	61,849	86,938	93,534	6,596	7.59%
FIRE					
Personnel	1,808	1,808	2,009	201	11.12%
Services	7,470	12,695	16,335	3,640	28.67%
Supplies & Materials	18,492	39,650	129,950	90,300	227.74%
Other	35,260	37,625	45,495	7,870	20.92%
Capital Expenditures	0	0	0	0	0.00%
Total Fire Expense	63,031	91,778	193,789	102,011	111.15%

CITY OF SMITHVILLE
GENERAL FUND EXPENSE SUMMARY
FISCAL YEAR 2023-24 BUDGET

	@ 8/8/2023 2022-23 YTD	2022-23 BUDGET	2023-24 BUDGET	DIFFERENCE 2022-23 to 2023-24	
				Amount	Percent
LIBRARY					
Personnel	252,330	302,698	339,129	36,431	12.04%
Services	11,897	16,584	16,525	(59)	-0.36%
Supplies (includes Donation/Grant exp)	51,834	98,110	104,175	6,065	6.18%
Other	4,523	4,525	5,215	690	15.25%
Capital Expenditures	0	0	0	0	0.00%
Total Library Expense	320,585	421,917	465,044	43,127	10.22%
COMMUNITY SERVICE					
Allocated Support	68,639	87,460	89,680	2,220	2.54%
Total Community Service Expense	68,639	87,460	89,680	2,220	2.54%
PARKS & RECREATION					
Personnel	231,737	263,181	308,138	44,957	17.08%
Services	23,651	31,025	34,735	3,710	11.96%
Supplies & Materials	87,716	70,650	100,880	30,230	42.79%
Other	8,275	18,341	9,881	(8,460)	-46.12%
Capital Expenditures	10,791	0	0	0	0.00%
Total Parks & Recreation Expense	362,170	383,196	453,634	70,438	18.38%
RECREATION CENTER					
Personnel	193,273	237,999	271,702	33,703	14.16%
Services	74,441	82,234	84,569	2,335	2.84%
Supplies & Materials	39,414	36,800	41,800	5,000	13.59%
Other-Special Projects	9,420	9,400	14,955	5,555	59.10%
Capital Expenditures	0	0	0	0	0.00%
Total Recreation Center Expense	316,548	366,433	413,026	46,593	12.72%
STREET & ALLEY					
Personnel	165,270	210,969	225,838	14,869	7.05%
Services	162,424	147,050	111,550	(35,500)	-24.14%
Supplies & Materials	209,520	220,550	128,450	(92,100)	-41.76%
Other-Special Projects	25,232	24,734	26,029	1,295	5.24%
Capital Expenditures	0	0	0	0	0.00%
Interfund Xfer to HMPG Grant	4,620	0	0	0	0.00%
Total Street & Alley Expense	567,066	603,303	491,867	(111,436)	-18.47%
SOLID WASTE					
Personnel	181,948	263,380	286,456	23,076	8.76%
Services	738,124	983,450	1,041,350	57,900	5.89%
Supplies & Materials	44,447	44,650	52,550	7,900	17.69%
Other-Special Projects	30,718	30,719	23,863	(6,856)	-22.32%
Capital Expenditures	0	0	0	0	0.00%
Total Solid Waste Expense	995,235	1,322,199	1,404,219	82,020	6.20%

**CITY OF SMITHVILLE
GENERAL FUND EXPENSE SUMMARY
FISCAL YEAR 2023-24 BUDGET**

	@ 8/8/2023 2022-23 YTD	2022-23 BUDGET	2023-24 BUDGET	DIFFERENCE 2022-23 to 2023-24	
				Amount	Percent
ENFORCEMENT & INSPECTIONS					
Personnel	66,265	84,494	83,128	(1,366)	-1.62%
Services	26,381	37,055	45,975	8,920	24.07%
Supplies & Materials	5,152	8,690	7,200	(1,490)	-17.15%
Other	455	435	475	40	9.20%
Capital Expenditures	0	0	0	0	0.00%
Total Enforcement/Insp Expense	98,253	130,674	136,778	6,104	4.67%
CEMETERY					
Personnel	85,200	101,715	119,308	17,593	17.30%
Services	8,110	8,745	9,145	400	4.57%
Supplies & Materials	12,160	9,075	14,240	5,165	56.91%
Other	190	190	270	80	42.11%
Capital Expenditures	0	5,000	0	(5,000)	-100.00%
Total Cemetery Expense	105,660	124,725	142,963	18,238	14.62%
AIRPORT					
Services	31,071	39,635	53,110	13,475	34.00%
Supplies & Materials	4,484	5,600	5,600	0	0.00%
Other	59,211	8,720	14,190	5,470	62.73%
Capital Expenditures	0	0	0	0	0.00%
Total Airport Expense	94,766	53,955	72,900	18,945	35.11%
GRANTS & ECONOMIC DEVELOPMENT					
Personnel	85,523	101,988	116,787	14,799	14.51%
Services	8,626	16,270	22,010	5,740	35.28%
Supplies & Materials	145	500	500	0	0.00%
Other	21,227	46,713	22,000	(24,713)	-52.90%
Capital Expenditures	0	0	0	0	0.00%
Total Grants & Eco Development Exp	115,522	165,471	161,297	(4,174)	-2.52%
TOTAL EXPENSES	4,823,596	5,938,301	6,526,057	587,756	9.90%

**CITY OF SMITHVILLE GENERAL FUND
FISCAL YEAR 2023-24 BUDGET**

	2018-19	2019-20	2020-21	2021-22	@ 8/8/2023 2022-23 YTD ACTUAL	2022-23 BUDGET	2023-24 BUDGET	\$ amt diff
GENERAL FUND	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
100 GENERAL ADMINISTRATION								
SALARIES	120,155	128,952	124,668	161,350	123,732	183,331	155,846	(27,484)
PAYROLL BENEFITS	45,931	39,620	48,820	55,302	49,282	63,849	66,588	2,739
TOTAL PERSONNEL	166,085	168,571	173,488	216,652	173,014	247,179	222,434	(24,745)
5110 ADVERTISING & PUBLICATION	2,969	3,446	4,564	6,252	6,253	5,000	7,500	2,500
5120 COMMUNICATIONS & PHONE	9,460	12,005	3,884	3,523	2,473	3,150	3,200	50
5130 POSTAGE	641	2,463	1,764	4,406	5,047	5,000	6,000	1,000
5140 DUES & SUBSCRIPTIONS	2,460	2,004	3,086	1,800	2,800	2,500	3,000	500
5150 ELECTRICITY	1,711	4,865	7,956	7,329	5,977	7,500	7,500	0
5160 WATER/SEWER/GARBAGE	952	953	1,011	1,168	1,068	1,125	1,300	175
5170 GAS	323	369	407	473	446	450	600	150
5190 TRAVEL & TRANSPORTATION	1,070	424	0	639	744	1,000	1,000	0
5200 TUITION & REGISTRATION	2,168	1,954	455	1,185	1,835	2,000	2,000	0
5210 MEALS & LODGING	3,215	1,378	0	2,490	696	3,000	3,000	0
5220 EMPLOYEE MEETING EXPENSES	218	0	15	475	136	400	400	0
5226 SAFETY MTG/TRAINING/INCENTIVES	1,840	0	0	1,960	1,840	2,000	2,000	0
5240 RENTALS	76	76	104	113	121	113	121	8
5242 CREDIT CARD PROCESSING FEE	1,013	1,086	1,890	1,705	1,484	2,000	2,000	0
5250 PRINTING & REPRODUCTION	2,204	1,396	1,812	1,774	1,246	1,900	1,900	0
5270 LEGAL SERVICES	8,096	8,381	15,710	26,280	24,449	22,500	22,500	0
5280 FILING & RECORDING FEES	301	0	0	1,326	2,020	500	3,000	2,500
5289 WEBSITE EXPENSES	120	120	120	120	100	120	120	0
5290 OTHER PROFESSIONAL SERVICES	36,860	52,619	69,517	79,271	69,184	76,650	97,500	20,850
5310 PHYSICAL EXAMS	0	0	0	0	0	0	0	0
5320 MISC CONTRACT LABOR	0	0	0	0	215	0	4,500	4,500
TOTAL SERVICES	75,695	93,539	112,294	142,287	128,132	136,908	169,141	32,233
5415								
5410 OFFICE/SUPPLIES & MATERIALS	1,987	1,884	2,940	4,077	2,594	5,000	4,913	(87)
5420 OPERATING	8,717	8,676	11,334	8,389	4,430	10,000	8,500	(1,500)
5425 JANITOR	1,140	645	313	308	270	500	500	0
5430 CLOTHING & UNIFORMS	620	1,198	2,537	2,128	1,302	1,360	785	(575)
5480 ELECTION	14,189	57	14,945	4,060	7,159	8,000	8,000	0
5490 COMPUTER	695	268	2,263	2,817	2,940	5,000	500	(4,500)
5520 MOTOR FUELS & LUBRICANTS	839	751	1,486	2,817	1,998	3,000	3,000	0
5530/555 MINOR TOOLS & EQUIPMENT/CHRISTMAS	0	97	304	60	1,922	1,750	500	(1,250)
5695 MAINTENANCE - BUILDINGS/AUTOMOTIVE	6,373	2,683	10,111	12,078	960	10,000	1,000	(9,000)
TOTAL SUPPLIES & MATERIALS	34,560	16,258	46,233	36,734	23,577	44,610	27,698	(16,912)
5705 YOUTH ACTIVITY	1,145	919	993	1,314	1,348	1,000	1,500	500
5720 INSURANCE & BONDS	10,237	10,549	11,621	9,439	9,755	9,695	11,310	1,615
5758 CHAMBER OF COMMERCE	0	0	50,000	50,000	0	0	0	0
5760 CLAIMS/JUDGEMENTS/DAMAGES	0	0	0	0	145	0	0	0
5762 DISASTER RECOVERY/CLEANUP	670	0	0	0	0	0	0	0
5775 COUNCIL EXPENSES	7,651	9,029	1,908	10,115	11,050	10,250	15,000	4,750
5764 SPECIAL PROJECTS	16,769	22,422	69,013	11,000	26,599	19,550	5,000	(14,550)
5785 MISCELLANEOUS / TAX REBATES	0	63	140	0	0	100	100	0
TOTAL OTHER CHARGES & EXP	36,473	42,981	133,676	81,868	48,897	40,595	32,910	(7,685)
INTERFUND XFER TO TAP LOOP 230 GRANT	0	0	0	0	0	0	0	0
TOTAL TRANSFERS	0	0	0	0	0	0	0	0
CAPITAL EXPENDITURES								
5960 BUILDINGS & STRUCTURES	0	4,460	279,750	0	0	0	0	0
----- COMMUNICATION EQUIP/UPGRADE	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES	0	4,460	279,750	0	0	0	0	0
TOTAL GENERAL ADMIN EXPENSES	312,814	325,809	745,440	477,542	373,621	469,292	452,183	(17,109)

CITY OF SMITHVILLE GENERAL FUND
FISCAL YEAR 2023-24 BUDGET

	2018-19	2019-20	2020-21	2021-22	@ 8/8/2023 2022-23 YTD ACTUAL	2022-23 BUDGET	2023-24 BUDGET	\$ amt diff
	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
105 FINANCE								
SALARIES	51,495	57,127	60,621	37,888	36,442	41,656	50,446	8,790
PAYROLL BENEFITS	16,249	17,351	18,527	10,152	11,478	13,173	16,063	2,890
TOTAL PERSONNEL	67,744	74,478	79,147	48,040	47,919	54,829	66,510	11,681
5120 COMMUNICATIONS & PHONE	378	303	275	336	239	430	300	(130)
5140 DUES/ADVERTISING/POSTAGE	60	60	60	214	0	100	100	0
5190 TRAVEL & TRANSPORTATION	133	87	0	48	146	200	225	25
5200 TUITION & REGISTRATION	648	180	0	185	450	1,000	1,000	0
5210 MEALS & LODGING	537	162	0	360	765	900	900	0
5260 AUDITING	6,800	7,040	7,200	8,000	10,800	10,800	11,680	880
5290 PROFESSIONAL SVCS/CONTRACT	12,531	13,499	12,901	12,901	12,901	14,100	13,500	(600)
5250 PRINTING & REPRODUCTION	0	0	0	0	0	0	0	0
TOTAL SERVICES	21,087	21,331	20,436	22,043	25,300	27,530	27,705	175
5410 OFFICE	739	748	764	827	863	900	900	0
5420 OPERATING	0	0	0	0	0	100	100	0
5430 CLOTHING & UNIFORMS	0	0	0	0	0	0	0	0
5490 COMPUTER	0	171	0	1,547	125	500	500	0
5550 MINOR TOOLS & EQUIPMENT	215	74	153	0	270	200	200	0
TOTAL SUPPLIES & MATERIALS	955	992	917	2,374	1,258	1,700	1,700	0
5720 INS & BONDS/CLAIMS & JUDGEMENTS	0	0	0	0	0	0	0	0
TOTAL OTHER CHARGES & EXP	0	0	0	0	0	0	0	0
TOTAL FINANCE EXPENSES	89,785	96,801	100,500	72,457	74,477	84,059	95,915	11,856

**CITY OF SMITHVILLE GENERAL FUND
FISCAL YEAR 2023-24 BUDGET**

	2018-19	2019-20	2020-21	2021-22	@ 8/8/2023 2022-23 YTD ACTUAL	2022-23 BUDGET	2023-24 BUDGET	\$ amt diff
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
110 POLICE DEPARTMENT								
SALARIES	728,383	794,169	843,616	890,485	739,085	965,711	1,201,451	235,740
PAYROLL BENEFITS	227,636	238,217	256,322	252,060	233,063	306,409	389,935	83,527
TOTAL PERSONNEL	956,019	1,032,385	1,099,938	1,142,546	972,148	1,272,120	1,591,386	319,266
5110 ADVERTISING & PUBLICATION	0	0	0	0	86	0	0	0
5120 COMMUNICATIONS & PHONE	9,162	7,848	8,403	8,385	6,871	8,275	8,745	470
5130 POSTAGE	72	71	105	132	70	300	150	(150)
5140 DUES & SUBSCRIPTIONS	925	900	0	0	132	1,000	1,000	0
5150 ELECTRICITY	5,935	6,455	7,114	6,978	3,821	6,765	6,000	(765)
5160 WATER/SEWER/GARBAGE	1,958	2,154	2,007	2,426	1,899	2,500	2,500	0
5170 GAS	685	667	865	1,052	1,127	900	1,100	200
5190 TRAVEL & TRANSPORTATION	289	0	0	20	0	100	100	0
5200 TUITION & REGISTRATION	2,802	745	3,126	3,752	9,421	3,000	4,500	1,500
5210 MEALS & LODGING	5,155	1,140	0	2,001	1,541	3,000	3,000	0
5240 RENTALS	2,757	2,545	2,545	2,545	2,121	2,684	2,684	0
5250 PRINTING & REPRODUCTION	745	955	873	860	1,188	900	1,000	100
5290 OTHER PROFESSIONAL SERVICES	10,818	8,565	8,412	6,226	3,396	6,250	4,850	(1,400)
5310 PHYSICAL EXAMS	104	1,035	0	0	981	1,000	1,000	0
5226 SAFETY/ATTENDANCE INCENTIVES	0	0	0	0	0	150	150	0
5270 LEGAL	0	0	0	320	0	0	0	0
5335 POLICE DOG EXPENSES	0	0	0	0	0	0	0	0
5340 JAIL OPERATIONS	60	315	405	180	180	250	250	0
TOTAL SERVICES	41,468	33,394	33,854	34,877	32,834	37,074	37,029	(45)
5410 OFFICE	7	466	285	581	765	600	600	0
5415 SUPPLIES & MATERIALS/SAFETY EQP	878	404	155	312	1,151	1,000	1,000	0
5420 OPERATING	1,035	942	1,087	583	468	2,500	2,000	(500)
5425 JANITOR	1,246	1,029	455	342	449	900	900	0
5430 CLOTHING & UNIFORMS	5,234	5,311	1,699	1,983	2,594	6,260	5,000	(1,260)
5490 COMPUTER	4,990	2,655	50	3,645	13,691	5,000	500	(4,500)
5520 MOTOR FUELS & LUBRICANTS	39,781	31,424	36,214	56,273	40,040	50,000	55,700	5,700
5530 TIRES & TUBES	5,752	2,112	688	2,676	3,045	4,250	4,250	0
5540 AUTO PARTS & SUPPLIES	184	52	268	80	899	500	500	0
5550 MINOR TOOLS & EQUIPMENT	2,767	1,986	7,464	4,121	2,818	6,000	1,000	(5,000)
5691 MAINTENANCE - OFFICE EQUIPMENT	118	0	0	0	0	100	100	0
5692 MAINTENANCE - RADIO EQUIPMENT	11,158	10,798	10,269	11,570	11,847	11,570	11,620	50
5693 MAINTENANCE - AUTOMOTIVE	26,694	33,349	24,714	17,655	15,597	15,000	15,000	0
5694 MAINTENANCE - MACHINERY	0	325	344	0	0	0	0	0
5695 MAINTENANCE - BUILDINGS	2,866	1,653	4,049	3,589	1,128	5,000	2,000	(3,000)
5696 MAINTENANCE - OTHER EQUIPMENT	379	0	114	0	0	500	500	0
5450 PHOTOGRAPHIC	0	0	0	0	0	0	0	0
5570 FIRING RANGE	790	2,185	1,129	200	0	3,000	250	(2,750)
TOTAL SUPPLIES & MATERIALS	103,879	94,690	88,983	103,611	94,493	112,180	100,920	(11,260)
5710 INTEREST	565	892	3,065	3,639	2,867	2,867	2,070	(797)
5720 INSURANCE & BONDS	23,500	23,811	24,132	23,759	24,521	27,485	24,965	(2,520)
5754 PRINCIPAL BOND/LOAN PMTS	24,856	8,085	24,545	23,970	24,742	24,742	25,539	797
5760 CLAIMS/JUDGEMENTS/DAMAGES	0	1,000	0	0	0	0	0	0
5764 SPECIAL PROJECTS/MISC	2,939	980	990	2,939	0	3,918	2,937	(981)
TOTAL OTHER CHARGES & EXP	51,860	34,768	52,731	54,307	52,130	59,012	55,511	(3,501)
SUBTOTAL POLICE EXPENDITURES	1,153,226	1,195,237	1,275,505	1,335,340	1,151,605	1,480,386	1,784,846	304,460
5920 AUTOMOTIVE	0	107,083	101,758	0	0	0	0	0
5940 TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0
----- AUTO/TOOLS & EQUIP-JAG GRANT	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES	0	107,083	101,758	0	0	0	0	0
TOTAL POLICE EXP incl capital	1,153,226	1,302,320	1,377,263	1,335,340	1,151,605	1,480,386	1,784,846	304,460

CITY OF SMITHVILLE GENERAL FUND
FISCAL YEAR 2023-24 BUDGET

	2018-19	2019-20	2020-21	2021-22	@ 8/8/2023 2022-23 YTD ACTUAL	2022-23 BUDGET	2023-24 BUDGET	\$ amt diff
115 ANIMAL CONTROL	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
SALARIES	28,095	30,576	31,982	35,290	29,977	36,142	45,760	9,618
PAYROLL BENEFITS	12,065	12,549	13,048	13,063	12,601	14,623	18,276	3,653
TOTAL PERSONNEL	40,160	43,125	45,031	48,353	42,579	50,765	64,036	13,270
5120 COMMUNICATIONS & PHONE	751	576	577	539	440	575	530	(45)
5150 ELECTRICITY	124	107	67	34	32	50	50	0
5160 WATER/SEWER/GARBAGE	205	205	323	223	186	225	225	0
5110 ADVERTISING & PUBLICATION	229	0	0	0	0	0	0	0
5190 TRAVEL & TRANSPORTATION	0	0	0	0	0	200	200	0
5200 TUITION & REGISTRATION	0	75	0	0	0	300	300	0
5210 MEALS & LODGING	0	0	0	0	0	100	100	0
5290 OTHER PROFESSIONAL SERVICES	8,400	8,400	8,400	8,400	8,400	8,400	3,000	(5,400)
5270 LEGAL	0	0	0	0	0	0	0	0
TOTAL SERVICES	9,709	9,363	9,367	9,197	9,058	9,850	4,405	(5,445)
5420 OFFICE/OPERATING	47	143	21	0	0	150	150	0
5430 CLOTHING & UNIFORMS	0	106	0	270	0	300	300	0
5520 MOTOR FUELS & LUBRICANTS	3,262	2,531	2,754	3,613	2,184	3,600	3,600	0
5530 TIRES & TUBES	0	0	0	0	0	150	150	0
5550 MINOR TOOLS & EQUIPMENT	303	10	0	0	0	500	500	0
----- MAINTENANCE - RADIO EQUIPMENT	0	0	0	0	0	0	0	0
5693 MAINTENANCE - AUTOMOTIVE	437	448	427	534	289	500	500	0
5695 MAINTENANCE - BUILDINGS	0	0	19	0	0	0	0	0
5440 CHEMICALS	0	0	0	0	0	100	100	0
5510 ANIMAL FEED & MATERIALS	32	10	307	0	62	200	200	0
TOTAL SUPPLIES & MATERIALS	4,080	3,248	3,528	4,417	2,535	5,500	5,500	0
5720 INSURANCE & BONDS	421	420	409	385	398	400	442	42
5760 CLAIMS & JUDGEMENTS	0	1,000	0	0	0	0	0	0
TOTAL OTHER CHARGES & EXP	421	1,420	409	385	398	400	442	42
SUBTOTAL ANIMAL CONTROL	54,370	57,158	58,335	62,352	54,570	66,515	74,383	7,867
CAPITAL EXPENDITURES								
5920 AUTOMOTIVE	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0
TOTAL ANIMAL CONTROL	54,370	57,158	58,335	62,352	54,570	66,515	74,383	7,867

CITY OF SMITHVILLE GENERAL FUND
FISCAL YEAR 2023-24 BUDGET

	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	@ 8/8/2023 2022-23 YTD ACTUAL	2022-23 BUDGET	2023-24 BUDGET	\$ amt diff
120 MUNICIPAL COURT								
SALARIES	37,539	37,842	40,081	45,510	36,383	50,074	51,539	1,466
PAYROLL BENEFITS	10,640	10,917	11,179	11,299	11,174	13,831	16,432	2,601
TOTAL PERSONNEL	48,179	48,759	51,260	56,809	47,557	63,905	67,971	4,066
5120 COMMUNICATIONS & PHONE	40	0	211	0	0	100	480	380
5130 POSTAGE	395	234	252	439	368	450	450	0
5140 DUES & SUBSCRIPTIONS	0	0	0	0	0	200	200	0
5190 TRAVEL & TRANSPORTATION	432	237	0	658	531	750	750	0
5200 TUITION & REGISTRATION	1,678	300	550	750	500	1,000	1,000	0
5210 MEALS & LODGING	580	460	0	487	220	600	600	0
5242 CREDIT CARD PROCESSING FEE	1,755	1,191	1,291	1,794	1,443	1,900	1,900	0
5250 PRINTING & REPRODUCTION	0	0	0	1,372	820	150	500	350
5270 LEGAL	12,772	6,319	9,953	15,327	7,997	15,000	15,000	0
5220 EMPLOYEE MEETING EXPENSE	0	0	0	0	0	0	0	0
5290 OTHER PROFESSIONAL SERVICES	2,238	2,238	2,238	2,238	2,238	2,238	2,238	0
TOTAL SERVICES	19,891	10,979	14,494	23,065	14,118	22,388	23,118	730
5410 OFFICE	22	49	142	74	130	100	150	50
5420 OPERATING	785	190	1,175	0	0	500	400	(100)
5430 CLOTHING & UNIFORMS	0	0	0	0	0	0	0	0
5490 COMPUTER	1,620	1,417	772	0	0	0	1,850	1,850
----- BOOKS	0	0	0	0	0	0	0	0
TOTAL SUPPLIES & MATERIALS	2,427	1,657	2,089	74	130	600	2,400	1,800
5720 INSURANCE & BONDS	66	66	44	44	44	45	45	0
5764 SPECIAL PROJECTS	0	0	0	0	0	0	0	0
TOTAL OTHER CHARGES & EXP	66	66	44	44	44	45	45	0
TOTAL COURT EXPENDITURES	70,562	61,460	67,887	79,992	61,849	86,938	93,534	6,596

CITY OF SMITHVILLE GENERAL FUND
FISCAL YEAR 2023-24 BUDGET

	2018-19	2019-20	2020-21	2021-22	@ 8/8/2023 2022-23 YTD ACTUAL	2022-23 BUDGET	2023-24 BUDGET	\$ amt diff
130 VOLUNTEER FIRE DEPT	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
----- SALARIES	0	0	0	0	0	0	0	0
5045 PAYROLL BENEFITS	1,081	1,481	1,994	2,034	1,808	1,808	2,009	201
TOTAL PERSONNEL	1,081	1,481	1,994	2,034	1,808	1,808	2,009	201
5110 ADVERTISING & PUBLICATION	0	177	0	70	0	0	0	0
5120 COMMUNICATIONS & PHONE	430	420	451	450	400	445	535	90
5140 DUES & SUBSCRIPTIONS	0	0	0	127	92	0	100	100
5150 ELECTRICITY	5,892	6,105	5,441	4,891	3,887	5,400	5,400	0
5160 WATER/SEWR/GARBAGE	1,493	1,469	1,499	1,797	1,483	1,800	1,800	0
5170 GAS	1,366	2,373	4,709	2,625	1,608	2,550	2,500	(50)
5190 TRAVEL & TRANSPORTATION	0	0	0	0	0	0	0	0
5200 TUITION & REGISTRATION	0	0	115	0	0	0	0	0
5210 MEALS & LODGING	1,473	381	763	0	0	1,000	1,000	0
5270 LEGAL	0	0	0	0	0	0	0	0
5290 OTHER PROFESSIONAL SERVICES	3,960	0	311	0	0	1,500	5,000	3,500
TOTAL SERVICES	14,612	10,926	13,291	9,960	7,470	12,695	16,335	3,640
5420 OPERATING/JANITOR	1,103	2,355	2,426	1,537	407	3,500	3,000	(500)
5430 CLOTHING & UNIFORMS	0	6,628	0	6,708	0	2,000	47,000	45,000
5470 EDUCATIONAL	0	0	0	76	0	1,500	1,500	0
5490 COMPUTER	424	0	0	304	0	1,000	500	(500)
5520 MOTOR FUELS & LUBRICANTS	3,976	3,263	3,098	6,681	5,297	6,000	6,750	750
5530 TIRES & TUBES	236	2,223	3,285	1,123	0	3,000	3,000	0
5550 MINOR TOOLS & EQUIPMENT	0	2,300	389	4,891	0	1,000	46,550	45,550
5692 MAINTENANCE - RADIO EQUIPMENT	0	0	0	0	0	0	0	0
5693 MAINTENANCE - AUTOMOTIVE	25,884	23,618	24,943	30,852	12,614	20,000	20,000	0
5694 MAINTENANCE - MACHINERY	20	81	3	0	14	150	150	0
5695 MAINTENANCE - BUILDINGS	359	120	956	420	160	1,000	1,000	0
5696 MAINTENANCE - OTHER EQUIPMENT	3,416	0	0	0	0	500	500	0
TOTAL SUPPLIES & MATERIALS	35,417	40,589	35,099	52,591	18,492	39,650	129,950	90,300
5720 INSURANCE & BONDS	17,074	17,648	16,697	16,120	17,021	17,025	17,645	620
5725 PERMITS & LICENSES / SPECIAL PROJECTS	0	115	0	0	0	0	0	0
5790 SUPPORT OF PUBLIC SERVICES	21,131	17,876	16,853	15,735	18,239	20,600	27,850	7,250
TOTAL OTHER CHARGES & EXP	38,206	35,639	33,550	31,854	35,260	37,625	45,495	7,870
SUBTOTAL FIRE	89,316	88,635	83,933	96,439	63,031	91,778	193,789	102,011
CAPITAL EXPENDITURES								
5920 AUTOMOTIVE	0	0	0	0	0	0	0	0
5940 TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0	0	0	0
TOTAL FIRE EXP incl capital	89,316	88,635	83,933	96,439	63,031	91,778	193,789	102,011

CITY OF SMITHVILLE GENERAL FUND
FISCAL YEAR 2023-24 BUDGET

	2018-19	2019-20	2020-21	2021-22	@ 8/8/2023 2022-23 YTD ACTUAL	2022-23 BUDGET	2023-24 BUDGET	\$ amt diff
	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
140 LIBRARY EXPENDITURES								
SALARIES	180,837	182,917	196,309	217,913	196,333	236,291	261,454	25,163
PAYROLL BENEFITS	49,000	50,119	48,889	50,975	55,997	66,407	77,675	11,268
TOTAL PERSONNEL	229,836	233,036	245,198	268,888	252,330	302,698	339,129	36,431
5110 ADVERTISING & PUBLICATION	0	0	0	0	0	0	0	0
5120 COMMUNICATIONS & PHONE	11,845	17,572	957	845	650	900	825	(75)
5130 POSTAGE	1,100	689	875	909	949	1,000	1,000	0
5140 DUES & SUBSCRIPTIONS	780	713	837	586	644	800	800	0
5150 ELECTRICITY	6,004	4,931	5,969	6,106	5,255	6,200	6,200	0
5160 WATER/SEWER/GARBAGE	602	576	729	964	743	1,000	1,000	0
5190 TRAVEL & TRANSPORTATION	201	144	0	64	158	500	500	0
5200 TUITION & REGISTRATION	0	135	100	0	0	400	400	0
5210 MEALS & LODGING	0	0	0	45	39	300	300	0
5240 RENTALS	2,757	2,545	2,545	2,545	2,121	2,684	2,700	16
5250 PRINTING & REPRODUCTION/ LEGAL	1,552	1,467	1,222	1,071	1,238	1,500	1,500	0
5290 OTHER PROFESSIONAL SERVICES	0	0	11,575	1,500	0	1,000	1,000	0
5320 MISC CONTRACT LABOR	250	0	250	250	100	300	300	0
TOTAL SERVICES	25,091	28,772	25,059	14,884	11,897	16,584	16,525	(59)
5410 OFFICE	1,012	528	1,199	961	536	900	1,000	100
5415 SUPPLIES & MATERIALS / JANITOR	1,589	1,364	755	795	915	1,400	1,500	100
5420 OPERATING	4,173	4,753	11,395	3,077	3,062	4,000	4,000	0
5430 CLOTHING & UNIFORMS	216	237	251	257	230	260	285	25
5490 COMPUTER	212	1,319	3,689	1,125	0	1,000	1,200	200
5550 MINOR TOOLS & EQUIPMENT	63	211	0	388	185	300	300	0
5691 MAINTENANCE - OFFICE EQUIPMENT	220	110	0	0	0	250	250	0
5695 MAINTENANCE - BUILDINGS	8,405	485	1,681	3,345	572	2,500	2,500	0
5580 BOOKS	9,229	10,702	11,062	10,059	7,019	10,000	10,000	0
5581 BOOKS - HEWATT	7,085	7,780	7,063	6,852	7,458	7,000	10,000	3,000
5592 LIBRARY GRANT PURCHASES	2,144	0	0	141	17,025	49,000	51,840	2,840
5582 MATERIALS - COUNTY FUNDS	8,484	8,280	7,688	12,902	9,539	12,000	12,000	0
5584 BOOKS/SUPPLIES-DONATED FUNDS	7,977	7,281	8,876	8,458	4,703	8,500	8,500	0
5588 LSTA GRANT EXPENDITURES	7,254	0	0	0	0	0	0	0
5585 PERIODICALS	1,031	560	838	589	589	1,000	800	(200)
TOTAL SUPPLIES & MATERIALS	59,094	43,610	54,497	48,949	51,834	98,110	104,175	6,065
5720 INSURANCE & BONDS	3,242	3,319	2,602	3,956	4,523	4,525	5,215	690
5764 SPECIAL PROJECTS/CLAIMS/MISC	0	0	0	0	0	0	0	0
TOTAL OTHER CHARGES & EXP	3,242	3,319	2,602	3,956	4,523	4,525	5,215	690
----- BUILDINGS & STRUCTURES	0	0	0	0	0	0	0	0
----- COMMUNICATIONS EQUIP/UPGRADE	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0
TOTAL LIBRARY	317,263	308,736	327,357	336,677	320,585	421,917	465,044	43,127

CITY OF SMITHVILLE GENERAL FUND
FISCAL YEAR 2023-24 BUDGET

	2018-19	2019-20	2020-21	2021-22	@ 8/8/2023 2022-23 YTD ACTUAL	2022-23 BUDGET	2023-24 BUDGET	\$ amt diff
	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
155 COMMUNITY SERVICES								
5705 YOUTH ACTIVITY (boot camp)	4,620	4,620	4,620	4,620	4,620	4,620	4,620	0
5705 YOUTH ADVISORY COUNCIL	1,000	800	0	0	0	0	0	0
5708 MISC / PHILANTHROPY	250	1,450	350	307	0	0	0	0
5745 ART CENTER	412	515	18,062	1,515	80	1,000	1,000	0
5290 OTHER PROFESSIONAL SERVICES	0	0	5,645	2,628	720	1,000	1,000	0
5720 INSURANCE & BONDS	469	476	294	1,909	2,194	2,195	2,960	765
5757 PHILANTHROPY / OTHER PUBLIC SVCS	0	0	0	0	5,000	5,000	5,500	500
5757 BASTROP COUNTY CHILD WELFARE	0	1,500	1,500	1,500	1,500	1,500	1,500	0
5757 CARTS	0	0	0	2,500	2,500	2,500	2,500	0
5757 SMITHVILLE FOOD PANTRY	2,500	2,500	2,500	2,500	2,500	2,500	2,500	0
5757 CASA	0	0	600	600	1,000	1,000	1,000	0
5757 FAMILY CRISIS CENTER	0	0	500	500	800	800	800	0
5757 CAMPO	0	0	0	0	621	650	650	0
5757 SMITHVILLE COMMUNITY CLINIC	2,500	2,500	2,500	2,500	3,000	3,000	3,000	0
5757 SMITHVILLE COMMUNITY GARDENS	1,500	1,500	1,500	1,500	0	1,500	0	(1,500)
5757 SMITHVILLE HERITAGE SOCIETY	0	0	0	2,500	2,500	2,500	2,500	0
5757 COMBINED COMMUNITY ACTION	1,000	1,000	1,000	1,000	1,500	1,500	1,500	0
5758 CHAMBER OF COMMERCE	26,000	26,000	30,000	30,000	33,765	45,000	50,000	5,000
5695 MAINTENANCE - BUILDINGS	1,500	0	998	5,192	0	1,000	500	(500)
5150 ELECTRICITY	0	0	0	4,997	4,733	7,580	5,750	(1,830)
5160 WATER/SEWER/GARBAGE	86	0	0	1,980	1,606	2,615	2,400	(215)
TOTAL COMMUNITY SERVICES	41,837	42,861	70,068	68,248	68,639	87,460	89,680	2,220

**CITY OF SMITHVILLE GENERAL FUND
FISCAL YEAR 2023-24 BUDGET**

	2018-19	2019-20	2020-21	2021-22	@ 8/8/2023 2022-23 YTD ACTUAL	2022-23 BUDGET	2023-24 BUDGET	\$ amt diff
	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
150 PARKS & RECREATION								
SALARIES	145,977	155,872	172,846	197,599	168,253	192,676	224,164	31,488
PAYROLL BENEFITS	53,481	60,481	64,145	66,818	63,484	70,505	83,974	13,469
TOTAL PERSONNEL	199,458	216,353	236,991	264,417	231,737	263,181	308,138	44,957
5110 ADVERTISING & PUBLICATION	0	0	113	0	0	0	0	0
5120 COMMUNICATIONS & PHONE	913	607	652	577	443	595	555	(40)
5140 DUES & SUBSCRIPTIONS	0	110	0	120	0	125	125	0
5150 ELECTRICITY	952	909	944	995	471	1,000	750	(250)
5151 ELECTRICITY - KEILBERG	180	231	207	262	206	350	275	(75)
5152 ELECTRICITY - MLK	729	686	941	749	728	1,000	950	(50)
5153 ELECTRICITY - RAILROAD	3,180	2,914	2,870	143	143	180	550	370
5154 ELECTRICITY - RIVERBEND	1,537	1,100	1,756	1,564	1,482	2,000	1,800	(200)
5156 ELECTRICITY - LITTLE LEAGUE	2,043	1,103	797	1,234	1,334	2,000	1,650	(350)
5157 ELECTRICITY - VETERANS PARK	1,361	588	1,109	1,484	708	1,500	1,400	(100)
5160 WATER/SEWER/GARBAGE	591	582	649	615	512	625	625	0
5161 WATER/SEW/GARBAGE - KEILBERG	957	850	1,034	978	785	1,000	1,000	0
5162 WATER/SEW/GARBAGE - MLK	1,639	1,919	2,773	2,609	3,685	2,475	4,800	2,325
5163 WATER/SEW/GARBAGE - RAILROAD	2,021	2,241	2,420	1,757	1,555	1,725	1,875	150
5164 WATER/SEW/GARBAGE - RIVERBEND	6,353	9,034	6,152	5,754	6,732	6,250	7,500	1,250
5167 WATER/SEW/GARBAGE - VETERANS	2,374	2,782	4,026	5,190	2,202	5,250	4,750	(500)
5190 TRAVEL & TRANSPORTATION	0	397	14	0	0	500	500	0
5200 TUITION & REGISTRATION	0	840	0	400	275	1,000	750	(250)
5210 MEALS & LODGING	0	2,276	0	553	0	1,000	750	(250)
5225 SAFETY TRAINING	0	0	0	0	334	0	0	0
5226 SAFETY / ATTENDANCE INCENTIVES	0	0	0	0	0	0	0	0
5270 LEGAL	0	0	113	0	0	0	0	0
5240 RENTALS	0	325	934	380	380	0	380	380
----- WEBSITE EXPENSE	0	0	0	0	0	0	0	0
5290 OTHER PROFESSIONAL SERVICES	196	185	463	357	227	450	250	(200)
5320 CONTRACT LABOR	7,263	4,680	6,987	10,015	1,450	2,000	3,500	1,500
TOTAL SERVICES	32,290	34,358	34,954	35,735	23,651	31,025	34,735	3,710
5420 OPERATING	9,384	13,419	9,729	17,211	19,753	10,000	25,000	15,000
5425 JANITOR	2,010	4,605	3,847	5,983	3,529	5,000	4,500	(500)
5430 CLOTHING & UNIFORMS	3,583	4,649	5,611	4,467	5,303	5,100	5,880	780
5440 CHEMICALS	0	35	0	47	0	250	500	250
5442 CHEMICALS - VETERANS PARK	0	145	0	963	426	1,000	1,000	0
5490 COMPUTER	0	0	954	0	0	0	0	0
5520 MOTOR FUELS & LUBRICANTS	9,576	9,696	12,095	17,350	12,522	15,000	16,000	1,000
5530 TIRES & TUBES	1,296	445	705	611	960	300	1,000	700
5550 MINOR TOOLS & EQUIPMENT	5,083	1,073	1,907	2,745	822	1,500	1,500	0
5552 RECREATION EQUIPMENT	1,507	1,759	0	2,069	0	700	1,000	300
5540 AUTO PARKS & SUPPLIES	0	0	0	0	499	0	500	500
5465 DISC GOLF PURCHASES	0	0	0	0	0	0	0	0
5693 MAINTENANCE - AUTOMOTIVE	6,649	9,964	15,377	18,062	13,900	12,000	15,000	3,000
5694 MAINTENANCE - MACHINERY	4,444	6,022	4,519	3,456	7,225	3,700	4,500	800
5695 MAINTENANCE - BUILDINGS	59	0	0	1,913	0	500	500	0
5685 MAINTENANCE - BLDGS KEILBERG	120	0	61	99	2,205	100	1,000	900
5684 MAINTENANCE - MLK Sports Complex	159	520	833	6,185	7,349	1,000	5,000	4,000
5686 MAINTENANCE - MLK PARK	1,146	417	8,254	930	478	1,500	1,000	(500)
5687 MAINTENANCE - RAILROAD PARK	12,844	4,867	620	509	185	2,000	2,000	0
5688 MAINTENANCE - RIVERBEND PARK	15,709	26,401	6,501	28,789	9,328	10,000	10,000	0
5683 MAINTENANCE - SKATE PARK	0	277	0	401	0	0	0	0
5679 MAINTENANCE - VETERANS	7,826	5,824	3,159	9,069	3,232	1,000	5,000	4,000
TOTAL SUPPLIES & MATERIALS	81,395	90,117	74,172	120,856	87,716	70,650	100,880	30,230
5710 INTEREST	0	287	362	290	215	215	139	(76)
5754 PRINCIPAL BOND/LOAN PMTS	0	2,599	2,524	4,833	2,670	2,670	2,747	77
5720 INSURANCE & BONDS	4,088	4,132	3,942	2,596	5,389	5,455	6,995	1,540
5764 SPECIAL PROJECTS/CLAIMS/XFER TO GRAN	2,905	36,457	4,849	0	0	10,000	0	(10,000)
TOTAL OTHER CHARGES & EXP	6,993	43,474	11,676	7,718	8,275	18,341	9,881	(8,460)
SUBTOTAL PARKS & RECREATION	320,136	384,302	357,793	428,726	351,379	383,196	453,634	70,438
CAPITAL EXPENDITURES								
5950 MACHINERY	0	15,960	9,300	0	0	0	0	0
5920 AUTOMOTIVE	0	0	0	0	0	0	0	0
5960 BUILDINGS & STRUCTURES	0	0	2,278	0	10,791	0	0	0
TOTAL CAPITAL	0	15,960	11,578	0	10,791	0	0	0
TOTAL PARKS & RECREATION	320,136	400,262	369,371	428,726	362,170	383,196	453,634	70,438

CITY OF SMITHVILLE GENERAL FUND
FISCAL YEAR 2023-24 BUDGET

	2018-19	2019-20	2020-21	2021-22	@ 8/8/2023 2022-23 YTD ACTUAL	2022-23 BUDGET	2023-24 BUDGET	\$ amt diff
152 RECREATION CENTER EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
SALARIES	145,662	147,615	152,428	171,890	149,257	184,175	208,788	24,613
PAYROLL BENEFITS	40,374	43,708	45,258	45,482	44,016	53,824	62,914	9,090
TOTAL PERSONNEL	186,037	191,322	197,685	217,372	193,273	237,999	271,702	33,703
5110 ADVERTISING & PUBLICATION	290	0	0	963	688	500	500	0
5120 COMMUNICATIONS & PHONE	1,736	1,903	2,200	2,216	1,960	2,250	2,335	85
5130 POSTAGE	218	1	0	29	0	50	50	0
5140 DUES & SUBSCRIPTIONS	52	250	165	404	0	500	500	0
5150 ELECTRICITY	24,732	23,466	28,589	31,226	26,269	29,500	32,000	2,500
5160 WATER/SEWER/GARBAGE	4,164	3,133	2,660	3,075	2,437	3,250	3,100	(150)
5170 GAS	914	835	1,076	2,066	1,719	1,600	2,000	400
5190 TRAVEL & TRANSPORTATION	0	362	0	244	763	800	800	0
5200 TUITION & REGISTRATION	0	945	100	870	1,275	1,000	1,000	0
5210 MEALS & LODGING	171	641	184	1,098	1,431	1,500	1,500	0
5220 EMPLOYEE MEETING EXPENSE	0	170	0	180	185	0	0	0
5270 LEGAL	0	0	180	0	0	0	0	0
5240 RENTALS	2,757	2,545	2,545	2,545	2,121	2,684	2,684	0
5242 CREDIT CARD PROCESSING FEE	1,309	932	1,325	2,277	2,216	2,400	2,400	0
5250 PRINTING & REPRODUCTION	779	111	445	2,110	265	1,000	500	(500)
5290 OTHER PROFESSIONAL SERVICES	16,299	17,871	18,054	19,445	17,310	19,000	19,000	0
5320 MISC. CONTRACT LABOR	18,500	18,600	18,600	19,060	15,800	16,200	16,200	0
TOTAL SERVICES	71,921	71,767	76,122	87,807	74,441	82,234	84,569	2,335
5410 OFFICE / SUPPLIES & MATERIALS	1,838	963	541	562	784	1,200	1,200	0
5420 OPERATING	1,472	2,808	1,302	1,828	1,351	1,600	1,600	0
5425 JANITOR	2,185	4,977	2,811	4,646	3,320	3,750	3,750	0
5430 CLOTHING & UNIFORMS	0	0	0	184	39	0	0	0
5460 RECREATIONAL-TPWD GRANT	0	0	0	0	0	0	0	0
5490 COMPUTER	1,719	0	504	188	150	250	250	0
5520 MOTOR FUELS & LUBRICANTS	0	0	0	0	0	0	0	0
5550 MINOR TOOLS & EQUIPMENT	239	4,370	0	351	145	500	500	0
5552 REC PROGRAM EQUIPMENT	1,303	10,906	7,687	7,594	3,850	7,500	7,500	0
5462 REC AFTER SCHOOL PROGRAM	2,948	1,784	2,318	2,858	2,217	3,000	3,000	0
5464 REC SPORTS PROGRAMS	14,378	8,046	3,784	15,332	16,550	10,000	15,000	5,000
5691 MAINTENANCE - OFFICE EQUIPMENT	0	0	0	0	135	0	0	0
5689 MAINTENANCE - BLDG REC CENTER	3,261	6,435	11,416	9,185	8,987	7,500	7,500	0
5696 MAINTENANCE - OTHER EQUIPMENT	1,248	180	2,099	300	1,289	500	500	0
5554 DRINK/SNACK MACHINE SUPPLIES	1,133	1,043	659	305	596	1,000	1,000	0
TOTAL SUPPLIES & MATERIALS	31,724	41,512	33,121	43,333	39,414	36,800	41,800	5,000
5720 INSURANCE & BONDS	6,532	6,735	5,853	8,235	9,420	9,400	11,055	1,655
5705 YOUTH ACTIVITY	0	0	0	0	0	0	0	0
5764 SPECIAL PROJECTS / MISC	7,694	5,000	0	13,865	0	0	3,900	3,900
TOTAL OTHER CHARGES	14,227	11,735	5,853	22,100	9,420	9,400	14,955	5,555
SUBTOTAL REC CENTER EXPENSES	303,908	316,336	312,782	370,612	316,548	366,433	413,026	46,593
CAPITAL EXPENDITURES								
5972 TECHNOLOGY-NEW/UPGRADES	0	0	0	0	0	0	0	0
----- BUILDINGS & STRUCTURES	0	0	0	0	0	0	0	0
----- MACHINERY	0	0	0	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0	0	0	0
TOTAL REC CENTER incl capital	303,908	316,336	312,782	370,612	316,548	366,433	413,026	46,593

CITY OF SMITHVILLE GENERAL FUND
FISCAL YEAR 2023-24 BUDGET

	2018-19	2019-20	2020-21	2021-22	@ 8/8/2023 2022-23 YTD ACTUAL	2022-23 BUDGET	2023-24 BUDGET	\$ amt diff
160 STREET & ALLEY EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
SALARIES	96,519	109,424	100,690	130,746	118,757	153,301	160,393	7,093
PAYROLL BENEFITS	37,358	42,724	37,935	45,056	46,513	57,669	65,445	7,776
TOTAL PERSONNEL	133,877	152,148	138,625	175,802	165,270	210,969	225,838	14,869
5110 ADVERTISING & PUBLICATION	0	3,223	0	0	0	0	0	0
5120 COMMUNICATIONS & PHONE	705	470	530	409	338	450	350	(100)
5150 ELECTRICITY	958	94	94	154	128	1,000	1,000	0
5190 TRAVEL & TRANSPORTATION	68	113	0	0	0	0	0	0
5200 TUITION & REGISTRATION	151	0	0	0	200	0	0	0
5210 MEALS & LODGING	443	0	60	304	137	100	200	100
5225 SAFETY MEETING/TRAINING	0	0	0	0	334	0	0	0
5240 RENTALS	18,561	0	98,946	21,679	0	10,000	0	(10,000)
5270 LEGAL	0	42	0	0	0	500	0	(500)
5290 OTHER PROFESSIONAL SERVICES	13,291	8,631	1,378	7,060	5,203	10,000	10,000	0
----- PHYSICAL EXAMS	0	0	0	0	0	0	0	0
5320 MISC. CONTRACT LABOR	120,132	124,233	137,753	214,521	156,083	125,000	100,000	(25,000)
TOTAL SERVICES	154,309	136,806	238,761	244,127	162,424	147,050	111,550	(35,500)
5420 OPERATING	2,243	4,540	3,930	11,318	3,443	4,000	4,500	500
5430 CLOTHING & UNIFORMS	3,258	3,566	3,331	3,293	6,933	3,950	4,150	200
5490-5510 COMPUTER / AUTO PART & SUPPLIES	0	0	954	139	0	0	0	0
5550 MINOR TOOLS & EQUIPMENT	0	0	70	790	1,040	500	800	300
5520 MOTOR FUELS & LUBRICANTS	17,585	16,450	22,156	35,113	25,583	30,000	30,000	0
5530 TIRES & TUBES	1,122	407	905	5,886	1,284	100	1,500	1,400
5555 STREET SIGNS	0	0	0	14,075	0	0	500	500
5693 MAINTENANCE - AUTOMOTIVE	17,352	27,517	31,907	33,609	23,082	25,000	26,000	1,000
5694 MAINTENANCE - MACHINERY	1,665	9,787	5,066	7,455	10,446	6,000	10,000	4,000
5695 MAINTENANCE - BUILDINGS	60	30	45	1,325	40	0	0	0
5440 CHEMICALS	426	834	1,665	2,189	5,532	1,000	1,000	0
5560 STREET,CURB, & GUTTER	136,927	93,350	188,093	221,092	132,138	150,000	50,000	(100,000)
TOTAL SUPPLIES & MATERIALS	180,638	156,480	258,121	336,282	209,520	220,550	128,450	(92,100)
5710 INTEREST	0	397	2,206	2,810	2,231	2,231	1,633	(598)
5754 PRINCIPAL BOND/LOAN PMTS	0	3,598	18,178	17,574	18,153	18,153	18,751	598
5720 INSURANCE & BONDS	3,073	3,473	3,072	2,756	3,848	3,850	5,145	1,295
5760 CLAIMS & JUDGEMENTS / MISC	0	40	0	0	1,000	500	500	0
5785 MISCELLANEOUS	0	0	0	2,987	0	0	0	0
TOTAL OTHER CHARGES	3,073	7,509	23,456	26,127	25,232	24,734	26,029	1,295
5850 INTERFUND XFER TO HMPG GRANT	72,267	40,519	13,027		4,620	0	0	0
TOTAL TRANSFERS	72,267	40,519	13,027	0	4,620	0	0	0
SUBTOTAL STREET EXPENSES	544,164	493,462	671,990	782,338	567,066	603,303	491,867	(111,436)
CAPITAL EXPENDITURES								
5920 AUTOMOTIVE	26,715	0	0	0	0	0	0	0
5950 MACHINERY	0	22,100	98,161	0	0	0	0	0
5940 TOOLS & EQUIPMENT	0	0	11,199	0	0	0	0	0
5961 INFRASTRUCTURE-CAP OUTLAY	0	1,266,140	78,758	69,202	0	0	0	0
5960 BUILDINGS & STRUCTURES	0	0	2,278	0	0	0	0	0
TOTAL CAPITAL	26,715	1,288,240	190,396	69,202	0	0	0	0
TOTAL STREET & ALLEY incl capital	570,879	1,781,702	862,386	851,539	567,066	603,303	491,867	(111,436)

CITY OF SMITHVILLE GENERAL FUND
FISCAL YEAR 2023-24 BUDGET

	2018-19	2019-20	2020-21	2021-22	@ 8/8/2023 2022-23 YTD ACTUAL	2022-23 BUDGET	2023-24 BUDGET	\$ amt diff
	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
170 SOLID WASTE EXPENDITURES								
SALARIES	126,498	152,095	143,372	143,778	130,003	190,457	204,133	13,676
PAYROLL BENEFITS	52,528	61,124	59,524	52,242	51,945	72,923	82,323	9,400
TOTAL PERSONNEL	179,026	213,219	202,897	196,020	181,948	263,380	286,456	23,076
5140 DUES & SUBSCRIPTIONS/ ADVERTISING & P	250	0	99	130	338	0	0	0
5150 ELECTRICITY	264	272	261	381	94	500	400	(100)
5120 COMMUNICATIONS & PHONE	705	470	530	408	20	450	350	(100)
5200 TUITION / MEALS & LODGING	0	34	758	0	75	0	0	0
5240 RENTALS	1,931	0	0	2,000	0	1,500	1,000	(500)
5270 LEGAL	0	0	0	0	0	0	0	0
5290 OTHER PROFESSIONAL SERVICES	136	34,802	278	173	153	0	200	200
5320 CONTRACT LABOR	10,560	0	8,300	8,517	0	0	0	0
5350 GARBAGE CONTRACT	446,157	483,517	722,155	923,318	730,918	975,000	1,032,000	57,000
5351 WAREHOUSE GARBAGE	18,126	8,601	0	0	0	0	0	0
5352 CITY WIDE CLEAN UP	5,017	5,189	1,025	6,346	6,525	6,000	7,400	1,400
TOTAL SERVICES	483,146	532,886	733,405	941,273	738,124	983,450	1,041,350	57,900
5420 OPERATING/ OFFICE	1,334	794	3,146	1,833	942	1,500	1,500	0
5430 CLOTHING & UNIFORMS	3,573	4,687	4,227	3,782	4,696	3,900	5,300	1,400
5550 MINOR TOOLS & EQUIPMENT	0	0	650	225	0	0	0	0
5520 MOTOR FUELS & LUBRICANTS	21,226	14,758	13,824	14,549	20,791	13,500	20,000	6,500
5530 TIRES & TUBES	495	1,962	424	0	2,107	750	750	0
5693 MAINTENANCE - AUTOMOTIVE	20,827	24,335	21,611	21,404	13,221	15,000	15,000	0
5694 MAINTENANCE - MACHINERY/BUILDINGS	16,908	9,470	13,056	57,360	2,689	10,000	10,000	0
5490 COMPUTER	0	0	954	811	0	0	0	0
TOTAL SUPPLIES & MATERIALS	64,363	56,006	57,892	99,964	44,447	44,650	52,550	7,900
5720 INSURANCE & BONDS	1,772	1,765	2,463	2,238	2,259	2,260	2,155	(105)
5710 INTEREST	3,093	3,721	4,272	3,582	2,204	2,204	1,395	(810)
5754 PRINCIPAL BOND/LOAN PMTS	10,408	22,704	30,937	31,627	26,254	26,254	20,313	(5,941)
----- DISATER RECOVER/CLEANUP/CLAIM	0	0	0	0	0	0	0	0
TOTAL OTHER CHARGES	15,273	28,190	37,672	37,448	30,718	30,719	23,863	(6,856)
SUBTOTAL SOLID WASTE	741,808	830,301	1,031,866	1,274,705	995,235	1,322,199	1,404,219	82,020
CAPITAL EXPENDITURES								
5920 AUTOMOTIVE	0	71,480	47,976	0	0	0	0	0
5950 MACHINERY	0	0	0	0	0	0	0	0
5960 BUILDINGS & STRUCTURES	0	0	2,278	0	0	0	0	0
TOTAL CAPITAL	0	71,480	50,254	0	0	0	0	0
TOTAL SOLID WASTE	741,808	901,781	1,082,120	1,274,705	995,235	1,322,199	1,404,219	82,020

CITY OF SMITHVILLE GENERAL FUND
FISCAL YEAR 2023-24 BUDGET

	2018-19	2019-20	2020-21	2021-22	@ 8/8/2023 2022-23 YTD ACTUAL	2022-23 BUDGET	2023-24 BUDGET	\$ amt diff
	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
175 ENFORCEMENT & INSPECTIONS								
SALARIES	55,166	65,011	70,438	70,592	51,266	65,242	63,930	(1,312)
PAYROLL BENEFITS	15,883	17,415	18,439	17,618	14,999	19,252	19,198	(54)
TOTAL PERSONNEL	71,050	82,426	88,877	88,210	66,265	84,494	83,128	(1,366)
5110 ADVERTISING & PUBLICATION	3,145	2,799	2,311	2,582	1,026	3,000	3,000	0
5120 COMMUNICATIONS & PHONE	1,131	1,043	1,125	1,019	939	955	875	(80)
5130 POSTAGE	748	369	855	764	697	1,000	1,000	0
5140 DUES & SUBSCRIPTIONS	204	50	160	50	145	250	250	0
5190 TRAVEL & TRANSPORTATION	135	0	0	0	0	250	250	0
5200 TUITION & REGISTRATION	475	570	365	1,577	95	100	100	0
5210 MEALS & LODGING	780	50	0	0	0	500	500	0
5250 PRINTING & REPRODUCTION	0	555	288	0	299	0	0	0
5320/5290 CONTRACT LABOR/OTHER PROF SERVICES	1,611	17,600	20,211	30,348	22,313	25,000	35,000	10,000
5270 LEGAL	13,040	2,588	1,792	2,031	866	5,000	4,000	(1,000)
5280 FILING & RECORDING FEES	1,061	1,550	2,040	0	0	1,000	1,000	0
TOTAL SERVICES	22,329	27,175	29,146	38,370	26,381	37,055	45,975	8,920
5410 OFFICE	57	411	0	0	0	0	0	0
5420 OPERATING	356	0	1,493	937	501	750	750	0
5430 CLOTHING & UNIFORMS	954	1,187	1,374	1,178	834	1,190	200	(990)
5490 COMPUTER	0	0	954	0	0	0	0	0
5550 MINOR TOOLS & EQUIPMENT	0	0	0	3,433	0	100	100	0
5520 MOTOR FUELS & LUBRICANTS	3,208	2,289	2,462	0	1,568	3,500	3,000	(500)
5530 TIRES & TUBES	0	0	0	0	0	150	150	0
5693 MAINTENANCE - AUTOMOTIVE	2,988	4,248	3,063	5,674	2,250	3,000	3,000	0
5694 MAINTENANCE - MACHINERY	0	0	0	0	0	0	0	0
TOTAL SUPPLIES & MATERIALS	7,563	8,134	9,346	11,223	5,152	8,690	7,200	(1,490)
5720 INSURANCE & BONDS	564	561	561	461	455	435	475	40
5725 LICENSES & PERMITS	0	0	0	0	0	0	0	0
5760 CLAIMS & JUDGEMENTS	0	0	0	0	0	0	0	0
TOTAL OTHER CHARGES	564	561	561	461	455	435	475	40
SUBTOTAL ENFORCE & INSPECT	101,506	118,296	127,930	138,264	98,253	130,674	136,778	6,104
CAPITAL EXPENDITURES								
----- AUTOMOTIVE	0	0	0	0	0	0	0	0
5960 BUILDINGS & STRUCTURES	0	0	2,278	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES	0	0	2,278	0	0	0	0	0
TOTAL ENF & INSP incl capital	101,506	118,296	130,208	138,264	98,253	130,674	136,778	6,104

CITY OF SMITHVILLE GENERAL FUND
FISCAL YEAR 2023-24 BUDGET

	2018-19	2019-20	2020-21	2021-22	@ 8/8/2023 2022-23 YTD ACTUAL	2022-23 BUDGET	2023-24 BUDGET	\$ amt diff
	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
180 CEMETERY EXPENDITURES								
SALARIES	36,569	2,930	1,698	58,677	59,703	72,070	84,005	11,934
PAYROLL BENEFITS	13,144	394	378	20,176	25,497	29,645	35,303	5,658
TOTAL PERSONNEL	49,713	3,324	2,076	78,854	85,200	101,715	119,308	17,593
5150 ELECTRICITY	1,805	1,714	1,664	1,700	1,625	1,800	2,000	200
5160 WATER/SEWER/GARBAGE	607	638	634	671	584	675	725	50
5120 COMMUNICATIONS & PHONE	115	71	153	67	55	70	0	(70)
5270 LEGAL / RENTALS	147	1,394	0	0	0	0	0	0
5290 OTHER PROFESSIONAL SERVICES	3,848	893	11,858	915	896	800	1,020	220
5320 MISC CONTRACT LABOR	5,250	44,400	77,400	6,980	4,950	5,400	5,400	0
TOTAL SERVICES	11,773	49,111	91,710	10,333	8,110	8,745	9,145	400
5420 OPERATING/COMPUTER	5,335	5,424	1,153	2,402	5,459	2,000	4,250	2,250
5430 CLOTHING & UNIFORMS	1,127	360	0	1,575	1,800	2,075	2,240	165
5440 CHEMICALS	0	0	0	0	0	250	250	0
5550 MINOR TOOLS & EQUIPMENT	280	0	1,487	693	0	250	500	250
5520 MOTOR FUELS & LUBRICANTS	2,800	42	0	3,738	4,063	3,000	4,500	1,500
5530 TIRES & TUBES	75	0	0	0	0	0	500	500
----- MATERIAL - PIPING & VALVES	0	0	0	0	0	0	0	0
5693 MAINTENANCE - AUTOMOTIVE	2,784	1,321	0	0	402	0	500	500
5695 MAINTENANCE - BUILDINGS	0	0	0	0	0	0	0	0
5694 MAINTENANCE - MACHINERY	2,023	349	0	357	436	1,500	1,500	0
TOTAL SUPPLIES & MATERIALS	14,423	7,496	2,640	8,765	12,160	9,075	14,240	5,165
5720 INSURANCE & BONDS	370	345	111	167	190	190	270	80
5764 SPECIAL PROJECTS/MISC	0	0	0	8,640	0	0	0	0
TOTAL OTHER CHARGES	370	345	111	8,807	190	190	270	80
CAPITAL EXPENDITURES								
5920 AUTOMOTIVE	0	0	0	0	0	0	0	0
----- BUILDINGS & STRUCTURES	0	0	0	0	0	0	0	0
5950 MACHINERY	0	0	9,360	7,045	0	5,000	0	(5,000)
TOTAL CAPITAL EXPENDITURES	0	0	9,360	7,045	0	5,000	0	(5,000)
TOTAL CEMETERY EXPENSES	76,278	60,276	105,897	113,804	105,660	124,725	142,963	18,238

CITY OF SMITHVILLE GENERAL FUND
FISCAL YEAR 2023-24 BUDGET

	2018-19	2019-20	2020-21	2021-22	@ 8/8/2023 2022-23 YTD ACTUAL	2022-23 BUDGET	2023-24 BUDGET	\$ amt diff
	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
190 AIRPORT EXPENDITURES								
5110 ADVERTISING & PUBLICATION	0	0	0	0	0	0	0	0
5120 COMMUNICATIONS & PHONE	417	355	374	374	345	375	460	85
5150 ELECTRICITY	6,871	7,431	7,861	8,270	7,264	8,160	8,900	740
5200 TUITION & REGISTRATION	200	75	200	0	350	250	500	250
5210 MEALS & LODGING / TRAVEL & TRANSP	388	0	489	0	613	350	750	400
5140 DUES & SUBSCRIPTION	0	54	0	0	0	0	0	0
5240 RENTALS	911	0	0	0	0	0	0	0
5270 LEGAL	774	0	0	0	0	0	0	0
5290 OTHER PROFESSIONAL SERVICES	0	0	0	2,750	0	500	500	0
5320 MISC CONTRACT LABOR	24,386	26,250	29,604	27,118	22,500	30,000	42,000	12,000
TOTAL SERVICES	33,948	34,165	38,528	38,511	31,071	39,635	53,110	13,475
5420 OPERATING	3,049	2,128	2,467	2,335	1,383	2,500	2,500	0
5440 CHEMICALS/JANITOR	0	0	16	50	156	0	0	0
5520 MOTOR FUELS & LUBRICANTS	0	0	0	0	111	100	100	0
5693 MAINTENANCE - AUTOMOTIVE	725	1,015	846	3,090	1,617	2,500	2,500	0
5694 MAINTENANCE - MACHINERY	0	0	0	0	145	0	0	0
5695 MAINTENANCE - BUILDINGS	256	6,225	192	190	290	500	500	0
5530 TIRES & TUBES	0	0	0	1,276	782	0	0	0
TOTAL SUPPLIES & MATERIALS	4,031	9,368	3,521	6,942	4,484	5,600	5,600	0
5720 INSURANCE & BONDS	1,751	2,717	2,312	3,065	3,716	3,720	4,190	470
5764 SPECIAL PROJECTS / MISC	4,685	7,359	31,318	78,078	55,495	5,000	10,000	5,000
TOTAL OTHER CHARGES	6,436	10,076	33,630	81,144	59,211	8,720	14,190	5,470
SUBTOTAL AIRPORT	44,415	53,608	75,679	126,597	94,766	53,955	72,900	18,945
CAPITAL EXPENDITURES								
5960 BUILDINGS & STRUCTURES	58,000	478,825	0	0	0	0	0	0
5920 AUTOMOTIVE	0	0	0	0	0	0	0	0
TOTAL CAPITAL	58,000	478,825	0	0	0	0	0	0
TOTAL AIRPORT EXPENSES	102,415	532,433	75,679	126,597	94,766	53,955	72,900	18,945

CITY OF SMITHVILLE GENERAL FUND
FISCAL YEAR 2023-24 BUDGET

	2018-19	2019-20	2020-21	2021-22	@ 8/8/2023 2022-23 YTD ACTUAL	2022-23 BUDGET	2023-24 BUDGET	\$ amt diff
	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
300 GRANTS & ECONOMIC DEVELOPMENT								
SALARIES	30,278	32,694	33,840	72,157	64,954	77,833	88,444	10,611
PAYROLL BENEFITS	8,130	8,605	8,931	18,906	20,569	24,154	28,343	4,188
TOTAL PERSONNEL	38,408	41,299	42,771	91,063	85,523	101,988	116,787	14,799
5110 ADVERTISING & PUBLICATIONS	230	2,068	1,066	1,291	894	1,500	1,500	0
5120 COMMUNICATIONS & PHONE	240	240	240	240	220	240	240	0
5140 DUES & SUBSCRIPTIONS	928	1,160	3,375	1,280	3,000	3,780	3,500	(280)
5190 TRAVEL & TRANSPORTATION	500	0	0	111	129	500	500	0
5200 TUITION & REGISTRATION	514	500	475	1,575	525	3,000	3,325	325
5210 MEALS & LODGING	1,155	636	0	367	883	2,250	2,250	0
5270 LEGAL	882	0	0	0	0	0	0	0
5289 WEBSITE EXPENSE	1,000	0	0	0	0	0	5,320	5,320
5290 OTHER PROFESSIONAL SERVICES	11,132	1,232	500	1,300	2,975	5,000	5,375	375
TOTAL SERVICES	16,582	5,837	5,656	6,164	8,626	16,270	22,010	5,740
5420/543 OPERATING/CLOTHING & UNIFORMS	30	0	0	7	145	500	500	0
5490 COMPUTER/OFFICE	0	0	150	108	0	0	0	0
TOTAL SUPPLIES & MATERIALS	30	0	150	115	145	500	500	0
5746 COMMUNITY ENGAGEMENT PROJECTS	0	0	0	8,361	13,074	27,713	5,000	(22,713)
5757 OTHER PUBLIC SERVICES	0	0	0	0	0	0	0	0
5747 BILLBOARDS	5,400	382	750	1,800	1,800	2,000	2,000	0
5744 CULTURAL DISTRICT	2,453	4,500	3,119	4,158	6,353	12,000	10,000	(2,000)
5748 FAÇADE GRANT	0	5,000	5,000	5,000	0	5,000	5,000	0
5764 SPECIAL PROJECTS	15,000	15,000	15,000	15,000	0	0	0	0
TOTAL OTHER CHARGES	22,853	24,882	23,869	34,318	21,227	46,713	22,000	(24,713)
CAPITAL EXPENDITURES								
----- BUILDING & STRUCTURES	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0
TOTAL GRANTS & ECO DEV	77,873	72,018	72,446	131,661	115,522	165,471	161,297	(4,174)
GENERAL FUND								
GRAND TOTAL EXPENDITURES	4,423,976	6,466,884	5,841,674	5,964,955	4,823,596	5,938,301	6,526,057	587,756

CITY OF SMITHVILLE GENERAL FUND
FISCAL YEAR 2023-24 BUDGET

	2018-19	2019-20	2020-21	2021-22	@ 8/8/2023 2022-23 YTD ACTUAL	2022-23 BUDGET	2023-24 BUDGET	\$ amt diff
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
200 MAINTENANCE								
SALARIES	47,950	49,479	49,763	55,225	48,274	56,738	69,317	12,579
PAYROLL BENEFITS	15,183	15,548	15,867	16,156	15,997	18,370	22,831	4,461
TOTAL PERSONNEL	63,133	65,026	65,631	71,381	64,271	75,108	92,147	17,040
5120 COMMUNICATIONS & PHONE	115	71	153	67	55	70	0	(70)
5150 ELECTRICITY	3,181	2,945	2,829	2,828	2,451	3,000	3,000	0
5160 WATER/SEWER/GARBAGE & GAS	818	578	764	776	500	1,000	800	(200)
5290 PROF SVCS/CONTRACT LABOR	136	151	161	173	153	175	200	25
5190 TUITION/MEAL & LODGE/TRAVEL	0	0	0	0	0	0	0	0
5225 SAFETY MEETING/TRAINING	0	0	0	0	0	0	0	0
TOTAL SERVICES	4,250	3,745	3,906	3,844	3,160	4,245	4,000	(245)
5420 OFFICE/OPERATING	19,396	24,281	34,875	25,823	22,638	25,000	25,000	0
5425 JANITOR	0	221	123	246	103	100	100	0
5430 CLOTHING & UNIFORMS	4,031	4,145	3,316	3,054	2,526	3,080	3,125	45
5550 MINOR TOOLS & EQUIPMENT	1,391	3,795	4,266	500	1,410	5,000	5,000	0
5520 MOTOR FUELS & LUBRICANTS	2,431	4,937	1,442	10,662	6,435	3,000	7,500	4,500
5530/554 TIRES & TUBES/AUTO PARTS & SUPPLIES	174	0	0	0	912	100	100	0
5440 COMPUTER/CHEMICALS	0	0	954	6,147	0	500	500	0
5693 MAINTENANCE - AUTOMOTIVE	377	420	194	394	152	500	500	0
5694 MAINTENANCE - MACHINERY	0	1,267	659	71	314	1,000	1,000	0
5695 MAINTENANCE - BUILDINGS	197	0	4,447	0	0	0	0	0
TOTAL SUPPLIES & MATERIALS	27,997	39,065	50,275	46,897	34,489	38,280	42,825	4,545
5720 INSURANCE & BONDS	296	294	294	239	234	235	816	581
TOTAL OTHER CHARGES	296	294	294	239	234	235	816	581
CAPITAL EXPENDITURES								
----- AUTOMOTIVE	0	0	0	0	0	0	0	0
5960 BUILDINGS & STRUCTURES	0	0	2,278	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES	0	0	2,278	0	0	0	0	0
TOTAL MAINTENANCE	95,676	108,130	122,384	122,362	102,154	117,868	139,788	21,921

CITYOF SMITHVILLE FISCAL YEAR 2023-24 BUDGET

UTILITY FUND

The Utility Fund is a proprietary enterprise fund of the City of Smithville. Utility revenues and expenses cover the operations of our municipal utility system, which encompasses electricity, water, and wastewater services along with the necessary administrative support for these activities. In addition, the Utility Department manages the City's Recycling Center.

Revenues in the Utility Fund include:

- **Usage charges for Electricity, Water, and Wastewater**
- **Service Transfer and Reconnect Fees**
- **Late Payment Penalty Fees**
- **Water and Sewer Tap Fees**
- **Sales of unmetered water, surge protection devices, etc.**

Expenses are allocated throughout 5 Departments:

- **Utility Administration** – Utility meter reading and meter maintenance, production of billing statements, and bill collection
- **Electrical** – Maintenance and operation of electrical distribution system
- **Recycling** – Maintenance and operation of Recycling Center
- **Water** – Maintenance and operation of water wells and distribution system
- **Wastewater** – Maintenance of lines and operational oversight of wastewater treatment plants

**CITY OF SMITHVILLE
UTILITY FUND SUMMARY
FISCAL YEAR 2023-24 BUDGET**

	2022-23 BUDGET	2023-24 BUDGET	DIFFERENCE 2022-23 to 2023-24	
			Amount	Percent
REVENUES:				
Electrical	5,516,265	5,648,285	132,020	2.39%
Water	1,076,000	1,249,250	173,250	16.10%
Wastewater	824,500	851,000	26,500	3.21%
Miscellaneous	612,302	572,320	(39,982)	-6.53%
TOTAL REVENUES	8,029,067	8,320,855	291,788	3.63%
EXPENSES:				
Administration	3,102,993	3,119,354	16,360	0.53%
Electrical	3,674,766	3,839,723	164,957	4.49%
Recycling	67,009	68,224	1,215	1.81%
Water	352,231	412,288	60,056	17.05%
Wastewater	832,068	881,266	49,198	5.91%
TOTAL EXPENSES	8,029,067	8,320,855	291,788	3.63%
Revenues Over/(Under) Expenses	(0)	0		

CITY OF SMITHVILLE					
FISCAL YEAR 2023-24 BUDGET					
REVENUE DETAIL					
	@ 8/8/23			DIFFERENCE	
	2022-23	2022-23	2023-24	2022-23 to 2023-24	
	Y-T-D	BUDGET	BUDGET	Amount	Percent
UTILITY FUND					
ELECTRIC RESIDENTIAL	2,628,545	3,333,960	3,434,000	100,040	3.00%
ELECTRIC - SMALL COMMERCIAL	440,646	496,000	552,160	56,160	11.32%
ELECTRIC - LARGE COMMERCIAL	1,101,380	1,440,300	1,413,000	(27,300)	-1.90%
ELECTRIC - PUBLIC LIGHTING	11,630	14,000	14,000	-	0.00%
INTERDEPARTMENTAL	136,959	173,725	173,075	(650)	-0.37%
ELECTRIC OPT OUT FEES	1,760	2,280	2,050	(230)	-10.09%
CHARGE FOR SERVICES - ELECTRIC	121,737	56,000	60,000	4,000	7.14%
TOTAL ELECTRIC REVENUE	4,442,656	5,516,265	5,648,285	132,020	2.39%
WATER - METERED SALES	799,750	1,014,500	1,188,000	173,500	17.10%
WATER - UNMETERED SALES	1,082	1,500	1,250	(250)	-16.67%
WATER TAPS	45,000	60,000	60,000	-	0.00%
TOTAL WATER REVENUE	845,831	1,076,000	1,249,250	173,250	16.10%
WASTEWATER - FLAT RATE CHG	699,202	779,500	791,000	11,500	1.48%
SEWER TAPS	63,000	45,000	60,000	15,000	33.33%
TOTAL WASTEWATER REVENUE	762,202	824,500	851,000	26,500	3.21%
GRANTS	0	0	0	-	0.00%
UTILITY PENALTIES IMPOSED	132,988	175,000	130,000	(45,000)	-25.71%
INTEREST INCOME	33,644	10,500	23,000	12,500	119.05%
CREDIT CARD USAGE FEE	24,804	24,750	28,800	4,050	16.36%
UTIL SERVICE TRANSFER FEE	575	825	750	(75)	0.00%
INSURANCE RECOVERY	3,082	0	0	-	0.00%
DRAINAGE/SYSTEM IMP FEE	120,293	142,250	142,800	550	0.39%
W/WW IMPROVEMENT FEES-'19 CO'S	122,613	147,500	147,250	(250)	-0.17%
RENTS	18,850	25,275	27,400	2,125	8.41%
OTHER MISCELLANEOUS INCOME	10,250	10,175	10,175	-	0.00%
SALE OF RECYCLABLES	6,347	22,000	6,000	(16,000)	-72.73%
SALE OF FIXED ASSETS	0	3,000	3,000	-	0.00%
QECB TREASURY SUBSIDY	55,272	51,027	45,645	(5,382)	-10.55%
RECYCLE CENTER MEMBERSHIP FEE	0	0	7,500	7,500	0.00%
TOTAL OTHER REVENUE	528,718	612,302	572,320	(39,982)	-6.53%
TOTAL UTILITY FUND REVS	6,579,408	8,029,067	8,320,855	291,788	3.63%

CITY OF SMITHVILLE
UTILITY FUND EXPENSE SUMMARY
FISCAL YEAR 2023-24 BUDGET

	@ 8/8/2023	2022-23	2023-24	DIFFERENCE	
	2022-23 YTD	BUDGET	BUDGET	2022-23 to 2023-24	
				Amount	Percent
ADMINISTRATION					
Personnel	722,191	835,684	837,448	1,764	0.21%
Services	209,199	223,242	246,787	23,545	10.55%
Supplies & Matls	15,242	16,825	15,050	(1,775)	-10.55%
Other	643,897	675,918	688,015	12,097	1.79%
Capital	0	0	0	0	0.00%
Interfund Transfer to USDA	0	0	0	0	0.00%
Interfund Transfer to General	1,158,965	1,264,325	1,245,054	(19,271)	-1.52%
Interfund Transfer to I & S	72,500	87,000	87,000	0	0.00%
Total Admin Exp	2,821,993	3,102,993	3,119,354	16,360	0.53%
ELECTRIC					
Personnel	253,001	303,356	366,882	63,526	20.94%
Services	110,445	119,693	121,397	1,704	1.42%
Supplies & Matls	2,650,580	3,221,725	3,320,438	98,713	3.06%
Other	95,855	29,992	31,006	1,014	3.38%
Capital	0	0	0	0	0.00%
Total Electric Exp	3,109,881	3,674,766	3,839,723	164,957	4.49%
RECYCLE					
Personnel	39,706	53,619	54,679	1,060	1.98%
Services	1,825	2,525	2,525	0	0.00%
Supplies&Matls	8,100	6,420	6,525	105	1.64%
Other	4,443	4,445	4,495	50	1.12%
Capital	0	0	0	0	0.00%
Total Recycle Exp	54,074	67,009	68,224	1,215	1.81%
WATER					
Personnel	125,306	144,068	174,607	30,539	21.20%
Services	50,179	50,850	57,710	6,860	13.49%
Supplies & Matls	116,133	83,140	99,190	16,050	19.30%
Other	74,007	74,173	80,781	6,608	8.91%
Interfund Transfer CDBG	0	0	0	0	0.00%
Capital	0	0	0	0	0.00%
Total Water Exp	365,626	352,231	412,288	60,056	17.05%
WASTEWATER					
Personnel	122,933	160,143	188,327	28,184	17.60%
Services	202,026	201,050	222,445	21,395	10.64%
Supplies & Matls	75,766	107,020	99,855	(7,165)	-6.70%
Other	365,005	363,855	370,639	6,784	1.86%
Capital	0	0	0	0	0.00%
Total W/Water Exp	765,730	832,068	881,266	49,198	5.91%
TOTAL EXPENSES	7,117,304	8,029,067	8,320,855	291,788	3.63%

CITY OF SMITHVILLE UTILITY FUND
FISCAL YEAR 2023-24 BUDGET

	2018-19	2019-20	2020-21	2021-22	@ 8/8/2023 2022-23 YTD ACTUAL	2022-23 BUDGET	2023-24 BUDGET	\$ amt diff
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
UTILITY FUND								
610 UTILITY ADMINISTRATION								
SALARIES	508,646	456,461	508,210	608,551	544,076	627,068	618,135	(8,933)
PAYROLL BENEFITS	159,047	167,966	146,873	148,302	178,115	208,616	219,313	10,697
TOTAL PERSONNEL	667,693	624,427	655,082	756,853	722,191	835,684	837,448	1,764
5110 ADVERTISING & PUBLICATION	239	899	95	91	111	500	500	0
5120 COMMUNICATIONS & PHONE	11,056	13,508	5,337	4,569	3,517	4,550	4,925	375
5130 POSTAGE	14,495	13,618	14,231	15,237	13,569	15,600	17,000	1,400
5140 DUES & SUBSCRIPTIONS	1,258	1,153	958	1,530	1,302	1,500	1,500	0
5150 ELECTRICITY	1,200	4,230	6,848	7,329	5,977	7,500	7,500	0
5160 WATER/SEWER/GARBAGE	747	745	806	1,168	1,068	1,125	1,300	175
5220 EMPLOYEE MEETING EXPENSE	48	0	0	0	0	0	0	0
5190 TRAVEL & TRANSPORTATION	1,239	215	0	48	0	1,000	1,000	0
5200 TUITION & REGISTRATION	2,175	826	0	0	640	1,000	1,000	0
5210 MEALS & LODGING	2,651	807	61	190	252	1,000	1,000	0
5226 SAFETY MTG/TRAINING/INCENTIVE	1,840	0	0	1,920	1,840	2,000	2,000	0
5250 PRINTING & REPRODUCTION	3,662	3,278	4,075	3,640	4,198	3,750	4,300	550
5289 WEBSITE EXPENSES	120	120	120	120	100	120	120	0
5240 RENTALS	7,418	7,206	7,293	7,481	5,859	7,622	7,622	0
5242 CREDIT CARD PROCESSING FEES	27,379	31,535	39,662	44,435	46,121	45,000	49,000	4,000
5260 AUDITING	10,200	10,560	10,800	12,000	16,200	16,200	17,520	1,320
5290 OTHER PROFESSIONAL SERVICES	85,201	115,851	106,472	95,807	103,261	111,275	114,000	2,725
5270 LEGAL	2,005	489	563	68	4,326	3,500	3,000	(500)
5320 CONTRACT LABOR	84	0	0	0	858	0	13,500	13,500
TOTAL SERVICES	173,017	205,039	197,320	195,632	209,199	223,242	246,787	23,545
5410/5425 OFFICE/JANITOR	3,776	3,990	4,695	5,557	4,302	4,750	4,750	0
5420 OPERATING/SUPPLIES & MATERIALS 5415	1,366	1,746	4,016	1,612	2,271	1,400	1,500	100
5430 CLOTHING & UNIFORMS	634	968	1,907	1,105	1,233	1,160	785	(375)
5490 COMPUTER	2,309	958	2,235	795	1,090	1,000	1,000	0
5550 MINOR TOOLS & EQUIPMENT	3,324	3,690	3,809	3,565	2,674	3,815	3,815	0
5551 CHRISTMAS	1,745	3,410	375	4,269	1,756	1,500	0	(1,500)
5520 MOTOR FUELS & LUBRICANTS	805	705	1,508	2,817	1,909	3,000	3,000	0
5691 MAINTENANCE-OFC EQUIP	0	0	0	0	0	100	100	0
5695 MAINTENANCE-BUILDING/AUTOMO	2,390	0	259	420	8	100	100	0
TOTAL SUPPLIES & MATERIALS	16,347	15,467	18,805	20,140	15,242	16,825	15,050	(1,775)
5720 INSURANCE & BONDS	9,997	9,894	10,651	141,043	9,283	9,385	10,500	1,115
5710 INTEREST (QECB LEASE)	141,898	159,186	150,213	8,752	139,352	137,333	127,015	(10,318)
5754 PRINCIPAL BOND/LOAN PMTS	257,100	230,700	207,500	242,900	251,700	251,700	255,500	3,800
5750 ADMINISTRATIVE FEES	174,996	175,000	175,000	175,000	160,417	175,000	175,000	0
5764 SPECIAL PROJECTS	0	32,931	0	7,913	3,146	12,500	10,000	(2,500)
5770 CHARGE- OFF BAD DEBTS	32,821	92,283	18,978	57,033	0	20,000	40,000	20,000
5760 CLAIMS / YOUTH ACTIVITY / MISC	111	0	0	0	10,000	0	0	0
5780 PAYMENT IN LIEU OF TAXES	70,000	70,000	70,000	70,000	70,000	70,000	70,000	0
TOTAL OTHER CHARGES & EXP	686,923	769,993	632,342	702,641	643,897	675,918	688,015	12,097
5800 INTERFUND XFER TO GENERAL	1,137,000	1,037,000	1,037,000	1,324,000	1,158,965	1,264,325	1,245,054	(19,271)
5891 INTERFUND XFER TO I & S	87,000	87,000	87,000	87,000	72,500	87,000	87,000	0
5849 INTERFUND XFER TO USDA GRANT	7,500	0	0	0	0	0	0	0
TOTAL TRANSFERS	1,231,500	1,124,000	1,124,000	1,411,000	1,231,465	1,351,325	1,332,054	(19,271)
CAPITAL EXPENDITURES								
----- TECHNOLOGY PROCURE/UPGRADE	0	0	0	0	0	0	0	0
----- TOOLS & EQUIP/COMM UPGRADE	0	0	0	0	0	0	0	0
----- BUILDINGS & STRUCTURES	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0
TOTAL UTILITY ADMIN EXPENSES	2,775,480	2,738,925	2,627,549	3,086,266	2,821,993	3,102,993	3,119,354	16,360

CITY OF SMITHVILLE UTILITY FUND
FISCAL YEAR 2023-24 BUDGET

	2018-19	2019-20	2020-21	2021-22	@ 8/8/2023 2022-23 YTD ACTUAL	2022-23 BUDGET	2023-24 BUDGET	\$ amt diff
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
620 ELECTRICAL								
SALARIES	165,764	189,955	183,675	196,594	187,133	224,771	270,961	46,190
PAYROLL BENEFITS	52,344	61,497	59,840	54,035	65,868	78,585	95,921	17,336
TOTAL PERSONNEL	218,108	251,452	243,515	250,629	253,001	303,356	366,882	63,526
5110 ADVERTISING & PUBLICATION	130	0	0	353	0	100	100	0
5120 COMMUNICATIONS & PHONE	1,091	959	1,375	1,237	764	1,250	720	(530)
5140 DUES & SUBSCRIPTIONS	818	818	818	1,177	300	818	1,177	359
5190 TRAVEL & TRANSPORTATION	0	0	0	0	0	350	500	150
5200 TUITION & REGISTRATION	819	250	0	1,020	170	1,500	2,500	1,000
5210 MEALS & LODGING/SAFETY TRAINING 522:	321	63	34	273	401	400	400	0
5270 LEGAL	606	609	360	0	0	0	0	0
5291 TREE TRIMMING	24,512	24,512	25,781	25,445	29,770	25,000	35,000	10,000
5240 RENTALS	660	0	0	0	239	0	0	0
5290 OTHER PROFESSIONAL SERVICES	1,678	10,543	299	30,234	24,503	5,275	6,000	725
5320 CONTRACT LABOR	51,065	64,965	44,489	28,413	54,298	85,000	75,000	(10,000)
5150 PUBLIC LIGHTING	0	0	0	0	0	0	0	0
TOTAL SERVICES	81,700	102,719	73,156	88,152	110,445	119,693	121,397	1,704
5420 OPERATING	27,524	18,953	23,183	14,427	9,217	15,000	15,048	48
5430 CLOTHING & UNIFORMS	4,567	4,606	6,078	6,103	6,323	6,725	7,640	915
5490 COMPUTER	0	0	1,017	656	128	0	0	0
5440 CHEMICALS	0	0	392	0	0	0	0	0
5590 SAFETY EQUIPMENT	0	0	0	1,140	0	0	0	0
5550 MINOR TOOLS & EQUIPMENT	7,800	3,676	4,119	4,008	5,198	3,000	5,000	2,000
5520 MOTOR FUELS & LUBRICANTS	9,450	7,930	9,119	15,910	14,582	13,000	18,000	5,000
5530 TIRES & TUBES	1,041	99	914	1,061	2,016	750	1,500	750
----- AUTO PARTS & SUPPLIES	0	0	0	95	0	0	0	0
5551 CHRISTMAS	0	1,482	0	0	216	500	500	0
5693 MAINTENANCE - AUTOMOTIVE	21,393	19,400	22,904	45,916	23,418	22,000	27,000	5,000
5694 MAINTENANCE - MACHINERY	1,735	2,539	904	367	2,986	1,000	1,000	0
5696 MAINTENANCE - OTHER EQUIPMENT	0	0	0	673	0	0	0	0
5695 MAINTENANCE-BUILDING	60	30	45	168	40	250	250	0
5610 MATERIALS - PIPING & VALVES	0	0	0	0	3,240	0	3,500	3,500
5595 PURCHASED POWER	2,449,085	2,213,270	2,690,854	2,850,970	2,356,869	2,970,000	3,050,000	80,000
5600 MATERIALS - POLES	10,744	10,712	3,269	6,626	27,635	6,000	15,000	9,000
5601 MATERIALS - TRANSFORMERS	131,305	52,219	44,942	118,378	53,933	100,000	58,000	(42,000)
5602 MATERIALS - POLE LINE HARDWR	60,603	46,882	67,050	64,448	107,984	65,000	85,000	20,000
5603 MATERIALS - WIRE	13,393	9,565	12,176	11,215	5,634	7,500	7,500	0
5604 MATERIALS - METERS	13,050	950	17,879	0	785	5,000	1,000	(4,000)
5615 MATERIALS-MISC/UNDERGROUND	5,448	8,463	5,042	48,825	30,377	3,500	22,000	18,500
5605 MATERIALS - STREET LTS/SIGNALS	4,132	0	403	0	0	2,500	2,500	0
TOTAL SUPPLIES & MATERIALS	2,761,330	2,400,775	2,910,292	3,190,985	2,650,580	3,221,725	3,320,438	98,713
5720 INSURANCE & BONDS	4,092	3,957	4,913	4,207	4,131	4,135	5,155	1,020
----- LICENSES & PERMITS	0	0	0	0	0	0	0	0
5760 CLAIMS & JUDGEMENTS	0	1,537	1,938	150	1,330	0	0	0
----- SPECIAL PROJECTS	0	0	0	84,477	64,368	0	0	0
5710 INTEREST (LEASE)	1,339	2,611	3,789	2,718	2,194	2,025	1,309	(716)
5754 PRINCIPAL BOND/LOAN PMTS	34,802	54,308	22,885	23,143	23,832	23,832	24,542	710
TOTAL OTHER CHARGES & EXP	40,233	62,414	33,525	114,695	95,855	29,992	31,006	1,014
SUBTOTAL ELECTRIC EXPENDITURES	3,101,371	2,817,360	3,260,488	3,644,462	3,109,881	3,674,766	3,839,723	164,957
CAPITAL EXPENDITURES								
5920 AUTOMOTIVE	0	0	0	0	0	0	0	0
----- MACHINERY	0	0	0	0	0	0	0	0
5960 BUILDINGS & STRUCTURES	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0
TOTAL ELECTRIC EXPENSES	3,101,371	2,817,360	3,260,488	3,644,462	3,109,881	3,674,766	3,839,723	164,957

CITY OF SMITHVILLE UTILITY FUND
FISCAL YEAR 2023-24 BUDGET

	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	@ 8/8/2023 2022-23 YTD ACTUAL	2022-23 BUDGET	2023-24 BUDGET	\$ amt diff
630 RECYCLE CENTER								
SALARIES	24,909	27,088	27,586	32,515	28,420	37,930	38,163	233
PAYROLL BENEFITS	12,250	12,399	12,839	13,131	11,285	15,689	16,516	827
TOTAL PERSONNEL	37,159	39,487	40,426	45,646	39,706	53,619	54,679	1,060
5150 ELECTRICITY	1,131	868	1,068	1,224	886	1,300	1,300	0
5160 WATER/SEWER/GARBAGE	205	205	205	223	186	225	225	0
5140 DUES & SUBSCRIPTIONS	0	0	0	0	0	0	0	0
5200 TUITION & REGISTRATION	0	0	0	40	0	0	0	0
5290 OTHER PROFESSIONAL SERVICES	136	2,130	161	198	153	500	500	0
5320 CONTRACT LABOR	0	5,873	0	1,526	600	500	500	0
TOTAL SERVICES	1,473	9,076	1,434	3,212	1,825	2,525	2,525	0
5420 OPERATING	1,043	4,312	4,208	1,534	2,168	2,000	2,000	0
5430 CLOTHING & UNIFORMS	1,090	1,081	1,029	999	853	1,020	775	(245)
5550 MINOR TOOLS & EQUIPMENT	0	0	0	0	160	0	0	0
5520 MOTOR FUELS & LUBRICANTS	318	1,143	160	484	945	750	1,000	250
5530 TIRES & TUBES	0	0	344	0	2,445	400	400	0
5693 MAINTENANCE-AUTOMOTIVE	1,628	2,483	2,956	2,538	1,364	1,500	1,600	100
5694 MAINTENANCE - MACHINERY	1,587	65	542	555	165	750	750	0
5695 MAINTENANCE - BUILDINGS	0	9,119	0	0	0	0	0	0
5490 COMPUTER	0	0	0	0	0	0	0	0
TOTAL SUPPLIES & MATERIALS	5,666	18,203	9,239	6,110	8,100	6,420	6,525	105
5720 INSURANCE & BONDS	359	365	300	403	443	445	495	50
5757 OTHER PUBLIC SVC- KEEP SM BEAU	3,093	1,059	4,000	4,000	4,000	4,000	4,000	0
5757 OTHER PUBLIC SVC-METHODIST MEN	3,093	4,000	4,000	4,000	0	0	0	0
----- SPECIAL PROJECTS	0	0	0	0	0	0	0	0
TOTAL OTHER CHARGES & EXP	6,544	5,423	8,300	8,403	4,443	4,445	4,495	50
SUBTOTAL RECYCLE EXPENDITURES	50,842	72,190	59,398	63,371	54,074	67,009	68,224	1,215
CAPITAL EXPENDITURES								
----- MACHINERY	0	0	0	0	0	0	0	0
5960 BUILDING & STRUCTURES	0	0	0	0	0	0	0	0
----- COMMUNICATION EQUIP/UPGRADE	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0
TOTAL RECYCLE EXPENSE	50,842	72,190	59,398	63,371	54,074	67,009	68,224	1,215

CITY OF SMITHVILLE UTILITY FUND
FISCAL YEAR 2023-24 BUDGET

	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	@ 8/8/2023 2022-23 YTD ACTUAL	2022-23 BUDGET	2023-24 BUDGET	\$ amt diff
640 WATER								
SALARIES	97,584	95,217	94,394	101,911	91,577	105,694	127,705	22,011
PAYROLL BENEFITS	39,140	34,783	31,922	28,780	33,730	38,375	46,902	8,527
TOTAL PERSONNEL	136,724	130,001	126,316	130,691	125,306	144,068	174,607	30,539
5110 ADVERTISING & PUBLICATION	1,153	1,265	205	0	0	300	300	0
5120 COMMUNICATIONS & PHONE	11,526	17,246	597	441	475	450	375	(75)
5140 DUES & SUBSCRIPTIONS	111	0	0	111	0	100	100	0
5150 ELECTRICITY	10,737	6,759	11,230	10,477	9,073	11,000	11,000	0
5170 GAS	320	368	405	471	444	550	625	75
5190 TRAVEL & TRANSPORTATION	361	0	0	145	0	750	750	0
5200 TUITION & REGISTRATION	707	840	440	540	0	1,500	1,500	0
5210 MEALS & LODGING	16	0	0	480	404	500	500	0
5225 SAFETY MEETING/TRAINING	0	0	0	0	334	0	0	0
5240 RENTALS	0	0	0	51	0	250	250	0
5270 LEGAL	353	42	0	0	0	0	0	0
5273 LABORATORY TESTING	328	4,798	1,775	2,845	1,384	2,750	2,750	0
5290 OTHER PROFESSIONAL SERVICES	39,318	6,656	9,082	11,185	11,081	15,000	14,000	(1,000)
5310 PHYSICAL EXAMS	0	110	0	0	0	200	200	0
5320 CONTRACT LABOR	19,810	12,858	20,522	77,690	26,986	17,500	25,360	7,860
TOTAL SERVICES	84,740	50,943	44,256	104,436	50,179	50,850	57,710	6,860
5420 OPERATING/OFFICE	11,623	11,628	17,309	9,206	5,603	12,000	10,500	(1,500)
5430 CLOTHING & UNIFORMS	2,931	2,490	2,565	2,480	2,910	2,890	2,940	50
5490 COMPUTER	0	0	1,017	1,364	0	0	0	0
5550 MINOR TOOLS & EQUIPMENT/STREET	6,382	1,055	2,011	0	669	1,000	1,000	0
5520 MOTOR FUELS & LUBRICANTS	3,233	3,016	3,635	5,963	7,526	5,000	9,000	4,000
5530 TIRES & TUBES	804	599	1,275	2,179	668	750	750	0
5540 AUTO PARTS & SUPPLIES	0	0	0	0	0	0	0	0
5681 MAINTENANCE - PUMPS	0	0	0	540	0	500	1,000	500
5693 MAINTENANCE - AUTOMOTIVE	6,324	13,392	13,574	13,306	11,211	10,000	12,500	2,500
5694 MAINTENANCE - MACHINERY	1,371	3,774	1,695	730	3,056	1,500	1,500	0
5695 MAINTENANCE - BUILDINGS	0	0	0	103	0	0	0	0
----- MAINTENANCE - OTHER EQUIPMENT	0	0	0	0	0	0	0	0
5697 MAINTENANCE - WATER TRTMT	6,415	11,829	26,979	4,650	34,430	9,000	9,000	0
----- MAINTENANCE - LIFT STATIONS	0	0	0	0	0	0	0	0
5440 CHEMICALS/CHEM CYC RENTAL	11,988	13,238	13,385	17,835	16,074	11,500	17,000	5,500
----- MATERIALS - FIRE HYDRANTS	0	0	0	0	0	0	0	0
5612 MATERIALS - WATER TREATMENT	0	0	0	0	0	0	0	0
5614 MATERIALS - OPERATING/MISC	0	0	0	144	10,735	0	0	0
5604 MATERIALS - METERS	2,749	11,440	7,371	2,656	0	4,000	4,000	0
----- MATERIALS - MOTORS	0	0	0	0	0	0	0	0
5610 MATERIALS - PIPING & VALVES	23,600	34,438	38,634	101,346	22,402	25,000	30,000	5,000
5611 MATERIALS - PUMPS	0	1,221	0	7,068	850	0	0	0
TOTAL SUPPLIES & MATERIALS	77,421	108,120	129,449	169,568	116,133	83,140	99,190	16,050
5710 INTEREST	0	1,250	1,162	918	724	667	408	(259)
5754 PRINCIPAL BOND/LOAN PMTS	0	8,731	8,478	8,721	8,971	8,971	9,228	257
5720 INSURANCE & BONDS	10,170	10,318	12,155	12,827	14,158	14,290	16,425	2,135
5725 PERMITS & LICENSES	4,834	4,998	4,998	4,998	4,998	5,000	5,000	0
5790 CONSERVATION DISTRICT FEES	33,559	44,745	44,745	44,745	44,745	44,745	49,220	4,475
5764 SPECIAL PROJECTS	0	0	0	0	0	0	0	0
5760 CLAIMS/JUDGEMENTS/DAMAGES	2,913	121	1,275	5,500	412	500	500	0
TOTAL OTHER CHARGES & EXP	51,477	70,162	72,813	77,709	74,007	74,173	80,781	6,608
SUBTOTAL WATER EXPENDITURES	350,362	359,226	372,835	482,404	365,626	352,231	412,288	60,056
5832 INTERFUND XFER TO TDA-CDBG	122,646	0	0	0	0	0	0	0
TOTAL TRANSFERS	122,646	0	0	0	0	0	0	0
5920 AUTOMOTIVE	0	0	0	0	0	0	0	0
5940 TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0
5960 BUILDINGS & STRUCTURES	0	0	0	0	0	0	0	0
5963 CAP OUTLAY CIP INDUSTRIAL PARK	0	0	0	0	0	0	0	0
5975 COMMUNICATION EQUIP/UPGRADE	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0
TOTAL WATER EXPENSES	473,008	359,226	372,835	482,404	365,626	352,231	412,288	60,056

CITY OF SMITHVILLE UTILITY FUND
FISCAL YEAR 2023-24 BUDGET

	2018-19	2019-20	2020-21	2021-22	@ 8/8/2023 2022-23 YTD ACTUAL	2022-23 BUDGET	2023-24 BUDGET	\$ amt diff
	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
660 WASTEWATER								
SALARIES	97,693	105,108	116,221	110,431	91,085	119,277	139,206	19,929
PAYROLL BENEFITS	35,898	36,464	36,282	29,607	31,848	40,866	49,121	8,255
TOTAL PERSONNEL	133,591	141,572	152,503	140,038	122,933	160,143	188,327	28,184
5110 ADVERTISING & PUBLICATION	0	2,205	0	0	0	1,000	0	(1,000)
5120 COMMUNICATIONS & PHONE	799	515	597	441	426	450	375	(75)
5140 DUES & SUBSCRIPTIONS	0	0	111	0	0	0	0	0
5150 ELECTRICITY	74,311	74,830	81,843	78,333	66,769	80,000	80,000	0
5160 WATER/SEWER/GARBAGE	68,052	64,447	63,386	71,836	68,228	70,000	76,800	6,800
5190 TRAVEL & TRANSPORTATION	87	0	0	0	0	200	200	0
5200 TUITION & REGISTRATION	156	0	394	0	0	500	500	0
5210 MEALS & LODGING/SAFETY TRAINING 522:	0	153	0	45	334	250	250	0
5240 RENTALS	0	0	18	0	0	0	0	0
5270 LEGAL	186	45	45	0	0	0	0	0
5273 LABORATORY SERVICES	16,641	14,378	15,362	11,702	10,642	11,500	14,000	2,500
5353 SLUDGE HAULING	8,489	8,963	4,632	12,614	6,818	8,500	8,500	0
5290 OTHER PROF SERVICES	15,431	10,581	14,130	17,079	15,476	13,500	15,500	2,000
5320 CONTRACT LABOR	22,438	17,876	24,997	79,384	33,333	15,000	26,320	11,320
5310 PHYSICAL EXAMS	0	110	0	0	0	150	0	(150)
TOTAL SERVICES	206,590	194,103	205,515	271,433	202,026	201,050	222,445	21,395
5420 OFFICE/OPERATING	7,165	11,288	18,490	7,679	4,043	9,000	9,000	0
5430 CLOTHING & UNIFORMS	2,961	2,575	2,806	2,871	2,008	2,520	2,855	335
5440 CHEMICALS/CHEM CYC RENTAL	6,835	10,563	8,812	15,471	16,135	8,500	16,000	7,500
5490 COMPUTER	0	0	1,017	656	0	0	0	0
5550 MINOR TOOLS & EQUIPMENT	6,512	884	0	184	1,305	500	1,000	500
5520 MOTOR FUELS & LUBRICANTS	7,605	6,798	7,151	11,598	5,635	10,000	8,500	(1,500)
5530 TIRES & TUBES	1,081	413	2,163	0	1,308	1,000	1,000	0
5540 AUTO PARTS & SUPPLIES	0	0	0	0	0	0	0	0
5608/5681 MAINTENANCE - PUMPS & MANHOLES	0	0	0	0	4,145	0	0	0
5693 MAINTENANCE - AUTOMOTIVE	8,158	13,894	16,046	9,286	9,083	7,500	11,000	3,500
5694 MAINTENANCE - MACHINERY	4,611	4,402	5,647	3,161	927	4,500	4,000	(500)
5695 MAINTENANCE - BUILDING	278	0	0	103	0	0	0	0
5697 MAINTENANCE - OTHER EQUIPMENT	0	0	110	0	0	0	0	0
5691 MAINTENANCE - OFFICE EQUIP	0	2,797	0	0	0	0	0	0
5698 MAINT-LIFT STATIONS	23,463	53,118	12,159	28,220	2,704	25,000	10,000	(15,000)
5690 MAINT-GAZLEY WWTP	9,780	24,768	27,195	71,774	2,919	20,000	11,500	(8,500)
5680 MAINT-WILLOWS WWTP	2,596	4,345	55,903	40,931	10,849	10,000	11,500	1,500
5691 MAINTENANCE - OFFICE EQUIP	4,436	0	997	0	0	0	0	0
5699 MAINTENANCE - WASTEWATER TRMT	0	0	0	379	0	0	0	0
5609 MATERIALS - MOTORS	0	0	0	5,497	0	0	0	0
5610 MATERIALS - PIPING & VALVES	20,635	8,882	12,572	9,627	6,189	8,500	8,500	0
5611 MATERIALS - PUMPS	0	0	0	9,997	8,516	0	5,000	5,000
TOTAL SUPPLIES & MATERIALS	106,115	144,728	171,069	217,433	75,766	107,020	99,855	(7,165)
5720 INSURANCE & BONDS	5,595	12,752	17,729	17,191	19,452	19,585	23,285	3,700
5710 INTEREST (DEBT SVC/LEASE)	113,882	102,275	90,264	78,083	70,980	66,270	54,354	(11,916)
5754 PRINCIPAL BOND/LOAN PMTS	269,444	280,685	286,090	297,386	270,000	270,000	285,000	15,000
5725 PERMITS & LICENSES	7,539	4,573	4,573	4,573	4,573	7,500	7,500	0
5760 CLAIMS/JUDGEMENTS/DAMAGES	2,669	40	0	447	0	500	500	0
5785 MISCELLANEOUS	0	0	0	0	0	0	0	0
5764 SPECIAL PROJECTS	1,020	1,170	0	0	0	0	0	0
TOTAL OTHER CHARGES & EXP	400,148	401,495	398,655	397,680	365,005	363,855	370,639	6,784
SUBTOTAL WASTEWATER EXP	846,444	881,898	927,741	1,026,584	765,730	832,068	881,266	49,198
5920 AUTOMOTIVE	0	0	0	0	0	0	0	0
----- UTILITIES - SEWER	0	0	0	0	0	0	0	0
5940 TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0
----- MACHINERY	0	0	0	0	0	0	0	0
----- CAP OUTLAY CIP INDUSTRIAL PARK	0	0	0	0	0	0	0	0
5960 BUILDINGS & STRUCTURES	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0
TOTAL WASTEWATER EXP	846,444	881,898	927,741	1,026,584	765,730	832,068	881,266	49,198
TOTAL UTILITY FUND	7,247,144	6,869,598	7,248,011	8,303,086	7,117,304	8,029,067	8,320,855	291,788

CITY OF SMITHVILLE
FISCAL YEAR 2023-2024 BUDGET
DEBT SERVICE

The Debt Service (Interest & Sinking) Fund is the fund used by the City of Smithville to repay the General Obligation Refunding Bonds, Series 2018, the Combination Tax and Limited Pledge Revenues Certificates of Obligation, Series 2019 (General Fund Portion), the Tax Note, Series 2021, the Tax Note, Series 2022, and the Tax Note, Series 2023.

**CITY OF SMITHVILLE
DEBT SERVICE SUMMARY
FISCAL YEAR 2023-2024 BUDGET**

	2018-19 ACTUAL	2019-20 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	@ 8/13/23 2022-23 YTD ACTUAL	2022-23 BUDGET	2023-24 BUDGET	Difference 2022-23 to 2023-24	
REVENUES:									
Property Taxes *	333,141	338,938	320,359	429,322	648,042	659,968	779,961	119,993	18.18%
Drainage/System Improvement Utility Fees	87,000	87,000	87,000	87,000	72,500	87,000	87,000	0	0.00%
Transfer In / Miscellaneous	0	0	32,303	569	0	0	0	0	0.00%
Interest	8,477	3,476	208	2,876	14,473	0	0	0	0.00%
Total Revenues	428,618	429,414	439,870	519,766	735,015	746,968	866,961	119,993	16.06%
EXPENSES:									
Bond P&I Pymts '05 C of O's (refin '01)	214,792	212,090	214,095	0	0	0	0	0	0.00%
Bond P&I Pymts '18 C of O's (refin '09)	174,447	175,275	166,785	316,200	318,171	318,171	319,489	1,318	0.41%
Bond P&I Pymts '19 C of O's	11,410	23,050	27,675	27,175	26,675	26,675	26,175	(500)	-1.87%
Tax Note, Series 2021	0	0	0	176,136	106,385	106,384	105,254	(1,130)	-1.06%
Tax Note, Series 2022					295,807	295,738	191,420	(104,318)	-35.27%
Tax Note, Series, 2023						0	224,623	224,623	0.00%
'18 C of O's refunding issuance	15,000	0	0	0	0	0	0	0	0.00%
Total Expenses	415,649	410,415	408,555	519,511	747,038	746,968	866,961	119,993	16.06%
NET OF REVENUES OVER (UNDER) EXPENSES	12,969	18,999	31,315	256	(12,023)	0	0		

*2018-19 values include \$9,358 excess collections from FY 2017
 *2019-20 values include \$15,804 excess collections from FY 2018
 *2020-21 values include \$17,516 excess collections from FY 2019
 *2021-22 values include \$258 excess collections from FY 2020
 *2022-23 values include \$5,672 excess collections from FY 2021
 *2023-24 values include \$11,080 excess collections from FY 2022

**CITY OF SMITHVILLE
FISCAL YEAR 2022-2023 BUDGET**

APPENDIX

2023 PROPERTY TAX RATE CALCULATION WORKSHEETS

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF SMITHVILLE

(512) 237-3282

Taxing Unit Name

Phone (area code and number)

PO Box 449, Smithville, TX, 78957

www.ci.smithville.tx.us

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 396,028,750
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 396,028,750
4.	2022 total adopted tax rate.	\$ 0.548934/\$100
5.	2022 Taxable Value lost because court appeals of ARB decisions reduced 2022 appraised Value. A. Original 2022 ARB values:..... \$ 0 B. 2022 values resulting from final court decisions:..... - \$ 0 C. 2022 value loss. Subtract B from A. ³	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2022 ARB certified value:..... \$ 0 B. 2022 disputed value:..... - \$ 0 C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 396,028,750
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value: \$ 403,941 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 119,000 C. Value loss. Add A and B. ⁶	\$ 522,941
11.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ 0 B. 2023 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 522,941
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 395,505,809
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,171,065
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 1,337
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 2,172,402
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 437,745,004 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2023 value. Add A and B, then subtract C and D.	\$ 437,745,004

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

¹⁰ Tex. Tax Code § 26.012(13)

¹¹ Tex. Tax Code § 26.012, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll.¹³ A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>17,274,890</u> B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. \$ <u>17,274,890</u>	
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>9,057,752</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>445,962,142</u>
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ <u>21,455,207</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>21,455,207</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>424,506,935</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.511747</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ <u>0.000000</u> /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>0.383085</u> /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>396,028,750</u>

¹³ Tex. Tax Code § 26.01(c) and (d)

¹⁴ Tex. Tax Code § 26.01(c)

¹⁵ Tex. Tax Code § 26.01(d)

¹⁶ Tex. Tax Code § 26.012(5)(B)

¹⁷ Tex. Tax Code § 26.012(5)

¹⁸ Tex. Tax Code § 26.012(17)

¹⁹ Tex. Tax Code § 26.012(17)

²⁰ Tex. Tax Code § 26.04(c)

²¹ Tex. Tax Code § 26.04(d)

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>1,517,126</u>
31.	Adjusted 2022 levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ <u>1,034</u></p> <p>B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ <u>0</u></p> <p>C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ <u>0</u></p> <p>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>1,034</u></p> <p>E. Add Line 30 to 31D.</p>	\$ <u>1,518,160</u>
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>424,506,935</u>
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.357629</u> /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.	
	<p>A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>0</u></p> <p>B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u>/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.	
	<p>A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ <u>0</u></p> <p>B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u>/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100

²² (Reserved for expansion)

²³ Tex. Tax Code § 26.044

²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation.²⁵ If not applicable or less than zero, enter 0. <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/_{\$100}</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/_{\$100}</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.000000</u> / _{\$100}
37.	Rate adjustment for county hospital expenditures.²⁶ If not applicable or less than zero, enter 0. <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/_{\$100}</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/_{\$100}</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.000000</u> / _{\$100}
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u>0</u></p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0.000000</u>/_{\$100}</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.000000</u> / _{\$100}
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.357629</u> / _{\$100}
40.	Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero. <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>323,152</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.076124</u>/_{\$100}</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.433753</u> / _{\$100}
41.	2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ <u>0.448934</u> / _{\$100}

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ /\$100
42.	Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ <u>866,961</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u> C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u> D. Subtract amount paid from other resources - \$ <u>87,000</u> E. Adjusted debt. Subtract B, C and D from A.	\$ <u>779,961</u>
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>11,080</u>
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ <u>768,881</u>
45.	2023 anticipated collection rate. A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ <u>100.00</u> % B. Enter the 2022 actual collection rate. <u>103.00</u> % C. Enter the 2021 actual collection rate. <u>101.00</u> % D. Enter the 2020 actual collection rate. <u>100.00</u> % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	<u>100.00</u> %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>768,881</u>
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>445,962,142</u>
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.172409</u> /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.621343</u> /\$100
D49.	Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ /\$100

²⁷ Tex. Tax Code § 26.042(a)

²⁸ Tex. Tax Code § 26.012(7)

²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)

³⁰ Tex. Tax Code § 26.04(b)

³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ _____ /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ _____ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 322,839
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 445,962,142
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.072391 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.511747 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ _____ /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.621343 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.548952 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

Not Applicable

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(f)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(f)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate**Not Applicable**

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67)..... \$ _____/\$100	
	B. Unused increment rate (Line 66)..... \$ _____/\$100	
	C. Subtract B from A..... \$ _____/\$100	
	D. Adopted Tax Rate..... \$ _____/\$100	
	E. Subtract D from C..... \$ _____/\$100	
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67)..... \$ _____/\$100	
	B. Unused increment rate (Line 66)..... \$ _____/\$100	
	C. Subtract B from A..... \$ _____/\$100	
	D. Adopted Tax Rate..... \$ _____/\$100	
	E. Subtract D from C..... \$ _____/\$100	
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65)..... \$ _____/\$100	
	B. Unused increment rate (Line 64)..... \$ _____/\$100	
	C. Subtract B from A..... \$ _____/\$100	
	D. Adopted Tax Rate..... \$ _____/\$100	
	E. Subtract D from C..... \$ _____/\$100	
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ _____/\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ _____/\$100

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §26.0501(a) and (c)

⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(8-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.357629</u> /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>445,962,142</u>
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.112117</u> /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.172409</u> /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ <u>0.642155</u> /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate**Not Applicable**

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____/\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____/\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ _____/\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ _____
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ _____/\$100

⁴⁴ Tex. Tax Code §26.042(b)⁴⁵ Tex. Tax Code §26.042(f)⁴⁶ Tex. Tax Code §26.042(c)⁴⁷ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ _____ /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate \$ 0.511747 /\$100

As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 26

Voter-approval tax rate \$ 0.548952 /\$100

As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).

Indicate the line number used: 58

De minimis rate \$ 0.642155 /\$100

If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁰

print
here

Ellen Owens, Tax Assessor / Collector

Printed Name of Taxing Unit Representative

sign
here



Taxing Unit Representative

July 27, 2023

Date

⁵⁰ Tex. Tax Code §§26.04(c-2) and (d-2)

Certification of Additional Sales and Use Tax to Pay Debt Services

THE STATE OF TEXAS,

County of BastropChief Financial Officer or Auditor: Cynthia WhiteFor the taxing unit: City of Smithville

Hereby certifies that the amount of additional sales and use tax revenue collected to pay debt service has been deducted from the total amount described by Tax Code Section 26.05(e-1), 26.04(e)(3)(C) and 26.05(a)(1).

This certification is submitted to the governing body of City of Smithville on 7/10/23.



Signature of Financial Officer or Auditor

Amount of Additional Sales and Use
Tax to pay debt services is -0-.