

CITY OF SMITHVILLE
FISCAL YEAR 2011-12 BUDGET

GENERAL FUND

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, animal impound fines, 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 13 Departments:

- **General Administration** – City elections, human resources, general oversight, reporting to Mayor & City Council
- **Finance** – Financial oversight, 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, operation of animal shelter
- **Court** – Administrative support for Municipal Judge, administration of fines
- **Fire** – City's administrative and financial support arm for Volunteer Fire Department
- **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
- **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
- **Cemetery** – Maintenance of 2 City-owned cemeteries
- **Airport** – Maintenance and operational oversight of City-owned airport
- **Maintenance** – Fleet maintenance

CITY OF SMITHVILLE
GENERAL FUND SUMMARY
APPROVED 2011-12 BUDGET

	10/11 BUDGET	11/12 BUDGET	DIFFERENCE 10/11 to 11/12
REVENUES:			
Taxes	1,108,187	1,131,472	23285
Licenses & Permits	23,425	18,550	(4875)
Services	725,266	694,531	(30735)
Court	73,610	77,260	3650
Miscellaneous	220,500	227,500	7000
Contributions	88,500	63,000	(25500)
Utility Transfer	935,000	935,000	0
TOTAL REVENUES	3,174,488	3,147,313	(27,175)
EXPENSES:			
Administration	242,040	238,642	(3398)
Finance	68,143	71,182	3039
Police	811,918	833,719	21801
Animal Control	50,775	40,406	(10369)
Court	79,401	76,182	(3219)
Fire	86,338	83,125	(3213)
Library	213,834	209,595	(4239)
Parks & Recreation	222,506	206,203	(16303)
Recreation Center	279,311	262,828	(16483)
Community Service	90,367	88,367	(2000)
Street & Alley	327,307	339,915	12608
Solid Waste	556,484	552,626	(3858)
Enforcement/Insp	79,763	82,187	2424
Cemetery	51,156	46,856	(4300)
Airport	15,145	15,480	335
Economic Development	0	0	0
TOTAL EXPENSES	3,174,488	3,147,313	(27,175)
Revenues Over/(Under) Expenses	0	0	

CITY OF SMITHVILLE				
APPROVED 2011-12 BUDGET				
REVENUE DETAIL				
	@6/30/11		APPROVED	
	10-11	10-11	11-12	\$ AMT
	Y-T-D	BUDGET	BUDGET	CHANGE
GENERAL FUND				
CURRENT TAXES O&M	501,863	500,269	521,172	20903
DELINQUENT TAXES	13,960	18,000	16,000	(2000)
PENALTY & INTEREST	4,172	6,200	6,000	(200)
PAYMENT IN LIEU OF TAXES	0	70,000	70,000	0
FRANCHISE TAX - ENTEX	13,398	13,000	13,500	500
FRANCHISE TAX - TELECOMM	13,658	20,000	20,000	0
FRANCHISE TAX - CABLE TV	50,150	49,000	55,000	6000
FRANCHISE TAX - OTHER	592	800	800	0
LOCAL SALES TAX	310,003	415,918	415,000	(918)
HOTEL MOTEL TAX	5,519	15,000	14,000	(1000)
TOTAL TAXES	913,315	1,108,187	1,131,472	23285
LICENSES - ELECTRICAL	0	0	0	0
LICENSES - OTHER	392	800	700	(100)
PERMITS - ALCOHOL	680	300	600	300
PERMITS - BUILDING	5,882	10,750	8,000	(2750)
PERMITS - ELECTRICAL	2,785	6,000	4,500	(1500)
PERMITS - PLUMBING	3,144	5,000	4,250	(750)
PERMITS - MOB HOME & OTHER	146	575	500	(75)
TOTAL LICENSE/PERMITS	13,029	23,425	18,550	(4875)
CHG FOR SVC - GENERAL	0	25	25	0
CHG FOR SVC - PUBLIC SAFETY	378	350	375	25
CHG FOR SVC - STREETS	150	1,000	1,000	0
CHG FOR SVC - SANITATION (BFI)	401,318	539,500	562,750	23250
CHG FOR SVC - LEAF & LIMB	465	550	550	0
CHG FOR SVC - WH. GARBAGE	8,371	13,000	12,000	(1000)
CHG FOR SVC - ANIMAL CTL	0	1,000	0	(1000)
CHG FOR SVC - PARKS & REC	13,211	17,500	17,500	0
CHG FOR SVC - LIBRARY	6,322	7,000	8,000	1000
CHG FOR SVC - CEMETERY	1,625	3,000	3,000	0
CHG FOR SVC - AIRPORT	3,287	4,841	4,601	(240)
CHG FOR SVC - RECC	69,367	137,500	84,730	(52770)
TOTAL CHG FOR SERVICES	504,494	725,266	694,531	(30735)
MUNICIPAL CT - ADMIN FEES	910	500	750	250
MUNICIPAL CT - ARREST FEES	2,786	5,100	4,000	(1100)
MUNICIPAL CT - COURT COSTS	8,693	8,000	11,000	3000
MUNICIPAL CT - FINES	45,006	59,500	61,000	1500
MUNICIPAL CT - REMEDIES	430	510	510	0
TOTAL MUNICIPAL COURT	57,825	73,610	77,260	3650

CITY OF SMITHVILLE				
APPROVED 2011-12 BUDGET				
REVENUE DETAIL				
	@6/30/11		APPROVED	
	10-11	10-11	11-12	\$ AMT
	Y-T-D	BUDGET	BUDGET	CHANGE
CONTRIB PUBLIC SOURCE	36,651	48,500	15,000	(33500)
CONTRIB PRIVATE SOURCES	23,262	12,000	20,000	8000
CONTRIB VOL FIRE DEPT	17,845	23,000	23,500	500
CONTRIB HEWATT	4,520	5,000	4,500	(500)
CONTRIB TOCKER	0	0	0	0
TOTAL CONTRIBUTIONS	82,278	88,500	63,000	(25500)
SALE OF CEMETERY PLOTS	13,100	12,000	12,000	0
SALE OF FIXED ASSETS	0	3,000	3,000	0
RENTS	13,570	18,000	27,000	9000
FRANCHISE FEE UTILITY	131,247	175,000	175,000	0
INTEREST INCOME	6,501	10,000	8,000	(2000)
MISC OTHER REVENUE	4,560	2,500	2,500	0
TOTAL MISCELLANEOUS	168,978	220,500	227,500	7000
INTERFUND TRANSFERS	701,250	935,000	935,000	0
TOTAL GENERAL FUND REVS	2,441,169	3,174,488	3,147,313	(27175)

CITY OF SMITHVILLE									
APPROVED 2011-12 BUDGET									
REVENUE DETAIL									
UPDATED 8/26/11									
	06-07	07-08	08-09	09-10	@6/30/11	10-11	10-11	APPROVED	\$ AMT
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Y-T-D	BUDGET	BUDGET	11-12	CHANGE
MUNICIPAL CT - ADMIN FEES	540	430	730	459	910	500	500	750	250
MUNICIPAL CT - ARREST FEES	3,449	4,046	3,295	3,462	2,786	5,100	5,100	4,000	(1100)
MUNICIPAL CT - COURT COSTS	3,267	7,556	8,256	7,860	8,693	8,000	8,000	11,000	3000
MUNICIPAL CT - FINES	46,758	54,250	45,862	47,155	45,006	59,500	59,500	61,000	1500
MUNICIPAL CT - REMEDIES	460	280	260	560	430	510	510	510	0
TOTAL MUNICIPAL COURT	54,474	66,562	58,403	59,496	57,825	73,510	73,510	77,260	3650
CONTRIB PUBLIC SOURCE	27,990	31,998	27,340	58,426	36,651	48,500	48,500	15,000	(33500)
CONTRIB PRIVATE SOURCES	8,270	32,851	37,530	17,219	23,262	12,000	12,000	20,000	8000
CONTRIB VOL FIRE DEPT	23,793	23,644	23,923	23,162	17,845	23,000	23,000	23,500	500
CONTRIB HEWATT	6,400	7,700	5,000	5,198	4,520	5,000	5,000	4,500	(500)
CONTRIB TOCKER	0	32,020	3,580	15,324	0	0	0	0	0
TOTAL CONTRIBUTIONS	66,453	128,213	97,373	119,329	82,278	88,500	88,500	63,000	(25500)
SALE OF CEMETERY PLOTS	19,050	14,075	17,275	8,575	13,100	12,000	12,000	12,000	0
SALE OF FIXED ASSETS	2,808	6,691	0	35,093	0	3,000	3,000	3,000	0
RENTS	12,925	16,168	11,934	13,660	13,570	18,000	18,000	27,000	9000
FRANCHISE FEE UTILITY	175,000	174,996	174,996	174,996	131,247	175,000	175,000	175,000	0
INTEREST INCOME	35,931	21,357	6,945	9,872	6,501	10,000	10,000	8,000	(2000)
MISC OTHER REVENUE*	2,752	2,405	5,432	76,348	4,560	2,500	2,500	2,500	0
TOTAL MISCELLANEOUS	248,466	235,692	216,582	318,544	168,978	220,500	220,500	227,500	7000
INTERFUND TRANSFERS	935,000	935,000	935,000	935,000	701,250	935,000	935,000	935,000	0
TOTAL GENERAL FUND REVS	2,917,211	3,085,608	3,099,832	3,256,308	2,441,169	3,174,488	3,174,488	3,147,313	(27175)

CITY OF SMITHVILLE
GENERAL FUND EXPENSE SUMMARY
APPROVED 2011-12 BUDGET

	10/11 YTD @ 7/21/11	10/11 BUDGET	11/12 BUDGET	DIFFERENCE 10/11 to 11/12
ADMINISTRATION				
Personnel	95,953	122,301	136,762	14,461
Services	49,715	70,400	67,791	(2,609)
Supplies & Materials	12,323	15,200	14,950	(250)
Other	59,208	32,000	17,000	(15,000)
Capital	1,604	2,139	2,139	0
Total Admin Expense	218,803	242,040	238,642	(3,398)
FINANCE				
Personnel	42,996	58,193	59,902	1,709
Services	6,902	8,150	9,780	1,630
Supplies & Materials	480	1,500	1,500	0
Other	0	300	0	(300)
Total Finance Expense	50,378	68,143	71,182	3,039
POLICE				
Personnel	519,429	677,596	692,697	15,101
Services	29,481	39,250	37,925	(1,325)
Supplies & Materials	64,549	73,500	83,300	9,800
Other	13,463	13,550	14,100	550
Capital Expenditures	6,598	8,022	5,697	(2,325)
Total Police Expense	633,520	811,918	833,719	21,801
ANIMAL CONTROL				
Personnel	22,841	29,945	30,991	1,046
Services	999	16,005	1,590	(14,415)
Supplies & Materials	4,207	4,475	7,500	3,025
Other	272	350	325	(25)
Total Animal Control Exp	28,319	50,775	40,406	(10,369)
COURT				
Personnel	19,104	34,351	29,355	(4,996)
Services	40,513	44,200	45,877	1,677
Supplies & Materials	605	650	750	100
Other	387	200	200	0
Total Court Exp	60,609	79,401	76,182	(3,219)
FIRE				
Personnel	847	1,000	875	(125)
Services	14,514	17,300	17,350	50
Supplies & Materials	33,867	30,150	33,900	3,750
Other	27,465	37,000	31,000	(6,000)
Capital Expenditures	888	888	0	(888)
Total Fire Expense	77,581	86,338	83,125	(3,213)
LIBRARY				
Personnel	117,199	165,274	163,645	(1,629)
Services	9,728	14,260	14,875	615
Supplies (includes Donation/Grant exp)	57,417	33,550	29,075	(4,475)
Other	387	750	2,000	1,250
Total Library Expense	184,731	213,834	209,595	(4,239)
COMMUNITY SERVICE				
Allocated Support	71,128	90,367	88,367	(2,000)
Total Community Svc Exp	71,128	90,367	88,367	(2,000)

CITY OF SMITHVILLE
GENERAL FUND EXPENSE SUMMARY
APPROVED 2011-12 BUDGET

	10/11 YTD @ 7/21/11	10/11 BUDGET	11/12 BUDGET	DIFFERENCE 10/11 to 11/12
PARKS & RECREATION				
Personnel	124,171	159,856	153,351	(6,505)
Services	22,504	26,700	25,130	(1,570)
Supplies & Materials	32,447	33,025	26,122	(6,903)
Other	1,473	2,925	1,600	(1,325)
Capital Expenditures	0	0	0	0
Total Parks & Recr Exp	180,595	222,506	206,203	(16,303)
RECREATION CENTER				
Personnel	142,861	182,461	170,504	(11,957)
Services	47,790	51,950	58,630	6,680
Supplies & Materials	29,275	42,200	31,694	(10,506)
Other-Special Projects	1,413	2,700	2,000	(700)
Capital Expenditures	0	0	0	0
Total Recreation Center Exp	221,339	279,311	262,828	(16,483)
STREET & ALLEY				
Personnel	128,285	166,463	170,646	4,183
Services	4,344	3,550	2,400	(1,150)
Supplies & Materials	105,317	134,650	144,725	10,075
Other-Special Projects	2,967	4,500	4,000	(500)
Capital Expenditures	13,608	18,144	18,144	0
Total Street & Alley Exp	254,521	327,307	339,915	12,608
SOLID WASTE				
Personnel	135,627	179,556	176,898	(2,658)
Services	269,711	338,675	332,900	(5,775)
Supplies & Materials	30,410	29,050	33,900	4,850
Other-Special Projects	1,406	2,175	1,900	(275)
Capital Expenditures	15,271	7,028	7,028	0
Total Solid Waste Exp	452,425	556,484	552,626	(3,858)
ENFORCEMENT & INSPEC				
Personnel	49,740	65,342	67,091	1,749
Services	5,433	8,125	7,850	(275)
Supplies & Materials	4,751	4,700	5,650	950
Other	7,133	700	700	0
Capital Expenditures	672	896	896	0
Total Enforcement/Insp Exp	67,729	79,763	82,187	2,424
CEMETERY				
Personnel	0	0	0	0
Services	25,901	37,285	32,385	(4,900)
Supplies & Materials	10,125	12,575	13,175	600
Other	299	400	400	0
Capital Expenditures	672	896	896	0
Total Cemetery Expense	36,997	51,156	46,856	(4,300)
AIRPORT				
Services	11,038	11,195	5,025	(6,170)
Supplies & Materials	1,174	2,425	1,950	(475)
Other	1,070	1,525	1,250	(275)
Capital Expenditures	0	0	7,255	7,255
Total Airport Expense	13,282	15,145	15,480	335
ECONOMIC DEVELOPMENT				
Services	0	0	0	0
Capital Expenditures	210	0	0	0
Total Economic Development Expense	210	0	0	0
TOTAL EXPENSES	2,552,167	3,174,488	3,147,313	(27,175)

FISCAL YEAR 2011-12 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:

- **General 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

Fiscal Year 2011-12 Notes:

There are no rate increases built into the budget for Electric or Water. The rates for Garbage services will increase by \$1.50 if approved.

The Utility Transfer to the General Fund will remain \$935,000 (unchanged since 2004-05 fiscal year).

**CITY OF SMITHVILLE
UTILITY FUND SUMMARY
APPROVED 2011-12 BUDGET**

	10/11 BUDGET	11/12 BUDGET	DIFFERENCE 10/11 to 11/12
REVENUES:			
Electrical	4,703,836	4,705,098	1262
Water	600,500	620,750	20250
Wastewater	560,000	570,000	10000
Miscellaneous	141,890	174,890	33000
TOTAL REVENUES	6,006,226	6,070,738	64,512
EXPENSES:			
Administration	1,675,445	1,676,992	1547
Electrical	3,335,525	3,370,699	35174
Recycling	28,718	26,734	(1984)
Water	301,276	347,104	45828
Wastewater	665,262	649,209	(16053)
TOTAL EXPENSES	6,006,226	6,070,738	64,512
Revenues Over/(Under) Expenses	<u>0</u>	<u>0</u>	

CITY OF SMITHVILLE				
APPROVED 2011-12 BUDGET				
REVENUE DETAIL				
	@6/30/11		APPROVED	
	10-11	10-11	11-12	\$ AMT
	Y-T-D	BUDGET	BUDGET	CHANGE
UTILITY FUND				
ELECTRIC RESIDENTIAL	1,634,172	2,554,336	2,561,098	6762
ELECTRIC - SMALL GENERAL	267,446	408,000	401,250	(6750)
ELECTRIC - LARGE GENERAL	1,076,215	1,555,000	1,555,750	750
ELECTRIC - PUBLIC LIGHTING	21,341	28,000	28,000	0
INTERDEPARTMENTAL	110,317	158,500	159,000	500
TOTAL ELECTRIC REVENUE	3,109,491	4,703,836	4,705,098	1262
WATER - METERED SALES	510,053	600,000	620,000	20000
WATER - UNMETERED SALES	2,243	500	750	250
TOTAL WATER REVENUE	512,296	600,500	620,750	20250
WASTEWATER - FLAT RATE CHG	429,684	560,000	570,000	10000
TOTAL WASTEWATER REVENUE	429,684	560,000	570,000	10000
UTILITY PENALTIES IMPOSED	82,708	97,500	102,000	4500
INTEREST INCOME	9,808	7,500	9,000	1500
MISC. OTHER REVENUE	60,470	20,000	20,500	500
RENTS	5,890	5,890	5,890	0
DUMPING FEES	11,739	0	16,500	16500
SALE OF RECYCLABLES	16,064	10,000	20,000	10000
SALE OF FIXED ASSETS	0	1,000	1,000	0
TOTAL OTHER REVENUE	186,679	141,890	174,890	33000
TOTAL UTILITY FUND REVS	4,238,150	6,006,226	6,070,738	64512

CITY OF SMITHVILLE									
APPROVED 2011-12 BUDGET									
REVENUE DETAIL									
UPDATED 8/26/11									
	06-07	07-08	08-09	09-10	@6/30/11	10-11	10-11	APPROVED	\$ AMT
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Y-T-D	BUDGET	BUDGET	11-12	CHANGE
UTILITY FUND								BUDGET	
ELECTRIC RESIDENTIAL	2,226,302	2,500,822	2,668,375	2,550,888	1,634,172	2,554,336		2,561,098	6762
ELECTRIC - SMALL GENERAL	368,766	392,601	416,348	418,833	267,446	408,000		401,250	(6750)
ELECTRIC - LARGE GENERAL	1,357,618	1,531,278	1,609,189	1,540,031	1,076,215	1,555,000		1,555,750	750
ELECTRIC - PUBLIC LIGHTING	26,788	27,643	28,251	28,503	21,341	28,000		28,000	0
INTERDEPARTMENTAL	117,022	158,557	177,475	162,105	110,317	158,500		159,000	500
TOTAL ELECTRIC REVENUE	4,096,496	4,610,901	4,899,638	4,700,360	3,109,491	4,703,836		4,705,098	1262
WATER - METERED SALES	570,559	669,977	746,714	618,028	510,053	600,000		620,000	20000
WATER - UNMETERED SALES	215	770	4,243	404	2,243	500		750	250
TOTAL WATER REVENUE	570,774	670,747	750,957	618,432	512,296	600,500		620,750	20250
WASTEWATER - FLAT RATE CHG	542,989	562,164	580,982	559,290	429,684	560,000		570,000	10000
TOTAL WASTEWATER REVENUE	542,989	562,164	580,982	559,290	429,684	560,000		570,000	10000
UTILITY PENALTIES IMPOSED	76,231	94,216	100,996	122,905	82,708	97,500		102,000	4500
INTEREST INCOME	34,338	25,601	6,839	8,351	9,808	7,500		9,000	1500
MISC. OTHER REVENUE	24,997	19,698	20,316	101,004	60,470	20,000		20,500	500
RENTS	0	0	0	0	5,890	5,890		5,890	0
DUMPING FEES	0	0	0	0	11,739	0		16,500	16500
SALE OF RECYCLABLES	1,832	2,797	2,123	17,008	16,064	10,000		20,000	10000
SALE OF FIXED ASSETS	2,605	1,932	0	518	0	1,000		1,000	0
TOTAL OTHER REVENUE	140,003	144,244	130,274	249,786	186,679	141,890		174,890	33000
TOTAL UTILITY FUND REVS	5,350,262	5,988,056	6,361,851	6,127,868	4,238,150	6,006,226		6,070,738	64512

**CITY OF SMITHVILLE
UTILITY FUND EXPENSE SUMMARY
APPROVED 2011-12 BUDGET**

	10/11 YTD @ 7/21/11	10/11 BUDGET	11/12 BUDGET	DIFFERENCE 10/11 to 11/12
ADMINISTRATION				
Personnel	245,519	327,713	344,297	16,584
Services	78,311	101,895	98,035	(3,860)
Supplies & Matls	9,747	12,900	11,950	(950)
Other	139,118	263,200	260,500	(2,700)
Capital	28,635	34,737	27,210	(7,527)
Admin XF's to Genl	701,250	935,000	935,000	0
Total Admin Exp	1,202,580	1,675,445	1,676,992	1,547
ELECTRIC				
Personnel	114,588	152,658	159,462	6,804
Services	108,741	100,230	85,369	(14,861)
Supplies & Matls	1,848,606	3,065,434	3,088,450	23,016
Other	2,926	3,650	3,500	(150)
Capital	10,165	13,553	33,918	20,365
Total Electric Exp	2,085,026	3,335,525	3,370,699	35,174
RECYCLE				
Personnel	15,312	17,343	19,809	2,466
Services	9,587	7,350	1,450	(5,900)
Supplies&Matls&Cap	14,376	3,900	5,300	1,400
Other	40,249	125	175	50
Total Recycle Exp	79,524	28,718	26,734	(1,984)
WATER				
Personnel	80,834	110,399	113,419	3,020
Services	47,072	41,065	38,250	(2,815)
Supplies & Matls	48,013	67,175	68,050	875
Other	27,264	36,250	36,250	0
Capital	34,940	46,387	91,135	44,748
Total Water Exp	238,123	301,276	347,104	45,828
WASTEWATER				
Personnel	113,069	154,081	156,693	2,612
Services	96,155	114,140	111,600	(2,540)
Supplies & Matls	112,444	81,100	67,200	(13,900)
Other	32,352	7,500	7,100	(400)
Capital	231,330	308,441	306,616	(1,825)
Total W/Water Exp	585,350	665,262	649,209	(16,053)
TOTAL EXPENSES	4,190,603	6,006,226	6,070,738	64,512