

Agenda Item #13

**2021-08-XXX
RESOLUTION**

A RESOLUTION OF THE CITY OF SMITHVILLE, TEXAS, APPOINTING THE CITY MANAGER AS THE CHIEF EXECUTIVE OFFICER AND AUTHORIZED REPRESENTATIVE TO ACT IN ALL MATTERS IN CONNECTION WITH THE FEMA HAZARD MITIGATION GRANT (HMGP) PROJECT AND COMMITTING THE CITY TO PROVIDE MATCHING FUNDS TO SECURE AND COMPLETE THE FEMA HAZARD MITIGATION GRANT.

WHEREAS, the City of Smithville, Texas is developing applications for FEMA Mitigation funds for DR-4586 TEXAS WINTER STORM and DR-4572 HURRICANE LAURA to protect public and or private property within the City to prevent or reduce future loss of lives or property;

WHEREAS, FEMA Mitigation Fund applicants are required to appoint an official to act as the Authorized Representative in all matters in connection with the Mitigation Grant;

WHEREAS, FEMA Mitigation Fund applicants are required to commit 25% or more matching funds to secure and complete the FEMA Mitigation Grant.

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

- Section 1. That the City of Smithville, Texas is authorized to submit an application for FEMA Mitigation Funds for DR-4586 Texas Winter Storm and DR- 4572 Laura-TX.
- Section 2. That the City Manager be appointed the Chief Executive Officer and Authorized Representative to act on behalf of the city in all matters in connection with the FEMA Mitigation Project.
- Section 3. That the City is committing to provide 25% or more matching funds in contribution to the FEMA Mitigation Project.

PASSED AND APPROVED this 9th day of August, 2021.

Joanna Morgan, Mayor

Attest:

Jennifer Lynch, City Secretary

Agenda Item #15



2021 Engineering Services Request for Qualifications (RFQ) Tabulation - FEMA HMG PROJECT

| Engineering Firm | Address | Phone | Work Experience Max Points = 60 | Work Performance Max Points = 25 | Capacity to Perform Max Points = 15 | Total Score 100 Points |
|-------------------------------------|---|--------------|------------------------------------|-------------------------------------|--|---------------------------|
| BEFCO Engineering, Inc. | 485 N Jefferson / La Grange, TX / 78945 | 979-968-6474 | 59 | 25 | 15 | 99 |
| TRC Engineers, Inc. | 505 East Huntland Dr. / Austin, TX / 78752 | 512-454-8716 | 57 | 25 | 15 | 97 |
| KSA Engineering | 4833 Spicewood Springs Rd. Suite 204 Austin, TX 78759 | 903-236-7700 | 49 | 25 | 15 | 89 |
| O'Brien Engineering, Inc | 2340 E. Trinity Mills Road / Suite 220 / Carrollton, TX / 75006 | 972-233-2288 | 37 | 23 | 10 | 70 |
| Thonhoff Consulting Engineers, Inc. | 1301 Capt. of TX Hwy South / Austin, TX / 78746 | 512-328-6736 | 29 | 20 | 7 | 56 |
| | | | | | | |
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| | | | | | | |

Proposals for engineering services (Request for Qualifications) for the City of Smithville FEM HMG DRAINAGE project (DR-4586 / DR-4572) were received on 7/16/21 and reviewed by City Staff on 7/28/21. Experience, work performance, and capacity to perform were criteria used by the City staff to evaluate / differentiate each engineering consultant's qualifications. Five (5) Engineering services consultants submitted their qualifications. **BEFCO Engineering, Inc.** received the highest total score (99) and as such will be presented to the City Council on Monday, August 9, 2021 for consideration / selection.

Agenda Item #16

ORDINANCE NO. 2021-607

AN ORDINANCE OF THE CITY OF SMITHVILLE, TEXAS, ADOPTING AND ENACTING A NEW CODE OF ORDINANCES; PROVIDING FOR THE REPEAL OF CERTAIN ORDINANCES NOT INCLUDED THEREIN; PROVIDING A PENALTY FOR THE VIOLATION THEREOF NOT EXCEEDING \$500 GENERALLY OR EXCEEDING \$2,000 FOR VIOLATIONS RELATING TO FIRE SAFETY, ZONING OR PUBLIC HEALTH AND SANITATION OR EXCEEDING \$4,000 FOR VIOLATIONS RELATING TO DUMPING OF REFUSE; PROVIDING FOR THE AMENDMENT OF SUCH CODE; AND PROVIDING WHEN SUCH CODE AND THIS ORDINANCE SHALL BECOME EFFECTIVE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SMITHVILLE, TEXAS:

Section 1. That the Code of Ordinances of the City of Smithville, Texas, consisting of Chapters 1 through 14, each inclusive, and Appendices, is hereby adopted and enacted which shall supersede all other general and permanent ordinances of the City passed on or before June 8, 2020.

Section 2. All ordinances of a general and permanent nature enacted on or before June 8, 2020, and not included in the Code or recognized and continued in force by reference therein, are repealed.

Section 3. The codification consists of all ordinances as codified therein and as may be revised pursuant to the ordinance codification.

Section 4. The repeal provided for in Section 2 hereof shall not be construed to revive any ordinance or part thereof that has been repealed by a subsequent ordinance that is repealed by this ordinance.

Section 5. Unless a differing penalty is expressly provided for within the Code, every person convicted of a general violation of any provision of the Code or any rule, ordinance, or police regulation of the City shall be punished by a fine not to exceed \$2,000.00 for violations of all such rules, ordinances and police regulations that govern fire safety, zoning, or public health and sanitation, not to exceed \$4,000.00 for violations of all such rules, ordinances and police regulations that govern the dumping of refuse, and not exceeding \$500.00 for all other violations. Each act of violation and each day upon which any such violation shall occur shall constitute a separate offense. The penalty provided by this section, unless another penalty is expressly provided, shall apply to the amendment of any Code section, whether or not such penalty is reenacted in the amendatory ordinance. In addition to the penalty prescribed above, the City may pursue other remedies such as abatement of nuisances, injunctive relief and revocation of licenses or permits.

Section 6. Additions or amendments to the Code when passed in such form as to indicate the intention of the City Council to make same a part of the Code shall be deemed to be incorporated into the Code, so that reference to the Code includes the additions and amendments.

Section 7. Ordinances adopted after June 8, 2020, that amend or refer to ordinances that have been codified in the Code shall be construed as if they amend or refer to like provisions of the Code.

Section 8. This ordinance and the Code adopted hereby shall become effective upon final passage of this ordinance.

ADOPTED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF SMITHVILLE, TEXAS, ON THIS THE 9th DAY OF AUGUST, 2021.

Joanna Morgan, Mayor

ATTEST:

Jennifer Lynch, City Secretary

Agenda Item #17

ORDINANCE 2021-608

AN ORDINANCE OF THE CITY OF SMITHVILLE, TEXAS AMENDING THE BUILDING REGULATIONS ORDINANCE, CHAPTER 3, CITY OF SMITHVILLE CODE OF ORDINANCES, ARTICLE 3.02 CONSTRUCTION CODES AND STANDARDS, DIVISION 3. RESIDENTIAL CODE BY ADDING SEC 3.02.073 MINIMUM 12 INCHES ABOVE THE CROWN OF THE ROAD REPEALING CONFLICTING ORDINANCES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Smithville, Texas, a General Law Type A incorporated municipality and operating under the Laws of the State of Texas;

WHEREAS, the City of Smithville has the authority to adopt rules and regulations governing building regulations;

WHEREAS, the City Council desires to add to the building regulations ordinance the requirement of any new residential constructed homes shall have a finished floor elevation of 12 inches (12") above the crown of the road as determined by the City of Smithville.;

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

1. **Findings of Fact.** The foregoing recitals are incorporated into this Ordinance by reference as findings of fact as if expressly set forth herein.
2. **Enactment.** Chapter 3 Building Regulations, Article 3.02 Construction Codes and Standards, Division 3 Residential Code, of the Smithville Code of Ordinances the City of Smithville, Texas is amended by adding verbatim the following articles:

Section I. Any new residential constructed homes shall have a finished floor elevation of 12 inches (12") above the crown of the road as determined by the City of Smithville:

3. **Repealer.** All ordinances, resolutions, or parts thereof, that are in conflict or are inconsistent with any provision of this Ordinance are hereby repealed to the extent of such conflict or inconsistency, and the provisions of this Ordinance shall be and remain controlling as to the matter regulated herein.

4. **Severability.** Should any section, subsection, sentence, provision, clause, or phrase be held to be invalid for any reason, such holding shall not render invalid any other section, subsection, sentence, provision, clause, or phrase of this ordinance, and same are deemed severable for this purpose.
5. **Effective Date.** This Ordinance shall be effective as of the date of adoption.

PASSED, APPROVED, AND ADOPTED THIS 9th DAY OF AUGUST, 2021.

APPROVED:

Joanna Morgan, Mayor

ATTEST:

Jennifer Lynch, City Secretary

Agenda Item #18

Memorandum of Understanding

**Between the City of Smithville, the Smithville Area Chamber of Commerce,
and the Smithville Community Clinic
to Maintain a Dental Bus at the site of the
Smithville Workforce Training Center**

August 9, 2021

This Memorandum of Understanding (MOU) is made between the City of Smithville (hereafter, "City"), Smithville Chamber of Commerce (hereafter, "Chamber") and Smithville Community Clinic (hereafter, "Clinic") for the use and development of a dental training program and facilities located at the Smithville Workforce Training Center (hereafter, "SWTC"). These partners enter into this agreement and establish this MOU as a framework for this cooperative program. Although the SWTC facility will be used for other purposes (for example, a business incubator, training in other fields like construction trades, or other purposes as needed), this MOU is strictly between the City, Chamber, and Clinic for purposes involving dental training and related facility improvements (e.g., moving a Dental Bus for use as a training facility on to the property at 404 Fawcett, and maintaining that Bus into the future).

Project Summary

The City, Chamber, and Clinic have developed the vision of the SWTC as a training center with classroom space to teach specific trades to high school students and the general public. Upon course completion, students will have technical training required to obtain a license or certificate for skilled work. The building at 404 Fawcett Street (known as the "Old County Tax Office") will be used to train students for employment opportunities in fields that are in high demand in Smithville and the surrounding rural area. The SWTC will provide educational resources within our local community that will result in a skilled workforce needed for local medical, dental, and medical-technical businesses to thrive. The City, Chamber, and Clinic will be the primary partners working to establish, operate, market, and sustain the SWTC.

Dental Bus Objective

The objective of including a Dental Bus located at the SWTC is to provide hands-on education and training for students to learn skilled trades in dental healthcare, which are in high demand in Smithville and the surrounding area.

Responsibilities

The Clinic will park a Dental Bus at the Old Tax Office to teach classes for dental assistants, hygienists, and other related certificate courses. The Clinic shall be responsible for upkeep and maintenance for the Dental Bus. The Clinic will coordinate any repairs/maintenance related to the Dental Bus, ADA Accessibility, and Awning with the City and the Chamber prior to starting. The Clinic will carry all insurance on the Bus, including liability and content insurance, to include the City and Chamber as additional named insured entities.

The City will be responsible for the utilities provided to the Dental Bus.

The Chamber will be responsible for the day-to-day operations of the facility.

Effective Date/Term

The SWTC partnership between the City, Chamber, and Clinic shall be valid for three years (until 2024) at which time this MOU will auto-renew on an annual basis. The MOU can be terminated if written notice is given by any party 60-days in advance to dissolve the partnership or the SWTC ceases to exist.

Signatures

In witness whereof, the City of Smithville, the Smithville Area Chamber of Commerce and the Smithville Community Clinic, on the respective dates written below their signatures, have made and executed this agreement.

| | | |
|--------------------|--|-----------------------------|
| _____ | _____ | _____ |
| Robert Tamble, | April Daniels, | Janice Bruno, |
| City Manager | Executive Director | Executive Director |
| City of Smithville | Smithville Area Chamber of Commerce | Smithville Community Clinic |
| Date: _____ | Date: _____ | Date: _____ |

Agenda Item #19

BASTROP COUNTY

Ellen Owens
Tax Assessor / Collector
Ellen.Owens@Co.Bastrop.Tx.Us



PO Box 579
Bastrop, TX 78602
512-332-7266

August 2, 2021

I, Ellen Owens, Tax Assessor / Collector for the City of Smithville, am submitting the below Appraised Values; Assessed Values, Taxable Values and the new taxable property as per Texas Property Tax Code 26.04 (a)(b);

| City of Smithville | Total Appraised Value | Total Assessed Value | Total Taxable Values |
|-----------------------|-----------------------------|-------------------------|-------------------------|
| ARB Approved | \$434,032,136 | \$411,837,362 | \$316,125,931 |
| Under Protest | \$16,023,969 | \$15,592,436 | \$15,466,510 |
| New Value | \$17,361,045 | | \$7,187,009 |

A handwritten signature in blue ink, appearing to read "Ellen Owens", is written over a horizontal line.

Certified by: Ellen Owens
Bastrop County Tax Assessor / Collector

BASTROP COUNTY

Ellen Owens
Tax Assessor-Collector



P.O. Box 579 Bastrop, TX 78602
Phone (512) 581-7161
taxoffice@co.bastrop.tx.us

July 16, 2021

Cynthia White
City of Smithville

Enclosed for your information and use is the following which has been verified through our office collection records for period 7/1/2020 - 6/30/2021:

| | |
|---|------------------|
| C03 Excess Debt Tax Collections for 2020 | \$257.95 |
| C03 Tax Refunds for Years Preceding 2020 | \$ 656.95 |
| Anticipated Collection Rate for 2021 | 101% |
| C03 Actual Collection Rate as of 9/30/2020 | 100% |
| C03 Actual Collection Rate as of 9/30/2019 | 104% |
| C03 Actual Collection Rate as of 9/30/2018 | 102% |

I hereby certify the above information is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Ellen Owens", is written over a horizontal line.

Ellen Owens
Bastrop County Tax Assessor/Collector

Certification of Additional Sales and Use Tax to Pay Debt Services

THE STATE OF TEXAS,

County of Bastrop

Chief Financial Officer or Auditor: Cynthia White

For 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 8/9/21.



Signature of Financial Officer or Auditor

2021 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Smithville

Taxing Unit Name

(512)237-3282

Phone (area code and number)

317 Main Street, Smithville, TX. 78957

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

www.ci.smithville.tx.us

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. | 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 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 | \$ 291,892,810 |
| 2. | 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 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 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ² | \$ 0 |
| 3. | Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1. | \$ 291,892,810 |
| 4. | 2020 total adopted tax rate. | \$ 0.549061 / \$100 |
| 5. | 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values: \$ B. 2020 values resulting from final court decisions: - \$ C. 2020 value loss. Subtract B from A. ³ | \$ 0 |
| 6. | 2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value: \$ B. 2020 disputed value: - \$ C. 2020 undisputed value. Subtract B from A. ⁴ | \$ 0 |
| 7. | 2020 Chapter 42 related adjusted values. Add Line 5C and Line 6C. | \$ 0 |

¹Tex. Tax Code § 26.012(14)

²Tex. Tax Code § 26.012(14)

³Tex. Tax Code § 26.012(13)

⁴Tex. Tax Code § 26.012(13)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|--|-----------------------|
| 8. | 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7. | \$ <u>291,892,810</u> |
| 9. | 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵ | \$ _____ 0 |
| 10. | 2020 taxable value lost because property first qualified for an exemption in 2021. 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 2021 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2020 market value: \$ <u>418,052</u> B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value: + \$ <u>3,316,058</u> C. Value loss. Add A and B. ⁶ | \$ <u>3,734,110</u> |
| 11. | 2020 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 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020. A. 2020 market value: \$ _____ 0 B. 2021 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. | \$ <u>3,734,110</u> |
| 13. | 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 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. | 2020 total value. Subtract Line 12 and Line 13 from Line 8. | \$ <u>288,158,700</u> |
| 15. | Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100. | \$ <u>1,582,167</u> |
| 16. | Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. 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 2020. This line applies only to tax years preceding tax year 2020. ⁹ | \$ _____ 657 |
| 17. | Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰ | \$ <u>1,582,824</u> |
| 18. | Total 2021 taxable value on the 2021 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: \$ <u>316,125,931</u> 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 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 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 2021 value. Add A and B, then subtract C and D. | \$ <u>316,125,931</u> |

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. 2021 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>11,512,165</u> B. 2021 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>11,512,165</u> | |
| 20. | 2021 tax ceilings. Counties, cities and junior colleges enter 2021 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 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶ | \$ <u>0</u> |
| 21. | 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷ | \$ <u>327,638,096</u> |
| 22. | Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸ | \$ <u>47,707</u> |
| 23. | Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. 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, 2020 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹ | \$ <u>7,187,009</u> |
| 24. | Total adjustments to the 2021 taxable value. Add Lines 22 and 23. | \$ <u>7,234,716</u> |
| 25. | Adjusted 2021 taxable value. Subtract Line 24 from Line 21. | \$ <u>320,403,380</u> |
| 26. | 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰ | \$ <u>0.494010</u> /\$100 |
| 27. | COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹ | \$ _____/\$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. | 2020 M&O tax rate. Enter the 2020 M&O tax rate. | \$ <u>0.446627</u> /\$100 |
| 29. | 2020 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>291,892,810</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(6)(B)

¹⁷ Tex. Tax Code § 26.012(6)

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 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100 | \$ 1,303,672.00 |
| 31. | Adjusted 2020 levy for calculating NNR M&O rate. | |
| | A. M&O taxes refunded for years preceding tax year 2020. 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 2020. This line applies only to tax years preceding tax year 2020. + \$ 519 | |
| | B. 2020 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 2021 captured appraised value in Line 18D, enter 0. - \$ 0.00 | |
| | C. 2020 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. +/- \$ 0.00 | |
| | D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 519 | |
| | E. Add Line 30 to 31D. | \$ 1,304,191 |
| 32. | Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 320,403,380 |
| 33. | 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100. | \$ 0.407047 /\$100 |
| 34. | Rate adjustment for state criminal justice mandate. ²³ | |
| | A. 2021 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. \$ 0.00 | |
| | B. 2020 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. - \$ 0.00 | |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.00000 /\$100 | |
| | D. Enter the rate calculated in C. If not applicable, enter 0. | \$ 0.000000 /\$100 |
| 35. | Rate adjustment for indigent health care expenditures. ²⁴ | |
| | A. 2021 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. \$ 0.00 | |
| | B. 2020 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, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose. - \$ 0.00 | |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.00000 /\$100 | |
| | D. Enter the rate calculated in C. If not applicable, enter 0. | \$ 0.000000 /\$100 |

²³ [Reserved for expansion]²⁴ Tex. Tax Code § 26.044²⁵ Tex. Tax Code § 26.0411

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|---------------------------|
| 36. | Rate adjustment for county indigent defense compensation. ²⁵ A. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose..... \$ <u>0.00</u> B. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose. \$ <u>0.00</u> C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u> /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u> /\$100 E. Enter the lesser of C and D. If not applicable, enter 0. | \$ <u>0.000000</u> /\$100 |
| 37. | Rate adjustment for county hospital expenditures. ²⁶ A. 2021 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, 2020 and ending on June 30, 2021. \$ <u>0.00</u> B. 2020 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, 2019 and ending on June 30, 2020. \$ <u>0.00</u> C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u> /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u> /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0. | \$ <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 26.0444 for more information. A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u>0.00</u> B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0.00</u> C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0.00000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. | \$ <u>0.000000</u> /\$100 |
| 39. | Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. | \$ <u>0.407047</u> /\$100 |
| 40. | Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>239,784</u> B. Divide Line 40A by Line 32 and multiply by \$100..... \$ <u>0.074838</u> /\$100 C. Add Line 40B to Line 39. | \$ <u>0.481885</u> /\$100 |
| 41. | 2021 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>0.498751</u> /\$100 |

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

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|---------------------------|
| D41. | <p>Disaster Line 41 (D41): 2021 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</p> <p>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</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>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).</p> | \$ _____ /\$100 |
| 42. | <p>Total 2021 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:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>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</p> <p>Enter debt amount \$ <u>516,174</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt..... - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)..... - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>87,000</u></p> <p>E. Adjusted debt. Subtract B, C and D from A.</p> | \$ <u>429,174</u> |
| 43. | Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁹ | \$ <u>258</u> |
| 44. | Adjusted 2021 debt. Subtract Line 43 from Line 42E. | \$ <u>428,916</u> |
| 45. | <p>2021 anticipated collection rate.</p> <p>A. Enter the 2021 anticipated collection rate certified by the collector.³⁰ <u>101</u>%</p> <p>B. Enter the 2020 actual collection rate. <u>100</u>%</p> <p>C. Enter the 2019 actual collection rate. <u>104</u>%</p> <p>D. Enter the 2018 actual collection rate. <u>102</u>%</p> <p>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</p> | <u>101</u> % |
| 46. | 2021 debt adjusted for collections. Divide Line 44 by Line 45E. | \$ <u>424,669</u> |
| 47. | 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ <u>327,638,096</u> |
| 48. | 2021 debt rate. Divide Line 46 by Line 47 and multiply by \$100. | \$ <u>0.129615</u> /\$100 |
| 49. | 2021 voter-approval tax rate. Add Lines 41 and 48. | \$ <u>0.628366</u> /\$100 |
| D49. | <p>Disaster Line 49 (D49): 2021 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.</p> | \$ _____ /\$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 2021 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 2020 or May 2021, 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 2020, 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 2020 or in May 2021. 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 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | \$ 260,018 |
| 53. | 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 327,638,096 |
| 54. | Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100. | \$ 0.079361 /\$100 |
| 55. | 2021 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> . | \$ 0.494010 /\$100 |
| 56. | 2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020. | \$ _____ /\$100 |
| 57. | 2021 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> . | \$ 0.628366 /\$100 |
| 58. | 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57. | \$ 0.549005 /\$100 |

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

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. | 2021 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. | 2021 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(i)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(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before 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 unused increment rate for that year would be zero.

The difference between the adopted tax rate and 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

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. | 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. | \$ 0.000000 /\$100 |
| 64. | 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | \$ 0.000000 /\$100 |
| 65. | 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | \$ 0.000000 /\$100 |
| 66. | 2021 unused increment rate. Add Lines 63, 64 and 65. | \$ 0.000000 /\$100 |
| 67. | 2021 voter-approval tax rate, adjusted for 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). | \$ 0.549005 /\$100 |

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 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.407047 /\$100 |
| 69. | 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 327,638,096 |
| 70. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100. | \$.152607 /\$100 |
| 71. | 2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.129615 /\$100 |
| 72. | De minimis rate. Add Lines 68, 70 and 71. | \$ 0.689269 /\$100 |

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

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

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, 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.

³⁹Tex. Tax Code § 26.013(a)

⁴⁰Tex. Tax Code § 26.013(c)

⁴¹Tex. Tax Code §§ 26.0501(a) and (c)

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

⁴³Tex. Tax Code § 26.063(a)(1)

⁴⁴Tex. Tax Code § 26.012(8-a)

⁴⁵Tex. Tax Code § 26.063(a)(1)

⁴⁶Tex. Tax Code § 26.042(b)

⁴⁷Tex. Tax Code § 26.042(f)

In future tax years, this section will also 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. | 2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ _____ /\$100 |
| 74. | Adjusted 2020 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 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2020 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 2020, 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 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴³ Enter the final adjusted 2020 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2020 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 2020 tax rate due to disaster. Subtract Line 74 from Line 73. | \$ _____ /\$100 |
| 76. | Adjusted 2020 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 2021 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. ⁴⁴ | \$ _____ /\$100 |
| 80. | 2021 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 \$ 0.494010 /\$100
As applicable, enter the 2021 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 \$ 0.549005 /\$100
As applicable, enter the 2021 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: 67

De minimis rate \$ 0.689269 /\$100
If applicable, enter the 2021 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 Tax Code.⁴⁵

print
here

Ellen Owens, Tax Assessor / Collector

Printed Name of Taxing Unit Representative

sign
here

Taxing Unit Representative

August 5, 2021
Date

⁴³ Tex. Tax Code §26.042(c)

⁴⁴ Tex. Tax Code §26.042(b)

⁴⁵ Tex. Tax Code §§ 26.04(c-2) and (d-2)

Notice About 2021 Tax Rates

(current year)

Property Tax Rates in City of Smithville
(taxing unit's name)

This notice concerns the 2021 property tax rates for City of Smithville
(current year) (taxing unit's name)

This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

Taxing units preferring to list the rates can expand this section to include an explanation of how these tax rates were calculated.

This year's no-new-revenue tax rate \$.494010 /\$100

This year's voter-approval tax rate \$.549005 /\$100

To see the full calculations, please visit www.ci.smithville.tx.us for a copy of the Tax Rate Calculation Worksheet.
(website address)

Unencumbered Fund Balances

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

| Type of Fund | Balance |
|-------------------------|--------------|
| General Operating | \$ 1,764,683 |
| Interest & Sinking Fund | \$ 375,105 |
| | |
| | |
| | |

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

| Description of Debt | Principal or Contract Payment to be Paid From Property Taxes | Interest to be Paid From Property Taxes | Other Amounts to be Paid | Total Payment |
|---|--|---|--------------------------|---------------|
| General Obligation Refunding Bonds, Series 2018 | \$ 295,000 | \$ 21,200 | \$ | \$ 316,200 |
| Certificates of Obligation, Series 2019 | \$ 10,000 | \$ 17,175 | | \$ 27,175 |
| Tax Note, Series 2021 | \$ 165,000 | \$ 7,799 | | \$ 172,799 |
| | | | | |
| | | | | |
| | | | | |

(expand as needed)

| | |
|--|-------------------|
| Total required for <u>2021</u> debt service..... | \$ <u>516,174</u> |
| <i>(current year)</i> | |
| - Amount (if any) paid from funds listed in unencumbered funds | \$ <u>0</u> |
| - Amount (if any) paid from other resources | \$ <u>87,000</u> |
| - Excess collections last year. | \$ <u>258</u> |
| = Total to be paid from taxes in <u>2021</u> | \$ <u>428,916</u> |
| <i>(current year)</i> | |
| + Amount added in anticipation that the taxing unit will collect | |
| only <u>101</u> % of its taxes in <u>2021</u> | \$ <u>(4,247)</u> |
| <i>(collection rate)</i> <i>(current year)</i> | |
| = Total Debt Levy | \$ <u>424,669</u> |

Voter-Approval Tax Rate Adjustments**State Criminal Justice Mandate**

The _____ County Auditor certifies that _____ County has spent \$ _____ (minus any amount
(county name) *(county name)* *(amount)*
received from state revenue for such costs) in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. _____ County Sheriff has provided _____ information on these costs,
(county name) *(county name)*
minus the state revenues received for the reimbursement of such costs. This increased the voter-approval tax rate by \$ _____ /\$100.
(amount of increase)

Indigent Health Care Compensation Expenditures

The _____ spent \$ _____ from July 1 _____ to Jun 30 _____
(county name) *(amount)* *(prior year)* *(current year)*
on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$ _____. This increased the voter-approval tax rate by \$ _____ /\$100.

Indigent Defense Compensation Expenditures

The _____ spent \$ _____ from July 1 _____ to June 30 _____
(county name) *(amount)* *(prior year)* *(current year)*
to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent \$ _____ for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is
(amount)
\$ _____. This increased the voter-approval rate by \$ _____ /\$100 to recoup _____
(amount of increase) *(amount of increase)* *(use one phrase to complete sentence: the increased expenditures, or 5% more than the preceding year's expenditures)*

Eligible County Hospital Expenditures

The _____ spent \$ _____ from July 1 _____ to June 30 _____
(name of taxing unit) (amount) (prior year) (current year)

on expenditures to maintain and operate an eligible county hospital. In the preceding year, the _____
(taxing unit name)

spent \$ _____ for county hospital expenditures. For the current tax year, the amount of increase above last year's expenditures is

\$ _____. This increased the voter-approval tax rate by _____ /\$100 to recoup _____.
(amount of increase) (use one phrase to complete sentence: the increased expenditures, or 8% more than the preceding year's expenditures)

This notice contains a summary of the no-new-revenue and voter-approval calculations as

certified by Ellen Owens, Bastrop County Tax Assessor Collector 8/5/2021

(designated individual's name and position) (date)

Agenda Item # 20

CITY OF SMITHVILLE
2021 Property Tax Calculation Worksheet
For Fiscal Year 2021-2022 Proposed Budget
as of 8/5/2021

| | |
|-------------|-------------------------------|
| \$1,325,654 | 2020-21 M&O Collection Budget |
| 0.446627 | 2020-21 M&O Tax Rate |
| 0.102434 | 2020-21 Debt Service Tax Rate |
| 0.549061 | 2020-21 Total Tax Rate |

| | |
|--|-----------------|
| 2021 No-New-Revenue Tax Rate (Effective Tax Rate) | 0.494010 |
| 2021 Voter-Approval Tax Rate (Rollback Tax Rate) | 0.549005 |
| 2021 De Minimis Rate | 0.689269 |
| 2021 PROPOSED TAX RATE | 0.549005 |

| Collection Basis | 2021 | 2020 |
|------------------------------------|-------------|-------------|
| Certified Net Taxable-Approved | 316,125,931 | 291,892,810 |
| Certified Net Taxable-Under Review | 15,466,510 | |
| less allowance for contested | 3,954,345 | |
| Adjusted Net Taxable | 327,638,096 | 291,892,810 |

| | 2021 New M&O Rate | 2021 Debt Svc Rate * | 2021 Total Rate | 2021 M&O Revenue** | M&O Revenue Increase Over 2020-21 Budget | Avg Homestead*** Increase Over 2020-21 Payment | Avg Homestead*** Property Tax Paid 2021-22 Tax Rate |
|---|-------------------------|----------------------------|-----------------------|--------------------------|--|--|---|
| M&O Increased By | | | | | | | |
| De Minimis Rate | 0.559654 | 0.129615 | 0.689269 | \$1,851,976 | \$526,322 | \$343.21 | \$1,277 |
| Current Tax Rate | 0.419446 | 0.129615 | 0.549061 | \$1,388,008 | \$62,354 | \$83.43 | \$1,017 |
| PROPOSED - Voter-Approval Tax Rate | 0.419390 | 0.129615 | 0.549005 | \$1,387,822 | \$62,168 | \$83.33 | \$1,017 |
| No-New-Revenue Tax Rate | 0.364395 | 0.129615 | 0.494010 | \$1,205,836 | -\$119,818 | -\$18.57 | \$915 |

2021 Debt Service Revenue: \$ 428,916
 *Debt Service Revenue: = (Adjusted Net Taxable/100) x Debt Svc Rate x Collection Rate
 **M & O Revenue: = (Adjusted Net Taxable/100) x M&O Rate x Collection Rate

Calculations based on: 101% collection rate with an Adjusted Net Taxable of \$327,638,096
 ***Average Homestead Value: average taxable 2020-2021 \$170,086 average taxable 2021-2022 \$185,281

| 2021-2022 Debt Service (General/ &S) | |
|--|-------------------|
| Payments: | |
| 2005 CO's (ref 01) PAID IN FULL FY2021 | \$ - |
| 2018 CO's (ref 98, ref 05) | \$ 316,200 |
| 2019 CO's | \$ 27,175 |
| Tax Note, Series 2021 | \$ 172,799 |
| | <u>\$ 516,174</u> |
| Collections: | |
| Util Drainage/System Impv Fees | \$ 87,000 |
| Property Tax Levy | \$ 428,916 |
| Prop Tax excess 2020 | \$ 258 |
| | <u>\$ 516,174</u> |

| 2021-22 Debt Service (Utility) | |
|--------------------------------|-------------------|
| Payments: | |
| 2007 CO's | \$ 342,110 |
| 2019 CO's | \$ 151,000 |
| | <u>\$ 493,110</u> |
| Collections: | |
| Utility Revenue | \$ 493,110 |

Agenda Item # 21

MAYOR
JOANNA MORGAN

MAYOR PROTEM
WILLIAM GORDON

COUNCIL MEMBERS
SHARON FOERSTER
JANICE BRUNO
TOM ETHEREDGE
STAN GERDES

CITY MANAGER
ROBERT TAMBLE



317 MAIN STREET
P.O. BOX 449
SMITHVILLE, TEXAS
78957
(512) 237-3282
FAX (512) 237-4549

TO: Mayor and City Council
FROM: Cynthia White
DATE: August 6, 2021
RE: June Financial Reports

Please find attached the Financial Report for July. Major expenditures included:

- ❖ QECB infrastructure upgrade lease payment - \$107,694
- ❖ cost to repair drive assembly for the Willows WWTP - \$44,585
- ❖ State Unemployment Tax (SUTA) payment for 1st quarter of 2021 - \$14,811
- ❖ quarterly state court costs - \$8,959
- ❖ rental fee for a Bomag RS360 Recycler and Compactor for street paving - \$17,242
- ❖ purchase of Phoenix 1800HD Fogger - \$11,199
- ❖ purchase of Hustler Zero Turn mower - \$9,300
- ❖ purchase of 4 Liftmaster ATSW Commercial Trolleys for garage doors at warehouse - \$5,658
- ❖ purchase of cold mix asphalt - \$2,689
- ❖ street paving/patching of various location around town - \$5,749
- ❖ monthly rental fee for Freightliner MK 2K Water Truck - \$2,850
- ❖ police department fleet maintenance quarterly payment - \$6,250
- ❖ construction fees for drainage ditch at Whitehead & Loop 230, driveway/drainage ditch at Marburger & Whitehead, and drainage ditch by Pendergrass - \$41,458
- ❖ mowing of Oak Hill and Mt. Pleasant cemetery (monthly fee) - \$6,000
- ❖ and the monthly payments for fuel, city employee benefits, and garbage services.

Certificate of Obligations, Series 2019 expenses included:

- ❖ Citywide Tank Rehab Projects – construction fee for ground storage tank at Dorothy Nichols plant - \$12,062

Grant expenditures for July included:

- ❖ TxDOT Safe Routes to School Sidewalk Grant: KSA engineering fees - \$8,176
- ❖ TxDOT Transportation Alternatives Set-Aside (TASA) Loop 230 Sidewalk Grant: KSA engineering fees - \$8,476
- ❖ TX Commission on the Arts (TCA) Mary Nichols Art Building project: painting fee - \$26,275 (includes \$10,000 city match)

Have a great weekend –

Cynthia

ESTIMATED FUND BALANCES**@ July 31, 2021****General Fund****Total Expenditures divided by 12 times 3 equals Recommended Fund Balance**

Note: the recommended fund balance for fiscal year 2020-2021 based on the
General Fund's budgeted expenditures is:

5,008,912 divided by 12 times 3 equals \$ 1,252,228

Beginning Fund Balance @ October 1, 2020 \$ 1,764,683

Statement of Rev & Exp (YTD) @ July 31, 2021
Revenues Over/Under Expenditures \$ 15,022

Estimated Fund Balance @ July 31, 2021 \$ 1,779,705

Estimated Fund Balance Over/Under Recommended \$527,477

Utility Fund**Total Expenditures divided by 12 times 3 equals Recommended Fund Balance**

NOTE: the recommended fund balance for fiscal year 2020-2021 based on the
Utility Fund budgeted expenditures is:

6,982,972 divided by 12 times 3 equals \$ 1,745,743

NOTE: Recommended fund balance for utility fund should be compared to the
current cash and investment balances.

Balances @ July 30, 2021**CASH:**

| | |
|-------------------------------|------------|
| Petty Cash Utility | \$ 500 |
| Checking: Utility Operating | \$ 68,551 |
| Checking: Utility Credit Card | \$ 661,392 |

INVESTMENTS:

| | |
|----------------------------------|------------|
| CD: Utility - Operations | \$ 133,439 |
| CD: Utility - Operations #2 | \$ 109,072 |
| CD: Designated Customer Deposits | \$ 96,667 |
| CD: Utility - Customer Deposits | \$ 33,784 |
| CD: Utility - '01 CO/SWS FNMA | \$ 121,499 |
| LSIP: Utility - Operations | \$ 83,823 |

TOTAL CASH & INVESTMENTS: \$ 1,308,227

Estimated Fund Balance Over/Under Recommended (\$437,516)

CITY OF SMITHVILLE
CASH BALANCES & RESERVES @ 07/31/21 @ 07/31/20

CASH OPERATING ACCOUNTS:

| | | |
|--------------------------------------|------------------|----------------|
| General Fund | 60,900 | 20,364 |
| Utility Fund | 68,551 | 69,919 |
| Credit Card Pmts | 680,602 | 341,256 |
| Economic Development (IDF) | 0 | 62,541 |
| Fireman's Pension | 29,832 | 31,913 |
| HOMES Grant Fund | 239 | 201 |
| HRA Trust Fund | 55,958 | 63,099 |
| Library Contributions Fund | 194,645 | 190,269 |
| Railroad Park | 800 | 1,070 |
| TxCDBG Project | 61 | 61 |
| COPS Hiring Grant | 0 | 0 |
| Grants Account | 14,758 | 49,294 |
| HMGP Grants | 0 | 0 |
| TxDOT Sidewalk Grants | 0 | 0 |
| Police Seized Assets | 6,366 | 2,487 |
| Smithville Tx Veterans Memorial Park | 16,504 | 25,047 |
| Independence Park | 5,927 | 5,897 |
| Smithville Cares | 3,737 | 3,719 |
| Total Cash on Hand | 1,138,880 | 867,137 |

INVESTED FUNDS

Matures

CERTIFICATES OF DEPOSIT:

| | | | |
|-----------------------------------|---------|--------|---------|
| General - Operations | 52,843 | Aug-22 | 52,356 |
| General - Library Contributions | 131,560 | Sep-21 | 130,775 |
| General - Library Contributions | 113,020 | Nov-21 | 111,285 |
| Utility - Operations | 133,439 | Oct-21 | 132,512 |
| Utility - Operations #2 | 109,072 | Aug-21 | 108,094 |
| Utility - Designated Customer Dep | 96,667 | Apr-22 | 96,041 |
| Utility - Customer Deposits | 33,784 | Mar-22 | 33,565 |
| Economic Development (IDF) | 54,502 | Dec-21 | 53,665 |
| Utility-'01 CO/SWS FNMA | 121,499 | Oct-21 | 119,396 |

INVESTMENT POOL ACCOUNTS

| | | |
|--------------------------|-----------|-----------|
| General - Operations | 1,008 | 1,007 |
| Utility - Operations | 83,823 | 35,113 |
| Capital Replacement Fund | 35 | 35 |
| Interest & Sinking | 392,530 | 377,189 |
| '01 CofO Project Funds | 0 | 32,272 |
| '07 CofO Project Funds | 75 | 75 |
| '19 CofO Project Funds | 1,745,440 | 2,552,800 |

SAVINGS ACCOUNTS

| | | |
|------------------------------|------------------|------------------|
| Airport Fly-in | 6,001 | 5,129 |
| PEG Capital Fee | 18,187 | 18,096 |
| TOTAL INVESTED FUNDS: | 3,093,486 | 3,859,406 |

ACCOUNTS RECEIVABLE

| | | |
|----------------------------------|------------------|----------------|
| Gen/Util - Miscellaneous | 130,035 | 147,323 |
| Utility Billings - Current | 888,322 | 692,744 |
| Utility Billings - Delinquent | 101,260 | 131,698 |
| Total Accounts Receivable | 1,119,618 | 971,765 |

TOTAL CASH & RECEIVABLES

5,351,984 5,698,308

RESERVE AMOUNTS

| | | |
|-----------------------------------|------------------|------------------|
| Res Bond Debt Service | 392,530 | 377,189 |
| Res Bond Project Funds | 1,745,515 | 2,585,147 |
| Res Customer Deposits | 110,732 | 111,332 |
| Res Economic Development | 54,502 | 116,206 |
| Res Firemen's Pension | 29,832 | 31,913 |
| Designated Court Technology | 0 | 0 |
| Designated Library | 439,225 | 432,329 |
| Designated Police Ed/Op | 1,031 | 1,293 |
| Designated VFD Donations | 0 | 0 |
| Designated COPS Hiring Grant | 0 | 0 |
| Designated Grants Account | 14,758 | 49,294 |
| Designated HMGP Grants | 0 | 0 |
| Designated TAP Loop 230 Sidewalks | 0 | 0 |
| Designated Police Seized Assets | 6,366 | 2,487 |
| Designated-Veterans Memorial Park | 16,504 | 25,047 |
| Designated-Independence Park | 5,927 | 5,897 |
| Designated Smithville Cares | 3,737 | 3,719 |
| Total Reserve Amounts | 2,820,658 | 3,741,854 |

ACCOUNTS PAYABLE

| | | |
|----------------------------|----------------|----------------|
| General | 93,632 | 78,483 |
| Utility | 393,676 | 290,538 |
| Total Accts Payable | 487,308 | 369,021 |

TOTAL RESERVES & PAYABLES

3,307,966 4,110,875

UNRESTRICTED CASH & RECEIVABLES

2,044,018 1,587,433

CITY OF SMITHVILLE
SUMMARY REVENUE / EXPENSE STATEMENT
FISCAL YEAR 2020-21 @ July 31, 2021

| | 2020/2021 Y-T-D | 2020/2021 BUDGET | 2020/2021 % OF BUDGET USED/COLLECTED | 2019/2020 @ 07/31 | AMENDED 2019/2020 BUDGET | 2019/2020 % OF BUDGET USED/COLLECTED |
|--|--------------------|---------------------|--|----------------------|--------------------------------|--|
| REVENUES: | | | | | | |
| General Fund | 4,514,085 | 4,928,912 | 91.58% | 4,745,784 | 5,401,917 | 87.85% |
| Utility Fund | 5,968,695 | 6,982,972 | 85.47% | 5,356,087 | 6,892,892 | 77.70% |
| Maintenance Fund | 59,623 | 102,212 | 58.33% | 58,548 | 100,369 | 58.33% |
| Int & Sinking Fund | 422,491 | 408,555 | 103.41% | 410,243 | 429,414 | 95.54% |
| TOTAL REVENUES | 10,964,894 | 12,422,651 | 88.27% | 10,570,662 | 12,824,592 | 82.42% |
| Unassigned Fund Balance for Chamber Rebuild | 80,000 | 80,000 | | 0 | 0 | |
| EXPENSES: | | | | | | |
| General Fund | 4,499,063 | 5,008,912 | 89.82% | 4,321,178 | 5,265,699 | 82.06% |
| Utility Fund | 5,982,686 | 6,982,972 | 85.68% | 5,704,654 | 6,777,412 | 84.17% |
| Maintenance Fund | 97,240 | 102,212 | 95.14% | 82,767 | 100,369 | 82.46% |
| Int & Sinking Fund | 399,843 | 408,555 | 97.87% | 410,415 | 410,415 | 100.00% |
| TOTAL EXPENSES | 10,978,831 | 12,502,651 | 87.81% | 10,519,014 | 12,553,896 | 83.79% |
| Revenues Over/(Under) Expenses | | | | | | |
| M&O Funds | (36,585) | | | 51,820 | | |
| I&S Fund | 22,649 | | | (172) | | |
| Unassigned Fund Bal | 80,000 | | | 0 | | |
| Total Over/(Under) | 66,063 | (0) | | 51,649 | 270,697 | |

10/12th of budget would be 83.33%

**CITY OF SMITHVILLE
GENERAL FUND RECAP
2020-2021
FOR MONTH OF: July**

| | 2020/2021 Y-T-D | 2020/2021 BUDGET | 2020/2021 % OF BUDGET USED/COLLECTED | 2019/2020 07/31 | AMENDED 2019/2020 BUDGET | 2019/2020 % OF BUDGET USED/COLLECTED |
|--|--------------------|---------------------|--|--------------------|--------------------------------|--|
| REVENUES: | | | | | | |
| Taxes | 2,054,752 | 2,232,004 | 92.06% | 1,901,578 | 2,146,353 | 88.60% |
| Licenses & Permits | 113,550 | 88,527 | 128.27% | 86,065 | 96,683 | 89.02% |
| Services | 873,897 | 985,975 | 88.63% | 813,279 | 970,544 | 83.80% |
| Court | 50,141 | 68,000 | 73.74% | 44,394 | 49,121 | 90.38% |
| Miscellaneous | 1,348,991 | 1,510,836 | 89.29% | 1,265,198 | 1,476,410 | 85.69% |
| Contributions | 72,756 | 43,570 | 166.99% | 635,270 | 662,806 | 95.85% |
| TOTAL REVENUES | 4,514,085 | 4,928,912 | 91.58% | 4,745,784 | 5,401,917 | 87.85% |
| EXPENSES: | | | | | | |
| Administration | 601,414 | 411,764 | 146.06% | 272,567 | 341,878 | 79.73% |
| Finance | 85,015 | 102,276 | 83.12% | 82,909 | 98,423 | 84.24% |
| Police | 1,142,981 | 1,383,148 | 82.64% | 1,046,111 | 1,314,274 | 79.60% |
| Animal Control | 48,270 | 58,964 | 81.86% | 48,259 | 58,009 | 83.19% |
| Court | 52,303 | 76,451 | 68.41% | 49,969 | 62,465 | 79.99% |
| Fire | 69,433 | 88,066 | 78.84% | 71,051 | 89,751 | 79.16% |
| Library | 263,160 | 308,023 | 85.44% | 252,096 | 309,826 | 81.37% |
| Community Service | 58,133 | 47,514 | 122.35% | 41,411 | 43,196 | 95.87% |
| Parks & Recreation | 295,877 | 358,641 | 82.50% | 333,598 | 400,757 | 83.24% |
| Recreation Center | 250,811 | 324,164 | 77.37% | 262,934 | 319,210 | 82.37% |
| Street & Alley | 535,506 | 605,073 | 88.50% | 451,492 | 537,443 | 84.01% |
| Solid Waste | 797,551 | 914,184 | 87.24% | 686,367 | 901,781 | 76.11% |
| Enforcement/Insp | 93,651 | 120,894 | 77.47% | 98,871 | 122,169 | 80.93% |
| Cemetery | 79,456 | 85,841 | 92.56% | 44,534 | 60,776 | 73.27% |
| Airport | 65,514 | 47,372 | 138.30% | 519,204 | 532,434 | 97.52% |
| Economic Development | 59,990 | 76,536 | 78.38% | 59,807 | 73,307 | 81.58% |
| TOTAL EXPENSES | 4,499,063 | 5,008,912 | 89.82% | 4,321,178 | 5,265,699 | 82.06% |
| Revenues Over/(Under) | 15,022 | (80,000) | | 424,607 | 136,218 | |
| Unassigned Fund Balance for Chamber of Commerce Rebuild | 80,000 | 80,000 | | 0 | 0 | |
| Revenue Over/(Under) Expenses | 95,022 | 0 | | 424,607 | 136,218 | |

10/12th of budget would be 83.33%

CITY OF SMITHVILLE
GENERAL FUND REVENUE RECAP
2020-2021

FOR MONTH OF: July

| | 2020/2021 Y-T-D | 2020/2021 BUDGET | 2020/2021 % OF BUDGET USED/COLLECTED | 2019/2020 @ 07/31 | AMENDED 2019/2020 BUDGET | 2019/2020 % OF BUDGET USED/COLLECTED |
|--|--------------------|---------------------|--|----------------------|--------------------------------|--|
| REVENUES: | | | | | | |
| TAXES | | | | | | |
| Property Taxes | 1,291,715 | 1,427,404 | 90.49% | 1,228,757 | 1,315,838 | 93.38% |
| Franchise Taxes | 83,749 | 105,600 | 79.31% | 86,859 | 106,979 | 81.19% |
| Sales Taxes | 646,698 | 678,000 | 95.38% | 567,495 | 703,061 | 80.72% |
| Hotel/Motel Taxes | 24,699 | 15,000 | 164.66% | 14,093 | 14,093 | 100.00% |
| Mixed Beverage Tax | 7,891 | 6,000 | 131.51% | 4,374 | 6,382 | 68.54% |
| Total Tax Revenues | 2,054,752 | 2,232,004 | 92.06% | 1,901,578 | 2,146,353 | 88.60% |
| LICENSES & PERMITS | | | | | | |
| Misc. Licenses | 250 | 275 | 90.91% | 221 | 251 | 87.85% |
| Alcohol Permits | 1,767 | 3,252 | 54.34% | 5,195 | 5,262 | 98.72% |
| Building Permits | 67,522 | 40,000 | 168.80% | 43,582 | 50,239 | 86.75% |
| Electrical Permits | 7,426 | 12,500 | 59.41% | 8,544 | 10,840 | 78.82% |
| Plumbing Permits | 9,707 | 12,500 | 77.66% | 8,876 | 10,341 | 85.83% |
| Misc. Permits/Film Permit | 26,877 | 20,000 | 134.38% | 19,648 | 19,750 | 99.48% |
| Total L/P Revenues | 113,550 | 88,527 | 128.27% | 86,065 | 96,683 | 89.02% |
| SERVICES | | | | | | |
| Inspections | 0 | 750 | 0.00% | 150 | 150 | 100.00% |
| Cemetery | 3,172 | 3,250 | 97.61% | 2,592 | 3,092 | 83.82% |
| Police | 1,445 | 2,750 | 52.55% | 3,147 | 3,225 | 97.58% |
| Code Enforcement | 295 | 500 | 59.00% | 0 | 0 | 0.00% |
| Streets | 1,296 | 1,000 | 129.60% | 1,575 | 1,715 | 91.84% |
| Leaf & Limb | 325 | 1,000 | 32.50% | 550 | 550 | 100.00% |
| Sanitation | 739,628 | 837,000 | 88.37% | 692,530 | 833,321 | 83.10% |
| Warehouse | 7,376 | 15,000 | 49.17% | 7,257 | 7,257 | 100.00% |
| Parks & Recreation | 24,981 | 20,500 | 121.86% | 16,194 | 20,015 | 80.91% |
| Library | 3,615 | 3,000 | 120.50% | 2,861 | 3,624 | 78.95% |
| Airport | 46,921 | 51,225 | 91.60% | 37,816 | 46,012 | 82.19% |
| Recreation Center | 44,842 | 50,000 | 89.68% | 48,607 | 51,583 | 94.23% |
| Total Svc Revenues | 873,897 | 985,975 | 88.63% | 813,279 | 970,544 | 83.80% |
| COURT REVENUES | | | | | | |
| Fines | 32,313 | 48,500 | 66.62% | 30,871 | 34,230 | 90.19% |
| Admin Fees | 708 | 750 | 94.37% | 429 | 469 | 91.53% |
| CJP Arrest Fees | 3,008 | 4,500 | 66.84% | 2,782 | 3,202 | 86.88% |
| Court Costs | 12,844 | 13,500 | 95.14% | 8,974 | 9,741 | 92.13% |
| Remedies | 0 | 750 | 0.00% | 310 | 350 | 88.57% |
| Court Technology | 1,268 | 0 | 0.00% | 1,028 | 1,129 | 91.03% |
| Total Court Revs | 50,141 | 68,000 | 73.74% | 44,394 | 49,121 | 90.38% |
| MISC. SALES & REVS | | | | | | |
| Cemetery Plots | 33,933 | 15,000 | 226.22% | 10,623 | 15,148 | 70.13% |
| Franchise Fee - Utility | 145,833 | 175,000 | 83.33% | 145,833 | 175,000 | 83.33% |
| Interest Income | 5,724 | 6,425 | 89.09% | 11,537 | 12,974 | 88.93% |
| Rents | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Credit Card Usage Fee | 3,610 | 3,500 | 103.14% | 1,968 | 2,344 | 83.96% |
| Misc Rev/Ins Recovery | 30,442 | 35,911 | 84.77% | 64,813 | 67,688 | 95.75% |
| Sale of Fixed Assets | 26,042 | 5,000 | 520.84% | 7,062 | 7,062 | 100.00% |
| Transfer in from Utility | 864,167 | 1,037,000 | 83.33% | 864,167 | 1,037,000 | 83.33% |
| Other Rev-Lease Purchas | 239,240 | 233,000 | 102.68% | 159,194 | 159,194 | 100.00% |
| Total Misc. Revs | 1,348,991 | 1,510,836 | 89.29% | 1,265,198 | 1,476,410 | 85.69% |
| CONTRIBUTIONS | | | | | | |
| Public Sources | 11,150 | 1,300 | 857.73% | 10,818 | 12,730 | 84.98% |
| Private Sources | 7,576 | 6,700 | 113.07% | 6,763 | 6,838 | 98.90% |
| Grants | 28,020 | 6,570 | 426.48% | 591,435 | 612,252 | 96.60% |
| Volunteer Fire Dept | 18,526 | 22,000 | 84.21% | 18,502 | 23,234 | 79.63% |
| B. Hewatt | 7,484 | 7,000 | 106.91% | 7,752 | 7,752 | 100.00% |
| Tocker Foundation | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Total Contributions | 72,756 | 43,570 | 166.99% | 635,270 | 662,806 | 95.85% |
| TOTAL REVENUES | 4,514,085 | 4,928,912 | 91.58% | 4,745,784 | 5,401,917 | 87.85% |
| Unassigned Fund Balance - for Chamber Rebuild | | | | | | |
| | 80,000 | 80,000 | | 0 | 0 | |
| GRAND TOTAL REVENUE | 4,594,085 | 5,008,912 | | 4,745,784 | 5,401,917 | |

10/12th of budget would be 83.33%

**CITY OF SMITHVILLE
GENERAL FUND EXPENSE RECAP
2020-21
FOR MONTH OF: July**

| | 2020/2021 Y-T-D | 2020/2021 BUDGET | 2020/2021 % OF BUDGET USED/COLLECTED | 2019/2020 @ 07/31 | AMENDED 2019/2020 BUDGET | 2019/2020 % OF BUDGET USED/COLLECTED |
|--|--------------------|---------------------|--|----------------------|--------------------------------|--|
| ADMINISTRATION | | | | | | |
| Personnel | 136,777 | 164,077 | 83.36% | 146,360 | 174,282 | 83.98% |
| Services | 100,658 | 92,876 | 108.38% | 81,752 | 95,539 | 85.57% |
| Supplies & Materials | 43,137 | 43,950 | 98.15% | 14,371 | 19,750 | 72.77% |
| Other | 59,323 | 30,862 | 192.22% | 30,083 | 47,847 | 62.87% |
| Capital | 261,519 | 80,000 | 326.90% | 0 | 4,460 | 0.00% |
| Transfer to TAP Loop 230 Grant | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Total Admin Expense | 601,414 | 411,764 | 146.06% | 272,567 | 341,878 | 79.73% |
| FINANCE | | | | | | |
| Personnel | 63,840 | 78,035 | 81.81% | 60,692 | 74,478 | 81.49% |
| Services | 20,307 | 23,141 | 87.75% | 21,225 | 22,845 | 92.91% |
| Supplies & Materials | 868 | 1,100 | 78.88% | 992 | 1,100 | 90.14% |
| Other | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Total Finance Expense | 85,015 | 102,276 | 83.12% | 82,909 | 98,423 | 84.24% |
| POLICE | | | | | | |
| Personnel | 886,867 | 1,091,883 | 81.22% | 843,761 | 1,032,347 | 81.73% |
| Services | 26,803 | 38,554 | 69.52% | 28,011 | 40,934 | 68.43% |
| Supplies & Materials | 75,812 | 99,125 | 76.48% | 82,916 | 97,875 | 84.72% |
| Other | 51,741 | 53,586 | 96.56% | 34,768 | 36,035 | 96.48% |
| Capital Expenditures | 101,758 | 100,000 | 101.76% | 56,654 | 107,083 | 52.91% |
| Total Police Expense | 1,142,981 | 1,383,148 | 82.64% | 1,046,111 | 1,314,274 | 79.60% |
| ANIMAL CONTROL | | | | | | |
| Personnel | 36,231 | 44,145 | 82.07% | 35,089 | 43,154 | 81.31% |
| Services | 9,182 | 9,910 | 92.66% | 9,214 | 9,935 | 92.74% |
| Supplies & Materials | 2,447 | 4,500 | 54.38% | 2,536 | 3,500 | 72.45% |
| Other | 409 | 409 | 100.07% | 1,420 | 1,420 | 100.03% |
| Capital Expenditures | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Total Animal Control Exp | 48,270 | 58,964 | 81.86% | 48,259 | 58,009 | 83.19% |
| COURT | | | | | | |
| Personnel | 40,320 | 57,633 | 69.96% | 39,540 | 49,759 | 79.46% |
| Services | 10,773 | 16,648 | 64.71% | 8,809 | 10,979 | 80.23% |
| Supplies & Materials | 1,166 | 2,100 | 55.54% | 1,555 | 1,657 | 93.82% |
| Other | 44 | 70 | 62.51% | 66 | 70 | 93.77% |
| Total Court Exp | 52,303 | 76,451 | 68.41% | 49,969 | 62,465 | 79.99% |
| FIRE | | | | | | |
| Personnel | 1,994 | 1,994 | 100.00% | 1,481 | 1,481 | 99.97% |
| Services | 10,726 | 12,425 | 86.32% | 9,044 | 11,925 | 75.84% |
| Supplies & Materials | 23,563 | 36,350 | 64.82% | 25,288 | 40,589 | 62.30% |
| Other | 33,150 | 37,297 | 88.88% | 35,239 | 35,756 | 98.55% |
| Capital Expenditures | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Total Fire Expense | 69,433 | 88,066 | 78.84% | 71,051 | 89,751 | 79.16% |
| LIBRARY | | | | | | |
| Personnel | 194,449 | 236,302 | 82.29% | 189,420 | 233,035 | 81.28% |
| Services | 21,732 | 32,619 | 66.62% | 22,480 | 28,772 | 78.13% |
| Supplies (includes Donation/Grant exp) | 44,377 | 36,500 | 121.58% | 36,877 | 44,700 | 82.50% |
| Other | 2,602 | 2,602 | 100.01% | 3,319 | 3,319 | 100.00% |
| Capital Expenditures | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Total Library Expense | 263,160 | 308,023 | 85.44% | 252,096 | 309,826 | 81.37% |
| COMMUNITY SERVICE | | | | | | |
| Allocated Support | 58,133 | 47,514 | 122.35% | 41,411 | 43,196 | 95.87% |
| Total Community Svc Exp | 58,133 | 47,514 | 122.35% | 41,411 | 43,196 | 95.87% |
| PARKS & RECREATION | | | | | | |
| Personnel | 188,539 | 223,697 | 84.28% | 175,025 | 216,353 | 80.90% |
| Services | 28,486 | 38,510 | 73.97% | 27,800 | 34,358 | 80.91% |
| Supplies & Materials | 57,876 | 54,650 | 105.90% | 71,340 | 90,612 | 78.73% |
| Other-Special Projects | 11,676 | 16,784 | 69.57% | 43,474 | 43,474 | 100.00% |
| Capital Expenditures | 9,300 | 25,000 | 37.20% | 15,960 | 15,960 | 100.00% |
| Total Parks & Recr Exp | 295,877 | 358,641 | 82.50% | 333,598 | 400,757 | 83.24% |

10/12th of budget would be 83.33%

**CITY OF SMITHVILLE
GENERAL FUND EXPENSE RECAP
2020-21
FOR MONTH OF: July**

| | 2020/2021 Y-T-D | 2020/2021 BUDGET | 2020/2021 % OF BUDGET USED/COLLECTED | 2019/2020 @ 07/31 | AMENDED 2019/2020 BUDGET | 2019/2020 % OF BUDGET USED/COLLECTED |
|--|--------------------|---------------------|--|----------------------|--------------------------------|--|
| RECREATION CENTER | | | | | | |
| Personnel | 157,933 | 208,710 | 75.67% | 157,475 | 192,323 | 81.88% |
| Services | 62,019 | 73,744 | 84.10% | 59,439 | 72,759 | 81.69% |
| Supplies & Materials | 25,006 | 32,854 | 76.11% | 34,285 | 41,393 | 82.83% |
| Other-Special Projects | 5,853 | 8,856 | 66.09% | 11,735 | 12,735 | 92.15% |
| Capital Expenditures | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Total Recreation Center Exp | 250,811 | 324,164 | 77.37% | 262,934 | 319,210 | 82.37% |
| STREET & ALLEY | | | | | | |
| Personnel | 116,228 | 180,735 | 64.31% | 125,989 | 152,148 | 82.81% |
| Services | 196,335 | 87,600 | 224.13% | 112,439 | 136,806 | 82.19% |
| Supplies & Materials | 98,941 | 230,950 | 42.84% | 120,382 | 158,430 | 75.98% |
| Other-Special Projects | 23,296 | 22,788 | 102.23% | 7,509 | 7,686 | 97.69% |
| Capital Expenditures | 100,705 | 83,000 | 121.33% | 31,091 | 28,631 | 108.59% |
| Transfer to HMPG Grant | 0 | 0 | 0.00% | 54,082 | 53,742 | 100.63% |
| Total Street & Alley Exp | 535,506 | 605,073 | 88.50% | 451,492 | 537,443 | 84.01% |
| SOLID WASTE | | | | | | |
| Personnel | 166,054 | 214,730 | 77.33% | 175,793 | 213,219 | 82.45% |
| Services | 509,255 | 563,300 | 90.41% | 372,996 | 532,886 | 70.00% |
| Supplies & Materials | 43,345 | 48,100 | 90.11% | 44,658 | 56,006 | 79.74% |
| Other-Special Projects | 30,921 | 38,054 | 81.26% | 21,439 | 28,190 | 76.05% |
| Capital Expenditures | 47,976 | 50,000 | 95.95% | 71,480 | 71,480 | 100.00% |
| Total Solid Waste Exp | 797,551 | 914,184 | 87.24% | 686,367 | 901,781 | 76.11% |
| ENFORCEMENT & INSPEC | | | | | | |
| Personnel | 56,220 | 76,112 | 73.87% | 66,452 | 82,425 | 80.62% |
| Services | 14,938 | 38,045 | 39.26% | 25,605 | 31,048 | 82.47% |
| Supplies & Materials | 14,036 | 6,175 | 227.31% | 6,253 | 8,134 | 76.87% |
| Other | 7,895 | 562 | 1404.73% | 561 | 562 | 99.86% |
| Capital Expenditures | 561 | 0 | 0.00% | 0 | 0 | 0.00% |
| Total Enforcement/Insp Exp | 93,651 | 120,894 | 77.47% | 98,871 | 122,169 | 80.93% |
| CEMETERY | | | | | | |
| Personnel | 0 | 0 | 0.00% | 3,324 | 3,324 | 100.00% |
| Services | 78,372 | 80,730 | 97.08% | 34,681 | 49,611 | 69.91% |
| Supplies & Materials | 973 | 5,000 | 19.46% | 6,183 | 7,496 | 82.49% |
| Other | 111 | 111 | 100.25% | 345 | 345 | 99.99% |
| Capital Expenditures | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Total Cemetery Expense | 79,456 | 85,841 | 92.56% | 44,534 | 60,776 | 73.27% |
| AIRPORT | | | | | | |
| Services | 29,398 | 35,360 | 83.14% | 28,159 | 34,165 | 82.42% |
| Supplies & Materials | 2,486 | 3,700 | 67.20% | 2,977 | 9,368 | 31.78% |
| Other | 33,630 | 8,312 | 404.59% | 9,244 | 10,076 | 91.74% |
| Capital Expenditures | 0 | 0 | 0.00% | 478,825 | 478,825 | 100.00% |
| Total Airport Expense | 65,514 | 47,372 | 138.30% | 519,204 | 532,434 | 97.52% |
| GRANTS & ECONOMIC DEVELOPMENT | | | | | | |
| Personnel | 34,329 | 41,796 | 82.13% | 33,633 | 41,888 | 80.29% |
| Services | 2,281 | 9,740 | 23.42% | 4,472 | 5,837 | 76.61% |
| Supplies & Materials | 180 | 0 | 0.00% | 0 | 700 | 0.00% |
| Other | 23,200 | 25,000 | 92.80% | 21,702 | 24,882 | 87.22% |
| Capital Expenditures | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Total Grant & Eco Development Exp | 59,990 | 76,536 | 78.38% | 59,807 | 73,307 | 81.58% |
| TOTAL EXPENSES | 4,499,063 | 5,008,912 | 89.82% | 4,321,178 | 5,265,699 | 82.06% |
| TOTAL REVENUES | 4,594,085 | 5,008,912 | 91.72% | 4,745,784 | 5,401,917 | 87.85% |
| Revenues Over/Under Expenses | 95,022 | 0 | | 424,607 | 136,218 | |

CITY OF SMITHVILLE
GENERAL FUND EXPENSE RECAP
2020-21
FOR MONTH OF: July

| | 2020/2021 | 2020/2021 | 2020/2021 | | AMENDED | 2019/2020 |
|-------------------------------------|-----------------|----------------|----------------|-----------------|----------------|----------------|
| | Y-T-D | BUDGET | % OF BUDGET | 2019/2020 | 2019/2020 | % OF BUDGET |
| | | | USED/COLLECTED | @ 07/31 | BUDGET | USED/COLLECTED |
| Maintenance Fund | | | | | | |
| Revenues | 59,623 | 102,212 | 58.33% | 58,548 | 100,369 | 58.33% |
| Personnel Expense | 54,180 | 67,508 | 80.26% | 52,827 | 66,515 | 79.42% |
| Services Expense | 3,144 | 4,355 | 72.18% | 3,038 | 4,505 | 67.45% |
| Supplies Expense | 39,622 | 30,055 | 131.83% | 26,608 | 29,055 | 91.58% |
| Other Expense | 294 | 294 | 100.00% | 294 | 294 | 100.00% |
| Capital Expense | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Total Maint Fund Exp | 97,240 | 102,212 | 95.14% | 82,767 | 100,369 | 82.46% |
| <i>Revenues Over/Under Expenses</i> | <i>(37,616)</i> | <i>0</i> | | <i>(24,219)</i> | <i>0</i> | |

**CITY OF SMITHVILLE
UTILITY FUND RECAP**

2020-2021

FOR MONTH OF: July

| | 2020/2021 Y-T-D | 2020/2021 BUDGET | 2020/2021 % OF BUDGET USED/COLLECTED | 2019/20 @ 07/31 | AMENDED 2019/20 BUDGET | 2019/20 % OF BUDGET USED/COLLECTED |
|------------------------------|--------------------|---------------------|--|--------------------|------------------------------|--|
| REVENUES: | | | | | | |
| Electric | 4,086,131 | 4,877,710 | 83.77% | 3,736,160 | 4,849,952 | 77.03% |
| Water | 736,970 | 861,200 | 85.57% | 668,268 | 849,477 | 78.67% |
| Wastewater | 607,136 | 697,500 | 87.04% | 549,616 | 657,978 | 83.53% |
| Miscellaneous | 538,458 | 546,562 | 98.52% | 402,042 | 535,486 | 75.08% |
| TOTAL REVENUES | 5,968,695 | 6,982,972 | 85.47% | 5,356,087 | 6,892,892 | 77.70% |
| EXPENSES: | | | | | | |
| Administration | 1,196,670 | 1,496,344 | 79.97% | 1,274,697 | 1,454,989 | 87.61% |
| Electric | 2,633,923 | 3,094,384 | 85.12% | 2,230,639 | 2,894,802 | 77.06% |
| Recycle | 48,507 | 56,566 | 85.75% | 52,801 | 75,131 | 70.28% |
| Water | 319,160 | 352,720 | 90.49% | 405,920 | 540,495 | 75.10% |
| Wastewater | 847,759 | 858,959 | 98.70% | 803,930 | 687,996 | 116.85% |
| Transfers | 936,667 | 1,124,000 | 83.33% | 936,667 | 1,124,000 | 83.33% |
| TOTAL EXPENSES | 5,982,686 | 6,982,972 | 85.68% | 5,704,654 | 6,777,412 | 84.17% |
| Revenues Over/(Under) | (13,991) | (0) | | (348,567) | 115,480 | |
| Expenses: | | | | | | |

CITY OF SMITHVILLE
UTILITY FUND REVENUE RECAP
2020-2021
FOR MONTH OF: July

| | 2020/2021 Y-T-D | 2020/2021 BUDGET | 2020/2021 % OF BUDGET USED/COLLECTED | 2019/2020 @07/31 | AMENDED 2019/2020 BUDGET | 2019/2020 % OF BUDGET USED/COLLECTED |
|-------------------------------|--------------------|---------------------|--|---------------------|--------------------------------|--|
| REVENUES: | | | | | | |
| ELECTRIC | | | | | | |
| Residential Electric | 2,408,764 | 2,860,000 | 84.22% | 2,186,144 | 2,883,534 | 75.81% |
| Small Genl Electric | 353,204 | 425,000 | 83.11% | 317,240 | 410,525 | 77.28% |
| Large Genl Electric | 1,124,800 | 1,400,000 | 80.34% | 1,074,826 | 1,360,158 | 79.02% |
| Public Lighting | 11,597 | 13,800 | 84.03% | 11,143 | 13,451 | 82.84% |
| Interdepartmental | 134,827 | 146,510 | 92.03% | 111,622 | 139,841 | 79.82% |
| Electric Opt Out Fees | 2,100 | 2,400 | 87.50% | 2,200 | 2,630 | 83.65% |
| Charge for Svcs - Electric | 50,839 | 30,000 | 169.46% | 32,987 | 39,813 | 82.85% |
| Total Electric Revs | 4,086,131 | 4,877,710 | 83.77% | 3,736,160 | 4,849,952 | 77.03% |
| WATER | | | | | | |
| Metered Sales | 684,005 | 820,000 | 83.42% | 634,728 | 803,039 | 79.04% |
| Unmetered Sales | 965 | 1,200 | 80.45% | 1,040 | 1,938 | 53.66% |
| Water Taps | 52,000 | 40,000 | 130.00% | 32,500 | 44,500 | 73.03% |
| Total Water Revs | 736,970 | 861,200 | 85.57% | 668,268 | 849,477 | 78.67% |
| WASTEWATER | | | | | | |
| Flat Rate Charge | 560,886 | 660,000 | 84.98% | 522,116 | 625,478 | 83.47% |
| Sewer Taps | 46,250 | 37,500 | 123.33% | 27,500 | 32,500 | 84.62% |
| Total WasteW Revs | 607,136 | 697,500 | 87.04% | 549,616 | 657,978 | 83.53% |
| MISC. SALES & REVS | | | | | | |
| Utility Service Transfer Fee | 625 | 1,400 | 44.64% | 800 | 1,025 | 78.07% |
| Rents | 22,328 | 22,220 | 100.48% | 20,722 | 20,722 | 100.00% |
| Grants | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| W/WW Imp Fee - '19 CO's | 123,021 | 147,500 | 83.40% | 122,406 | 146,688 | 83.45% |
| Drainage/System Imp Fees | 118,224 | 139,000 | 85.05% | 116,505 | 139,946 | 83.25% |
| Utility Penalties | 146,683 | 125,000 | 117.35% | 68,608 | 116,834 | 58.72% |
| Interest Income | 7,276 | 13,000 | 55.97% | 16,936 | 17,898 | 94.63% |
| Credit Card Usage Fee | 19,888 | 18,000 | 110.49% | 9,548 | 12,464 | 76.60% |
| Misc Income/Ins Recovery | 8,790 | 11,600 | 75.77% | 11,496 | 11,804 | 97.39% |
| QECB Treasury Subsidy | 61,286 | 60,842 | 100.73% | 33,399 | 65,848 | 50.72% |
| Sale of Fixed Assets | 15,400 | 3,000 | 513.33% | 1 | 1 | 100.00% |
| Sale of Recyclables | 14,938 | 5,000 | 298.75% | 1,620 | 2,256 | 71.83% |
| Total Misc. Revs | 538,458 | 546,562 | 98.52% | 402,042 | 535,486 | 75.08% |
| TOTAL REVENUES | 5,968,695 | 6,982,972 | 85.47% | 5,356,087 | 6,892,892 | 77.70% |

**CITY OF SMITHVILLE
UTILITY FUND EXPENSE RECAP
2020-2021**

FOR MONTH OF: July

| | 2020/2021 Y-T-D | 2020/2021 BUDGET | 2020/2021 % OF BUDGET USED/COLLECTED | 2019/2020 @07/31 | AMENDED 2019/2020 BUDGET | 2019/2020 % OF BUDGET USED/COLLECTED |
|--|--------------------|---------------------|--|---------------------|--------------------------------|--|
| REVENUES | 5,968,695 | 6,982,972 | 85.47% | 5,356,087 | 6,892,892 | 77.70% |
| EXPENSES | | | | | | |
| ADMINISTRATION | | | | | | |
| Personnel | 532,121 | 611,958 | 86.95% | 489,434 | 602,817 | 81.19% |
| Services | 168,515 | 194,515 | 86.63% | 186,456 | 205,039 | 90.94% |
| Supplies & Matls | 15,830 | 13,625 | 116.18% | 13,516 | 15,467 | 87.38% |
| Other | 480,204 | 676,246 | 71.01% | 585,291 | 631,666 | 92.66% |
| Capital | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Transfer to USDA SH95 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Transfer to I & S | 72,500 | 87,000 | 83.33% | 72,500 | 87,000 | 83.33% |
| Transfer to General | 864,167 | 1,037,000 | 83.33% | 864,167 | 1,037,000 | 83.33% |
| Total Admin Exp | 2,133,337 | 2,620,344 | 81.41% | 2,211,364 | 2,578,989 | 85.75% |
| ELECTRIC | | | | | | |
| Personnel | 195,391 | 274,624 | 71.15% | 204,035 | 252,452 | 80.82% |
| Services | 56,013 | 72,481 | 77.28% | 91,329 | 102,719 | 88.91% |
| Supplies & Matls | 2,350,643 | 2,714,000 | 86.61% | 1,872,125 | 2,400,775 | 77.98% |
| Other | 31,876 | 33,279 | 95.79% | 63,150 | 138,856 | 45.48% |
| Capital | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Total Electric Exp | 2,633,923 | 3,094,384 | 85.12% | 2,230,639 | 2,894,802 | 77.06% |
| RECYCLE | | | | | | |
| Personnel | 32,442 | 39,962 | 81.18% | 31,940 | 39,488 | 80.89% |
| Services | 1,216 | 2,405 | 50.55% | 8,927 | 9,076 | 98.36% |
| Supplies&Matls | 6,549 | 5,900 | 111.00% | 7,829 | 18,203 | 43.01% |
| Other | 8,300 | 8,299 | 100.01% | 4,105 | 8,364 | 49.08% |
| Capital | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Total Recycle Exp | 48,507 | 56,566 | 85.75% | 52,801 | 75,131 | 70.28% |
| WATER | | | | | | |
| Personnel | 105,865 | 130,215 | 81.30% | 105,472 | 130,000 | 81.13% |
| Services | 38,546 | 71,615 | 53.82% | 42,977 | 50,943 | 84.36% |
| Supplies & Matls | 102,882 | 78,850 | 130.48% | 87,593 | 108,120 | 81.01% |
| Other | 71,868 | 72,040 | 99.76% | 163,025 | 251,432 | 64.84% |
| Capital | 0 | 0 | 0.00% | 6,853 | 0 | 0.00% |
| Transfer to CDBG | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Total Water Exp | 319,160 | 352,720 | 90.49% | 405,920 | 540,495 | 75.10% |
| WASTEWATER | | | | | | |
| Personnel | 125,596 | 145,061 | 86.58% | 114,839 | 142,356 | 80.67% |
| Services | 170,251 | 188,970 | 90.09% | 159,167 | 194,103 | 82.00% |
| Supplies & Matls | 148,090 | 101,000 | 146.62% | 116,610 | 144,728 | 80.57% |
| Other | 403,822 | 423,928 | 95.26% | 406,462 | 206,810 | 196.54% |
| Capital | 0 | 0 | 0.00% | 6,853 | 0 | 0.00% |
| Total W/Water Exp | 847,759 | 858,959 | 98.70% | 803,930 | 687,996 | 116.85% |
| TOTAL EXPENSES | 5,982,686 | 6,982,972 | 85.68% | 5,704,654 | 6,777,412 | 84.17% |
| REVENUES OVER/(UNDER) EXPENSES: | (13,991) | (0) | | (348,567) | 115,480 | |

CITY OF SMITHVILLE

Utility Department

| | |
|---|---------------------|
| Report For The Month Of: | July 2021 |
| Number Of Electric Customers: | 2287 |
| Number Of New Customers: | 24 |
| Number Of Customers Leaving The City: | 28 |
| Number Of Customers Penalized: | 414 |
| Number of Customers "Cut-Off" For Non-Payment: | 13 (10 Reconnected) |

**CITY OF SMITHVILLE
DEBT SERVICE RECAP
FOR MONTH OF: July, 2021**

| | 2020/2021 | | 2020/2021 | | 2020/2021 | 2019/2020 | | AMENDED | 2019/2020 |
|--|----------------|----------------|----------------|----------------|-----------|----------------|----------------|---------|----------------|
| | Y-T-D | BUDGET | % OF BUDGET | USED/COLLECTED | | Y-T-D | BUDGET | | % OF BUDGET |
| REVENUES: | | | | | | | | | |
| Property Taxes * | 317,503 | 321,555 | 98.74% | | | 334,341 | 338,938 | | 98.64% |
| Drainage/System Imp Utility Fees | 72,500 | 87,000 | 83.33% | | | 72,500 | 87,000 | | 83.33% |
| Transfer In | 32,303 | 0 | 0.00% | | | 0 | 0 | | 0.00% |
| Interest | 186 | 0 | 0.00% | | | 3,402 | 3,476 | | 97.87% |
| Total Revenues | 422,491 | 408,555 | 103.41% | | | 410,243 | 429,414 | | 95.54% |
| EXPENSES: | | | | | | | | | |
| Bond P&I Pymts '05 C of O's (refin '01) | 214,095 | 214,095 | 100.00% | | | 212,090 | 212,090 | | 100.00% |
| Bond P&I Pymts '18 C of O's (refin '09) | 166,785 | 166,785 | 100.00% | | | 175,275 | 175,275 | | 100.00% |
| Bond P&I Pymts '19 C of O's | 18,963 | 27,675 | 68.52% | | | 23,050 | 23,050 | | 100.00% |
| Total Expenses | 399,843 | 408,555 | 97.87% | | | 410,415 | 410,415 | | 100.00% |
| NET OF REVENUES OVER (UNDER) EXPENSES | 22,649 | 0 | | | | (172) | 18,999 | | |

* 2019-20 values include \$15,804 excess collections from FY 2018

* 2020-21 values include \$17,516 excess collections from FY 2019