



Fiscal Year 2021-2022 Proposed Budget

October 1, 2021 to September 30, 2022

CITY OF SMITHVILLE FISCAL YEAR 2021-2022 BUDGET

GENERAL FUND

This budget will raise more total property taxes than last year's budget, by approximately \$187,044 or 11.48%, and of that amount \$39,457 is the tax revenue raised from new property added to the tax roll this year.

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

Revenues in the General Fund include:

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

Expenses are allocated throughout 17 Departments:

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

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

**CITY OF SMITHVILLE
GENERAL FUND SUMMARY
PROPOSED 2021-22 BUDGET**

	2020/21 BUDGET	PROPOSED 2021/22 BUDGET	DIFFERENCE 2020-21 to 2021-22	
			Amount	Percent
REVENUES:				
Taxes	2,232,004	2,427,422	195,418	8.76%
Licenses & Permits	88,527	93,050	4,523	5.11%
Services	985,975	1,248,795	262,820	26.66%
Court	68,000	58,250	(9,750)	-14.34%
Contributions	43,570	126,010	82,441	189.22%
Miscellaneous	473,836	229,250	(244,586)	-51.62%
Interfund Transfers	1,037,000	1,324,000	287,000	27.68%
SUBTOTAL	4,928,912	5,506,777	577,866	11.72%
Unassigned Fund Balance for Chamber of Commerce Rebuild				
	80,000	0	(80,000)	
TOTAL REVENUE	5,008,912	5,506,777	784,866	9.94%
EXPENSES:				
Administration	411,764	484,336	72572	17.62%
Finance	102,276	97,873	(4403)	-4.31%
Police	1,383,148	1,388,536	5,388	0.39%
Animal Control	58,964	63,354	4,391	7.45%
Court	76,451	77,997	1,546	2.02%
Fire	88,066	89,016	950	1.08%
Library	308,023	324,745	16,722	5.43%
Parks & Recreation	358,641	373,755	15,114	4.21%
Recreation Center	324,164	361,505	37,341	11.52%
Community Service	47,514	55,745	8,231	17.32%
Street & Alley	605,073	539,772	(65,301)	-10.79%
Solid Waste	914,184	1,235,656	321,472	35.16%
Enforcement/Insp	120,894	120,233	(662)	-0.55%
Cemetery	85,841	85,537	(304)	-0.35%
Airport	47,372	72,750	25,378	53.57%
Grants & Eco Development	76,536	135,967	59,431	77.65%
TOTAL EXPENSES	5,008,912	5,506,777	497,865	9.94%
Revenues Over/(Under) Expenses				
	(0)	0		

CITY OF SMITHVILLE					
PROPOSED 2021-22 BUDGET					
REVENUE DETAIL					
	@ 8/18/21		PROPOSED	DIFFERENCE	
	2020-21	2020-21	2021-22	2020-21 to 2021-22	
	Y-T-D	BUDGET	BUDGET	Amount	Percent
GENERAL FUND					
CURRENT TAXES O&M	1,263,550	1,325,654	1,387,822	62,168	4.69%
DELINQUENT TAXES	20,638	23,000	23,000	-	0.00%
PENALTY & INTEREST	7,527	8,750	8,750	-	0.00%
PAYMENT IN LIEU OF TAXES	70,000	70,000	70,000	-	0.00%
FRANCHISE TAX - ENTEX	14,395	15,250	15,000	(250)	-1.64%
FRANCHISE TAX - TELECOMM	3,185	5,750	4,250	(1,500)	-26.09%
FRANCHISE TAX - CABLE TV	59,361	78,000	78,000	-	0.00%
FRANCHISE TAX - OTHER	6,971	6,600	7,000	400	6.06%
LOCAL SALES TAX	726,556	678,000	800,000	122,000	17.99%
HOTEL MOTEL TAX	24,699	15,000	24,000	9,000	60.00%
MIXED BEVERAGE TAX	8,641	6,000	9,600	3,600	60.00%
TOTAL TAXES	2,205,523	2,232,004	2,427,422	195,418	8.76%
LICENSES - ELECTRICAL	0	0	0	-	0.00%
LICENSES - OTHER	523	275	500	225	81.82%
PERMITS - ALCOHOL	2,635	3,252	5,950	2,698	82.96%
PERMITS - BUILDING	68,350	40,000	50,000	10,000	25.00%
PERMITS - ELECTRICAL	7,731	12,500	15,000	2,500	20.00%
PERMITS - PLUMBING	9,737	12,500	15,000	2,500	20.00%
PERMITS - FILM & MOB HOME & OTHER	26,997	20,000	6,600	(13,400)	-67.00%
TOTAL LICENSE/PERMITS	115,973	88,527	93,050	4,523	5.11%
CHG FOR SVC - GENERAL	0	750	750	-	0.00%
CHG FOR SVC - POLICE	1,445	2,750	2,000	(750)	-27.27%
CHG FOR SVC - CODE ENFORCE	295	500	500	-	0.00%
CHG FOR SVC - STREETS	1,296	1,000	1,000	-	0.00%
CHG FOR SVC - SANITATION (BFI)	739,628	837,000	1,062,000	225,000	26.88%
CHG FOR SVC - LEAF & LIMB	325	1,000	750	(250)	-25.00%
CHG FOR SVC- WH. GARBAGE	8,106	15,000	10,000	(5,000)	-33.33%
CHG FOR SVC - PARKS & REC	26,666	20,500	26,500	6,000	29.27%
CHG FOR SVC - LIBRARY	3,839	3,000	3,750	750	25.00%
CHG FOR SVC - CEMETERY	3,172	3,250	3,250	-	0.00%
CHG FOR SVC - AIRPORT	49,841	51,225	54,295	3,070	5.99%
CHG FOR SVC - REC CENTER	51,658	50,000	84,000	34,000	68.00%
TOTAL CHG FOR SERVICES	886,271	985,975	1,248,795	262,820	26.66%

CITY OF SMITHVILLE					
PROPOSED 2021-22 BUDGET					
REVENUE DETAIL					
	@ 8/18/21		PROPOSED	DIFFERENCE	
	2020-21	2020-21	2021-22	2020-21 to 2021-22	
	Y-T-D	BUDGET	BUDGET	Amount	Percent
MUNICIPAL CT - ADMIN FEES	718	750	750	-	0.00%
MUNICIPAL CT - ARREST FEES	3,092	4,500	3,500	(1,000)	-22.22%
MUNICIPAL CT - COURT COSTS	14,932	13,500	13,500	-	0.00%
MUNICIPAL CT - FINES	33,217	48,500	40,000	(8,500)	-17.53%
MUNICIPAL CT - REMEDIES	0	750	500	(250)	-33.33%
TOTAL MUNICIPAL COURT	51,959	68,000	58,250	(9,750)	-14.34%
GRANTS	35,097	6,570	18,440	11,871	180.69%
CONTRIB PUBLIC SOURCE	91,150	1,300	71,820	70,520	5424.62%
CONTRIB PRIVATE SOURCES	7,576	6,700	6,500	(200)	-2.99%
CONTRIB VOL FIRE DEPT	18,609	22,000	22,250	250	1.14%
CONTRIB HEWATT	7,484	7,000	7,000	-	0.00%
CONTRIB TOCKER	0	0	0	-	0.00%
TOTAL CONTRIBUTIONS	159,915	43,570	126,010	82,441	189.22%
SALE OF CEMETERY PLOTS	34,383	15,000	15,000	-	0.00%
SALE OF FIXED ASSETS	26,042	5,000	5,000	-	0.00%
RENTS	0	0	0	-	0.00%
FRANCHISE FEE UTILITY	160,417	175,000	175,000	-	0.00%
INTEREST INCOME	6,166	6,425	5,000	(1,425)	-22.18%
CREDIT CARD USAGE FEE	3,922	3,500	4,250	750	21.43%
INSURANCE RECOVERY	17,014	0	0	-	0.00%
OTHER MISCELLANEOUS INCOME	15,777	35,911	25,000	(10,911)	-30.38%
OTHER REV SOURCES - LEASE PURCH	239,240	233,000	0	(233,000)	-100.00%
TOTAL MISCELLANEOUS	502,961	473,836	229,250	(244,586)	-51.62%
TRANSFER FROM UTILITY	950,583	1,037,000	1,324,000	287,000	27.68%
XFER FROM CAPITAL REPLACEMENT	0	0	0	-	0.00%
TOTAL INTERFUND TRANSFERS	950,583	1,037,000	1,324,000	287,000	27.68%
TOTAL GENERAL FUND REVENUE	4,873,186	4,928,912	5,506,777	577,866	11.72%
UNASSIGNED FUND BLANCE - FOR					
CHAMBER OF COMMERCE REBUILD	80,000	80,000	0	(80,000)	
GRAND TOTAL GENERAL FUND	4,953,186	5,008,912	5,506,777	497,866	9.94%

**CITY OF SMITHVILLE
GENERAL FUND EXPENSE SUMMARY
PROPOSED 2021-22 BUDGET**

	@ 8/17/21	2020-21	PROPOSED	DIFFERENCE	
	2020-21 YTD	BUDGET	2021/22	2020-21 to 2021-22	
			BUDGET	Amount	Percent
ADMINISTRATION					
Personnel	144,956	164,077	218,127	54,050	32.94%
Services	102,543	92,876	110,780	17,904	19.28%
Supplies & Materials	43,326	43,950	30,369	(13,581)	-30.90%
Other	110,001	30,862	38,500	7,639	24.75%
Capital	267,990	80,000	0	(80,000)	-100.00%
Interfund Xfer to TAP Loop 230 Grant	0	0	86,560	86,560	100.00%
Total Administration Expense	668,817	411,764	484,336	72,572	17.62%
FINANCE					
Personnel	67,199	78,035	68,021	(10,014)	-12.83%
Services	20,330	23,141	27,205	4,064	17.56%
Supplies & Materials	868	1,100	2,647	1,547	140.64%
Other	0	0	0	0	0.00%
Total Finance Expense	88,397	102,276	97,873	(4,403)	-4.31%
POLICE					
Personnel	929,670	1,091,883	1,196,224	104,341	9.56%
Services	27,703	38,554	38,574	20	0.05%
Supplies & Materials	82,646	99,125	98,369	(756)	-0.76%
Other	52,731	53,586	55,369	1,783	3.33%
Capital Expenditures	101,758	100,000	0	(100,000)	-100.00%
Total Police Expense	1,194,509	1,383,148	1,388,536	5,388	0.39%
ANIMAL CONTROL					
Personnel	38,193	44,145	48,404	4,260	9.65%
Services	9,230	9,910	9,915	5	0.05%
Supplies & Materials	2,723	4,500	4,650	150	3.33%
Other	409	409	385	(24)	-5.87%
Capital Expenditures	0	0	0	0	0.00%
Total Animal Control Expense	50,555	58,964	63,354	4,391	7.45%
COURT					
Personnel	42,433	57,633	59,399	1,766	3.06%
Services	10,870	16,648	16,948	300	1.80%
Supplies & Materials	1,166	2,100	1,600	(500)	-23.81%
Other	44	70	50	(20)	-28.57%
Total Court Expense	54,514	76,451	77,997	1,546	2.02%
FIRE					
Personnel	1,994	1,994	2,034	40	2.01%
Services	10,867	12,425	13,056	631	5.08%
Supplies & Materials	25,073	36,350	36,350	0	0.00%
Other	33,350	37,297	37,576	279	0.75%
Capital Expenditures	0	0	0	0	0.00%
Total Fire Expense	71,284	88,066	89,016	950	1.08%

**CITY OF SMITHVILLE
GENERAL FUND EXPENSE SUMMARY
PROPOSED 2021-22 BUDGET**

	@ 8/17/21 2020-21 YTD	2020-21 BUDGET	PROPOSED 2021/22 BUDGET	DIFFERENCE 2020-21 to 2021-22	
				Amount	Percent
LIBRARY					
Personnel	204,381	236,302	259,986	23,684	10.02%
Services	22,090	32,619	15,759	(16,860)	-51.69%
Supplies (includes Donation/Grant exp)	45,297	36,500	45,000	8,500	23.29%
Other	2,602	2,602	4,000	1,398	53.73%
Capital Expenditures	0	0	0	0	0.00%
Total Library Expense	274,369	308,023	324,745	16,722	5.43%
COMMUNITY SERVICE					
Allocated Support	58,133	47,514	55,745	8,231	17.32%
Total Community Service Expense	58,133	47,514	55,745	8,231	17.32%
PARKS & RECREATION					
Personnel	199,457	223,697	253,619	29,922	13.38%
Services	28,523	38,510	40,700	2,190	5.69%
Supplies & Materials	60,151	54,650	61,700	7,050	12.90%
Other	11,676	16,784	17,736	952	5.67%
Capital Expenditures	11,578	25,000	0	(25,000)	-100.00%
Total Parks & Recreation Expense	311,385	358,641	373,755	15,114	4.21%
RECREATION CENTER					
Personnel	165,821	208,710	223,930	15,220	7.29%
Services	64,238	73,744	81,695	7,951	10.78%
Supplies & Materials	25,350	32,854	32,630	(224)	-0.68%
Other-Special Projects	5,853	8,856	23,250	14,394	162.53%
Capital Expenditures	0	0	0	0	0.00%
Total Recreation Center Expense	261,262	324,164	361,505	37,341	11.52%
STREET & ALLEY					
Personnel	121,637	180,735	202,543	21,808	12.07%
Services	185,478	87,600	107,550	19,950	22.77%
Supplies & Materials	100,834	230,950	206,075	(24,875)	-10.77%
Other-Special Projects	23,456	22,788	23,604	816	3.58%
Capital Expenditures	111,638	83,000	0	(83,000)	-100.00%
Interfund Xfer to HMPG Grant	(160)	0	0	0	0.00%
Total Street & Alley Expense	542,883	605,073	539,772	(65,301)	-10.79%
SOLID WASTE					
Personnel	174,531	214,730	244,597	29,866	13.91%
Services	509,392	563,300	905,250	341,950	60.70%
Supplies & Materials	44,854	48,100	48,050	(50)	-0.10%
Other-Special Projects	30,921	38,054	37,759	(295)	-0.77%
Capital Expenditures	50,254	50,000	0	(50,000)	-100.00%
Total Solid Waste Expense	809,952	914,184	1,235,656	321,472	35.16%

**CITY OF SMITHVILLE
GENERAL FUND EXPENSE SUMMARY
PROPOSED 2021-22 BUDGET**

	@ 8/17/21 2020-21 YTD	2020-21 BUDGET	PROPOSED 2021/22 BUDGET	DIFFERENCE 2020-21 to 2021-22	
				Amount	Percent
ENFORCEMENT & INSPECTIONS					
Personnel	74,908	76,112	80,463	4,350	5.72%
Services	16,823	38,045	33,045	(5,000)	-13.14%
Supplies & Materials	7,363	6,175	6,260	85	1.38%
Other	561	562	465	(97)	-17.26%
Capital Expenditures	2,278	0	0	0	0.00%
Total Enforcement/Insp Expense	101,932	120,894	120,233	(662)	-0.55%
CEMETERY					
Personnel	0	0	0	0	0.00%
Services	78,828	80,730	80,722	(8)	-0.01%
Supplies & Materials	1,063	5,000	4,680	(320)	-6.40%
Other	111	111	135	24	21.62%
Capital Expenditures	0	0	0	0	0.00%
Total Cemetery Expense	80,002	85,841	85,537	(304)	-0.35%
AIRPORT					
Services	29,428	35,360	35,985	625	1.77%
Supplies & Materials	2,491	3,700	3,700	0	0.00%
Other	33,630	8,312	33,065	24,753	297.80%
Capital Expenditures	0	0	0	0	0.00%
Total Airport Expense	65,549	47,372	72,750	25,378	53.57%
GRANTS & ECONOMIC DEVELOPMENT					
Personnel	36,061	41,796	83,270	41,474	99.23%
Services	2,401	9,740	7,665	(2,075)	-21.30%
Supplies & Materials	180	0	0	0	0.00%
Other	24,950	25,000	45,032	20,032	80.13%
Capital Expenditures	0	0	0	0	0.00%
Total Grants & Eco Development Exp	63,592	76,536	135,967	59,431	77.65%
TOTAL EXPENSES	4,697,136	5,008,912	5,506,777	497,865	9.94%

CITYOF SMITHVILLE FISCAL YEAR 2021-22 BUDGET

UTILITY FUND

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

Revenues in the Utility Fund include:

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

Expenses are allocated throughout 5 Departments:

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

**CITY OF SMITHVILLE
UTILITY FUND SUMMARY
PROPOSED 2021-22 BUDGET**

	2020-21 BUDGET	PROPOSED 2021-22 BUDGET	DIFFERENCE 2020-21 to 2021-22	
			Amount	Percent
REVENUES:				
Electrical	4,877,710	5,278,374	400,664	8.21%
Water	861,200	1,061,200	200,000	23.22%
Wastewater	697,500	783,000	85,500	12.26%
Miscellaneous	546,562	575,174	28,612	5.23%
TOTAL REVENUES	6,982,972	7,697,748	714,776	10.24%
EXPENSES:				
Administration	2,620,344	3,102,962	482,618	18.42%
Electrical	3,094,384	3,349,265	254,881	8.24%
Recycling	56,566	62,503	5,938	10.50%
Water	352,720	334,085	(18,635)	-5.28%
Wastewater	858,959	848,932	(10,027)	-1.17%
TOTAL EXPENSES	6,982,972	7,697,748	714,775	10.24%
Revenues Over/(Under) Expenses				
	<u>(0)</u>	<u>0</u>		

CITY OF SMITHVILLE					
PROPOSED 2021-22 BUDGET					
REVENUE DETAIL					
	@ 8/18/21		PROPOSED	DIFFERENCE	
	2020-21	2020-21	2021-22	2020-21 to 2021-22	
	Y-T-D	BUDGET	BUDGET	Amount	Percent
UTILITY FUND					
ELECTRIC RESIDENTIAL	2,408,764	2,860,000	3,167,024	307,024	10.74%
ELECTRIC - SMALL GENERAL	353,204	425,000	455,640	30,640	7.21%
ELECTRIC - LARGE GENERAL	1,124,800	1,400,000	1,424,850	24,850	1.78%
ELECTRIC - PUBLIC LIGHTING	11,597	13,800	13,900	100	0.72%
INTERDEPARTMENTAL	134,827	146,510	164,440	17,930	12.24%
ELECTRIC OPT OUT FEES	2,100	2,400	2,520	120	5.00%
CHARGE FOR SERVICES - ELECTRIC	52,250	30,000	50,000	20,000	66.67%
TOTAL ELECTRIC REVENUE	4,087,542	4,877,710	5,278,374	400,664	8.21%
WATER - METERED SALES	684,005	820,000	997,000	177,000	21.59%
WATER - UNMETERED SALES	990	1,200	1,200	-	0.00%
WATER TAPS	54,000	40,000	63,000	23,000	57.50%
TOTAL WATER REVENUE	738,995	861,200	1,061,200	200,000	23.22%
WASTEWATER - FLAT RATE CHG	560,886	660,000	720,000	60,000	9.09%
SEWER TAPS	48,750	37,500	63,000	25,500	68.00%
TOTAL WASTEWATER REVENUE	609,636	697,500	783,000	85,500	12.26%
GRANTS	0	0	0	-	0.00%
UTILITY PENALTIES IMPOSED	164,982	125,000	153,000	28,000	22.40%
INTEREST INCOME	7,276	13,000	7,300	(5,700)	-43.85%
CREDIT CARD USAGE FEE	21,448	18,000	22,800	4,800	26.67%
INSURANCE RECOVERY	17,014	0	0	-	0.00%
MISC. OTHER REVENUE	8,266	13,000	10,000	(3,000)	-23.08%
DRAINAGE/SYSTEM IMP FEE	118,224	139,000	142,000	3,000	2.16%
W/WW IMPROVEMENT FEES-'19 CO'S	123,021	147,500	147,500	-	0.00%
RENTS	22,328	22,220	23,279	1,059	4.77%
DUMPING FEES	0	0	0	-	0.00%
SALE OF RECYCLABLES	16,161	5,000	10,000	5,000	100.00%
SALE OF FIXED ASSETS	15,400	3,000	3,000	-	0.00%
QECB TREASURY SUBSIDY	61,286	60,842	56,295	(4,547)	-7.47%
TRANSFER IN FROM CAP REPLACEMENT	0	0	0	-	0.00%
TOTAL OTHER REVENUE	575,407	546,562	575,174	28,612	5.23%
TOTAL UTILITY FUND REVS	6,011,579	6,982,972	7,697,748	714,776	10.24%

CITY OF SMITHVILLE
UTILITY FUND EXPENSE SUMMARY
PROPOSED 2021-22 BUDGET

	@ 8/17/21	2020-21	PROPOSED	DIFFERENCE	
	2020-21 YTD	BUDGET	2021-22	2020-21 to 2021-22	
			BUDGET	Amount	Percent
ADMINISTRATION					
Personnel	561,480	611,958	774,162	162,204	26.51%
Services	181,788	194,515	231,537	37,022	19.03%
Supplies & Matls	15,991	13,625	14,585	960	7.05%
Other	606,841	676,246	671,678	(4,568)	-0.68%
Capital	0	0	0	0	0.00%
Interfund Transfer to USDA	0	0	0	0	0.00%
Interfund Transfer to General	950,583	1,037,000	1,324,000	287,000	27.68%
Interfund Transfer to I & S	72,500	87,000	87,000	0	0.00%
Total Admin Exp	2,389,184	2,620,344	3,102,962	482,618	18.42%
ELECTRIC					
Personnel	205,593	274,624	290,991	16,367	5.96%
Services	66,371	72,481	65,148	(7,333)	-10.12%
Supplies & Matls	2,357,802	2,714,000	2,963,055	249,055	9.18%
Other	32,876	33,279	30,071	(3,208)	-9.64%
Capital	2,278	0	0	0	0.00%
Total Electric Exp	2,664,920	3,094,384	3,349,265	254,881	8.24%
RECYCLE					
Personnel	34,265	39,962	45,568	5,607	14.03%
Services	1,216	2,405	2,505	100	4.16%
Supplies&Matls	5,852	5,900	6,020	120	2.03%
Other	8,300	8,299	8,410	111	1.34%
Capital	2,278	0	0	0	0.00%
Total Recycle Exp	51,910	56,566	62,503	5,938	10.50%
WATER					
Personnel	110,577	130,215	125,877	(4,338)	-3.33%
Services	39,163	71,615	54,825	(16,790)	-23.44%
Supplies & Matls	103,936	78,850	80,650	1,800	2.28%
Other	71,868	72,040	72,733	693	0.96%
Interfund Transfer CDBG	0	0	0	0	0.00%
Capital	2,278	0	0	0	0.00%
Total Water Exp	327,822	352,720	334,085	(18,635)	-5.28%
WASTEWATER					
Personnel	132,041	145,061	151,888	6,827	4.71%
Services	170,294	188,970	197,475	8,505	4.50%
Supplies & Matls	149,659	101,000	98,900	(2,100)	-2.08%
Other	403,822	423,928	400,669	(23,259)	-5.49%
Capital	2,278	0	0	0	0.00%
Total W/Water Exp	858,095	858,959	848,932	(10,027)	-1.17%
TOTAL EXPENSES	6,291,930	6,982,972	7,697,748	714,775	10.24%

**CITY OF SMITHVILLE
FISCAL YEAR 2021-2022 BUDGET**

DEBT SERVICE

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

CITY OF SMITHVILLE
DEBT SERVICE SUMMARY
PROPOSED 2021-2022 BUDGET

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	@ 7/3/2021 2020-21 YTD ACTUAL	2020-21 BUDGET	PROPOSED 2021-22 BUDGET		Difference 2020-21 to 2021-22	
									Amount	Percent
REVENUES:										
Property Taxes *	308,591	300,588	333,141	338,938	315,512	321,555	429,174	107,619	33.47%	
Drainage/System Improvement Utility Fees	96,000	90,000	87,000	87,000	65,250	87,000	87,000	0	0.00%	
Transfer In					32,303	0	0	0	0.00%	
Interest	2,322	5,292	8,477	3,476	174	0	0	0	0.00%	
Total Revenues	406,913	395,880	428,618	429,414	413,239	408,555	516,174	107,619	26.34%	
EXPENSES:										
Bond P&I Pymts '09 C of O's (refin '98)	172,800	173,863	0	0	0	0	0	0	0.00%	
Bond P&I Pymts '05 C of O's (refin '01)	214,320	212,203	214,792	212,090	214,095	214,095	0	(214,095)	-100.00%	
Bond P&I Pymts '18 C of O's (refin '09)			174,447	175,275	166,785	166,785	316,200	149,415	89.59%	
Bond P&I Pymts '19 C of O's			11,410	23,050	18,963	27,675	27,175	(500)	-1.81%	
Tax Note, Series 2021						0	172,799	172,799	0.00%	
'18 C of O's refunding issuance			15,000	0	0	0	0	0	0.00%	
Total Expenses	387,120	386,065	415,649	410,415	399,843	408,555	516,174	(65,180)	26.34%	
NET OF REVENUES OVER (UNDER) EXPENSES	19,793	9,815	12,969	18,999	13,397	0	0	0		

*2016-17 values include \$15,937 excess collections from FY 2015

*2017-18 values include \$7,100 excess collections from FY 2016

*2018-19 values include \$9,358 excess collections from FY 2017

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

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