

CITYOF SMITHVILLE FISCAL YEAR 2022-23 BUDGET

UTILITY FUND

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

Revenues in the Utility Fund include:

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

Expenses are allocated throughout 5 Departments:

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

**CITY OF SMITHVILLE
UTILITY FUND SUMMARY
FISCAL YEAR 2022-23 BUDGET**

| | 2021-22 BUDGET | 2022-23 BUDGET | DIFFERENCE 2021-22 to 2022-23 | |
|---------------------------------------|-------------------|-------------------|----------------------------------|--------------|
| | | | Amount | Percent |
| REVENUES: | | | | |
| Electrical | 5,284,216 | 5,516,265 | 232,049 | 4.39% |
| Water | 1,061,200 | 1,076,000 | 14,800 | 1.39% |
| Wastewater | 783,000 | 824,500 | 41,500 | 5.30% |
| Miscellaneous | 575,174 | 612,302 | 37,128 | 6.46% |
| TOTAL REVENUES | 7,703,590 | 8,029,067 | 325,477 | 4.23% |
| EXPENSES: | | | | |
| Administration | 3,105,735 | 3,102,993 | (2,742) | -0.09% |
| Electrical | 3,349,265 | 3,674,766 | 325,501 | 9.72% |
| Recycling | 62,503 | 67,009 | 4,506 | 7.21% |
| Water | 337,154 | 352,231 | 15,077 | 4.47% |
| Wastewater | 848,932 | 832,068 | (16,864) | -1.99% |
| TOTAL EXPENSES | 7,703,590 | 8,029,067 | 325,477 | 4.23% |
| Revenues Over/(Under) Expenses | | | | |
| | <u>(0)</u> | <u>(0)</u> | | |

| | | | | | |
|-----------------------------------|------------------|------------------|------------------|---------------------------|----------------|
| CITY OF SMITHVILLE | | | | | |
| FISCAL YEAR 2022-23 BUDGET | | | | | |
| REVENUE DETAIL | | | | | |
| | @ 8/24/22 | | | DIFFERENCE | |
| | 2021-22 | 2021-22 | 2022-23 | 2021-22 to 2022-23 | |
| | Y-T-D | BUDGET | BUDGET | Amount | Percent |
| UTILITY FUND | | | | | |
| ELECTRIC RESIDENTIAL | 2,585,702 | 3,172,866 | 3,333,960 | 161,094 | 5.08% |
| ELECTRIC - SMALL COMMERCIAL | 403,585 | 455,640 | 496,000 | 40,360 | 8.86% |
| ELECTRIC - LARGE COMMERCIAL | 1,094,078 | 1,424,850 | 1,440,300 | 15,450 | 1.08% |
| ELECTRIC - PUBLIC LIGHTING | 11,687 | 13,900 | 14,000 | 100 | 0.72% |
| INTERDEPARTMENTAL | 136,143 | 164,440 | 173,725 | 9,285 | 5.65% |
| ELECTRIC OPT OUT FEES | 2,070 | 2,520 | 2,280 | (240) | -9.52% |
| CHARGE FOR SERVICES - ELECTRIC | 135,855 | 50,000 | 56,000 | 6,000 | 12.00% |
| TOTAL ELECTRIC REVENUE | 4,369,121 | 5,284,216 | 5,516,265 | 232,049 | 4.39% |
| WATER - METERED SALES | 753,099 | 997,000 | 1,014,500 | 17,500 | 1.76% |
| WATER - UNMETERED SALES | 2,505 | 1,200 | 1,500 | 300 | 25.00% |
| WATER TAPS | 62,000 | 63,000 | 60,000 | (3,000) | -4.76% |
| TOTAL WATER REVENUE | 817,604 | 1,061,200 | 1,076,000 | 14,800 | 1.39% |
| WASTEWATER - FLAT RATE CHG | 692,302 | 720,000 | 779,500 | 59,500 | 8.26% |
| SEWER TAPS | 51,500 | 63,000 | 45,000 | (18,000) | -28.57% |
| TOTAL WASTEWATER REVENUE | 743,802 | 783,000 | 824,500 | 41,500 | 5.30% |
| GRANTS | 0 | 0 | 0 | - | 0.00% |
| UTILITY PENALTIES IMPOSED | 167,380 | 153,000 | 175,000 | 22,000 | 14.38% |
| INTEREST INCOME | 8,583 | 7,300 | 10,500 | 3,200 | 43.84% |
| CREDIT CARD USAGE FEE | 23,212 | 22,800 | 24,750 | 1,950 | 8.55% |
| INSURANCE RECOVERY | 0 | 0 | 0 | - | 0.00% |
| MISC. OTHER REVENUE | 8,023 | 10,000 | 11,000 | 1,000 | 10.00% |
| DRAINAGE/SYSTEM IMP FEE | 119,353 | 142,000 | 142,250 | 250 | 0.18% |
| W/WW IMPROVEMENT FEES-'19 CO'S | 123,113 | 147,500 | 147,500 | - | 0.00% |
| RENTS | 23,757 | 23,279 | 25,275 | 1,996 | 8.57% |
| DUMPING FEES | 0 | 0 | 0 | - | 0.00% |
| SALE OF RECYCLABLES | 30,311 | 10,000 | 22,000 | 12,000 | 120.00% |
| SALE OF FIXED ASSETS | 0 | 3,000 | 3,000 | - | 0.00% |
| QECB TREASURY SUBSIDY | 56,295 | 56,295 | 51,027 | (5,268) | -9.36% |
| TRANSFER IN FROM CAP REPLACEMENT | 0 | 0 | 0 | - | 0.00% |
| TOTAL OTHER REVENUE | 560,027 | 575,174 | 612,302 | 37,128 | 6.46% |
| TOTAL UTILITY FUND REVS | 6,490,554 | 7,703,590 | 8,029,067 | 325,477 | 4.23% |

| CITY OF SMITHVILLE | | | | | | | | | |
|------------------------------|-----------------------------------|------------------|------------------|------------------|------------------|--|------------------|------------------|------------------|
| FISCAL YEAR 2022-2023 BUDGET | | | | | | | | | |
| REVENUE DETAIL | | | | | | | | | |
| | | | | | | | @ 8/24/22 | | |
| | | | | | | | 2021-22 | 2021-22 | 2022-23 |
| | | | | | | | YTD ACTUAL | BUDGET | BUDGET |
| | | | | | | | | | \$ AMT |
| | | | | | | | | | CHANGE |
| UTILITY FUND | | | | | | | | | |
| | | 2017-18 | 2018-19 | 2019-20 | 2020-21 | | | | |
| | | ACTUAL | ACTUAL | ACTUAL | ACTUAL | | | | |
| 4410-620 | ELECTRIC RESIDENTIAL | 2,930,951 | 2,801,867 | 2,883,534 | 3,028,886 | | 2,585,702 | 3,172,866 | 3,333,960 |
| 4420-620 | ELECTRIC - SMALL COMMERCIAL | 439,172 | 412,724 | 410,525 | 445,411 | | 403,585 | 455,640 | 496,000 |
| 4430-620 | ELECTRIC - LARGE COMMERCIAL | 1,371,040 | 1,376,033 | 1,360,158 | 1,392,578 | | 1,094,078 | 1,424,850 | 1,440,300 |
| 4440-620 | ELECTRIC - PUBLIC LIGHTING | 10,844 | 10,504 | 13,451 | 13,922 | | 11,687 | 13,900 | 14,000 |
| 4450-620 | INTERDEPARTMENTAL | 140,811 | 141,720 | 139,841 | 164,015 | | 136,143 | 164,440 | 173,725 |
| 4455-620 | ELECTRIC OPT OUT FEES | 3,225 | 3,080 | 2,630 | 2,520 | | 2,070 | 2,520 | 2,280 |
| 4456-620 | CHARGE FOR SERVICES - ELECTRIC | 0 | 93,432 | 39,813 | 60,245 | | 135,855 | 50,000 | 56,000 |
| | TOTAL ELECTRIC REVENUE | 4,896,044 | 4,839,359 | 4,849,952 | 5,107,577 | | 4,369,121 | 5,284,216 | 5,516,265 |
| 4610-640 | WATER - METERED SALES | 836,163 | 770,878 | 803,039 | 821,309 | | 753,099 | 997,000 | 1,014,500 |
| 4620-640 | WATER - UNMETERED SALES | 1,669 | 1,406 | 1,938 | 1,056 | | 2,505 | 1,200 | 1,500 |
| 4625-640 | WATER TAPS | 34,000 | 35,000 | 44,500 | 191,000 | | 62,000 | 63,000 | 60,000 |
| | TOTAL WATER REVENUE | 871,832 | 807,284 | 849,477 | 1,013,365 | | 817,604 | 1,061,200 | 1,076,000 |
| 4710-660 | WASTEWATER - FLAT RATE CHG | 678,724 | 645,730 | 625,478 | 680,432 | | 692,302 | 720,000 | 779,500 |
| 4725-660 | SEWER TAPS | 26,250 | 28,750 | 32,500 | 71,250 | | 51,500 | 63,000 | 45,000 |
| | TOTAL WASTEWATER REVENUE | 704,974 | 674,480 | 657,978 | 751,682 | | 743,802 | 783,000 | 824,500 |
| 4775-610 | GRANTS | 36,886 | 0 | 0 | 250,581 | | 0 | 0 | 0 |
| 4875-610 | UTILITY PENALTIES IMPOSED | 138,560 | 120,141 | 116,834 | 178,706 | | 167,380 | 153,000 | 175,000 |
| 4880-610 | INTEREST INCOME | 16,885 | 25,690 | 17,898 | 8,312 | | 8,583 | 7,300 | 10,500 |
| 4801-610 | CREDIT CARD USAGE FEE | 16,320 | 18,509 | 12,464 | 23,928 | | 23,212 | 22,800 | 24,750 |
| 4735 / 4890 | MISC REVENUE/UTIL SVC XFER FEE | 27,509 | 15,844 | 13,329 | 17,723 | | 8,023 | 10,000 | 11,000 |
| 4980- | INSURANCE RECOVERY | 5,602 | 0 | 0 | 1,148 | | 0 | 0 | 0 |
| 4730 / 4731-610 | DRAINAGE/SYSTEM IMP FEES | 136,794 | 137,912 | 139,946 | 141,872 | | 119,353 | 142,000 | 142,250 |
| 4733-610 | W/WW IMPROVEMENT FEES-'19 CO'S | 0 | 111,050 | 146,688 | 147,476 | | 123,113 | 147,500 | 147,500 |
| 4850-620 | RENTS | 18,051 | 20,238 | 20,722 | 22,328 | | 23,757 | 23,279 | 25,275 |
| 4803-630 / 620 | DUMPING FEES | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 4840- | SALE OF RECYCLABLES | 11,566 | 7,846 | 2,256 | 16,787 | | 30,311 | 10,000 | 22,000 |
| 4930-610 | SALE OF FIXED ASSETS | 0 | 0 | 1 | 15,400 | | 0 | 3,000 | 3,000 |
| | QECB TREASURY SUBSIDY | 74,740 | 70,251 | 65,848 | 61,286 | | 56,295 | 56,295 | 51,027 |
| | TRANSFER IN FROM CAP REPLACEMENT | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| | TOTAL OTHER REVENUE | 482,913 | 527,480 | 535,986 | 885,548 | | 560,027 | 575,174 | 612,302 |
| | TOTAL UTILITY FUND REVENUE | 6,955,763 | 6,848,603 | 6,893,392 | 7,758,172 | | 6,490,554 | 7,703,590 | 8,029,067 |
| | | | | | | | | | 325,477 |

CITY OF SMITHVILLE
UTILITY FUND EXPENSE SUMMARY
FISCAL YEAR 2022-23 BUDGET

| | @ 8/24/2022 2021-22 YTD | 2021-22 BUDGET | 2022-23 BUDGET | DIFFERENCE 2021-22 to 2022-23 | |
|-------------------------------|----------------------------|-------------------|-------------------|----------------------------------|---------------|
| | | | | Amount | Percent |
| ADMINISTRATION | | | | | |
| Personnel | 684,721 | 776,935 | 835,684 | 58,749 | 7.56% |
| Services | 180,254 | 231,537 | 223,242 | (8,295) | -3.58% |
| Supplies & Matls | 18,232 | 14,585 | 16,825 | 2,240 | 15.36% |
| Other | 639,356 | 671,678 | 675,918 | 4,240 | 0.63% |
| Capital | 0 | 0 | 0 | 0 | 0.00% |
| Interfund Transfer to USDA | 0 | 0 | 0 | 0 | 0.00% |
| Interfund Transfer to General | 1,213,667 | 1,324,000 | 1,264,325 | (59,675) | -4.51% |
| Interfund Transfer to I & S | 72,500 | 87,000 | 87,000 | 0 | 0.00% |
| Total Admin Exp | 2,808,731 | 3,105,735 | 3,102,993 | (2,742) | -0.09% |
| ELECTRIC | | | | | |
| Personnel | 224,251 | 290,991 | 303,356 | 12,365 | 4.25% |
| Services | 62,202 | 65,148 | 119,693 | 54,545 | 83.72% |
| Supplies & Matls | 2,571,250 | 2,963,055 | 3,221,725 | 258,670 | 8.73% |
| Other | 114,710 | 30,071 | 29,992 | (79) | -0.26% |
| Capital | 0 | 0 | 0 | 0 | 0.00% |
| Total Electric Exp | 2,972,413 | 3,349,265 | 3,674,766 | 325,501 | 9.72% |
| RECYCLE | | | | | |
| Personnel | 39,663 | 45,568 | 53,619 | 8,051 | 17.67% |
| Services | 2,998 | 2,505 | 2,525 | 20 | 0.80% |
| Supplies&Matls | 4,525 | 6,020 | 6,420 | 400 | 6.64% |
| Other | 8,403 | 8,410 | 4,445 | (3,965) | -47.15% |
| Capital | 0 | 0 | 0 | 0 | 0.00% |
| Total Recycle Exp | 55,588 | 62,503 | 67,009 | 4,506 | 7.21% |
| WATER | | | | | |
| Personnel | 114,407 | 128,946 | 144,068 | 15,122 | 11.73% |
| Services | 71,601 | 54,825 | 50,850 | (3,975) | -7.25% |
| Supplies & Matls | 140,367 | 80,650 | 83,140 | 2,490 | 3.09% |
| Other | 77,765 | 72,733 | 74,173 | 1,440 | 1.98% |
| Interfund Transfer CDBG | 0 | 0 | 0 | 0 | 0.00% |
| Capital | 0 | 0 | 0 | 0 | 0.00% |
| Total Water Exp | 404,140 | 337,154 | 352,231 | 15,077 | 4.47% |
| WASTEWATER | | | | | |
| Personnel | 129,959 | 151,888 | 160,143 | 8,255 | 5.43% |
| Services | 230,730 | 197,475 | 201,050 | 3,575 | 1.81% |
| Supplies & Matls | 161,284 | 98,900 | 107,020 | 8,120 | 8.21% |
| Other | 403,050 | 400,669 | 363,855 | (36,814) | -9.19% |
| Capital | 0 | 0 | 0 | 0 | 0.00% |
| Total W/Water Exp | 925,023 | 848,932 | 832,068 | (16,864) | -1.99% |
| TOTAL EXPENSES | 7,165,896 | 7,703,590 | 8,029,067 | 325,477 | 4.23% |

CITY OF SMITHVILLE UTILITY FUND
FISCAL YEAR 2022-23 BUDGET

| | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 ACTUAL | 2020-21 ACTUAL | @ 8/24/2022 2021-22 YTD ACTUAL | 2021-22 BUDGET | 2022-23 BUDGET | \$ amt diff |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------------------------|-------------------|-------------------|----------------|
| UTILITY FUND | | | | | | | | |
| 610 UTILITY ADMINISTRATION | | | | | | | | |
| SALARIES | 450,526 | 508,646 | 456,461 | 508,210 | 521,996 | 590,372 | 627,068 | 36,696 |
| PAYROLL BENEFITS | 136,779 | 159,047 | 167,966 | 146,873 | 162,726 | 186,563 | 208,616 | 22,053 |
| TOTAL PERSONNEL | 587,305 | 667,693 | 624,427 | 655,082 | 684,721 | 776,935 | 835,684 | 58,749 |
| 5110 ADVERTISING & PUBLICATION | 50 | 239 | 899 | 95 | 91 | 500 | 500 | 0 |
| 5120 COMMUNICATIONS & PHONE | 9,109 | 11,056 | 13,508 | 5,337 | 4,132 | 5,225 | 4,550 | (675) |
| 5130 POSTAGE | 14,399 | 14,495 | 13,618 | 14,231 | 12,685 | 15,500 | 15,600 | 100 |
| 5140 DUES & SUBSCRIPTIONS | 1,513 | 1,258 | 1,153 | 958 | 1,530 | 1,500 | 1,500 | 0 |
| 5150 ELECTRICITY | 986 | 1,200 | 4,230 | 6,848 | 5,768 | 3,500 | 7,500 | 4,000 |
| 5160 WATER/SEWER/GARBAGE | 1,063 | 747 | 745 | 806 | 926 | 1,000 | 1,125 | 125 |
| 5220 EMPLOYEE MEETING EXPENSE | 0 | 48 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5190 TRAVEL & TRANSPORTATION | 292 | 1,239 | 215 | 0 | 48 | 1,000 | 1,000 | 0 |
| 5200 TUITION & REGISTRATION | 1,325 | 2,175 | 826 | 0 | 0 | 1,000 | 1,000 | 0 |
| 5210 MEALS & LODGING | 783 | 2,651 | 807 | 61 | 190 | 1,000 | 1,000 | 0 |
| 5226 SAFETY MTG/TRAINING/INCENTIVE | 1,050 | 1,840 | 0 | 0 | 1,920 | 1,000 | 2,000 | 1,000 |
| 5250 PRINTING & REPRODUCTION | 2,963 | 3,662 | 3,278 | 4,075 | 3,156 | 3,750 | 3,750 | 0 |
| 5289 WEBSITE EXPENSES | 120 | 120 | 120 | 120 | 100 | 120 | 120 | 0 |
| 5240 RENTALS | 8,200 | 7,418 | 7,206 | 7,293 | 5,851 | 7,750 | 7,622 | (128) |
| 5242 CREDIT CARD PROCESSING FEES | 24,992 | 27,379 | 31,535 | 39,662 | 39,972 | 40,000 | 45,000 | 5,000 |
| 5260 AUDITING | 9,960 | 10,200 | 10,560 | 10,800 | 12,000 | 15,900 | 16,200 | 300 |
| 5290 OTHER PROFESSIONAL SERVICES | 92,685 | 85,201 | 115,851 | 106,472 | 91,819 | 131,792 | 111,275 | (20,517) |
| 5270 LEGAL | 42 | 2,005 | 489 | 563 | 68 | 1,000 | 3,500 | 2,500 |
| 5280 FILING & RECORDING FEES | 0 | 84 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL SERVICES | 169,532 | 173,017 | 205,039 | 197,320 | 180,254 | 231,537 | 223,242 | (8,295) |
| 5410 | | | | | | | | |
| 5425 OFFICE/JANITOR | 4,894 | 3,776 | 3,990 | 4,695 | 5,156 | 4,000 | 4,750 | 750 |
| 5420 OPERATING | 1,491 | 1,366 | 1,746 | 4,016 | 1,536 | 1,400 | 1,400 | 0 |
| 5430 CLOTHING & UNIFORMS | 500 | 634 | 968 | 1,907 | 922 | 1,170 | 1,160 | (10) |
| 5490 COMPUTER | 1,073 | 2,309 | 958 | 2,235 | 795 | 1,000 | 1,000 | 0 |
| 5550 MINOR TOOLS & EQUIPMENT | 3,524 | 3,324 | 3,690 | 3,809 | 2,674 | 3,815 | 3,815 | 0 |
| 5551 CHRISTMAS | 2,989 | 1,745 | 3,410 | 375 | 4,269 | 1,500 | 1,500 | 0 |
| 5520 MOTOR FUELS & LUBRICANTS | 1,260 | 805 | 705 | 1,508 | 2,461 | 1,500 | 3,000 | 1,500 |
| 5691 MAINTENANCE-OFC EQUIP | 0 | 0 | 0 | 0 | 0 | 100 | 100 | 0 |
| 5695 MAINTENANCE-BUILDING/AUTOMO | 0 | 2,390 | 0 | 259 | 420 | 100 | 100 | 0 |
| TOTAL SUPPLIES & MATERIALS | 15,730 | 16,347 | 15,467 | 18,805 | 18,232 | 14,585 | 16,825 | 2,240 |
| 5720 INSURANCE & BONDS | 11,232 | 9,997 | 9,894 | 10,651 | 8,753 | 8,850 | 9,385 | 535 |
| 5710 INTEREST (QECB LEASE) | 90,354 | 141,898 | 159,186 | 150,213 | 149,374 | 147,428 | 137,333 | (10,095) |
| 5754 PRINCIPAL BOND/LOAN PMTS | 158,700 | 257,100 | 230,700 | 207,500 | 242,900 | 242,900 | 251,700 | 8,800 |
| 5750 ADMINISTRATIVE FEES | 174,996 | 174,996 | 175,000 | 175,000 | 160,417 | 175,000 | 175,000 | 0 |
| 5764 SPECIAL PROJECTS | 0 | 0 | 32,931 | 0 | 7,913 | 12,500 | 12,500 | 0 |
| 5770 CHARGE- OFF BAD DEBTS | 42,268 | 32,821 | 92,283 | 18,978 | 0 | 15,000 | 20,000 | 5,000 |
| ----- CLAIMS / YOUTH ACTIVITY / MISC | 733 | 111 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5780 PAYMENT IN LIEU OF TAXES | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 0 |
| TOTAL OTHER CHARGES & EXP | 548,283 | 686,923 | 769,993 | 632,342 | 639,356 | 671,678 | 675,918 | 4,240 |
| 5800 INTERFUND XFER TO GENERAL | 1,137,000 | 1,137,000 | 1,037,000 | 1,037,000 | 1,213,667 | 1,324,000 | 1,264,325 | (59,675) |
| 5891 INTERFUND XFER TO I & S | 90,000 | 87,000 | 87,000 | 87,000 | 72,500 | 87,000 | 87,000 | 0 |
| 5849 INTERFUND XFER TO USDA GRANT | 0 | 7,500 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL TRANSFERS | 1,227,000 | 1,231,500 | 1,124,000 | 1,124,000 | 1,286,167 | 1,411,000 | 1,351,325 | (59,675) |
| CAPITAL EXPENDITURES | | | | | | | | |
| ----- TECHNOLOGY PROCURE/UPGRADE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ----- TOOLS & EQUIP/COMM UPGRADE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ----- BUILDINGS & STRUCTURES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL UTILITY ADMIN EXPENSES | 2,547,850 | 2,775,480 | 2,738,925 | 2,627,549 | 2,808,731 | 3,105,735 | 3,102,993 | (2,742) |

CITY OF SMITHVILLE UTILITY FUND
FISCAL YEAR 2022-23 BUDGET

| | 2017-18 | 2018-19 | 2019-20 | 2020-21 | @ 8/24/2022 2021-22 YTD ACTUAL | 2021-22 BUDGET | 2022-23 BUDGET | \$ amt diff |
|-------------------------------------|-----------|-----------|-----------|-----------|--------------------------------------|-------------------|-------------------|----------------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | | | | |
| 620 ELECTRICAL | | | | | | | | |
| SALARIES | 152,726 | 165,764 | 189,955 | 183,675 | 169,424 | 219,771 | 224,771 | 5,000 |
| PAYROLL BENEFITS | 50,339 | 52,344 | 61,497 | 59,840 | 54,827 | 71,220 | 78,585 | 7,365 |
| TOTAL PERSONNEL | 203,065 | 218,108 | 251,452 | 243,515 | 224,251 | 290,991 | 303,356 | 12,365 |
| 5110 ADVERTISING & PUBLICATION | 0 | 130 | 0 | 0 | 108 | 100 | 100 | 0 |
| 5120 COMMUNICATIONS & PHONE | 1,095 | 1,091 | 959 | 1,375 | 1,046 | 1,405 | 1,250 | (155) |
| 5140 DUES & SUBSCRIPTIONS | 818 | 818 | 818 | 818 | 0 | 818 | 818 | 0 |
| 5190 TRAVEL & TRANSPORTATION | 139 | 0 | 0 | 0 | 0 | 350 | 350 | 0 |
| 5200 TUITION & REGISTRATION | 1,312 | 819 | 250 | 0 | 595 | 1,500 | 1,500 | 0 |
| 5210 MEALS & LODGING | 474 | 321 | 63 | 34 | 30 | 700 | 400 | (300) |
| 5270 LEGAL | 502 | 606 | 609 | 360 | 0 | 0 | 0 | 0 |
| 5291 TREE TRIMMING | 19,926 | 24,512 | 24,512 | 25,781 | 25,445 | 20,000 | 25,000 | 5,000 |
| 5240 RENTALS | 0 | 660 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5290 OTHER PROFESSIONAL SERVICES | 5,781 | 1,678 | 10,543 | 299 | 6,564 | 5,275 | 5,275 | 0 |
| 5320 CONTRACT LABOR | 39,118 | 51,065 | 64,965 | 44,489 | 28,413 | 35,000 | 85,000 | 50,000 |
| 5150 PUBLIC LIGHTING | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL SERVICES | 69,164 | 81,700 | 102,719 | 73,156 | 62,202 | 65,148 | 119,693 | 54,545 |
| 5420 OFFICE/OPERATING | 15,408 | 27,524 | 18,953 | 23,183 | 13,033 | 15,000 | 15,000 | 0 |
| 5430 CLOTHING & UNIFORMS | 3,027 | 4,567 | 4,606 | 6,078 | 5,000 | 7,055 | 6,725 | (330) |
| 5490 COMPUTER | 0 | 0 | 0 | 1,017 | 656 | 0 | 0 | 0 |
| 5440 CHEMICALS | 0 | 0 | 0 | 392 | 0 | 0 | 0 | 0 |
| 5590 SAFETY EQUIPMENT | 0 | 0 | 0 | 0 | 1,140 | 250 | 0 | (250) |
| 5550 MINOR TOOLS & EQUIPMENT | 3,188 | 7,800 | 3,676 | 4,119 | 3,511 | 3,000 | 3,000 | 0 |
| 5520 MOTOR FUELS & LUBRICANTS | 7,753 | 9,450 | 7,930 | 9,119 | 14,477 | 8,250 | 13,000 | 4,750 |
| 5530 TIRES & TUBES | 0 | 1,041 | 99 | 914 | 1,061 | 750 | 750 | 0 |
| ----- AUTO PARTS & SUPPLIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5551 CHRISTMAS | 0 | 0 | 1,482 | 0 | 0 | 500 | 500 | 0 |
| 5693 MAINTENANCE - AUTOMOTIVE | 23,283 | 21,393 | 19,400 | 22,904 | 37,578 | 17,000 | 22,000 | 5,000 |
| 5694 MAINTENANCE - MACHINERY | 1,330 | 1,735 | 2,539 | 904 | 335 | 1,500 | 1,000 | (500) |
| 5696 MAINTENANCE - OTHER EQUIPMENT | 0 | 0 | 0 | 0 | 673 | 0 | 0 | 0 |
| 5695 MAINTENANCE-BUILDING | 45 | 60 | 30 | 45 | 148 | 250 | 250 | 0 |
| 5610 MATERIALS - PIPING & VALVES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5595 PURCHASED POWER | 2,557,662 | 2,449,085 | 2,213,270 | 2,690,854 | 2,302,728 | 2,775,000 | 2,970,000 | 195,000 |
| 5600 MATERIALS - POLES | 6,865 | 10,744 | 10,712 | 3,269 | 4,500 | 6,000 | 6,000 | 0 |
| 5601 MATERIALS - TRANSFORMERS | 61,924 | 131,305 | 52,219 | 44,942 | 118,378 | 50,000 | 100,000 | 50,000 |
| 5602 MATERIALS - POLE LINE HARDWR | 43,335 | 60,603 | 46,882 | 67,050 | 56,811 | 50,000 | 65,000 | 15,000 |
| 5603 MATERIALS - WIRE | 10,337 | 13,393 | 9,565 | 12,176 | 9,477 | 7,500 | 7,500 | 0 |
| 5604 MATERIALS - METERS | 20,390 | 13,050 | 950 | 17,879 | 0 | 12,500 | 5,000 | (7,500) |
| 5615 MATERIALS-MISC/UNDERGROUND | 5,642 | 5,448 | 8,463 | 5,042 | 1,746 | 6,000 | 3,500 | (2,500) |
| 5605 MATERIALS - STREET LTS/SIGNALS | 2,659 | 4,132 | 0 | 403 | 0 | 2,500 | 2,500 | 0 |
| TOTAL SUPPLIES & MATERIALS | 2,762,847 | 2,761,330 | 2,400,775 | 2,910,292 | 2,571,250 | 2,963,055 | 3,221,725 | 258,670 |
| 5720 INSURANCE & BONDS | 3,450 | 4,092 | 3,957 | 4,913 | 4,207 | 4,210 | 4,135 | (75) |
| ----- LICENSES & PERMITS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5760 CLAIMS & JUDGEMENTS | 0 | 0 | 1,537 | 1,938 | 0 | 0 | 0 | 0 |
| ----- SPECIAL PROJECTS | 0 | 0 | 0 | 0 | 84,477 | 0 | 0 | 0 |
| 5710 INTEREST (LEASE) | 2,617 | 1,339 | 2,611 | 3,789 | 2,883 | 2,718 | 2,025 | (693) |
| 5754 PRINCIPAL BOND/LOAN PMTS | 33,560 | 34,802 | 54,308 | 22,885 | 23,143 | 23,143 | 23,832 | 689 |
| TOTAL OTHER CHARGES & EXP | 39,626 | 40,233 | 62,414 | 33,525 | 114,710 | 30,071 | 29,992 | (79) |
| SUBTOTAL ELECTRIC EXPENDITURES | 3,074,702 | 3,101,371 | 2,817,360 | 3,260,488 | 2,972,413 | 3,349,265 | 3,674,766 | 325,501 |
| CAPITAL EXPENDITURES | | | | | | | | |
| 5920 AUTOMOTIVE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ----- MACHINERY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5960 BUILDINGS & STRUCTURES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL ELECTRIC EXPENSES | 3,074,702 | 3,101,371 | 2,817,360 | 3,260,488 | 2,972,413 | 3,349,265 | 3,674,766 | 325,501 |

CITY OF SMITHVILLE UTILITY FUND
FISCAL YEAR 2022-23 BUDGET

| | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 ACTUAL | 2020-21 ACTUAL | @ 8/24/2022 2021-22 YTD ACTUAL | 2021-22 BUDGET | 2022-23 BUDGET | \$ amt diff |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------------------------|-------------------|-------------------|----------------|
| 630 RECYCLE CENTER | | | | | | | | |
| SALARIES | 24,503 | 24,909 | 27,088 | 27,586 | 27,897 | 32,166 | 37,930 | 5,764 |
| PAYROLL BENEFITS | 11,576 | 12,250 | 12,399 | 12,839 | 11,766 | 13,402 | 15,689 | 2,286 |
| TOTAL PERSONNEL | 36,079 | 37,159 | 39,487 | 40,426 | 39,663 | 45,568 | 53,619 | 8,051 |
| 5150 ELECTRICITY | 532 | 1,131 | 868 | 1,068 | 1,062 | 1,300 | 1,300 | 0 |
| 5160 WATER/SEWER/GARBAGE | 205 | 205 | 205 | 205 | 186 | 205 | 225 | 20 |
| 5140 DUES & SUBSCRIPTIONS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 TUITION & REGISTRATION | 67 | 0 | 0 | 0 | 40 | 0 | 0 | 0 |
| 5290 OTHER PROFESSIONAL SERVICES | 119 | 136 | 2,130 | 161 | 183 | 1,000 | 500 | (500) |
| 5320 CONTRACT LABOR | 2,015 | 0 | 5,873 | 0 | 1,526 | 0 | 500 | 500 |
| TOTAL SERVICES | 2,938 | 1,473 | 9,076 | 1,434 | 2,998 | 2,505 | 2,525 | 20 |
| 5420 OPERATING | 1,996 | 1,043 | 4,312 | 4,208 | 1,265 | 2,000 | 2,000 | 0 |
| 5430 CLOTHING & UNIFORMS | 676 | 1,090 | 1,081 | 1,029 | 824 | 1,020 | 1,020 | 0 |
| 5550 MINOR TOOLS & EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5520 MOTOR FUELS & LUBRICANTS | 244 | 318 | 1,143 | 160 | 441 | 750 | 750 | 0 |
| 5530 TIRES & TUBES | 0 | 0 | 0 | 344 | 0 | 400 | 400 | 0 |
| 5693 MAINTENANCE-AUTOMOTIVE | 1,160 | 1,628 | 2,483 | 2,956 | 1,439 | 1,100 | 1,500 | 400 |
| 5694 MAINTENANCE - MACHINERY | 379 | 1,587 | 65 | 542 | 555 | 750 | 750 | 0 |
| 5695 MAINTENANCE - BUILDINGS | 72 | 0 | 9,119 | 0 | 0 | 0 | 0 | 0 |
| 5490 COMPUTER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL SUPPLIES & MATERIALS | 4,527 | 5,666 | 18,203 | 9,239 | 4,525 | 6,020 | 6,420 | 400 |
| 5720 INSURANCE & BONDS | 295 | 359 | 365 | 300 | 403 | 410 | 445 | 35 |
| 5757 COMMUNITY SVC- KEEP SM BEAU | 4,000 | 3,093 | 1,059 | 4,000 | 4,000 | 4,000 | 4,000 | 0 |
| 5757 COMMUNITY SVC-METHODIST MEN | 4,000 | 3,093 | 4,000 | 4,000 | 4,000 | 4,000 | 0 | (4,000) |
| ----- SPECIAL PROJECTS/OTHER PUB SERV | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL OTHER CHARGES & EXP | 8,295 | 6,544 | 5,423 | 8,300 | 8,403 | 8,410 | 4,445 | (3,965) |
| SUBTOTAL RECYCLE EXPENDITURES | 51,839 | 50,842 | 72,190 | 59,398 | 55,588 | 62,503 | 67,009 | 4,506 |
| CAPITAL EXPENDITURES | | | | | | | | |
| ----- MACHINERY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5960 BUILDING & STRUCTURES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ----- COMMUNICATION EQUIP/UPGRADE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL RECYCLE EXPENSE | 51,839 | 50,842 | 72,190 | 59,398 | 55,588 | 62,503 | 67,009 | 4,506 |

CITY OF SMITHVILLE UTILITY FUND
FISCAL YEAR 2022-23 BUDGET

| | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 ACTUAL | 2020-21 ACTUAL | @ 8/24/2022 2021-22 YTD ACTUAL | 2021-22 BUDGET | 2022-23 BUDGET | \$ amt diff |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------------------------|-------------------|-------------------|----------------|
| 640 WATER | | | | | | | | |
| SALARIES | 99,216 | 97,584 | 95,217 | 94,394 | 85,933 | 96,152 | 105,694 | 9,542 |
| PAYROLL BENEFITS | 37,738 | 39,140 | 34,783 | 31,922 | 28,475 | 32,794 | 38,375 | 5,580 |
| TOTAL PERSONNEL | 136,954 | 136,724 | 130,001 | 126,316 | 114,407 | 128,946 | 144,068 | 15,122 |
| 5110 ADVERTISING & PUBLICATION | 1,698 | 1,153 | 1,265 | 205 | 0 | 300 | 300 | 0 |
| 5120 COMMUNICATIONS & PHONE | 8,366 | 11,526 | 17,246 | 597 | 370 | 525 | 450 | (75) |
| 5140 DUES & SUBSCRIPTIONS | 0 | 111 | 0 | 0 | 111 | 100 | 100 | 0 |
| 5150 ELECTRICITY | 13,637 | 10,737 | 6,759 | 11,230 | 8,528 | 11,000 | 11,000 | 0 |
| 5170 GAS | 416 | 320 | 368 | 405 | 427 | 450 | 550 | 100 |
| 5190 TRAVEL & TRANSPORTATION | 245 | 361 | 0 | 0 | 145 | 750 | 750 | 0 |
| 5200 TUITION & REGISTRATION | 741 | 707 | 840 | 440 | 490 | 1,500 | 1,500 | 0 |
| 5210 MEALS & LODGING | 200 | 16 | 0 | 0 | 200 | 500 | 500 | 0 |
| 5225 SAFETY MEETING/TRAINING | 0 | 0 | 0 | 0 | 0 | 250 | 0 | (250) |
| 5240 RENTALS | 0 | 0 | 0 | 0 | 51 | 250 | 250 | 0 |
| 5270 LEGAL | 0 | 353 | 42 | 0 | 0 | 0 | 0 | 0 |
| 5273 LABORATORY TESTING | 2,153 | 328 | 4,798 | 1,775 | 2,595 | 1,500 | 2,750 | 1,250 |
| 5290 OTHER PROFESSIONAL SERVICES | 30,980 | 39,318 | 6,656 | 9,082 | 10,869 | 20,000 | 15,000 | (5,000) |
| 5310 PHYSICAL EXAMS | 0 | 0 | 110 | 0 | 0 | 200 | 200 | 0 |
| 5320 CONTRACT LABOR | 19,737 | 19,810 | 12,858 | 20,522 | 47,815 | 17,500 | 17,500 | 0 |
| TOTAL SERVICES | 78,172 | 84,740 | 50,943 | 44,256 | 71,601 | 54,825 | 50,850 | (3,975) |
| 5420 OPERATING/OFFICE | 9,081 | 11,623 | 11,628 | 17,309 | 8,785 | 12,000 | 12,000 | 0 |
| 5430 CLOTHING & UNIFORMS | 1,720 | 2,931 | 2,490 | 2,565 | 2,032 | 2,650 | 2,890 | 240 |
| 5490 COMPUTER | 0 | 0 | 0 | 1,017 | 656 | 0 | 0 | 0 |
| 5550 MINOR TOOLS & EQUIPMENT/STREET | 6,226 | 6,382 | 1,055 | 2,011 | 0 | 2,000 | 1,000 | (1,000) |
| 5520 MOTOR FUELS & LUBRICANTS | 2,945 | 3,233 | 3,016 | 3,635 | 4,792 | 3,500 | 5,000 | 1,500 |
| 5530 TIRES & TUBES | 333 | 804 | 599 | 1,275 | 956 | 750 | 750 | 0 |
| 5540 AUTO PARTS & SUPPLIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5681 MAINTENANCE - PUMPS | 0 | 0 | 0 | 0 | 0 | 500 | 500 | 0 |
| 5693 MAINTENANCE - AUTOMOTIVE | 6,583 | 6,324 | 13,392 | 13,574 | 8,230 | 6,750 | 10,000 | 3,250 |
| 5694 MAINTENANCE - MACHINERY | 8,896 | 1,371 | 3,774 | 1,695 | 730 | 3,000 | 1,500 | (1,500) |
| 5695 MAINTENANCE - BUILDINGS | 39 | 0 | 0 | 0 | 103 | 0 | 0 | 0 |
| ----- MAINTENANCE - OTHER EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5697 MAINTENANCE - WATER TRTMT | 17,003 | 6,415 | 11,829 | 26,979 | 0 | 9,000 | 9,000 | 0 |
| ----- MAINTENANCE - LIFT STATIONS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5440 CHEMICALS/CHEM CYC RENTAL | 11,448 | 11,988 | 13,238 | 13,385 | 14,929 | 11,500 | 11,500 | 0 |
| ----- MATERIALS - FIRE HYDRANTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5612 MATERIALS - WATER TREATMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5614 MATERIALS - OPERATING/MISC | 0 | 0 | 0 | 0 | 144 | 0 | 0 | 0 |
| 5604 MATERIALS - METERS | 5,174 | 2,749 | 11,440 | 7,371 | 0 | 4,000 | 4,000 | 0 |
| ----- MATERIALS - MOTORS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5610 MATERIALS - PIPING & VALVES | 35,080 | 23,600 | 34,438 | 38,634 | 91,942 | 25,000 | 25,000 | 0 |
| 5611 MATERIALS - PUMPS | 0 | 0 | 1,221 | 0 | 7,068 | 0 | 0 | 0 |
| TOTAL SUPPLIES & MATERIALS | 104,530 | 77,421 | 108,120 | 129,449 | 140,367 | 80,650 | 83,140 | 2,490 |
| 5710 INTEREST | 0 | 0 | 1,250 | 1,162 | 973 | 917 | 667 | (250) |
| 5754 PRINCIPAL BOND/LOAN PMTS | 0 | 0 | 8,731 | 8,478 | 8,721 | 8,721 | 8,971 | 250 |
| 5720 INSURANCE & BONDS | 5,024 | 10,170 | 10,318 | 12,155 | 12,827 | 12,850 | 14,290 | 1,440 |
| 5725 PERMITS & LICENSES | 4,834 | 4,834 | 4,998 | 4,998 | 4,998 | 5,000 | 5,000 | 0 |
| 5790 CONSERVATION DISTRICT FEES | 55,931 | 33,559 | 44,745 | 44,745 | 44,745 | 44,745 | 44,745 | 0 |
| 5764 SPECIAL PROJECTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5760 CLAIMS/JUDGEMENTS/DAMAGES | 2,649 | 2,913 | 121 | 1,275 | 5,500 | 500 | 500 | 0 |
| TOTAL OTHER CHARGES & EXP | 68,438 | 51,477 | 70,162 | 72,813 | 77,765 | 72,733 | 74,173 | 1,440 |
| SUBTOTAL WATER EXPENDITURES | 388,094 | 350,362 | 359,226 | 372,835 | 404,140 | 337,154 | 352,231 | 15,077 |
| 5832 INTERFUND XFER TO TDA-CDBG | 30,000 | 122,646 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL TRANSFERS | 30,000 | 122,646 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5920 AUTOMOTIVE | 22,993 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5940 TOOLS & EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5960 BUILDINGS & STRUCTURES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5963 CAP OUTLAY CIP INDUSTRIAL PARK | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5975 COMMUNICATION EQUIP/UPGRADE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL EXPENDITURES | 22,993 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL WATER EXPENSES | 441,087 | 473,008 | 359,226 | 372,835 | 404,140 | 337,154 | 352,231 | 15,077 |

CITY OF SMITHVILLE UTILITY FUND
FISCAL YEAR 2022-23 BUDGET

| | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 ACTUAL | 2020-21 ACTUAL | @ 8/24/2022 2021-22 YTD ACTUAL | 2021-22 BUDGET | 2022-23 BUDGET | \$ amt diff |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------------------------|-------------------|-------------------|-----------------|
| 660 WASTEWATER | | | | | | | | |
| SALARIES | 94,183 | 97,693 | 105,108 | 116,221 | 98,426 | 114,932 | 119,277 | 4,345 |
| PAYROLL BENEFITS | 33,767 | 35,898 | 36,464 | 36,282 | 31,532 | 36,956 | 40,866 | 3,910 |
| TOTAL PERSONNEL | 127,950 | 133,591 | 141,572 | 152,503 | 129,959 | 151,888 | 160,143 | 8,255 |
| 5110 ADVERTISING & PUBLICATION | 112 | 0 | 2,205 | 0 | 0 | 1,000 | 1,000 | 0 |
| 5120 COMMUNICATIONS & PHONE | 800 | 799 | 515 | 597 | 370 | 525 | 450 | (75) |
| 5140 DUES & SUBSCRIPTIONS | 0 | 0 | 0 | 111 | 0 | 0 | 0 | 0 |
| 5150 ELECTRICITY | 68,477 | 74,311 | 74,830 | 81,843 | 67,252 | 80,000 | 80,000 | 0 |
| 5160 WATER/SEWER/GARBAGE | 70,398 | 68,052 | 64,447 | 63,386 | 58,119 | 66,000 | 70,000 | 4,000 |
| 5190 TRAVEL & TRANSPORTATION | 179 | 87 | 0 | 0 | 0 | 400 | 200 | (200) |
| 5200 TUITION & REGISTRATION | 820 | 156 | 0 | 394 | 0 | 1,000 | 500 | (500) |
| 5210 MEALS & LODGING | 605 | 0 | 153 | 0 | 45 | 250 | 250 | 0 |
| 5240 RENTALS | 0 | 0 | 0 | 18 | 0 | 0 | 0 | 0 |
| 5270 LEGAL | 42 | 186 | 45 | 45 | 0 | 0 | 0 | 0 |
| 5273 LABORATORY SERVICES | 9,831 | 16,641 | 14,378 | 15,362 | 9,676 | 11,500 | 11,500 | 0 |
| 5353 SLUDGE HAULING | 5,115 | 8,489 | 8,963 | 4,632 | 12,614 | 8,500 | 8,500 | 0 |
| 5290 OTHER PROF SERVICES | 19,518 | 15,431 | 10,581 | 14,130 | 16,814 | 13,000 | 13,500 | 500 |
| 5320 CONTRACT LABOR | 19,484 | 22,438 | 17,876 | 24,997 | 65,842 | 15,000 | 15,000 | 0 |
| 5310 PHYSICAL EXAMS | 0 | 0 | 110 | 0 | 0 | 300 | 150 | (150) |
| TOTAL SERVICES | 195,381 | 206,590 | 194,103 | 205,515 | 230,730 | 197,475 | 201,050 | 3,575 |
| 5420 OFFICE/OPERATING | 10,833 | 7,165 | 11,288 | 18,490 | 7,084 | 9,000 | 9,000 | 0 |
| 5430 CLOTHING & UNIFORMS | 1,682 | 2,961 | 2,575 | 2,806 | 2,274 | 2,650 | 2,520 | (130) |
| 5440 CHEMICALS/CHEM CYC RENTAL | 7,286 | 6,835 | 10,563 | 8,812 | 14,075 | 7,500 | 8,500 | 1,000 |
| 5490 COMPUTER | 0 | 0 | 0 | 1,017 | 656 | 0 | 0 | 0 |
| 5550 MINOR TOOLS & EQUIPMENT | 6,028 | 6,512 | 884 | 0 | 184 | 1,500 | 500 | (1,000) |
| 5520 MOTOR FUELS & LUBRICANTS | 6,579 | 7,605 | 6,798 | 7,151 | 10,959 | 6,750 | 10,000 | 3,250 |
| 5530 TIRES & TUBES | 718 | 1,081 | 413 | 2,163 | 0 | 1,000 | 1,000 | 0 |
| 5540 AUTO PARTS & SUPPLIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ----- MAINTENANCE - PUMPS & MANHOLES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5693 MAINTENANCE - AUTOMOTIVE | 9,200 | 8,158 | 13,894 | 16,046 | 5,919 | 7,500 | 7,500 | 0 |
| 5694 MAINTENANCE - MACHINERY | 11,340 | 4,611 | 4,402 | 5,647 | 3,170 | 4,500 | 4,500 | 0 |
| 5695 MAINTENANCE - BUILDING | 0 | 278 | 0 | 0 | 103 | 0 | 0 | 0 |
| 5697 MAINTENANCE - OTHER EQUIPMENT | 0 | 0 | 0 | 110 | 0 | 0 | 0 | 0 |
| 5691 MAINTENANCE - OFFICE EQUIP | 0 | 0 | 2,797 | 0 | 0 | 0 | 0 | 0 |
| 5698 MAINT-LIFT STATIONS | 41,078 | 23,463 | 53,118 | 12,159 | 26,536 | 25,000 | 25,000 | 0 |
| 5690 MAINT-GAZLEY WWTP | 32,745 | 9,780 | 24,768 | 27,195 | 68,078 | 15,000 | 20,000 | 5,000 |
| 5680 MAINT-WILLOWS WWTP | 19,591 | 2,596 | 4,345 | 55,903 | 8,312 | 10,000 | 10,000 | 0 |
| 5691 MAINTENANCE - OFFICE EQUIP | 3,875 | 4,436 | 0 | 997 | 0 | 0 | 0 | 0 |
| ----- MATERIALS - MANHOLES/CLNOUTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5609 MATERIALS - MOTORS | 0 | 0 | 0 | 0 | 5,497 | 0 | 0 | 0 |
| 5610 MATERIALS - PIPING & VALVES | 6,641 | 20,635 | 8,882 | 12,572 | 8,437 | 8,500 | 8,500 | 0 |
| ----- MATERIALS - PUMPS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL SUPPLIES & MATERIALS | 157,597 | 106,115 | 144,728 | 171,069 | 161,284 | 98,900 | 107,020 | 8,120 |
| 5720 INSURANCE & BONDS | 1,929 | 5,595 | 12,752 | 17,729 | 17,191 | 17,200 | 19,585 | 2,385 |
| 5710 INTEREST (DEBT SVC/LEASE) | 124,501 | 113,882 | 102,275 | 90,264 | 83,453 | 78,083 | 66,270 | (11,813) |
| 5754 PRINCIPAL BOND/LOAN PMTS | 262,267 | 269,444 | 280,685 | 286,090 | 297,386 | 297,386 | 270,000 | (27,386) |
| 5725 PERMITS & LICENSES | 4,820 | 7,539 | 4,573 | 4,573 | 4,573 | 7,500 | 7,500 | 0 |
| 5760 CLAIMS/JUDGEMENTS/DAMAGES | 1,657 | 2,669 | 40 | 0 | 447 | 500 | 500 | 0 |
| 5785 MISCELLANEOUS | 2,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5764 SPECIAL PROJECTS | 2,030 | 1,020 | 1,170 | 0 | 0 | 0 | 0 | 0 |
| TOTAL OTHER CHARGES & EXP | 399,704 | 400,148 | 401,495 | 398,655 | 403,050 | 400,669 | 363,855 | (36,814) |
| SUBTOTAL WASTEWATER EXP | 880,631 | 846,444 | 881,898 | 927,741 | 925,023 | 848,932 | 832,068 | (16,864) |
| 5920 AUTOMOTIVE | 22,993 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ----- UTILITIES - SEWER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5940 TOOLS & EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ----- MACHINERY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ----- CAP OUTLAY CIP INDUSTRIAL PARK | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5960 BUILDINGS & STRUCTURES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL EXPENDITURES | 22,993 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL WASTEWATER EXP | 903,624 | 846,444 | 881,898 | 927,741 | 925,023 | 848,932 | 832,068 | (16,864) |
| TOTAL UTILITY FUND | 7,019,102 | 7,247,144 | 6,869,598 | 7,248,011 | 7,165,896 | 7,703,590 | 8,029,067 | 325,477 |

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

DEBT SERVICE

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

CITY OF SMITHVILLE
DEBT SERVICE SUMMARY
2022-2023 BUDGET

| | @ 8/24/22 | | | | | 2021-22 BUDGET | 2022-23 BUDGET | Difference | |
|--|-------------------|-------------------|-------------------|---------------------|------------------------------|-------------------|-------------------|------------|--------|
| | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 ACTUAL | 2020-2021 ACTUAL | 2021-22 to 2022-23 Amount | | | Percent | |
| REVENUES: | | | | | | | | | |
| Property Taxes * | 300,588 | 333,141 | 338,938 | 320,359 | 423,536 | 429,174 | 659,968 | 230,794 | 53.78% |
| Drainage/System Improvement Utility Fees | 90,000 | 87,000 | 87,000 | 87,000 | 79,750 | 87,000 | 87,000 | 0 | 0.00% |
| Transfer In / Miscellaneous | 0 | 0 | 0 | 32,303 | 569 | 0 | 0 | 0 | 0.00% |
| Interest | 5,292 | 8,477 | 3,476 | 208 | 1,299 | 0 | 0 | 0 | 0.00% |
| Total Revenues | 395,880 | 428,618 | 429,414 | 439,870 | 505,154 | 516,174 | 746,968 | 230,794 | 44.71% |
| EXPENSES: | | | | | | | | | |
| Bond P&I Pymts '09 C of O's (refin '98) | 173,863 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Bond P&I Pymts '05 C of O's (refin '01) | 212,203 | 214,792 | 212,090 | 214,095 | 0 | 0 | 0 | 0 | 0.00% |
| Bond P&I Pymts '18 C of O's (refin '09) | 0 | 174,447 | 175,275 | 166,785 | 316,200 | 316,200 | 318,171 | 1,971 | 0.62% |
| Bond P&I Pymts '19 C of O's | 0 | 11,410 | 23,050 | 27,675 | 27,175 | 27,175 | 26,675 | (500) | -1.84% |
| Tax Note, Series 2021 | 0 | 0 | 0 | 0 | 176,136 | 172,799 | 106,384 | (66,415) | 0.00% |
| Tax Note, Series 2022 | 0 | 15,000 | 0 | 0 | 0 | 0 | 295,738 | 295,738 | 0.00% |
| '18 C of O's refunding issuance | 0 | 15,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Expenses | 386,065 | 415,649 | 410,415 | 408,555 | 519,511 | 516,174 | 746,968 | 230,794 | 44.71% |
| NET OF REVENUES OVER (UNDER) EXPENSES | 9,815 | 12,969 | 18,999 | 31,315 | (14,357) | 0 | 0 | | |

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

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

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

*2021-22 values include \$258 excess collections from FY 2020

*2022-23 values include \$5,672 excess collections from FY 2021

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

APPENDIX

2022 PROPERTY TAX RATE CALCULATION WORKSHEETS

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF SMITHVILLE

(512) 237-3282

Taxing Unit Name

Phone (area code and number)

PO Box 449, Smithville, TX, 78957

www.ci.smithville.tx.us

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|--|--------------------------|
| 1. | 2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 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 | \$ <u>328,207,972</u> |
| 2. | 2021 tax ceilings. Counties, cities and junior college districts. 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ² | \$ <u>0</u> |
| 3. | Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1. | \$ <u>328,207,972</u> |
| 4. | 2021 total adopted tax rate. | \$ <u>0.549005</u> /s100 |
| 5. | 2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. A. Original 2021 ARB values: \$ <u>0</u> B. 2021 values resulting from final court decisions: - \$ <u>0</u> C. 2021 value loss. Subtract B from A. ³ | \$ <u>0</u> |
| 6. | 2021 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2021 ARB certified value: \$ <u>0</u> B. 2021 disputed values: - \$ <u>0</u> C. 2021 undisputed value. Subtract B from A. ⁴ | \$ <u>0</u> |
| 7. | 2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C. | \$ <u>0</u> |

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|--|----------------|
| 8. | 2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7. | \$ 328,207,972 |
| 9. | 2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵ | \$ 0 |
| 10. | 2021 taxable value lost because property first qualified for an exemption in 2022. 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 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value:..... \$ 395,365 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 234,000 C. Value loss. Add A and B. ⁶ | \$ 629,365 |
| 11. | 2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value:..... \$ 0 B. 2022 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. | \$ 629,365 |
| 13. | 2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. *If the taxing unit has no captured appraised value in line 18D, enter 0. | \$ 0 |
| 14. | 2021 total value. Subtract Line 12 and Line 13 from Line 8. | \$ 327,578,607 |
| 15. | Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100. | \$ 1,798,422 |
| 16. | Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. ⁹ | \$ 1,054 |
| 17. | Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰ | \$ 1,799,476 |
| 18. | Total 2022 taxable value on the 2022 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:..... \$ 377,711,493 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 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 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 2022 value. Add A and B, then subtract C and D. | \$ 377,711,493 |

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. 2022 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>16,799,951</u> B. 2022 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>16,799,951</u> | |
| 20. | 2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶ | \$ <u>0</u> |
| 21. | 2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷ | \$ <u>394,511,444</u> |
| 22. | Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸ | \$ <u>0</u> |
| 23. | Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. 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, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹ | \$ <u>22,544,167</u> |
| 24. | Total adjustments to the 2022 taxable value. Add Lines 22 and 23. | \$ <u>22,544,167</u> |
| 25. | Adjusted 2022 taxable value. Subtract Line 24 from Line 21. | \$ <u>371,967,277</u> |
| 26. | 2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰ | \$ <u>0.483772</u> /\$100 |
| 27. | COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹ | \$ <u>0.000000</u> /\$100 |

SECTION 2: Voter-Approval Tax Rate

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

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

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

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|---------------------------|
| 28. | 2021 M&O tax rate. Enter the 2021 M&O tax rate. | \$ <u>0.419390</u> /\$100 |
| 29. | 2021 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>328,207,972</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 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100 | \$ <u>1,376,471</u> |
| 31. | Adjusted 2021 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. + \$ <u>855</u> B. 2021 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 2022 captured appraised value in Line 18D, enter 0. - \$ <u>0</u> C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ <u>0</u> D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>855</u> E. Add Line 30 to 31D. | \$ <u>1,377,326</u> |
| 32. | Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ <u>371,967,277</u> |
| 33. | 2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100. | \$ <u>0.370281</u> /\$100 |
| 34. | Rate adjustment for state criminal justice mandate.²³ A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>0</u> B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. | \$ <u>0.000000</u> /\$100 |
| 35. | Rate adjustment for indigent health care expenditures.²⁴ A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ <u>0</u> B. 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. - \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. | \$ <u>0.000000</u> /\$100 |

²³ [Reserved for expansion]²⁴ Tex. Tax Code § 26.044²⁵ Tex. Tax Code § 26.041

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|-------------------------|
| 36. | Rate adjustment for county indigent defense compensation.²⁵ A. 2022 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, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>0</u> B. 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</u> C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</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. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022..... \$ <u>0</u> B. 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</u> C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</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 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ <u>0</u> B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /100 D. Enter the rate calculated in C. If not applicable, enter 0. | \$ <u>0.000000</u> /100 |
| 39. | Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. | \$ <u>0.370281</u> /100 |
| 40. | Adjustment for 2021 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... \$ <u>274,831</u> B. Divide Line 40A by Line 32 and multiply by \$100..... \$ <u>0.073885</u> /100 C. Add Line 40B to Line 39. | \$ <u>0.444166</u> /100 |
| 41. | 2022 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>0.459711</u> /100 |

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

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|-------------------|
| D41. | Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41). | \$ 0.000000/\$100 |
| 42. | Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here.²⁸ Enter debt amount \$ 746,968 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 87,000 E. Adjusted debt. Subtract B, C and D from A. \$ 659,968 | \$ 659,968 |
| 43. | Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹ | \$ 5,672 |
| 44. | Adjusted 2022 debt. Subtract Line 43 from Line 42E. | \$ 654,296 |
| 45. | 2022 anticipated collection rate. A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ 100.00% B. Enter the 2021 actual collection rate. 101.00% C. Enter the 2020 actual collection rate. 100.00% D. Enter the 2019 actual collection rate. 104.00% 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%. ³¹ 100.00% | 100.00% |
| 46. | 2022 debt adjusted for collections. Divide Line 44 by Line 45E. | \$ 654,296 |
| 47. | 2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 394,511,444 |
| 48. | 2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100. | \$ 0.165849/\$100 |
| 49. | 2022 voter-approval tax rate. Add Lines 41 and 48. | \$ 0.625560/\$100 |
| D49. | Disaster Line 49 (D49): 2022 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. | \$ 0.000000/\$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 2022 county voter-approval tax rate. | \$ <u>0.000000</u> /\$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 2021 or May 2022, 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 2021, enter 0. | \$ <u>0</u> |
| 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 2021 or in May 2022. 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 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | \$ <u>302,299</u> |
| 53. | 2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ <u>394,511,444</u> |
| 54. | Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100. | \$ <u>0.076626</u> /\$100 |
| 55. | 2022 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> . | \$ <u>0.483772</u> /\$100 |
| 56. | 2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021. | \$ <u>0.000000</u> /\$100 |
| 57. | 2022 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> . | \$ <u>0.625560</u> /\$100 |
| 58. | 2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57. | \$ <u>0.548934</u> /\$100 |

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control**Not Applicable**

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

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

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet | Amount/Rate |
|------|--|---------------------------|
| 59. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸ | \$ <u>0</u> |
| 60. | 2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ <u>0</u> |
| 61. | Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100. | \$ <u>0.000000</u> /\$100 |
| 62. | 2022 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). | \$ <u>0.000000</u> /\$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**Not Applicable**

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. | 2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero. | \$ 0.000000 /\$100 |
| 64. | 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. If the year is prior to 2021, enter zero. | \$ 0.000000 /\$100 |
| 65. | 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 2021, enter zero. | \$ 0.000000 /\$100 |
| 66. | 2022 unused increment rate. Add Lines 63, 64 and 65. | \$ 0.000000 /\$100 |
| 67. | 2022 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). | \$ 0.000000 /\$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 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.370281 /\$100 |
| 69. | 2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 394,511,444 |
| 70. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100. | \$ 0.126739 /\$100 |
| 71. | 2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.165849 /\$100 |
| 72. | De minimis rate. Add Lines 68, 70 and 71. | \$ 0.662869 /\$100 |

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

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

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

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)

⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2023

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. 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. | 2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ <u>0.000000</u> /\$100 |
| 74. | Adjusted 2021 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 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 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 2021, 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 2021 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 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 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. | \$ <u>0.000000</u> /\$100 |
| 75. | Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73. | \$ <u>0.000000</u> /\$100 |
| 76. | Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ <u>0</u> |
| 77. | Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100. | \$ <u>0</u> |
| 78. | Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ <u>0</u> |
| 79. | Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁴ | \$ <u>0.000000</u> /\$100 |
| 80. | 2022 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). | \$ <u>0.000000</u> /\$100 |

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.483772/\$100
As applicable, enter the 2022 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. \$ 0.548934/\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
Indicate the line number used: 58

De minimis rate. \$ 0.662869/\$100
If applicable, enter the 2022 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.⁵⁰

print
here

Ellen Owens

Printed Name of Taxing Unit Representative

sign
here

Taxing Unit Representative

July 28, 2022

Date

⁴³ Tex. Tax Code §26.042(c)

⁴⁴ Tex. Tax Code §26.042(b)

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

Certification of Additional Sales and Use Tax to Pay Debt Services

THE STATE OF TEXAS,

County of 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 7/6/22.

Cynthia White

Signature of Financial Officer or Auditor

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