



Fiscal Year 2025-2026
PRELIMINARY
BUDGET

October 1, 2025 to September 30, 2026

General Fund
Utility Fund
Debt Service Fund
Property Tax Rate Calculation

PRELIMINARY

CITY OF SMITHVILLE FISCAL YEAR 2025-2026 BUDGET

GENERAL FUND

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

Revenues in the General Fund include:

- **Property and Sales Taxes**
- **Licensing & Permitting Fees**
- **Utility Franchise Fees** – cable, telecommunications, gas etc.
- **Charges for Services** – library fines, 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

**GENERAL FUND
REVENUE NUMBERS
TO BE PROVIDED
BEFORE MEETING**

**CITY OF SMITHVILLE
GENERAL FUND EXPENSE SUMMARY
FISCAL YEAR 2025-26 BUDGET
Version 1**

PRELIMINARY

	@ 7/17/2025 2024-25 YTD	2024-25 BUDGET	2025-26 BUDGET	DIFFERENCE 2024-25 to 2025-26	
				Amount	Percent
ADMINISTRATION					
Personnel	163,432	222,811	228,164	5,353	2.40%
Services	191,416	176,017	199,830	23,813	13.53%
Supplies & Materials	15,713	25,450	19,625	(5,825)	-22.89%
Other	21,477	28,210	33,150	4,940	17.51%
Capital	0	0	0	0	0.00%
Interfund Xfer to TAP Loop 230 Grant	0	0	0	0	0.00%
Total Administration Expense	392,038	452,488	480,769	28,281	6.25%
FINANCE					
Personnel	34,804	53,483	54,046	563	1.05%
Services	25,335	28,025	26,585	(1,440)	-5.14%
Supplies & Materials	877	1,700	1,350	(350)	-20.59%
Other	0	0	0	0	0.00%
Total Finance Expense	61,016	83,208	81,981	(1,227)	-1.47%
POLICE					
Personnel	1,072,543	1,601,612	1,611,618	10,006	0.62%
Services	23,957	32,980	31,120	(1,860)	-5.64%
Supplies & Materials	79,031	109,150	98,650	(10,500)	-9.62%
Other	55,528	55,669	49,132	(6,537)	-11.74%
Capital Expenditures	0	0	0	0	0.00%
Total Police Expense	1,231,058	1,799,411	1,790,520	(8,892)	-0.49%
ANIMAL CONTROL					
Personnel	46,312	64,827	65,688	860	1.33%
Services	3,529	4,790	4,140	(650)	-13.57%
Supplies & Materials	1,249	3,800	2,900	(900)	-23.68%
Other	775	775	795	20	2.58%
Capital Expenditures	0	0	0	0	0.00%
Total Animal Control Expense	51,865	74,192	73,523	(670)	-0.90%
COURT					
Personnel	48,310	70,251	71,010	759	1.08%
Services	14,201	23,548	18,383	(5,165)	-21.93%
Supplies & Materials	222	550	550	0	0.00%
Other	22	45	22	(23)	-51.11%
Total Court Expense	62,755	94,394	89,965	(4,429)	-4.69%
FIRE					
Personnel	1,808	1,808	1,758	(50)	-2.77%
Services	7,617	18,365	10,750	(7,615)	-41.46%
Supplies & Materials	46,555	43,000	44,000	1,000	2.33%
Other	38,484	46,155	41,875	(4,280)	-9.27%
Capital Expenditures	0	35,000	30,000	(5,000)	0.00%
Total Fire Expense	94,464	144,328	128,383	(15,945)	-11.05%

**CITY OF SMITHVILLE
GENERAL FUND EXPENSE SUMMARY
FISCAL YEAR 2025-26 BUDGET
Version 1**

PRELIMINARY

	@ 7/17/2025 2024-25 YTD	2024-25 BUDGET	2025-26 BUDGET	DIFFERENCE 2024-25 to 2025-26	
				Amount	Percent
LIBRARY					
Personnel	274,895	373,317	381,214	7,897	2.12%
Services	13,031	15,555	15,255	(300)	-1.93%
Supplies (includes Donation/Grant exp)	60,497	68,930	55,600	(13,330)	-19.34%
Other	5,840	5,840	6,715	875	14.98%
Capital Expenditures	0	0	0	0	0.00%
Total Library Expense	354,263	463,642	458,784	(4,858)	-1.05%
COMMUNITY SERVICE					
Allocated Support	39,255	68,595	59,590	(9,005)	-13.13%
Total Community Service Expense	39,255	68,595	59,590	(9,005)	-13.13%
PARKS & RECREATION					
Personnel	175,913	310,264	304,991	(5,274)	-1.70%
Services	31,208	34,420	32,840	(1,580)	-4.59%
Supplies & Materials	83,770	95,900	88,750	(7,150)	-7.46%
Other	11,531	11,536	9,775	(1,761)	-15.26%
Capital Expenditures	0	0	0	0	0.00%
Total Parks & Recreation Expense	302,422	452,120	436,356	(15,764)	-3.49%
RECREATION CENTER					
Personnel	186,147	278,256	278,134	(122)	-0.04%
Services	62,995	83,765	65,985	(17,780)	-21.23%
Supplies & Materials	41,025	42,550	37,250	(5,300)	-12.46%
Other-Special Projects	12,405	13,905	14,225	320	2.30%
Capital Expenditures	0	0	0	0	0.00%
Total Recreation Center Expense	302,572	418,476	395,594	(22,882)	-5.47%
STREET & ALLEY					
Personnel	159,364	226,899	228,137	1,238	0.55%
Services	80,043	136,500	80,850	(55,650)	-40.77%
Supplies & Materials	107,653	126,950	94,600	(32,350)	-25.48%
Other-Special Projects	27,999	26,079	22,988	(3,091)	-11.85%
Capital Expenditures	0	0	0	0	0.00%
Interfund Xfer to HMPG Grant	0	0	0	0	0.00%
Total Street & Alley Expense	375,060	516,428	426,576	(89,852)	-17.40%
SOLID WASTE					
Personnel	197,665	299,251	301,289	2,038	0.68%
Services	821,719	1,113,250	1,008,180	(105,070)	-9.44%
Supplies & Materials	47,301	59,793	59,250	(543)	-0.91%
Other-Special Projects	25,680	23,908	12,489	(11,419)	-47.76%
Capital Expenditures	0	0	0	0	0.00%
Total Solid Waste Expense	1,092,364	1,496,202	1,381,208	(114,994)	-7.69%

**CITY OF SMITHVILLE
GENERAL FUND EXPENSE SUMMARY
FISCAL YEAR 2025-26 BUDGET
Version 1**

PRELIMINARY

	@ 7/17/2025 2024-25 YTD	2024-25 BUDGET	2025-26 BUDGET	DIFFERENCE 2024-25 to 2025-26	
				Amount	Percent
ENFORCEMENT & INSPECTIONS					
Personnel	72,217	162,451	173,707	11,256	6.93%
Services	32,829	32,125	3,760	(28,365)	-88.30%
Supplies & Materials	3,410	6,200	5,800	(400)	-6.45%
Other	406	425	495	70	16.47%
Capital Expenditures	0	0	0	0	0.00%
Total Enforcement/Insp Expense	108,862	201,201	183,762	(17,439)	-8.67%
CEMETERY					
Personnel	83,853	121,504	110,326	(11,178)	-9.20%
Services	16,480	9,800	9,800	0	0.00%
Supplies & Materials	12,477	12,325	10,400	(1,925)	-15.62%
Other	404	405	540	135	33.33%
Capital Expenditures	0	0	0	0	0.00%
Total Cemetery Expense	113,214	144,034	131,066	(12,968)	-9.00%
AIRPORT					
Services	47,298	63,275	62,690	(585)	-0.92%
Supplies & Materials	176,754	185,800	221,800	36,000	19.38%
Other	13,724	96,135	13,420	(82,715)	-86.04%
Capital Expenditures	0	375,000	0	(375,000)	0.00%
Total Airport Expense	237,776	720,210	297,910	(422,300)	-58.64%
GRANTS & ECONOMIC DEVELOPMENT					
Personnel	107,855	156,600	158,083	1,483	0.95%
Services	21,382	28,075	40,235	12,160	43.31%
Supplies & Materials	71	350	350	0	0.00%
Other	6,945	17,000	11,500	(5,500)	-32.35%
Capital Expenditures	0	0	0	0	0.00%
Total Grants & Eco Development Exp	136,251	202,025	210,168	8,143	4.03%
TOTAL EXPENSES	4,955,235	7,330,955	6,626,154	(704,801)	-9.61%

CITY OF SMITHVILLE GENERAL FUND
 FISCAL YEAR 2025-26 BUDGET
 At July 17, 2025 - Version 1

PRELIMINARY

GENERAL FUND	2020-21	2021-22	2022-23	2023-24	@ 7/17/2025 2024-25 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	S amt diff
	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
100 GENERAL ADMINISTRATION								
SALARIES	124,668	161,350	147,574	156,276	117,503	160,455	162,162	1,707
PAYROLL BENEFITS	48,820	55,302	57,984	68,459	45,929	62,356	66,003	3,647
TOTAL PERSONNEL	173,488	216,652	205,558	224,735	163,432	222,811	228,164	5,353
5110 ADVERTISING & PUBLICATION	4,564	6,252	10,942	10,541	7,313	5,000	5,000	0
5120 COMMUNICATIONS & PHONE	3,884	3,523	3,153	3,277	2,179	3,150	3,220	70
5130 POSTAGE	1,764	4,406	4,804	4,099	1,598	2,000	2,200	200
5140 DUES & SUBSCRIPTIONS	3,086	1,800	2,905	4,082	2,733	3,950	3,750	(200)
5150 ELECTRICITY	7,956	7,329	7,757	7,153	4,965	7,400	7,400	0
5160 WATER/SEWER/GARBAGE	1,011	1,168	1,307	1,252	964	1,300	1,300	0
5170 GAS	407	473	550	620	528	675	675	0
5190 TRAVEL & TRANSPORTATION	0	639	957	1,276	1,268	1,000	1,000	0
5200 TUITION & REGISTRATION	455	1,185	2,614	1,913	785	1,000	1,000	0
5210 MEALS & LODGING	0	2,490	999	1,228	1,262	1,500	1,500	0
5220 EMPLOYEE MEETING EXPENSES	15	475	136	146	200	400	400	0
5226 SAFETY MTG/TRAINING/INCENTIVES	0	1,960	1,840	1,940	0	0	0	0
5240 RENTALS	104	113	121	905	1,679	2,132	2,132	0
5242 CREDIT CARD PROCESSING FEE	1,890	1,705	1,570	2,048	1,545	2,000	0	(2,000)
5250 PRINTING & REPRODUCTION	1,812	1,774	1,781	1,172	104	200	200	0
5270 LEGAL SERVICES	15,710	26,280	23,099	70,946	83,376	35,000	75,000	40,000
5280 FILING & RECORDING FEES	0	1,326	2,020	1,230	1,000	2,000	1,000	(1,000)
5289 WEBSITE EXPENSES	120	120	120	70	77,070	2,660	2,793	133
5290 OTHER PROFESSIONAL SERVICES	69,517	79,271	77,868	88,346	0	100,150	91,260	(8,890)
5310 PHYSICAL EXAMS	0	0	0	0	0	0	0	0
5320 MISC CONTRACT LABOR	0	0	790	5,195	2,846	4,500	0	(4,500)
TOTAL SERVICES	112,294	142,287	145,331	207,437	191,416	176,017	199,830	23,813
5415								
5410 OFFICE/SUPPLIES & MATERIALS	2,940	4,077	2,956	4,060	2,640	4,500	3,000	(1,500)
5420 OPERATING	11,334	8,389	6,714	8,960	1,921	8,750	4,900	(3,850)
5425 JANITOR	313	308	327	993	164	1,000	500	(500)
5430 CLOTHING & UNIFORMS	2,537	2,128	1,428	961	806	450	475	25
5480 ELECTION	14,945	4,060	7,159	5,254	5,699	6,000	6,000	0
5490 COMPUTER	2,263	2,817	2,940	132	741	500	500	0
5520 MOTOR FUELS & LUBRICANTS	1,486	2,817	2,393	3,212	3,059	3,250	3,250	0
5550 MINOR TOOLS & EQUIPMENT/CHRISTMAS	304	60	1,922	0	176	500	500	0
5695 MAINTENANCE - BUILDINGS/AUTOMOTIVE	10,111	12,078	960	1,761	507	500	500	0
TOTAL SUPPLIES & MATERIALS	46,233	36,734	26,800	25,333	15,713	25,450	19,625	(5,825)
5705 YOUTH ACTIVITY	993	1,314	1,348	1,020	236	0	0	0
5720 INSURANCE & BONDS	11,621	9,439	9,755	11,443	13,142	13,170	14,550	1,380
5758 CHAMBER OF COMMERCE	50,000	50,000	145	0	0	0	0	0
5760 CLAIMS/JUDGEMENTS/DAMAGES	0	0	0	0	0	0	0	0
5762 DISASTER RECOVERY/CLEANUP	0	0	0	0	49	0	0	0
5775 COUNCIL EXPENSES	1,908	10,115	12,201	18,442	2,073	5,000	1,500	(3,500)
5764 SPECIAL PROJECTS	69,013	11,000	27,577	10,075	5,977	9,940	17,000	7,060
5785 MISCELLANEOUS / TAX REBATES	140	0	963	10	0	100	100	0
TOTAL OTHER CHARGES & EXP	133,676	81,868	51,989	40,991	21,477	28,210	33,150	4,940
INTERFUND XFER TO TAP LOOP 230 GRANT	0	0	0	0	0	0	0	0
TOTAL TRANSFERS	0	0	0	0	0	0	0	0
CAPITAL EXPENDITURES								
5960 BUILDINGS & STRUCTURES	279,750	0	15,000	0	0	0	0	0
COMMUNICATION EQUIP/UPGRADE	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES	279,750	0	15,000	0	0	0	0	0
TOTAL GENERAL ADMIN EXPENSES	745,440	477,542	444,677	498,495	392,038	452,488	480,769	28,281

CITY OF SMITHVILLE GENERAL FUND
 FISCAL YEAR 2025-26 BUDGET
 At July 17, 2025 - Version 1

PRELIMINARY

	2020-21	2021-22	2022-23	2023-24	@ 7/17/2025 2024-25 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	\$ amt diff
105 FINANCE	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
SALARIES	60,621	37,888	44,026	49,304	25,555	40,604	40,606	2
PAYROLL BENEFITS	18,527	10,152	13,281	15,728	9,249	12,879	13,440	562
TOTAL PERSONNEL	79,147	48,040	57,307	65,032	34,804	53,483	54,046	563
5120 COMMUNICATIONS & PHONE	275	336	281	251	188	260	260	0
5140 DUES/ADVERTISING/POSTAGE	60	214	129	100	0	100	100	0
5190 TRAVEL & TRANSPORTATION	0	48	146	134	0	225	0	(225)
5200 TUITION & REGISTRATION	0	185	450	195	0	1,000	225	(775)
5210 MEALS & LODGING	0	360	765	390	0	900	0	(900)
5260 AUDITING	7,200	8,000	10,800	11,680	12,640	12,640	13,160	520
5290 PROFESSIONAL SVCS/CONTRACT	12,901	12,901	12,900	11,981	12,507	12,900	12,840	(60)
5250 PRINTING & REPRODUCTION	0	0	0	0	0	0	0	0
TOTAL SERVICES	20,436	22,043	25,470	24,731	25,335	28,025	26,585	(1,440)
5410 OFFICE	764	827	1,034	1,039	877	900	900	0
5420 OPERATING	0	0	19	0	0	100	100	0
5430 CLOTHING & UNIFORMS	0	0	0	0	0	0	0	0
5490 COMPUTER	0	1,547	125	0	0	350	0	(350)
5550 MINOR TOOLS & EQUIPMENT	153	0	345	0	0	350	350	0
TOTAL SUPPLIES & MATERIALS	917	2,374	1,523	1,039	877	1,700	1,350	(350)
5720 INS & BONDS/CLAIMS & JUDGEMENTS	0	0	0	0	0	0	0	0
TOTAL OTHER CHARGES & EXP	0	0	0	0	0	0	0	0
TOTAL FINANCE EXPENSES	100,500	72,457	84,299	90,802	61,016	83,208	81,981	(1,227)

PRELIMINARY

	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	@ 7/17/2025 2024-25 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	S amt diff
110 POLICE DEPARTMENT								
SALARIES	843,616	890,485	891,087	1,154,425	802,090	1,202,560	1,196,332	(6,228)
PAYROLL BENEFITS	256,322	252,060	271,005	372,628	270,452	399,052	415,286	16,234
TOTAL PERSONNEL	1,099,938	1,142,546	1,162,093	1,527,053	1,072,543	1,601,612	1,611,618	10,006
5110 ADVERTISING & PUBLICATION	0	0	505	0	0	0	0	0
5120 COMMUNICATIONS & PHONE	8,403	8,385	7,985	8,449	7,921	8,745	9,650	905
5130 POSTAGE	105	132	73	59	21	150	100	(50)
5140 DUES & SUBSCRIPTIONS	0	0	285	1,614	179	1,315	1,000	(315)
5150 ELECTRICITY	7,114	6,978	4,485	4,081	3,035	5,000	4,000	(1,000)
5160 WATER/SEWER/GARBAGE	2,007	2,426	2,271	2,350	1,751	2,500	2,500	0
5170 GAS	865	1,052	1,356	1,197	973	1,200	1,200	0
5190 TRAVEL & TRANSPORTATION	0	20	0	88	0	0	0	0
5200 TUITION & REGISTRATION	3,126	3,752	9,975	2,380	3,230	3,000	3,000	0
5210 MEALS & LODGING	0	2,001	2,436	642	100	1,500	1,000	(500)
5240 RENTALS	2,545	2,545	2,545	2,959	3,091	3,720	3,720	0
5250 PRINTING & REPRODUCTION	873	860	1,521	569	41	200	200	0
5290 OTHER PROFESSIONAL SERVICES	8,412	6,226	3,694	4,156	3,615	4,750	4,500	(250)
5310 PHYSICAL EXAMS	0	0	1,618	125	0	500	250	(250)
5226 SAFETY/ATTENDANCE INCENTIVES	0	0	0	0	0	0	0	0
5270 LEGAL	0	320	0	69	0	0	0	0
5335 POLICE DOG EXPENSES	0	0	0	0	0	0	0	0
5340 JAIL OPERATIONS	405	180	405	495	0	400	0	(400)
TOTAL SERVICES	33,854	34,877	39,155	29,231	23,957	32,980	31,120	(1,860)
5410 OFFICE	285	581	938	1,583	539	1,000	950	(50)
5415 SUPPLIES & MATERIALS/SAFETY EQP	155	312	1,210	780	635	900	900	0
5420 OPERATING / EDUCATIONAL	1,087	583	486	1,736	561	2,000	2,000	0
5425 JANITOR	455	342	540	472	311	750	750	0
5430 CLOTHING & UNIFORMS	1,699	1,983	7,551	13,910	6,705	8,000	8,300	300
5490 COMPUTER	50	3,645	13,691	260	0	500	0	(500)
5520 MOTOR FUELS & LUBRICANTS	36,214	56,273	48,408	53,547	40,444	60,000	55,000	(5,000)
5530 TIRES & TUBES	688	2,676	4,040	3,021	4,404	4,250	4,250	0
5540 AUTO PARTS & SUPPLIES	268	80	899	690	556	500	500	0
5550 MINOR TOOLS & EQUIPMENT	7,464	4,121	4,564	1,948	2,285	2,000	2,000	0
5691 MAINTENANCE - OFFICE EQUIPMENT	0	0	0	0	0	0	0	0
5692 MAINTENANCE - RADIO EQUIPMENT	10,269	11,570	11,847	11,340	11,354	11,750	11,750	0
5693 MAINTENANCE - AUTOMOTIVE	24,714	17,655	15,604	17,711	7,520	15,000	10,000	(5,000)
5694 MAINTENANCE - MACHINERY	344	0	110	0	0	0	0	0
5695 MAINTENANCE - BUILDINGS	4,049	3,589	4,513	4,349	3,717	2,000	2,000	0
5696 MAINTENANCE - OTHER EQUIPMENT	114	0	0	0	0	250	0	(250)
5450 PHOTOGRAPHIC	0	0	0	0	0	0	0	0
5570 FIRING RANGE	1,129	200	0	1,431	0	250	250	0
TOTAL SUPPLIES & MATERIALS	88,983	103,611	114,401	112,777	79,031	109,150	98,650	(10,500)
5710 INTEREST	3,065	3,639	2,867	2,070	1,247	1,247	461	(786)
5720 INSURANCE & BONDS	24,132	23,759	24,521	24,917	27,919	28,060	30,500	2,440
5754 PRINCIPAL BOND/LOAN PMTS	24,545	23,970	24,742	25,539	26,362	26,362	18,170	(8,192)
5760 CLAIMS/JUDGEMENTS/DAMAGES	0	0	0	1,000	0	0	0	0
5764 SPECIAL PROJECTS/MISC	990	2,939	0	1,959	0	0	0	0
TOTAL OTHER CHARGES & EXP	52,731	54,307	52,130	55,485	55,528	55,669	49,132	(6,537)
SUBTOTAL POLICE EXPENDITURES	1,275,505	1,335,340	1,367,778	1,724,546	1,231,058	1,799,411	1,790,520	(8,892)
5920 AUTOMOTIVE	101,758	0	0	0	0	0	0	0
5940 TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0
..... AUTO/TOOLS & EQUIP-JAG GRANT	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES	101,758	0	0	0	0	0	0	0
TOTAL POLICE EXP incl capital	1,377,263	1,335,340	1,367,778	1,724,546	1,231,058	1,799,411	1,790,520	(8,892)

PRELIMINARY

	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	@ 7/17/2025 2024-25 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	\$ amt diff
115 ANIMAL CONTROL								
SALARIES	31,982	35,290	36,234	45,751	32,701	46,218	46,218	0
PAYROLL BENEFITS	13,048	13,063	14,509	18,218	13,611	18,610	19,470	860
TOTAL PERSONNEL	45,031	48,353	50,743	63,969	46,312	64,827	65,688	860
5120 COMMUNICATIONS & PHONE	577	539	568	529	397	540	540	0
5150 ELECTRICITY	67	34	38	34	0	50	0	(50)
5160 WATER/SEWER/GARBAGE	323	223	223	223	162	225	225	0
5110 ADVERTISING & PUBLICATION	0	0	0	0	0	0	0	0
5190 TRAVEL & TRANSPORTATION	0	0	0	0	0	200	0	(200)
5200 TUITION & REGISTRATION	0	0	0	0	0	300	0	(300)
5210 MEALS & LODGING	0	0	0	0	0	100	0	(100)
5290 OTHER PROFESSIONAL SERVICES	8,400	8,400	8,400	4,275	2,970	3,375	3,375	0
5270 LEGAL	0	0	0	0	0	0	0	0
TOTAL SERVICES	9,367	9,197	9,229	5,061	3,529	4,790	4,140	(650)
5420 OFFICE/OPERATING	21	0	0	0	0	150	150	0
5430 CLOTHING & UNIFORMS	0	270	529	0	0	300	300	0
5520 MOTOR FUELS & LUBRICANTS	2,754	3,613	2,640	1,447	993	2,000	1,500	(500)
5530 TIRES & TUBES	0	0	0	0	25	150	150	0
5550 MINOR TOOLS & EQUIPMENT	0	0	480	174	0	500	200	(300)
..... MAINTENANCE - RADIO EQUIPMENT	0	0	0	0	0	0	0	0
5693 MAINTENANCE - AUTOMOTIVE	427	534	416	938	231	500	500	0
5695 MAINTENANCE - BUILDINGS	19	0	0	0	0	0	0	0
5440 CHEMICALS	0	0	0	0	0	0	0	0
5510 ANIMAL FEED & MATERIALS	307	0	62	0	0	200	100	(100)
TOTAL SUPPLIES & MATERIALS	3,528	4,417	4,127	2,559	1,249	3,800	2,900	(900)
5720 INSURANCE & BONDS	409	385	398	442	775	775	795	20
5760 CLAIMS & JUDGEMENTS	0	0	0	0	0	0	0	0
TOTAL OTHER CHARGES & EXP	409	385	398	442	775	775	795	20
SUBTOTAL ANIMAL CONTROL	58,335	62,352	64,497	72,031	51,865	74,192	73,523	(670)
CAPITAL EXPENDITURES								
5920 AUTOMOTIVE	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0
TOTAL ANIMAL CONTROL	58,335	62,352	64,497	72,031	51,865	74,192	73,523	(670)

PRELIMINARY

	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	@ 7/17/2025 2024-25 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	\$ amt diff
120 MUNICIPAL COURT								
SALARIES	40,081	45,510	43,563	50,437	36,052	53,303	53,302	(1)
PAYROLL BENEFITS	11,179	11,299	12,888	15,789	12,258	16,948	17,708	760
TOTAL PERSONNEL	51,260	56,809	56,450	66,226	48,310	70,251	71,010	759
5120 COMMUNICATIONS & PHONE	211	0	0	639	400	480	480	0
5130 POSTAGE	252	439	410	490	334	480	480	0
5140 DUES & SUBSCRIPTIONS	0	0	0	225	620	200	1,935	1,735
5190 TRAVEL & TRANSPORTATION	0	658	531	240	514	750	750	0
5200 TUITION & REGISTRATION	550	750	650	900	1,300	1,000	1,000	0
5210 MEALS & LODGING	0	487	220	225	120	600	500	(100)
5242 CREDIT CARD PROCESSING FEE	1,291	1,794	1,541	1,554	902	1,800	0	(1,800)
5250 PRINTING & REPRODUCTION	0	1,372	820	1,566	1,160	1,000	1,000	0
5270 LEGAL	9,953	15,327	11,427	14,530	6,613	15,000	10,000	(5,000)
5220 EMPLOYEE MEETING EXPENSE	0	0	0	0	0	0	0	0
5290 OTHER PROFESSIONAL SERVICES	2,238	2,238	2,238	2,238	2,238	2,238	2,238	0
TOTAL SERVICES	14,494	23,065	17,838	22,607	14,201	23,548	18,383	(5,165)
5410 OFFICE	142	74	130	66	201	150	150	0
5420 OPERATING	1,175	0	0	112	21	400	400	0
5430 CLOTHING & UNIFORMS	0	0	0	0	0	0	0	0
5490 COMPUTER	772	0	0	1,685	0	0	0	0
----- BOOKS	0	0	0	0	0	0	0	0
TOTAL SUPPLIES & MATERIALS	2,089	74	130	1,863	222	550	550	0
5720 INSURANCE & BONDS	44	44	44	44	22	45	22	(23)
5764 SPECIAL PROJECTS	0	0	0	0	0	0	0	0
TOTAL OTHER CHARGES & EXP	44	44	44	44	22	45	22	(23)
TOTAL COURT EXPENDITURES	67,887	79,992	74,462	90,740	62,755	94,394	89,965	(4,429)

PRELIMINARY

	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	@ 7/17/2025 2024-25 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	S amt diff
130 VOLUNTEER FIRE DEPT								
----- SALARIES	0	0	0	0	0	0	0	0
5045 PAYROLL BENEFITS	1,994	2,034	1,808	2,009	1,808	1,808	1,758	(50)
TOTAL PERSONNEL	1,994	2,034	1,808	2,009	1,808	1,808	1,758	(50)
5110 ADVERTISING & PUBLICATION	0	70	0	0	0	0	0	0
5120 COMMUNICATIONS & PHONE	451	450	530	552	405	565	575	10
5140 DUES & SUBSCRIPTIONS	0	127	92	0	123	100	125	25
5150 ELECTRICITY	5,441	4,891	5,133	4,328	2,572	5,400	3,750	(1,650)
5160 WATER/SEWR/GARBAGE	1,499	1,797	1,787	1,807	1,319	1,800	1,800	0
5170 GAS	4,709	2,625	1,888	2,991	3,198	2,500	3,250	750
5190 TRAVEL & TRANSPORTATION	0	0	0	0	0	0	0	0
5200 TUITION & REGISTRATION	115	0	0	0	0	1,500	500	(1,000)
5210 MEALS & LODGING	763	0	0	694	0	1,000	500	(500)
5225 SAFETY TRAINING	0	0	0	517	0	500	250	(250)
5290 OTHER PROFESSIONAL SERVICES	311	0	0	0	0	5,000	0	(5,000)
TOTAL SERVICES	13,291	9,960	9,431	10,889	7,617	18,365	10,750	(7,615)
5420 OPERATING/JANITOR	2,426	1,537	641	6,508	3,918	2,000	2,000	0
5430 CLOTHING & UNIFORMS	0	6,708	2,783	23,192	0	5,500	5,500	0
5470 EDUCATIONAL	0	76	0	0	0	0	0	0
5490 COMPUTER	0	304	0	2,262	0	0	0	0
5520 MOTOR FUELS & LUBRICANTS	3,098	6,681	7,402	6,242	5,419	6,750	6,750	0
5530 TIRES & TUBES	3,285	1,123	0	0	2,186	1,500	1,500	0
5550 MINOR TOOLS & EQUIPMENT	389	4,891	0	16,049	5,440	5,100	5,100	0
5692 MAINTENANCE - RADIO EQUIPMENT	0	0	0	0	0	0	0	0
5693 MAINTENANCE - AUTOMOTIVE	24,943	30,852	22,373	23,649	18,568	21,000	22,000	1,000
5694 MAINTENANCE - MACHINERY	3	0	821	2,206	13	150	150	0
5695 MAINTENANCE - BUILDINGS	956	420	610	30,332	11,010	1,000	1,000	0
5696 MAINTENANCE - OTHER EQUIPMENT	0	0	0	0	0	0	0	0
TOTAL SUPPLIES & MATERIALS	35,099	52,591	34,629	110,440	46,555	43,000	44,000	1,000
5720 INSURANCE & BONDS	16,697	16,120	17,021	17,652	18,266	20,205	20,375	170
5725 PERMITS & LICENSES / SPECIAL PROJECTS	0	0	0	0	0	0	0	0
5790 SUPPORT OF PUBLIC SERVICES	16,853	15,735	18,414	23,260	20,218	25,950	21,500	(4,450)
TOTAL OTHER CHARGES & EXP	33,550	31,854	35,435	40,912	38,484	46,155	41,875	(4,280)
SUBTOTAL FIRE	83,933	96,439	81,303	164,250	94,464	109,328	98,383	(10,945)
CAPITAL EXPENDITURES								
5920 AUTOMOTIVE	0	0	0	0	0	0	0	0
5940 TOOLS & EQUIPMENT	0	0	0	33,530	0	35,000	30,000	(5,000)
TOTAL CAPITAL	0	0	0	33,530	0	35,000	30,000	(5,000)
TOTAL FIRE EXP incl capital	83,933	96,439	81,303	197,780	94,464	144,328	128,383	(15,945)

CITY OF SMITHVILLE GENERAL FUND
 FISCAL YEAR 2025-26 BUDGET
 At July 17, 2025 - Version 1

PRELIMINARY

	2020-21	2021-22	2022-23	2023-24	@ 7/17/2025 2024-25 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	\$ amt diff
140 LIBRARY EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
SALARIES	196,309	217,913	237,877	276,857	206,891	280,562	285,089	4,527
PAYROLL BENEFITS	48,889	50,975	64,954	78,711	68,004	92,755	96,125	3,370
TOTAL PERSONNEL	245,198	268,888	302,831	355,568	274,895	373,317	381,214	7,897
5110 ADVERTISING & PUBLICATION	0	0	0	0	0	0	0	0
5120 COMMUNICATIONS & PHONE	957	845	789	819	549	885	885	0
5130 POSTAGE	875	909	1,095	1,222	1,271	1,200	1,200	0
5140 DUES & SUBSCRIPTIONS	837	586	658	680	745	800	800	0
5150 ELECTRICITY	5,969	6,106	6,634	5,225	4,157	5,500	5,500	0
5160 WATER/SEWER/GARBAGE	729	964	1,027	1,626	921	1,250	1,250	0
5190 TRAVEL & TRANSPORTATION	0	64	158	112	0	500	500	0
5200 TUITION & REGISTRATION	100	0	200	0	0	400	400	0
5210 MEALS & LODGING	0	45	39	0	0	300	300	0
5240 RENTALS	2,545	2,545	2,545	2,959	3,091	3,720	3,720	0
5250 PRINTING & REPRODUCTION/LEGAL	1,222	1,071	1,599	616	45	200	200	0
5290 OTHER PROFESSIONAL SERVICES	11,575	1,500	0	0	2,250	500	500	0
5320 MISC CONTRACT LABOR	250	250	350	0	0	300	0	(300)
TOTAL SERVICES	25,059	14,884	15,093	13,259	13,031	15,555	15,255	(300)
5410 OFFICE	1,199	961	962	945	825	1,000	1,000	0
5415 SUPPLIES & MATERIALS / JANITOR (5425)	755	795	505	1,041	509	1,500	1,000	(500)
5420 OPERATING	11,395	3,077	4,075	4,424	1,876	4,000	3,500	(500)
5430 CLOTHING & UNIFORMS	251	257	797	313	193	380	300	(80)
5490 COMPUTER	3,689	1,125	0	1,725	756	400	400	0
5550 MINOR TOOLS & EQUIPMENT	0	388	319	426	0	300	300	0
5691 MAINTENANCE - OFFICE EQUIPMENT	0	0	0	0	0	250	250	0
5695 MAINTENANCE - BUILDINGS	1,681	3,345	606	2,393	675	2,000	1,500	(500)
5580 BOOKS	11,062	10,059	9,283	10,587	5,705	10,000	10,000	0
5581 BOOKS - HEWATT	7,063	6,852	10,101	9,985	12,889	10,000	10,000	0
5592 LIBRARY GRANT PURCHASES	0	141	22,506	35,052	23,012	18,000	6,250	(11,750)
5582 MATERIALS - COUNTY FUNDS	7,688	12,902	10,500	12,001	6,871	12,000	12,000	0
5584 BOOKS/SUPPLIES-DONATED FUNDS	8,876	8,458	8,020	9,745	7,187	8,500	8,500	0
5588 LSTA GRANT EXPENDITURES	0	0	0	0	0	0	0	0
5585 PERIODICALS	838	589	589	547	0	600	600	0
TOTAL SUPPLIES & MATERIALS	54,497	48,949	68,263	89,184	60,497	68,930	55,600	(13,330)
5720 INSURANCE & BONDS	2,602	3,956	4,523	5,215	5,840	5,840	6,715	875
5764 SPECIAL PROJECTS/CLAIMS/MISC	0	0	0	0	0	0	0	0
TOTAL OTHER CHARGES & EXP	2,602	3,956	4,523	5,215	5,840	5,840	6,715	875
..... BUILDINGS & STRUCTURES	0	0	0	0	0	0	0	0
..... COMMUNICATIONS EQUIP/UPGRADE	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0
TOTAL LIBRARY	327,357	336,677	390,710	463,225	354,263	463,642	458,784	(4,858)

CITY OF SMITHVILLE GENERAL FUND
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 At July 17, 2025 - Version 1

PRELIMINARY

	2020-21	2021-22	2022-23	2023-24	@ 7/17/2025 2024-25 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	\$ amt diff
155 COMMUNITY SERVICES	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
5705 YOUTH ACTIVITY (boot camp)	4,620	4,620	4,620	4,620	4,620	4,620	4,620	0
5705 / 5708 YOUTH ADVISORY COUNCIL / PHILANTHRO	350	307	0	0	0	0	0	0
5745 ART CENTER	18,062	1,515	80	85	45	500	0	(500)
5290 OTHER PROFESSIONAL SERVICES	5,645	2,628	720	720	720	800	800	0
5720 INSURANCE & BONDS	294	1,909	2,194	2,959	3,325	3,325	3,870	545
5757 OTHER PUBLIC SVCS - ANGELS & CATS	0	0	5,000	4,000	0	0	0	0
5757 KEEP SMITHVILLE BEAUTIFUL	0	0	0	0	0	0	0	0
5757 BASTROP COUNTY CHILD WELFARE	1,500	1,500	1,500	1,500	0	0	0	0
5757 CARTS	0	2,500	2,500	2,500	0	0	0	0
5757 SMITHVILLE FOOD PANTRY	2,500	2,500	2,500	2,500	0	0	0	0
5757 CASA	600	600	1,000	1,000	0	0	0	0
5757 FAMILY CRISIS CENTER	500	500	800	800	0	0	0	0
5757 SMITHVILLE COMMUNITY CLINIC	2,500	2,500	3,000	3,000	0	0	0	0
5757 SMITHVILLE COMMUNITY GARDENS	1,500	1,500	0	0	0	0	0	0
5757 SMITHVILLE HERITAGE SOCIETY	0	2,500	2,500	2,500	0	0	0	0
5757 COMBINED COMMUNITY ACTION	1,000	1,000	1,500	1,500	0	0	0	0
5757 CAMPO	0	0	621	621	0	650	0	(650)
5758 CHAMBER OF COMMERCE	30,000	30,000	45,015	50,000	23,000	50,000	50,000	0
5695 MAINTENANCE - BUILDINGS	998	5,192	0	321	382	300	300	0
5150 ELECTRICITY	0	4,997	5,888	6,157	4,951	6,000	0	(6,000)
5160 WATER/SEWER/GARBAGE	0	1,980	2,070	2,425	2,211	2,400	0	(2,400)
TOTAL COMMUNITY SERVICES	70,068	68,248	81,509	87,207	39,255	68,595	59,590	(9,005)

CITY OF SMITHVILLE GENERAL FUND
 FISCAL YEAR 2025-26 BUDGET
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PRELIMINARY

	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	@ 7/17/2025 2024-25 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	\$ amt diff
150 PARKS & RECREATION								
SALARIES	172,846	197,599	199,183	202,989	124,040	224,913	215,853	(9,060)
PAYROLL BENEFITS	64,145	66,818	72,454	76,271	51,872	85,351	89,138	3,787
TOTAL PERSONNEL	236,991	264,417	271,637	279,261	175,913	310,264	304,991	(5,274)
5110 ADVERTISING & PUBLICATION	113	0	0	0	0	0	0	0
5120 COMMUNICATIONS & PHONE	652	577	537	555	416	595	595	0
5140 DUES & SUBSCRIPTIONS	0	120	0	0	0	125	0	(125)
5150 ELECTRICITY	944	995	558	674	592	750	750	0
5151 ELECTRICITY - KEILBERG	207	262	248	128	62	250	120	(130)
5152 ELECTRICITY - MLK	941	749	826	1,069	606	1,200	1,000	(200)
5153 ELECTRICITY - RAILROAD	2,870	143	184	260	124	300	150	(150)
5154 ELECTRICITY - RIVERBEND	1,756	1,564	1,938	1,655	1,097	1,800	1,600	(200)
5156 ELECTRICITY - LITTLE LEAGUE	797	1,234	1,506	1,114	928	1,500	1,500	0
5157 ELECTRICITY - VETERANS PARK	1,109	1,484	963	1,317	604	1,350	1,300	(50)
5160 WATER/SEWER/GARBAGE	649	615	615	708	565	725	725	0
5161 WATER/SEW/GARBAGE - KEILBERG	1,034	978	1,546	922	1,166	1,200	1,300	100
5162 WATER/SEW/GARBAGE - MLK	2,773	2,609	5,409	6,472	6,337	6,000	6,500	500
5163 WATER/SEW/GARBAGE - RAILROAD	2,420	1,757	1,864	1,900	1,202	1,875	1,800	(75)
5164 WATER/SEW/GARBAGE - RIVERBEND	6,152	5,754	7,935	9,920	6,382	8,500	8,500	0
5167 WATER/SEW/GARBAGE - VETERANS	4,026	5,190	3,211	2,660	1,813	2,750	2,750	0
5190 TRAVEL & TRANSPORTATION	14	0	0	0	0	250	0	(250)
5200 TUITION & REGISTRATION	0	400	275	192	0	500	0	(500)
5210 MEALS & LODGING	0	553	0	0	0	500	0	(500)
5225 SAFETY TRAINING	0	0	334	0	0	0	0	0
5226 SAFETY / ATTENDANCE INCENTIVES	0	0	0	0	0	0	0	0
5270 LEGAL	113	0	0	0	0	0	0	0
5240 RENTALS	934	380	963	432	302	500	500	0
----- WEBSITE EXPENSE	0	0	0	0	0	0	0	0
5290 OTHER PROFESSIONAL SERVICES	463	357	261	211	3,918	250	250	0
5320 CONTRACT LABOR	6,987	10,015	1,450	1,543	5,095	3,500	3,500	0
TOTAL SERVICES	34,954	35,735	30,621	31,731	31,208	34,420	32,840	(1,580)
5420 OPERATING	9,729	17,211	21,879	19,356	9,781	20,000	15,000	(5,000)
5425 JANITOR	3,847	5,983	4,735	2,707	4,026	4,500	4,500	0
5430 CLOTHING & UNIFORMS	5,611	4,467	6,169	6,054	4,572	7,400	5,600	(1,800)
5440 CHEMICALS	0	47	0	100	255	500	500	0
5442 CHEMICALS - VETERANS PARK	0	963	426	737	1,369	1,000	1,000	0
5490 COMPUTER	954	0	0	0	0	0	0	0
5520 MOTOR FUELS & LUBRICANTS	12,095	17,350	14,879	16,652	12,222	16,000	16,000	0
5530 TIRES & TUBES	705	611	1,499	1,266	1,598	1,500	1,500	0
5550 MINOR TOOLS & EQUIPMENT	1,907	2,745	1,574	1,405	1,865	1,500	1,500	0
5552 RECREATION EQUIPMENT	0	2,069	0	0	0	500	0	(500)
5540 AUTO PARTS & SUPPLIES	0	0	499	173	0	500	250	(250)
5465 DISC GOLF PURCHASES	0	0	0	0	0	0	0	0
5693 MAINTENANCE - AUTOMOTIVE	15,377	18,062	18,058	22,518	16,057	16,000	18,000	2,000
5694 MAINTENANCE - MACHINERY	4,519	3,456	8,973	12,469	6,036	5,500	5,500	0
5695 MAINTENANCE - BUILDINGS	0	1,913	0	0	190	500	500	0
5685 MAINTENANCE - BLDGS KEILBERG	61	99	2,478	115	58	1,000	400	(600)
5684 MAINTENANCE - D W Sportsplex	833	6,185	7,890	5,141	5,014	5,000	5,000	0
5686 MAINTENANCE - MLK PARK	8,254	930	646	2,033	89	1,000	500	(500)
5687 MAINTENANCE - RAILROAD PARK	620	509	251	1,483	273	1,000	500	(500)
5688 MAINTENANCE - RIVERBEND PARK	6,501	28,789	10,375	8,707	19,451	10,000	10,000	0
5683 MAINTENANCE - SKATE PARK	0	401	0	0	0	0	0	0
5679 MAINTENANCE - VETERANS	3,159	9,069	4,233	3,224	914	2,500	2,500	0
TOTAL SUPPLIES & MATERIALS	74,172	120,856	104,565	104,140	83,770	95,900	88,750	(7,150)
5710 INTEREST	362	290	215	139	60	60	0	(60)
5754 PRINCIPAL BOND/LOAN PMTS	2,524	4,833	2,670	6,991	2,825	2,825	0	(2,825)
5720 INSURANCE & BONDS	3,942	2,596	5,389	2,747	8,646	8,650	9,775	1,125
5764 SPECIAL PROJECTS/CLAIMS/XFER TO GRAN	4,849	0	584	0	0	0	0	0
TOTAL OTHER CHARGES & EXP	11,676	7,718	8,858	9,877	11,531	11,536	9,775	(1,761)
SUBTOTAL PARKS & RECREATION	357,793	428,726	415,681	425,008	302,422	452,120	436,356	(15,764)
CAPITAL EXPENDITURES								
5950 MACHINERY	9,300	0	0	0	0	0	0	0
5920 AUTOMOTIVE	0	0	0	0	0	0	0	0
5960 BUILDINGS & STRUCTURES	2,278	0	10,791	0	0	0	0	0
TOTAL CAPITAL	11,578	0	10,791	0	0	0	0	0
TOTAL PARKS & RECREATION	369,371	428,726	426,471	425,008	302,422	452,120	436,356	(15,764)

PRELIMINARY

	2020-21	2021-22	2022-23	2023-24	@ 7/17/2025 2024-25 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	\$ amt diff
	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
152 RECREATION CENTER EXPENDITURES								
SALARIES	152,428	171,890	179,548	203,997	141,598	213,978	211,512	(2,467)
PAYROLL BENEFITS	45,258	45,482	50,790	60,376	44,549	64,278	66,622	2,344
TOTAL PERSONNEL	197,685	217,372	230,338	264,373	186,147	278,256	278,134	(122)
5110 ADVERTISING & PUBLICATION	0	963	688	483	832	500	500	0
5120 COMMUNICATIONS & PHONE	2,200	2,216	2,317	2,377	2,196	2,420	2,840	420
5130 POSTAGE	0	29	8	0	0	50	50	0
5140 DUES & SUBSCRIPTIONS	165	404	122	381	110	500	500	0
5150 ELECTRICITY	28,589	31,226	33,487	31,543	20,744	32,000	31,500	(500)
5160 WATER/SEWER/GARBAGE	2,660	3,075	3,025	2,837	2,039	3,000	3,000	0
5170 GAS	1,076	2,066	1,904	1,853	2,369	2,000	2,000	0
5190 TRAVEL & TRANSPORTATION	0	244	871	920	0	400	0	(400)
5200 TUITION & REGISTRATION	100	870	1,364	1,092	0	500	0	(500)
5210 MEALS & LODGING	184	1,098	1,431	1,196	0	750	0	(750)
5220 EMPLOYEE MEETING EXPENSE	0	180	185	180	178	0	0	0
5270 LEGAL	180	0	0	0	0	0	0	0
5240 RENTALS	2,545	2,545	2,545	2,959	3,091	3,720	3,720	0
5242 CREDIT CARD PROCESSING FEE	1,325	2,277	2,452	2,582	2,234	2,525	2,675	150
5250 PRINTING & REPRODUCTION	445	2,110	1,521	532	94	200	200	0
5290 OTHER PROFESSIONAL SERVICES	18,054	19,445	20,437	18,347	15,610	19,000	19,000	0
5320 MISC. CONTRACT LABOR	18,600	19,060	17,150	16,200	13,500	16,200	0	(16,200)
TOTAL SERVICES	76,122	87,807	89,509	83,482	62,995	83,765	65,985	(17,780)
5410 OFFICE / SUPPLIES & MATERIALS	541	562	976	1,942	1,042	1,400	1,000	(400)
5420 OPERATING	1,302	1,828	1,612	1,531	976	1,400	1,000	(400)
5425 JANITOR	2,811	4,646	4,046	3,468	2,721	3,750	3,750	0
5430 CLOTHING & UNIFORMS	0	184	39	0	0	0	0	0
5460 RECREATIONAL-TPWD GRANT	0	0	0	0	0	0	0	0
5490 COMPUTER	504	188	150	161	452	250	250	0
5520 MOTOR FUELS & LUBRICANTS	0	0	0	0	0	0	0	0
5550 MINOR TOOLS & EQUIPMENT	0	351	145	58	481	500	500	0
5552 REC PROGRAM EQUIPMENT	7,687	7,594	3,850	7,398	3,400	3,500	0	(3,500)
5462 REC AFTER SCHOOL PROGRAM	2,318	2,858	3,065	4,215	2,148	3,250	3,250	0
5464 REC SPORTS PROGRAMS	3,784	15,332	19,389	23,116	17,946	19,500	19,500	0
5691 MAINTENANCE - OFFICE EQUIPMENT	0	0	135	0	0	0	0	0
5689 MAINTENANCE - BLDG REC CENTER	11,416	9,185	11,662	8,474	9,870	7,500	7,500	0
5696 MAINTENANCE - OTHER EQUIPMENT	2,099	300	1,289	755	1,605	500	500	0
5554 DRINK/SNACK MACHINE SUPPLIES	659	305	714	1,088	382	1,000	0	(1,000)
TOTAL SUPPLIES & MATERIALS	33,121	43,333	47,073	52,207	41,025	42,550	37,250	(5,300)
5720 INSURANCE & BONDS	5,853	8,235	9,420	11,073	12,405	12,405	14,225	1,820
5705 YOUTH ACTIVITY	0	0	0	0	0	0	0	0
5764 SPECIAL PROJECTS / MISC	0	13,865	0	2,883	0	1,500	0	(1,500)
TOTAL OTHER CHARGES	5,853	22,100	9,420	13,956	12,405	13,905	14,225	320
SUBTOTAL REC CENTER EXPENSES	312,782	370,612	376,339	414,018	302,572	418,476	395,594	(22,882)
CAPITAL EXPENDITURES								
5972 TECHNOLOGY-NEW/UPGRADES	0	0	0	0	0	0	0	0
..... BUILDINGS & STRUCTURES	0	0	0	0	0	0	0	0
..... MACHINERY	0	0	0	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0	0	0	0
TOTAL REC CENTER incl capital	312,782	370,612	376,339	414,018	302,572	418,476	395,594	(22,882)

CITY OF SMITHVILLE GENERAL FUND
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PRELIMINARY

	2020-21	2021-22	2022-23	2023-24	@ 7/17/2025 2024-25 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	\$ amt diff
	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
160 STREET & ALLEY EXPENDITURES								
SALARIES	100,690	130,746	142,012	157,530	111,742	161,003	160,190	(813)
PAYROLL BENEFITS	37,935	45,056	53,656	64,460	47,622	65,896	67,948	2,052
TOTAL PERSONNEL	138,625	175,802	195,668	221,990	159,364	226,899	228,137	1,238
5110 ADVERTISING & PUBLICATION	0	0	0	0	0	0	0	0
5120 COMMUNICATIONS & PHONE	530	409	405	381	252	350	350	0
5150 ELECTRICITY	94	154	154	215	111	750	500	(250)
5190 TRAVEL & TRANSPORTATION	0	0	0	0	0	0	0	0
5200 TUITION & REGISTRATION	0	0	200	192	0	200	0	(200)
5210 MEALS & LODGING	60	304	137	251	0	200	0	(200)
5225 SAFETY MEETING/TRAINING	0	0	334	0	0	0	0	0
5240 RENTALS	98,946	21,679	0	0	7,038	0	0	0
5270 LEGAL	0	0	0	0	0	0	0	0
5290 OTHER PROFESSIONAL SERVICES	1,378	7,060	10,457	5,786	7,427	10,000	5,000	(5,000)
----- PHYSICAL EXAMS	0	0	0	0	0	0	0	0
5320 MISC. CONTRACT LABOR	137,753	214,521	174,888	153,174	65,215	125,000	75,000	(50,000)
TOTAL SERVICES	238,761	244,127	186,576	159,999	80,043	136,500	80,850	(55,650)
5420 OPERATING	3,930	11,318	4,190	7,463	2,745	4,500	4,400	(100)
5430 CLOTHING & UNIFORMS	3,331	3,293	4,181	3,864	3,165	5,150	4,700	(450)
5490 COMPUTER / AUTO PART & SUPPLIES	954	139	0	0	2,221	2,000	0	(2,000)
5550 MINOR TOOLS & EQUIPMENT	70	790	1,040	643	1,100	800	1,000	200
5520 MOTOR FUELS & LUBRICANTS	22,156	35,113	28,899	16,787	9,575	20,000	15,000	(5,000)
5530 TIRES & TUBES	905	5,886	1,284	3,871	1,734	1,500	1,500	0
5555 STREET SIGNS	0	14,075	993	3,708	2,078	5,000	2,500	(2,500)
5693 MAINTENANCE - AUTOMOTIVE	31,907	33,609	30,656	31,830	27,468	27,000	30,000	3,000
5694 MAINTENANCE - MACHINERY	5,066	7,455	13,840	7,354	8,831	10,000	10,000	0
5695 MAINTENANCE - BUILDINGS	45	1,325	40	40	20	0	0	0
5440 CHEMICALS	1,665	2,189	5,532	1,235	302	1,000	500	(500)
5560 STREET,CURB, & GUTTER	188,093	221,092	154,460	84,737	48,415	50,000	25,000	(25,000)
TOTAL SUPPLIES & MATERIALS	258,121	336,282	245,114	161,531	107,653	126,950	94,600	(32,350)
5710 INTEREST	2,206	2,810	2,231	1,633	1,015	1,015	406	(610)
5754 PRINCIPAL BOND/LOAN PMTS	18,178	17,574	18,153	18,751	19,369	19,369	15,983	(3,386)
5720 INSURANCE & BONDS	3,072	2,756	3,848	5,143	5,815	5,195	6,100	905
5760 CLAIMS & JUDGEMENTS / MISC	0	0	1,000	0	1,800	500	500	0
5785 MISCELLANEOUS	0	2,987	0	0	0	0	0	0
TOTAL OTHER CHARGES	23,456	26,127	25,232	25,527	27,999	26,079	22,988	(3,091)
5850 INTERFUND XFER TO HMPG GRANT	13,027	0	0	0	0	0	0	0
TOTAL TRANSFERS	13,027	0	0	0	0	0	0	0
SUBTOTAL STREET EXPENSES	671,990	782,338	652,590	569,047	375,060	516,428	426,576	(89,852)
CAPITAL EXPENDITURES								
5920 AUTOMOTIVE	0	0	0	0	0	0	0	0
5950 MACHINERY	98,161	0	0	0	0	0	0	0
5940 TOOLS & EQUIPMENT	11,199	0	0	0	0	0	0	0
5961 INFRASTRUCTURE-CAP OUTLAY	78,758	69,202	4,620	0	0	0	0	0
5960 BUILDINGS & STRUCTURES	2,278	0	0	0	0	0	0	0
TOTAL CAPITAL	190,396	69,202	4,620	0	0	0	0	0
TOTAL STREET & ALLEY incl capital	862,386	851,539	657,210	569,047	375,060	516,428	426,576	(89,852)

PRELIMINARY

	2020-21	2021-22	2022-23	2023-24	@ 7/17/2025 2024-25 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	\$ amt diff
	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
170 SOLID WASTE EXPENDITURES								
SALARIES	143,372	143,778	158,691	196,505	138,326	213,905	213,327	(579)
PAYROLL BENEFITS	59,524	52,242	60,943	80,854	59,339	85,346	87,963	2,617
TOTAL PERSONNEL	202,897	196,020	219,634	277,360	197,665	299,251	301,289	2,038
5140 DUES & SUBSCRIPTIONS/ ADVERTISING & P	99	130	0	450	0	0	0	0
5150 ELECTRICITY	261	381	139	225	138	300	200	(100)
5120 COMMUNICATIONS & PHONE	530	408	405	381	252	350	350	0
5200 TUITION / MEALS & LODGING/TRAVEL	758	0	95	0	0	0	0	0
5240 RENTALS	0	2,000	0	0	0	0	0	0
5270 LEGAL	0	0	187	0	0	0	0	0
5290 OTHER PROFESSIONAL SERVICES	278	173	0	211	169	200	230	30
5320 CONTRACT LABOR	8,300	8,517	0	599	0	0	0	0
5350 GARBAGE CONTRACT	722,155	923,318	984,935	1,034,196	819,360	1,105,000	1,000,000	(105,000)
5351 WAREHOUSE GARBAGE	0	0	0	0	0	0	0	0
5352 CITY WIDE CLEAN UP	1,025	6,346	6,925	7,400	1,800	7,400	7,400	0
TOTAL SERVICES	733,405	941,273	992,687	1,043,461	821,719	1,113,250	1,008,180	(105,070)
5420 OPERATING/ OFFICE	3,146	1,833	1,074	1,089	789	1,493	900	(593)
5430 CLOTHING & UNIFORMS	4,227	3,782	5,443	6,036	4,878	6,550	5,600	(950)
5550 MINOR TOOLS & EQUIPMENT	650	225	0	0	0	0	0	0
5520 MOTOR FUELS & LUBRICANTS	13,824	14,549	25,652	28,577	18,545	25,000	25,000	0
5530 TIRES & TUBES	424	0	2,099	1,153	110	750	750	0
5693 MAINTENANCE - AUTOMOTIVE	21,611	21,404	18,522	24,434	14,876	16,000	17,000	1,000
5694 MAINTENANCE - MACHINERY/BUILDINGS	13,056	57,360	4,115	18,073	8,102	10,000	10,000	0
5490 COMPUTER	954	811	0	0	0	0	0	0
TOTAL SUPPLIES & MATERIALS	57,892	99,964	56,904	79,362	47,301	59,793	59,250	(543)
5720 INSURANCE & BONDS	2,463	2,238	2,259	2,152	3,972	2,200	3,705	1,505
5710 INTEREST	4,272	3,582	2,204	1,395	770	770	217	(552)
5754 PRINCIPAL BOND/LOAN PMTS	30,937	31,627	26,254	20,313	20,938	20,938	8,567	(12,371)
5785 CLAIMS / MISCELLANEOUS	0	0	1,000	193	0	0	0	0
TOTAL OTHER CHARGES	37,672	37,448	31,718	24,052	25,680	23,908	12,489	(11,419)
SUBTOTAL SOLID WASTE	1,031,866	1,274,705	1,300,943	1,424,235	1,092,364	1,496,202	1,381,208	(114,994)
CAPITAL EXPENDITURES								
5920 AUTOMOTIVE	47,976	0	0	0	0	0	0	0
5950 MACHINERY	0	0	0	0	0	0	0	0
5960 BUILDINGS & STRUCTURES	2,278	0	0	0	0	0	0	0
TOTAL CAPITAL	50,254	0	0	0	0	0	0	0
TOTAL SOLID WASTE	1,082,120	1,274,705	1,300,943	1,424,235	1,092,364	1,496,202	1,381,208	(114,994)

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PRELIMINARY

	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	@ 7/17/2025 2024-25 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	S amt diff
175 ENFORCEMENT & INSPECTIONS								
SALARIES	70,438	70,592	60,026	57,443	58,037	123,596	131,914	8,318
PAYROLL BENEFITS	18,439	17,618	17,154	16,365	14,180	38,856	41,794	2,938
TOTAL PERSONNEL	88,877	88,210	77,180	73,808	72,217	162,451	173,707	11,256
5110 ADVERTISING & PUBLICATION	2,311	2,582	1,133	1,116	2,157	1,000	1,000	0
5120 COMMUNICATIONS & PHONE	1,125	1,019	1,094	862	647	875	510	(365)
5130 POSTAGE	855	764	934	1,009	75	1,000	500	(500)
5140 DUES & SUBSCRIPTIONS	160	50	355	39	0	250	250	0
5190 TRAVEL & TRANSPORTATION	0	0	0	0	0	0	0	0
5200 TUITION & REGISTRATION	365	1,577	170	550	650	1,000	1,000	0
5210 MEALS & LODGING	0	0	0	66	0	500	500	0
5250 PRINTING & REPRODUCTION	288	0	299	0	332	0	0	0
5320 5290 CONTRACT LABOR/OTHER PROF SERVICES	20,211	30,348	24,597	56	28,719	25,000	0	(25,000)
5270 LEGAL	1,792	2,031	1,641	3,061	0	2,000	0	(2,000)
5280 FILING & RECORDING FEES	2,040	0	0	0	250	500	0	(500)
TOTAL SERVICES	29,146	38,370	30,223	6,759	32,829	32,125	3,760	(28,365)
5410 OFFICE	0	0	0	0	0	0	0	0
5420 OPERATING	1,493	937	635	813	54	750	650	(100)
5430 CLOTHING & UNIFORMS	1,374	1,178	1,037	118	510	200	200	0
5490 COMPUTER	954	0	0	0	0	0	0	0
5550 MINOR TOOLS & EQUIPMENT	0	3,433	0	0	0	100	0	(100)
5520 MOTOR FUELS & LUBRICANTS	2,462	0	1,713	985	600	2,000	1,800	(200)
5530 TIRES & TUBES	0	0	0	0	260	150	150	0
5693 MAINTENANCE - AUTOMOTIVE	3,063	5,674	2,877	2,918	1,938	3,000	3,000	0
5694 MAINTENANCE - MACHINERY	0	0	0	0	47	0	0	0
TOTAL SUPPLIES & MATERIALS	9,346	11,223	6,262	4,833	3,410	6,200	5,800	(400)
5720 INSURANCE & BONDS	561	461	455	495	406	425	495	70
5725 LICENSES & PERMITS	0	0	0	0	0	0	0	0
5770 CHARGE OFF BAD DEBTS	0	0	0	3,110	0	0	0	0
TOTAL OTHER CHARGES	561	461	455	3,605	406	425	495	70
SUBTOTAL ENFORCE & INSPECT	127,930	138,264	114,121	89,005	108,862	201,201	183,762	(17,439)
CAPITAL EXPENDITURES								
----- AUTOMOTIVE	0	0	0	0	0	0	0	0
5960 BUILDINGS & STRUCTURES	2,278	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES	2,278	0	0	0	0	0	0	0
TOTAL ENF & INSP incl capital	130,208	138,264	114,121	89,005	108,862	201,201	183,762	(17,439)

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PRELIMINARY

	2020-21	2021-22	2022-23	2023-24	@ 7/17/2025 2024-25 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	\$ amt diff
180 CEMETERY EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
SALARIES	1,698	58,677	72,127	84,696	58,444	85,452	76,129	(9,323)
PAYROLL BENEFITS	378	20,176	29,325	35,305	25,409	36,052	34,197	(1,854)
TOTAL PERSONNEL	2,076	78,854	101,452	120,001	83,853	121,504	110,326	(11,178)
5150 ELECTRICITY	1,664	1,700	2,036	1,986	1,693	2,000	2,000	0
5160 WATER/SEWER/GARBAGE	634	671	703	740	575	750	750	0
5120 COMMUNICATIONS & PHONE	153	67	66	0	0	0	0	0
5270 LEGAL / RENTALS	0	0	0	0	0	0	0	0
5290 OTHER PROFESSIONAL SERVICES	11,858	915	930	1,031	989	1,050	1,050	0
5320 MISC CONTRACT LABOR	77,400	6,980	5,400	6,825	13,223	6,000	6,000	0
TOTAL SERVICES	91,710	10,333	9,135	10,582	16,480	9,800	9,800	0
5420 OPERATING/COMPUTER	1,153	2,402	5,876	3,542	1,897	2,250	1,900	(350)
5430 CLOTHING & UNIFORMS	0	1,575	2,183	2,569	1,765	2,825	2,500	(325)
5440 CHEMICALS	0	0	0	0	0	250	0	(250)
5550 MINOR TOOLS & EQUIPMENT	1,487	693	0	256	0	500	0	(500)
5520 MOTOR FUELS & LUBRICANTS	0	3,738	4,512	3,749	2,239	4,000	2,500	(1,500)
5530 TIRES & TUBES	0	0	0	530	163	500	500	0
----- MATERIAL - PIPING & VALVES	0	0	0	0	0	0	0	0
5693 MAINTENANCE - AUTOMOTIVE	0	0	813	2,035	2,762	1,000	2,000	1,000
5695 MAINTENANCE - BUILDINGS	0	0	0	0	514	0	0	0
5694 MAINTENANCE - MACHINERY	0	357	499	1,238	3,138	1,000	1,000	0
TOTAL SUPPLIES & MATERIALS	2,640	8,765	13,883	13,919	12,477	12,325	10,400	(1,925)
5720 INSURANCE & BONDS	111	167	190	269	404	405	540	135
5764 SPECIAL PROJECTS/MISC	0	8,640	0	2,500	0	0	0	0
TOTAL OTHER CHARGES	111	8,807	190	2,769	404	405	540	135
CAPITAL EXPENDITURES								
5920 AUTOMOTIVE	0	0	0	0	0	0	0	0
----- BUILDINGS & STRUCTURES	0	0	0	0	0	0	0	0
5950 MACHINERY	9,360	7,045	0	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES	9,360	7,045	0	0	0	0	0	0
TOTAL CEMETERY EXPENSES	105,897	113,804	124,659	147,271	113,214	144,034	131,066	(12,968)

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PRELIMINARY

	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	@ 7/17/2025 2024-25 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	\$ amt diff
190 AIRPORT EXPENDITURES								
5110 ADVERTISING / POSTAGE	0	0	0	0	2	0	0	0
5120 COMMUNICATIONS & PHONE	374	374	499	477	358	480	495	15
5150 ELECTRICITY	7,861	8,270	9,198	9,929	8,884	9,900	10,500	600
5200 TUITION & REGISTRATION	200	0	350	470	0	500	500	0
5210 MEALS & LODGING / TRAVEL & TRANSP	489	0	613	923	112	750	750	0
5140 DUES & SUBSCRIPTION	0	0	0	390	89	250	250	0
5240 RENTALS	0	0	0	0	0	0	0	0
5290 OTHER PROFESSIONAL SERVICES	0	2,750	0	3,935	4,581	4,395	4,395	0
5320 MISC CONTRACT LABOR	29,604	27,118	27,464	39,626	33,273	47,000	45,800	(1,200)
TOTAL SERVICES	38,528	38,511	38,123	55,750	47,298	63,275	62,690	(585)
5420 OPERATING	2,467	2,335	2,340	3,308	2,685	2,500	2,500	0
5425 CHEMICALS/JANITOR	16	50	184	197	93	200	200	0
5520 MOTOR FUELS & LUBRICANTS	0	0	111	0	0	100	100	0
5525 AVIATION FUEL	0	0	0	98,054	169,721	180,000	216,000	36,000
5693 MAINTENANCE - AUTOMOTIVE	846	3,090	2,596	4,906	1,945	2,500	2,500	0
5694 MAINTENANCE - MACHINERY	0	0	145	0	91	0	0	0
5695 MAINTENANCE - BUILDINGS	192	190	290	2,000	2,218	500	500	0
5530 TIRES & TUBES	0	1,276	782	624	0	0	0	0
TOTAL SUPPLIES & MATERIALS	3,521	6,942	6,447	109,089	176,754	185,800	221,800	36,000
5720 INSURANCE & BONDS	2,312	3,065	3,716	4,190	5,227	5,135	8,420	3,285
5764 SPECIAL PROJECTS / MISC	31,318	78,078	55,495	9,307	8,497	91,000	5,000	(86,000)
TOTAL OTHER CHARGES	33,630	81,144	59,211	13,498	13,724	96,135	13,420	(82,715)
SUBTOTAL AIRPORT	75,679	126,597	103,782	178,337	237,776	345,210	297,910	(47,300)
CAPITAL EXPENDITURES								
5960 BUILDINGS & STRUCTURES/ FUEL CONCESS	0	0	0	0	0	375,000	0	(375,000)
5996 AIRPORT FUEL CONCESSIONS	0	0	0	80,426	0	0	0	0
TOTAL CAPITAL	0	0	0	80,426	0	375,000	0	(375,000)
TOTAL AIRPORT EXPENSES	75,679	126,597	103,782	258,763	237,776	720,210	297,910	(422,300)

PRELIMINARY

	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	@ 7/17/2025 2024-25 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	\$ amt diff
300 GRANTS & ECONOMIC DEVELOPMENT								
SALARIES	33,840	72,157	77,886	99,157	82,277	120,954	120,952	(2)
PAYROLL BENEFITS	8,931	18,906	23,242	28,711	25,577	35,646	37,131	1,485
TOTAL PERSONNEL	42,771	91,063	101,128	127,869	107,855	156,600	158,083	1,483
5110 ADVERTISING & PUBLICATIONS	1,066	1,291	894	2,312	2,500	1,000	2,000	1,000
5120 COMMUNICATIONS & PHONE	240	240	240	465	450	540	540	0
5140 DUES & SUBSCRIPTIONS	3,375	1,280	4,375	5,067	6,586	8,750	30,495	21,745
5190 TRAVEL & TRANSPORTATION	0	111	129	1,273	109	660	250	(410)
5200 TUITION & REGISTRATION	475	1,575	3,150	3,155	745	3,800	1,700	(2,100)
5210 MEALS & LODGING	0	367	883	1,641	74	2,325	250	(2,075)
5270 LEGAL	0	0	0	596	0	0	0	0
5289 WEBSITE EXPENSE	0	0	0	5,319	0	1,000	1,500	500
5290 OTHER PROFESSIONAL SERVICES	500	1,300	3,975	3,925	10,917	10,000	3,500	(6,500)
TOTAL SERVICES	5,656	6,164	13,646	23,754	21,382	28,075	40,235	12,160
5420 OPERATING/CLOTHING & UNIFORMS	0	7	145	150	54	100	100	0
5410 COMPUTER/OFFICE	150	108	0	297	17	250	250	0
TOTAL SUPPLIES & MATERIALS	150	115	145	447	71	350	350	0
5746 COMMUNITY ENGAGEMENT PROJECTS	0	8,361	23,789	5,011	1,833	5,000	5,000	0
5757 OTHER PUBLIC SERVICES	0	0	0	0	0	0	0	0
5747 BILLBOARDS	750	1,800	1,800	1,903	2,319	2,000	0	(2,000)
5744 CULTURAL DISTRICT	3,119	4,158	13,052	12,772	2,792	5,000	3,500	(1,500)
5748 FAÇADE GRANT	5,000	5,000	0	5,000	0	5,000	3,000	(2,000)
5764 SPECIAL PROJECTS	15,000	15,000	0	0	0	0	0	0
TOTAL OTHER CHARGES	23,869	34,318	38,641	24,686	6,945	17,000	11,500	(5,500)
CAPITAL EXPENDITURES								
..... BUILDING & STRUCTURES	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0
TOTAL GRANTS & ECO DEV	72,446	131,661	153,560	176,756	136,251	202,025	210,168	8,143
GENERAL FUND								
GRAND TOTAL EXPENDITURES	5,841,674	5,964,956	5,846,320	6,728,930	4,955,235	7,330,955	6,626,154	(704,801)

PRELIMINARY

	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	@ 7/17/2025 2024-25 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	\$ amt diff
200 MAINTENANCE								
SALARIES	49,763	55,225	58,794	71,053	49,064	71,301	71,306	5
PAYROLL BENEFITS	15,867	16,156	18,734	23,177	16,875	23,658	24,579	921
TOTAL PERSONNEL	65,631	71,381	77,529	94,230	65,938	94,959	95,886	926
5120 COMMUNICATIONS & PHONE	153	67	66	0	0	0	0	0
5150 ELECTRICITY	2,829	2,828	3,179	3,501	2,606	3,250	3,500	250
5160 WATER/SEWER/GARBAGE & GAS	764	776	604	541	485	600	600	0
5290 PROF SVCS/CONTRACT LABOR	161	173	187	211	169	220	225	5
5190 TUITION/MEAL & LODGE/TRAVEL	0	0	0	0	0	0	0	0
5225 SAFETY MEETING/TRAINING	0	0	0	0	0	0	0	0
TOTAL SERVICES	3,906	3,844	4,036	4,253	3,259	4,070	4,325	255
5420 OPERATING	34,875	25,823	25,625	35,636	17,105	25,000	20,000	(5,000)
5425 JANITOR	123	246	130	127	93	150	150	0
5430 CLOTHING & UNIFORMS	3,316	3,054	3,066	3,263	2,542	1,340	2,300	960
5550 MINOR TOOLS & EQUIPMENT	4,266	500	1,810	4,834	2,102	5,000	3,000	(2,000)
5520 MOTOR FUELS & LUBRICANTS	1,442	10,662	7,405	4,168	4,218	5,000	5,000	0
5540 AUTO PARTS & SUPPLIES	0	0	912	0	0	100	100	0
5440 COMPUTER/CHEMICALS	954	6,147	57	0	493	500	500	0
5693 MAINTENANCE - AUTOMOTIVE	194	394	226	350	1,528	500	500	0
5694 MAINTENANCE - MACHINERY	659	71	325	13	998	500	500	0
5695 MAINTENANCE - BUILDINGS	4,447	0	0	657	717	0	0	0
TOTAL SUPPLIES & MATERIALS	50,275	46,897	39,556	49,047	29,797	38,090	32,050	(6,040)
5720 INSURANCE & BONDS	294	239	234	816	541	545	535	(10)
TOTAL OTHER CHARGES	294	239	234	816	541	545	535	(10)
CAPITAL EXPENDITURES								
----- AUTOMOTIVE	0	0	0	0	0	0	0	0
5960 BUILDINGS & STRUCTURES	2,278	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES	2,278	0	0	0	0	0	0	0
TOTAL MAINTENANCE	122,384	122,362	121,355	148,346	99,536	137,664	132,796	(4,869)

PRELIMINARY

CITY OF SMITHVILLE FISCAL YEAR 2025-26 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

**UTILITY FUND
REVENUE NUMBERS
TO BE PROVIDED
BEFORE MEETING**

**CITY OF SMITHVILLE
UTILITY FUND EXPENSE SUMMARY
FISCAL YEAR 2025-26 BUDGET
Version 1**

PRELIMINARY

	@ 7/17/2025 2024-25 YTD	2024-25 BUDGET	2025-26 BUDGET	DIFFERENCE 2024-25 to 2025-26	
				Amount	Percent
ADMINISTRATION					
Personnel	695,535	948,821	970,208	21,387	2.25%
Services	223,135	272,842	205,415	(67,427)	-24.71%
Supplies & Matls	13,340	15,575	16,705	1,130	7.26%
Other	508,839	710,797	678,602	(32,195)	-4.53%
Capital	0	0	0	0	0.00%
Interfund Transfer to USDA	0	0	0	0	0.00%
Interfund Transfer to General	1,014,864	1,217,837	1,200,000	(17,837)	-1.46%
Interfund Transfer to I & S	0	0	0	0	#DIV/0!
Total Admin Exp	2,455,712	3,165,871	3,070,930	(94,941)	-3.00%
ELECTRIC					
Personnel	245,785	365,458	360,335	(5,123)	-1.40%
Services	49,572	121,137	65,137	(56,000)	-46.23%
Supplies & Matls	2,318,622	3,348,250	3,398,045	49,795	1.49%
Other	36,063	34,883	15,045	(19,838)	-56.87%
Capital	0	0	0	0	0.00%
Total Electric Exp	2,650,042	3,869,727	3,838,562	(31,165)	-0.81%
RECYCLE					
Personnel	38,857	54,762	55,400	638	1.16%
Services	2,718	2,525	1,300	(1,225)	-48.51%
Supplies&Matls	7,103	5,695	3,250	(2,445)	-42.93%
Other	772	775	875	100	12.90%
Capital	0	0	0	0	0.00%
Total Recycle Exp	49,451	63,757	60,825	(2,932)	-4.60%
WATER					
Personnel	124,243	175,285	177,381	2,096	1.20%
Services	38,067	52,960	48,660	(4,300)	-8.12%
Supplies & Matls	78,176	96,445	79,300	(17,145)	-17.78%
Other	84,225	84,670	77,370	(7,300)	-8.62%
Interfund Transfer CDBG	0	0	0	0	0.00%
Capital	0	0	0	0	0.00%
Total Water Exp	324,710	409,359	382,711	(26,648)	-6.51%
WASTEWATER					
Personnel	136,455	190,145	192,398	2,253	1.18%
Services	198,860	226,075	234,860	8,785	3.89%
Supplies & Matls	92,568	101,350	92,700	(8,650)	-8.53%
Other	373,386	367,742	372,741	4,999	1.36%
Capital	0	0	0	0	0.00%
Total W/Water Exp	801,268	885,312	892,699	7,387	0.83%
TOTAL EXPENSES	6,281,183	8,394,028	8,245,728	(148,300)	-1.77%

CITY OF SMITHVILLE UTILITY FUND
 FISCAL YEAR 2025-26 BUDGET
 At July 17, 2025 - Version 1

PRELIMINARY

	2020-21	2021-22	2022-23	2024-25	@ 7/17/2025 2025-26 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	\$ amt diff
UTILITY FUND	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
610 UTILITY ADMINISTRATION								
SALARIES	508,210	608,551	635,971	635,029	512,942	699,331	708,289	8,958
PAYROLL BENEFITS	146,873	148,302	420,662	232,830	182,593	249,490	261,919	12,429
TOTAL PERSONNEL	655,082	756,853	1,056,632	867,859	695,535	948,821	970,208	21,387
5110 ADVERTISING & PUBLICATION	95	91	111	0	0	0	0	0
5120 COMMUNICATIONS & PHONE	5,337	4,569	4,335	5,009	3,594	4,865	5,325	460
5130 POSTAGE	14,231	15,237	16,489	17,737	14,377	17,750	19,000	1,250
5140 DUES & SUBSCRIPTIONS	958	1,530	1,337	2,061	1,476	2,325	2,000	(325)
5150 ELECTRICITY	6,848	7,329	7,757	7,153	4,965	7,400	7,400	0
5160 WATER/SEWER/GARBAGE	806	1,168	1,307	1,252	965	1,300	1,300	0
5220 EMPLOYEE MEETING EXPENSE	0	0	0	89	0	0	0	0
5190 TRAVEL & TRANSPORTATION	0	48	0	587	0	500	500	0
5200 TUITION & REGISTRATION	0	0	640	648	0	500	500	0
5210 MEALS & LODGING	61	190	252	1,033	175	500	500	0
5226 SAFETY MTG/TRAINING/INCENTIVE	0	1,920	1,840	1,940	0	0	0	0
5250 PRINTING & REPRODUCTION	4,075	3,640	4,734	5,542	1,308	4,400	4,000	(400)
5289 WEBSITE EXPENSES	120	120	120	70	0	2,660	2,793	133
5240 RENTALS	7,293	7,481	7,489	7,141	5,296	6,957	6,957	0
5242 CREDIT CARD PROCESSING FEES	39,662	44,435	51,827	57,203	49,147	55,000	0	(55,000)
5260 AUDITING	10,800	12,000	16,200	17,520	18,960	18,960	19,740	780
5290 OTHER PROFESSIONAL SERVICES	106,472	95,807	102,989	95,905	109,803	133,225	132,400	(825)
5270 LEGAL	563	68	1,826	4,115	1,685	3,000	3,000	0
5320 CONTRACT LABOR	0	0	3,158	15,988	11,384	13,500	0	(13,500)
TOTAL SERVICES	197,320	195,632	222,410	240,991	223,135	272,842	205,415	(67,427)
5410 5425 OFFICE/JANITOR	4,695	5,557	4,861	5,919	3,154	4,750	4,125	(625)
5420 OPERATING/SUPPLIES & MATERIALS 5415	4,016	1,612	2,493	2,675	1,458	1,500	1,700	200
5430 CLOTHING & UNIFORMS	1,907	1,105	1,359	958	835	445	1,500	1,055
5490 COMPUTER	2,235	795	1,090	90	741	1,000	1,000	0
5550 MINOR TOOLS & EQUIPMENT	3,809	3,565	3,640	3,781	3,322	4,680	4,680	0
5551 CHRISTMAS	375	4,269	1,756	0	0	0	0	0
5520 MOTOR FUELS & LUBRICANTS	1,508	2,817	2,268	2,825	3,658	3,000	3,500	500
5691 MAINTENANCE-OFC EQUIP	0	0	0	0	0	100	0	(100)
5695 MAINTENANCE-BUILDING/AUTOMO	259	420	8	1,626	172	100	200	100
TOTAL SUPPLIES & MATERIALS	18,805	20,140	17,474	17,873	13,340	15,575	16,705	1,130
5720 INSURANCE & BONDS	10,651	141,043	9,283	10,485	12,597	12,600	14,095	1,495
5710 INTEREST (QECB LEASE)	150,213	8,752	130,949	120,632	84,637	116,658	106,207	(10,451)
5754 PRINCIPAL BOND/LOAN PMTS	207,500	242,900	251,700	255,500	264,300	264,300	268,300	4,000
5750 ADMINISTRATIVE FEES	175,000	175,000	175,000	175,000	145,833	175,000	175,000	0
5764 SPECIAL PROJECTS	0	7,913	3,146	3,075	1,448	22,239	5,000	(17,239)
5770 CHARGE- OFF BAD DEBTS	18,978	57,033	64,614	66,146	0	50,000	40,000	(10,000)
5760 CLAIMS / YOUTH ACTIVITY / MISC	0	0	10,240	0	24	0	0	0
5780 PAYMENT IN LIEU OF TAXES	70,000	70,000	70,000	70,000	0	70,000	70,000	0
TOTAL OTHER CHARGES & EXP	632,342	702,641	714,931	700,837	508,839	710,797	678,602	(32,195)
5800 INTERFUND XFER TO GENERAL	1,037,000	1,324,000	1,264,325	1,245,054	1,014,864	1,217,837	1,200,000	(17,837)
5891 INTERFUND XFER TO I & S	87,000	87,000	87,000	87,000	0	0	0	0
5849 INTERFUND XFER TO USDA GRANT	0	0	0	0	0	0	0	0
TOTAL TRANSFERS	1,124,000	1,411,000	1,351,325	1,332,054	1,014,864	1,217,837	1,200,000	(17,837)
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	2,627,549	3,086,266	3,362,773	3,159,615	2,455,712	3,165,871	3,070,930	(94,941)

CITY OF SMITHVILLE UTILITY FUND
 FISCAL YEAR 2025-26 BUDGET
 At July 17, 2025 - Version 1

PRELIMINARY

	2020-21	2021-22	2022-23	2024-25	@ 7/17/2025 2025-26 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	\$ amt diff
620 ELECTRICAL								
SALARIES	183,675	196,594	226,024	242,808	179,759	268,641	261,459	(7,182)
PAYROLL BENEFITS	59,840	54,035	117,893	108,795	66,026	96,816	98,876	2,060
TOTAL PERSONNEL	243,515	250,629	343,916	351,604	245,785	365,458	360,335	(5,123)
5110 ADVERTISING & PUBLICATION	0	353	0	0	0	0	0	0
5120 COMMUNICATIONS & PHONE	1,375	1,237	1,082	1,561	1,152	1,560	1,560	0
5130 POSTAGE	0	0	36	0	0	0	0	0
5140 DUES & SUBSCRIPTIONS	818	1,177	1,177	1,177	300	1,177	1,177	0
5190 TRAVEL & TRANSPORTATION	0	0	181	130	0	500	500	0
5200 TUITION & REGISTRATION	0	1,020	440	684	200	1,500	1,500	0
5210 MEALS & LODGING/SAFETY TRAINING 522:	34	273	1,512	1,458	0	400	400	0
5270 LEGAL	360	0	0	0	0	0	0	0
5291 TREE TRIMMING	25,781	25,445	29,770	28,150	0	35,000	0	(35,000)
5240 RENTALS	0	0	239	0	0	0	0	0
5290 OTHER PROFESSIONAL SERVICES	299	30,234	24,922	10,015	14,165	6,000	10,000	4,000
5320 CONTRACT LABOR	44,489	28,413	75,949	84,541	33,754	75,000	50,000	(25,000)
TOTAL SERVICES	73,156	88,152	135,309	127,715	49,572	121,137	65,137	(56,000)
5420 OPERATING / OFFICE	23,183	14,427	10,972	11,379	11,129	15,000	10,000	(5,000)
5430 CLOTHING & UNIFORMS	6,078	6,103	7,332	7,557	6,057	9,000	9,000	0
5490 COMPUTER	1,017	656	128	128	2,349	2,000	0	(2,000)
5440 CHEMICALS	392	0	0	0	0	0	0	0
5590 SAFETY EQUIPMENT	0	1,140	0	0	0	0	0	0
5550 MINOR TOOLS & EQUIPMENT	4,119	4,008	5,198	4,584	4,652	5,000	5,000	0
5520 MOTOR FUELS & LUBRICANTS	9,119	15,910	16,960	12,350	9,351	15,000	10,000	(5,000)
5530 TIRES & TUBES	914	1,061	2,016	2,307	0	1,500	1,500	0
----- AUTO PARTS & SUPPLIES	0	95	0	0	0	0	0	0
5551 CHRISTMAS	0	0	216	1,382	166	500	500	0
5693 MAINTENANCE - AUTOMOTIVE	22,904	45,916	33,607	41,512	41,461	28,000	32,000	4,000
5694 MAINTENANCE - MACHINERY	904	367	3,942	1,591	2,142	1,000	1,000	0
5696 MAINTENANCE - OTHER EQUIPMENT	0	673	0	0	0	0	0	0
5695 MAINTENANCE-BUILDING	45	168	40	40	820	250	250	0
5610 MATERIALS - PIPING & VALVES	0	0	3,328	10,837	515	3,500	3,500	0
5595 PURCHASED POWER	2,690,854	2,850,970	3,048,026	2,902,789	2,005,359	3,050,000	3,107,895	57,895
5600 MATERIALS - POLES	3,269	6,626	22,928	15,323	17,820	15,000	15,000	0
5601 MATERIALS - TRANSFORMERS	44,942	118,378	68,302	71,223	107,892	84,500	84,500	0
5602 MATERIALS - POLE LINE HARDWR	67,050	64,448	126,054	94,128	64,759	85,000	85,000	0
5603 MATERIALS - WIRE	12,176	11,215	7,339	9,965	1,795	7,500	5,400	(2,100)
5604 MATERIALS - METERS	17,879	0	785	181	6,113	1,000	1,000	0
5615 MATERIALS-MISC/UNDERGROUND	5,042	48,825	30,377	33,634	30,061	22,000	22,000	0
5605 MATERIALS - STREET LTS/SIGNALS	403	0	0	6,760	6,179	2,500	4,500	2,000
TOTAL SUPPLIES & MATERIALS	2,910,292	3,190,985	3,387,550	3,227,672	2,318,622	3,348,250	3,398,045	49,795
5720 INSURANCE & BONDS	4,913	4,207	4,131	6,969	9,037	9,037	9,305	268
----- LICENSES & PERMITS	0	0	0	0	0	0	0	0
5760 CLAIMS & JUDGEMENTS	1,938	150	1,330	0	1,000	0	0	0
5764 SPECIAL PROJECTS	0	84,477	64,368	2,661	0	0	0	0
5710 INTEREST (LEASE)	3,789	2,718	2,024	1,309	753	573	87	(486)
5754 PRINCIPAL BOND/LOAN PMTS	22,885	23,143	23,832	24,542	25,273	25,273	5,653	(19,620)
TOTAL OTHER CHARGES & EXP	33,525	114,695	95,685	35,481	36,063	34,883	15,045	(19,838)
SUBTOTAL ELECTRIC EXPENDITURES	3,260,488	3,644,462	3,962,461	3,742,471	2,650,042	3,869,727	3,838,562	(31,165)
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	3,260,488	3,644,462	3,962,461	3,742,471	2,650,042	3,869,727	3,838,562	(31,165)

CITY OF SMITHVILLE UTILITY FUND
 FISCAL YEAR 2025-26 BUDGET
 At July 17, 2025 - Version 1

PRELIMINARY

	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2024-25 ACTUAL	@ 7/17/2025 2025-26 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	\$ amt diff
630 RECYCLE CENTER								
SALARIES	27,586	32,515	33,235	37,848	26,782	38,064	38,064	0
PAYROLL BENEFITS	12,839	13,131	12,411	16,387	12,075	16,698	17,336	638
TOTAL PERSONNEL	40,426	45,646	45,646	54,235	38,857	54,762	55,400	638
5150 ELECTRICITY	1,068	1,224	1,015	999	428	1,000	750	(250)
5160 WATER/SEWER/GARBAGE	205	223	256	223	162	525	250	(275)
5240 RENTALS	0	0	0	0	1,832	0	0	0
5200 TUITION & REGISTRATION	0	40	0	0	0	0	0	0
5290 OTHER PROFESSIONAL SERVICES	161	198	298	5,211	296	500	300	(200)
5320 CONTRACT LABOR	0	1,526	600	0	0	500	0	(500)
TOTAL SERVICES	1,434	3,212	2,169	6,433	2,718	2,525	1,300	(1,225)
5420 OPERATING	4,208	1,534	2,501	2,063	3,208	1,450	1,750	300
5430 CLOTHING & UNIFORMS	1,029	999	930	1,116	996	1,045	1,000	(45)
5550 MINOR TOOLS & EQUIPMENT	0	0	160	0	0	0	0	0
5520 MOTOR FUELS & LUBRICANTS	160	484	945	0	0	0	0	0
5530 TIRES & TUBES	344	0	2,445	220	0	400	0	(400)
5603 5555 MATERIALS - WIRE / SIGNS	0	0	0	1,240	280	300	0	(300)
5693 MAINTENANCE-AUTOMOTIVE	2,956	2,538	2,120	2,247	1,686	2,000	0	(2,000)
5694 MAINTENANCE - MACHINERY	542	555	165	187	903	500	500	0
5695 MAINTENANCE - BUILDINGS	0	0	0	0	30	0	0	0
TOTAL SUPPLIES & MATERIALS	9,239	6,110	9,267	7,073	7,103	5,695	3,250	(2,445)
5720 INSURANCE & BONDS	300	403	443	493	772	775	875	100
5757 OTHER PUBLIC SVC- KEEP SM BEAU	4,000	4,000	4,000	4,000	0	0	0	0
5757 OTHER PUBLIC SVC-METHODIST MEN	4,000	4,000	0	0	0	0	0	0
----- SPECIAL PROJECTS	0	0	0	0	0	0	0	0
TOTAL OTHER CHARGES & EXP	8,300	8,403	4,443	4,493	772	775	875	100
SUBTOTAL RECYCLE EXPENDITURES	59,398	63,371	61,525	72,234	49,451	63,757	60,825	(2,932)
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	59,398	63,371	61,525	72,234	49,451	63,757	60,825	(2,932)

CITY OF SMITHVILLE UTILITY FUND
 FISCAL YEAR 2025-26 BUDGET
 At July 17, 2025 - Version 1

PRELIMINARY

	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2024-25 ACTUAL	@ 7/17/2025 2025-26 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	\$ amt diff
640 WATER								
SALARIES	94,394	101,911	110,287	114,717	89,737	127,644	127,552	(92)
PAYROLL BENEFITS	31,922	28,780	59,918	59,022	34,506	47,641	49,829	2,188
TOTAL PERSONNEL	126,316	130,691	170,204	173,740	124,243	175,285	177,381	2,096
5110 ADVERTISING & PUBLICATION	205	0	0	0	0	300	0	(300)
5120 COMMUNICATIONS & PHONE	597	441	546	360	270	375	360	(15)
5140 DUES & SUBSCRIPTIONS	0	111	0	0	0	100	100	0
5150 ELECTRICITY	11,230	10,477	10,388	10,642	7,304	10,750	10,750	0
5170 GAS	405	471	547	620	528	625	700	75
5190 TRAVEL & TRANSPORTATION	0	145	0	0	0	0	0	0
5200 TUITION & REGISTRATION	440	540	0	1,611	1,205	1,500	1,500	0
5210 MEALS & LODGING	0	480	439	786	947	250	250	0
5225 SAFETY MEETING/TRAINING	0	0	334	0	0	0	0	0
5240 RENTALS	0	51	0	0	115	250	250	0
5270 LEGAL	0	0	0	0	0	0	0	0
5273 LABORATORY TESTING	1,775	2,845	2,284	4,771	1,830	2,750	2,750	0
5290 OTHER PROFESSIONAL SERVICES	9,082	11,185	12,242	8,644	9,937	12,000	12,000	0
5310 PHYSICAL EXAMS	0	0	0	0	0	200	0	(200)
5320 CONTRACT LABOR	20,522	77,690	32,546	16,730	15,930	23,860	20,000	(3,860)
TOTAL SERVICES	44,256	104,436	59,327	44,164	38,067	52,960	48,660	(4,300)
5420 OPERATING / OFFICE	17,309	9,206	6,322	90	2,306	10,495	5,200	(5,295)
5430 CLOTHING & UNIFORMS	2,565	2,480	3,388	3,247	2,346	3,700	2,850	(850)
5490 COMPUTER	1,017	1,364	0	0	0	0	0	0
5550 MINOR TOOLS & EQUIPMENT/STREET	2,011	0	669	713	640	1,000	1,000	0
5520 MOTOR FUELS & LUBRICANTS	3,635	5,963	8,450	5,396	3,875	5,500	5,500	0
5530 TIRES & TUBES	1,275	2,179	668	738	1,357	750	750	0
5540 AUTO PARTS & SUPPLIES	0	0	0	0	0	0	0	0
5681 MAINTENANCE - PUMPS	0	540	0	0	0	500	500	0
5693 MAINTENANCE - AUTOMOTIVE	13,574	13,306	14,753	17,376	16,230	13,000	13,000	0
5694 MAINTENANCE - MACHINERY	1,695	730	2,981	1,685	1,211	1,500	1,500	0
5695 MAINTENANCE - BUILDINGS	0	103	0	0	95	0	0	0
----- MAINTENANCE - OTHER EQUIPMENT	0	0	0	0	0	0	0	0
5697 MAINTENANCE - WATER TRTMT	26,979	4,650	45,501	7,952	2,775	9,000	5,000	(4,000)
----- MAINTENANCE - LIFT STATIONS	0	0	0	0	0	0	0	0
5440 CHEMICALS/CHEM CYC RENTAL	13,385	17,835	23,101	18,838	15,006	17,000	15,000	(2,000)
----- 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	144	10,735	3,384	0	0	0	0
5604 MATERIALS - METERS	7,371	2,656	2,705	4,844	11,467	4,000	4,000	0
----- MATERIALS - MOTORS	0	0	0	0	0	0	0	0
5610 MATERIALS - PIPING & VALVES	38,634	101,346	23,361	27,059	20,868	30,000	25,000	(5,000)
5611 MATERIALS - PUMPS	0	7,068	850	0	0	0	0	0
TOTAL SUPPLIES & MATERIALS	129,449	169,568	143,483	91,320	78,176	96,445	79,300	(17,145)
5710 INTEREST	1,162	918	667	408	203	143	0	(143)
5754 PRINCIPAL BOND/LOAN PMTS	8,478	8,721	8,971	9,228	9,492	9,492	0	(9,492)
5720 INSURANCE & BONDS	12,155	12,827	14,158	18,239	20,313	20,315	23,150	2,835
5725 PERMITS & LICENSES	4,998	4,998	4,998	4,998	4,998	5,000	5,000	0
5790 CONSERVATION DISTRICT FEES	44,745	44,745	44,745	49,220	49,220	49,220	49,220	0
5764 SPECIAL PROJECTS	0	0	0	0	0	0	0	0
5760 CLAIMS/JUDGEMENTS/DAMAGES	1,275	5,500	412	0	0	500	0	(500)
TOTAL OTHER CHARGES & EXP	72,813	77,709	73,950	82,093	84,225	84,670	77,370	(7,300)
SUBTOTAL WATER EXPENDITURES	372,835	482,404	446,965	391,316	324,710	409,359	382,711	(26,648)
5832 INTERFUND XFER TO TDA-CDBG	0	0	0	0	0	0	0	0
TOTAL TRANSFERS	0	0	0	0	0	0	0	0
5920 AUTOMOTIVE	0	0	0	0	0	0	0	0
5940 TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0
5960 BUILDINGS & STRUCTURES	0	0	0	0	0	0	0	0
5963 CAP OUTLAY CIP INDUSTRIAL PARK	0	0	0	0	0	0	0	0
5975 COMMUNICATION EQUIP/UPGRADE	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0
TOTAL WATER EXPENSES	372,835	482,404	446,965	391,316	324,710	409,359	382,711	(26,648)

CITY OF SMITHVILLE UTILITY FUND
 FISCAL YEAR 2025-26 BUDGET
 At July 17, 2025 - Version 1

PRELIMINARY

	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2024-25 ACTUAL	@ 7/17/2025 2025-26 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	\$ amt diff
660 WASTEWATER								
SALARIES	116,221	110,431	110,796	127,319	99,892	139,976	139,991	15
PAYROLL BENEFITS	36,282	29,607	64,220	62,015	36,563	50,169	52,407	2,238
TOTAL PERSONNEL	152,503	140,038	175,016	189,334	136,455	190,145	192,398	2,253
5110 ADVERTISING & PUBLICATION	0	0	0	0	0	0	0	0
5120 COMMUNICATIONS & PHONE	597	441	497	360	270	375	360	(15)
5140 DUES & SUBSCRIPTIONS	111	0	0	0	0	0	0	0
5150 ELECTRICITY	81,843	78,333	78,612	79,919	58,806	80,000	80,000	0
5160 WATER/SEWER/GARBAGE	63,386	71,836	81,755	90,908	76,190	80,000	90,000	10,000
5190 TRAVEL & TRANSPORTATION	0	0	0	0	0	200	0	(200)
5200 TUITION & REGISTRATION	394	0	0	911	161	500	500	0
5210 MEALS & LODGING/SAFTEY TRAINING 522:	0	45	370	244	0	500	0	(500)
5240 RENTALS	18	0	0	0	0	0	0	0
5270 LEGAL	45	0	0	0	0	0	0	0
5273 LABORATORY SERVICES	15,362	11,702	14,754	21,695	10,696	14,000	14,000	0
5353 SLUDGE HAULING	4,632	12,614	6,818	10,631	17,166	8,500	10,000	1,500
5290 OTHER PROF SERVICES	14,130	17,079	16,443	22,733	13,181	17,000	15,000	(2,000)
5320 CONTRACT LABOR	24,997	79,384	39,263	32,915	22,390	25,000	25,000	0
5310 PHYSICAL EXAMS	0	0	0	0	0	0	0	0
TOTAL SERVICES	205,515	271,433	238,512	260,316	198,860	226,075	234,860	8,785
5420 OFFICE / OPERATING	18,490	7,679	8,106	9,677	1,928	9,000	4,750	(4,250)
5430 CLOTHING & UNIFORMS	2,806	2,871	2,447	3,094	2,466	3,600	3,200	(400)
5440 CHEMICALS/CHEM CYC RENTAL	8,812	15,471	18,513	18,700	22,804	17,750	17,750	0
5490 COMPUTER	1,017	656	0	0	0	0	0	0
5550 MINOR TOOLS & EQUIPMENT	0	184	1,305	789	438	1,000	500	(500)
5520 MOTOR FUELS & LUBRICANTS	7,151	11,598	6,875	6,064	3,161	5,500	5,000	(500)
5530 TIRES & TUBES	2,163	0	1,308	1,731	1,686	1,000	1,000	0
5681 MAINTENANCE - PUMPS & MANHOLES	0	0	160	0	0	0	0	0
5693 MAINTENANCE - AUTOMOTIVE	16,046	9,286	11,962	19,847	12,592	11,000	12,000	1,000
5694 MAINTENANCE - MACHINERY	5,647	3,161	1,169	3,156	6,517	4,000	4,000	0
5695 MAINTENANCE - BUILDING	0	103	0	0	320	0	0	0
5697 MAINTENANCE - OTHER EQUIPMENT	110	0	0	0	0	0	0	0
5691 MAINTENANCE - OFFICE EQUIP	0	0	18	0	0	0	0	0
5698 MAINT-LIFT STATIONS	12,159	28,220	6,085	19,144	13,777	11,000	11,000	0
5690 MAINT-GAZLEY WWTP	27,195	71,774	30,537	5,626	12,783	11,500	11,500	0
5680 MAINT-WILLOWS WWTP	55,903	40,931	10,849	3,919	2,621	11,500	7,500	(4,000)
5691 MAINTENANCE - OFFICE EQUIP	997	0	0	0	0	0	0	0
5699 MAINTENANCE - WASTEWATER TRMT	0	379	0	0	0	0	0	0
5608 MATERIALS - MANHOLE	0	0	3,985	0	0	0	0	0
5609 MATERIALS - MOTORS	0	5,497	0	0	0	0	0	0
5610 MATERIALS - PIPING & VALVES	12,572	9,627	9,098	9,781	8,960	9,500	9,500	0
5611 MATERIALS - PUMPS	0	9,997	8,516	5,942	2,516	5,000	5,000	0
TOTAL SUPPLIES & MATERIALS	171,069	217,433	120,931	107,471	92,568	101,350	92,700	(8,650)
5720 INSURANCE & BONDS	17,729	17,191	19,452	23,282	25,668	25,670	29,135	3,465
5710 INTEREST (DEBT SVC/LEASE)	90,264	78,083	66,271	54,354	47,145	41,999	29,033	(12,966)
5754 PRINCIPAL BOND/LOAN PMTS	286,090	297,386	270,000	285,000	295,000	295,000	310,000	15,000
5725 PERMITS & LICENSES	4,573	4,573	4,573	7,403	4,573	4,573	4,573	0
5760 CLAIMS/JUDGEMENTS/DAMAGES	0	447	0	0	1,000	500	0	(500)
5785 MISCELLANEOUS	0	0	0	0	0	0	0	0
5764 SPECIAL PROJECTS	0	0	0	0	0	0	0	0
TOTAL OTHER CHARGES & EXP	398,655	397,680	360,295	370,038	373,386	367,742	372,741	4,999
SUBTOTAL WASTEWATER EXP	927,741	1,026,584	894,754	927,158	801,268	885,312	892,699	7,387
5920 AUTOMOTIVE	0	0	0	0	0	0	0	0
----- UTILITIES - SEWER	0	0	0	0	0	0	0	0
5940 TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0
----- MACHINERY	0	0	0	0	0	0	0	0
----- CAP OUTLAY CIP INDUSTRIAL PARK	0	0	0	0	0	0	0	0
5960 BUILDINGS & STRUCTURES	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0
TOTAL WASTEWATER EXP	927,741	1,026,584	894,754	927,158	801,268	885,312	892,699	7,387
TOTAL UTILITY FUND	7,248,011	8,303,086	8,728,477	8,292,794	6,281,183	8,394,028	8,245,728	(148,300)

PRELIMINARY

CITY OF SMITHVILLE FISCAL YEAR 2025-2026 BUDGET

DEBT SERVICE

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

CITY OF SMITHVILLE
 DEBT SERVICE SUMMARY
 FISCAL YEAR 20254-2026 BUDGET
 V.1

PRELIMINARY

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	@ 7/1/25 2024-25 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	Difference 2024-25 to 2025-26	
								Amount	Percent
REVENUES:									
Property Taxes *	320,359	429,322	659,882	781,558	1,014,510	856,360	878,166	21,806	2.55%
Drainage/System Improvement Utility Fees	87,000	87,000	87,000	87,000	0	0	0	0	0.00%
Transfer In / Miscellaneous	32,303	569	0	5,099	0	0	0	0	0.00%
Interest	208	2,876	18,059	27,253	21,212	0	0	0	0.00%
Total Revenues	439,870	519,766	764,941	900,910	1,035,722	856,360	878,166	21,806	2.55%
EXPENSES:									
Bond P&I Pymts '05 C of O's (refin '01)	214,095	0	0	0	0	0	0	0	0.00%
Bond P&I Pymts '18 C of O's (refin '09)	166,785	316,200	318,171	319,489	0	0	0	0	0.00%
Bond P&I Pymts '19 C of O's	27,675	27,175	26,675	26,175	52,963	59,913	57,888	(2,025)	-3.38%
Tax Note, Series 2021	0	176,136	106,385	105,255	102,345	104,125	107,966	3,842	3.69%
Tax Note, Series 2022	0	0	295,807	191,420	179,394	191,073	190,563	(511)	-0.27%
Tax Note, Series, 2023	0	0	0	223,955	440,450	501,250	521,750	20,500	0.00%
Total Expenses	408,555	519,511	747,038	866,293	775,151	856,360	878,166	21,806	2.55%
NET OF REVENUES OVER (UNDER) EXPENSES	31,315	256	17,903	34,616	260,571	(0)	(0)		

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

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

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

*2023-24 values include \$11,080 excess collections from FY 2022

*2024-25 values include \$13,942 excess collections from FY 2023

*2025-26 values include \$0 excess collections from FY 2024

City of Smithville Fiscal Year 2025-2026
Debt Service (Principal + Interest) = \$7,798,365
at September 30, 2025

Utility Fund Debt

1. Certificates of Obligation, Series 2007

Original Issue Date: 12/1/2007

Par Amount: \$4,500,000

Interest: \$2,276,505

Total Debt: \$6,776,505

Total Outstanding Debt as of 9/30/25: **\$1,037,685**

Debt Paid Off: November 2027

Purpose: To acquire a wastewater treatment plant and for constructing, improving, and extending the City's wastewater utility system; and for paying for the legal, fiscal and engineering fees in connection with the project

Combination: General Fund and Utility Fund Debt

2. Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2019

Original Issue Date: 12/10/2018

Par Amount: \$2,975,000

Interest: \$1,203,708.47

Total Debt: \$4,178,708.47

Total Outstanding Debt as of 9/30/25 **\$2,921,050**

Debt Paid Off: February 2038

General Fund Portion

Original Issue Date: 12/10/2018

Par Amount: \$490,000

Interest: \$166,047.36

Total Debt: \$656,047.36

Total Outstanding Debt as of 9/30/25: \$453,975

Debt Paid Off: February 2033

Purpose: (1) Constructing street improvements (including utilities repair, replacement, and relocation), curbs, gutters, and sidewalk improvements, including drainage incidental thereto; (2) Constructing storm water, culvert, ditch, and related drainage improvements; (3) The purchase of materials, supplies, equipment, machinery, landscaping, land, and rights-of-ways for authorized needs and purposed relating to the capital improvements; (4) The payment of professional and employee services related to the design, construction, project management, and financing of the projects.

Utility Fund Portion

Original Issue Date: 12/10/2018

Par Amount: \$2,485,000

Interest: \$1,037,661.11

Total Debt: \$3,522,661.11

Total Outstanding Debt as of 9/30/25 \$2,467,075

Debt Paid Off: February 2038

Purpose: (1) Constructing, acquiring, purchasing, renovating, enlarging, and improving the City's utility system (water & wastewater); (2) The purchase of materials, supplies, equipment, machinery, landscaping, land, and rights-of-ways for authorized needs and purposed relating to the capital improvements; (3) The payment of professional and employee services related to the design, construction, project management, and financing of the improvements.

Combination: General Fund and Utility Fund Debt
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3. Tax Note, Series 2021

Original Issue Date: 10/13/2021

Par Amount: \$785,000

Interest: \$27,238.65

Total Debt: \$812,238.65

Total Outstanding Debt as of 9/30/25: **\$320,339**

Debt Paid Off: February 2028

Purpose: (1) Purchasing equipment and machinery to be used on a City-wide basis, including an asphalt zipper, police vehicles, brush chipper, and a police radio system; (2) constructing street improvements (including utilities repair, replacement and relocation), curbs, gutters, and sidewalk improvements, including drainage and landscaping incidental thereto; and (3) paying professional services related to the design, construction, project management, and financing of the aforementioned projects.

Combination: General Fund and Utility Fund Debt

4. Tax Note, Series 2022

Original Issue Date: 10/05/2022

Par Amount: \$1,300,000

Interest: \$135,840.44

Total Debt: \$1,435,840.44

Total Outstanding Debt as of 9/30/25: **\$757,541**

Debt Paid Off: February 2029

Purpose: (1) Designing, constructing, acquiring, purchasing, renovating, enlarging, and improving City-owned facilities, including a city-hall complex, animal control, public works, parks and recreation, and municipal airport facilities; (2) acquiring vehicles, capital equipment, and heavy machinery for various City purposes, including emergency services, street maintenance, and sanitation; (3) constructing, acquiring, purchasing, renovating, equipping and improving public infrastructure within the City, including street improvements (and related utilities repair, replacement, and relocation) and landscaping incidental thereto; and (4) paying professional services related to the design, construction, project management, and financing of the aforementioned projects.

Combination: General Fund and Utility Fund Debt

5. Tax Note, Series 2023

Original Issue Date: 10/11/2023

Par Amount: \$2,915,000

Interest: \$571,833.33

Total Debt: \$3,486,833.33

Total Outstanding Debt as of 9/30/25: **\$2,761,750**

Debt Paid Off: February 2030

Purpose: (1) Facility Improvements (e.g., roof repairs, security systems, video surveillance, HVAC, etc.); (2) Infrastructure Upgrades (e.g., streets, roads, sidewalks, gutters, drainage, lighting, etc.); and (3) Capital Equipment (e.g., patrol cars, chipper truck, bucket truck, fire truck, playground equipment, etc.).

PRELIMINARY

**CITY OF SMITHVILLE
FISCAL YEAR 2025-2026 BUDGET**

PROPERTY TAX RATE

CITY OF SMITHVILLE
 2025 Property Tax Calculation Worksheet
 For Fiscal Year 2025-2026 Budget
 as of 7/15/2025 (V.1)

PRELIMINARY ESTIMATE
 Used Preliminary Totals as of 7/11/2025

\$1,628,659 2024-25 M&O Collection Budget (AMENDED ESTIMATE)
 0.361372 2024-25 M&O Tax Rate
 0.22758 2024-25 Debt Service Tax Rate
 0.588952 2024-25 Total Tax Rate

2025 No-New-Revenue Tax Rate (Effective Tax Rate)	0.626606
2025 Voter-Approval Tax Rate (Rollback Tax Rate)	0.673540
2025 De Minimis Rate	0.765084
2025 PRELIMINARY TAX RATE	0.626606

Collection Basis	2025	2024
Certified Net Taxable-Approved	416,644,344	472,892,622
less Freeze Taxable (Ceiling)	(102,950,243)	(107,038,265)
Certified Net Taxable-Under Review	54,318,909	
less allowance for contested (20%)	(10,863,782)	
Adjusted Net Taxable	357,149,228	365,854,357

M&O Increased By:	2025 New M&O Rate	2025 Debt Svc Rate *	2025 Total Rate	2025 M&O w/o Freeze Ovr65 Revenue**	2025 M&O Freeze Over 65 Actual Tax Rev	2025 M&O Revenue	M&O Revenue Increase Over 2024-25 Budget	Avg Homestead*** Increase Over 2024-25 Payment	Avg Homestead*** Property Tax Paid 2025-26 Tax Rate
De Minimis Rate	0.526364	0.238720	0.765084	\$1,936,302	\$346,041	\$2,282,343	\$653,684	\$408.20	\$1,927
Preliminary Voter-Approval Tax Rate	0.434820	0.238720	0.673540	\$1,599,545	\$346,041	\$1,945,586	\$316,927	\$177.61	\$1,697
7 cent increase	0.420232	0.238720	0.658952	\$1,545,881	\$346,041	\$1,891,922	\$263,263	\$140.86	\$1,660
5 cent increase	0.400232	0.238720	0.638952	\$1,472,308	\$346,041	\$1,818,349	\$189,690	\$90.49	\$1,609
4 cent increase	0.390232	0.238720	0.628952	\$1,435,522	\$346,041	\$1,781,563	\$152,904	\$65.30	\$1,584
Preliminary No-New-Revenue Tax Rate	0.387886	0.238720	0.626606	\$1,426,892	\$346,041	\$1,772,933	\$144,274	\$59.39	\$1,578
Current Tax Rate	0.350232	0.238720	0.588952	\$1,288,376	\$346,041	\$1,634,417	\$5,758	-\$35.46	\$1,484

2025 Debt Service Revenue: \$ 878,166
 *Debt Service Revenue: = [(Adjusted Net Taxable/100) x Debt Svc Rate x Collection Rate]
 **M & O Revenue: = [(Adjusted Net Taxable/100) x M&O Rate x Collection Rate]

Calculations based on: 103% collection rate with an Adjusted Net Taxable of \$357,149,228
 *** Average Homestead Value: average taxable 2024 (FY 2024-2025) \$257,913 average taxable 2025 (FY 2025-2026) \$251,892

2025-2026 Debt Service (General / I&S)	
2018 CO's (ref 98, ref 05)	\$ -
2019 CO's	\$ 57,888
Tax Note, Series 2021	\$ 107,966
Tax Note, Series 2022	\$ 190,563
Tax Note, Series 2023	\$ 521,750
	<u>\$ 878,166</u>
Payments:	
Util Drainage/System Impv Fees	\$ -
Property Tax Levy	\$ 878,166
Prop Tax excess 2024	\$ -
	<u>\$ 878,166</u>
Collections:	

2025-26 Debt Service (Utility)	
2007 CO's	\$ 344,440
2019 CO's	\$ 146,350
	<u>\$ 490,790</u>
Payments:	
Utility Revenue	\$ 490,790
Collections:	

Freeze Over-65 Actual Tax Revenue	
Total	\$ 501,509.06
Estimated M&O	\$ 346,041.25
Estimated Debt	\$ 155,467.81
Total	<u>\$ 501,509.06</u>

PRELIMINARY

**CITY OF SMITHVILLE
FISCAL YEAR 2025-2026 BUDGET**

PERSONNEL

CITY OF SMITHVILLE - July 2025

Mayor: Sharon Foerster

Mayor Pro-Tem: Jimmy Jenkins

City Council Members: Tyrone Washington, Mitchell Jameson, Cathy Meek, Brandon Dunham

City Manager: Robert Tamble

Municipal Court Judge: Anna Hernandez

Associate Court Judge: Zachary Carter

Administration
City Secretary
Jennifer Lynch

Assistant City Secretary
Tracie Dzenowski

Court Clerk
Anna Hernandez

General Clerk / Court Clerk
Tracia Lara

Code Enforc/Inspect
Luis Gonzalez

Building Inspector
Doug Berryann

Meter Reader - P/T
Cynthia Richardson

Utility Billing Supervisor
Nadine Harris

Utility Clerk
Rosalie Johnson

General Clerk
Spring Lively

Finance
Finance Director
Cynthia White

AP/Payroll Clerk
Tiffany Scallorn

Accounting Assistant
Jessica Cleghorn

Police / Animal Control

Chief of Police
David Repka

Detective Lieutenant
Jadwin Hubbard

Detective
Sergeant
Richard Hernandez

Officers
Cary Alexander
OPEN POSITION
Steven Khovjak
Christopher Landrum

Police Sergeant
Danny Wofford
Anthony Nolen

School Resource Officer
Glenn Addison
Curtis Zwahr

Reserve Officers
Phillip Ascebedo
Raul Delgado
Carlos Garcia
Gregg Goddard
Jordan Murray
Steve Ou
Dustin Werley

Police Dispatch Supervisor
Myliisa Hernandez

Police Dispatchers
Marisa Facile
Jennifer Fernow
Paul Lowery
Rose Tyler
Jonathan Dishongh

Animal Control Officer
William Dildine

Economic Development & Grant Administration

Director
Jill Strube, PhD

Community Engagement Coordinator
Jose Rivera Marrero

Library

Library Director
Judy Bergeron

Library Assistant Director
Jason Lynch

Library Clerks - F/T
Stella Pease
Lisa Duty
Kristol Webster

Library Assistant - P/T
Andra Sparks
Marisela Dominguez-Aguilar

Literacy Coordinator
Roxanne Shell

Rec Center Rec
Rec Center Director
Ashley Garrison

Rental/Sp Events Coordinator
Alexis Peck

Program Coordinator
Patricia Hurst

Rec Laborer P/T
Tanya Baucum
Rose Gutierrez
Kyndra Lovekamp
Payton Simon
OPEN POSITION

After School Program P/T
Gracie Agustin
Ashley Quixtan-Rodriguez
Sheila Wilson
OPEN POSITION

Parks / Public Works / Utilities

Public Works Director
Edward Balusek Jr

Public Works
Public Works Foreman
David Kalisek

Equipment Operator
Kayden Faycosh

Streets & Alleys
Ken Knebel
Shawn Hernandez

Cemetery
Groundskeeper
Carlton Dambrosky
Clayton Gregg

Solid Waste
Vincent Adams
Johnathon Brooks
Armando Rodriguez Jr
Delvin McDow

Water Laborer
Kevin Barnes
Cade Balusek

Wastewater Systems Operator
Odis Pfeiffer

Wastewater Systems Laborer
Timothy John

Recycle Center Laborer
Bobby Rowe

Maintenance Tech
Daniel Rinehart

Buildings Custodian
Patrick Vinklarek

Maintenance - Mechanic
Brad Burnham

Electric Foreman
Trey Clemons

Electric Lineman
Johnnie Brinkley
Zachary DeFriend

Electric Apprentice
Mata Lara III
Seth Steffey-Rapson

Budgeted EE's
@ 3/18/2025

14 Part-Time
73 Full-Time

87 Total

**CITY OF SMITHVILLE
2025-2026 SALARIES
UPDATED: July 17, 2025 (v.1)**

JOB TITLE	Current Rate	PRELIMINARY		Salary 2025-26	Benefits 2025-26	Total 2025-26
		0.0% Increase				
ADMINISTRATION 100						
Custodian 20%	21.72	21.72		9,035.52	4,059.69	13,095.21
General Clerk 50%	18.69	18.69		19,437.60	7,913.14	27,350.74
Assistant City Secretary 50%	22.73	22.73		23,639.20	8,955.58	32,594.78
Accounting Assistant 50%	20.20	20.20		21,008.00	8,324.96	29,332.96
City Secretary 50%	37.75	37.75		39,260.00	12,538.88	51,798.88
Public Works/Util Dir 20%	45.89	45.89		19,090.24	6,026.56	25,116.80
City Manager 20%	69.69	69.69		28,991.04	14,311.38	43,302.42
Fire Marshall 20%	85.00	85.00		1,700.00	163.67	1,863.67
Retiree - Medical/Dental 50%					3,708.84	3,708.84
TOTAL				162,161.60	66,002.69	228,164.29
FINANCE 105						
AP/Payroll Clerk 20%	27.02	27.02		11,240.32	4,045.41	15,285.73
Accounting Assistant 20%	19.19	19.19		7,983.04	3,208.15	11,191.19
Finance Director 20%	51.40	51.40		21,382.40	6,186.72	27,569.12
TOTAL				40,605.76	13,440.29	54,046.05
POLICE 110						
Custodian 20%	21.72	21.72		9,035.52	4,059.69	13,095.21
Police Dispatcher Supervisor	26.95	26.95		56,056.00	19,480.54	75,536.54
Police Dispatcher	22.83	22.83		47,486.40	17,556.73	65,043.13
Police Dispatcher	22.83	22.83		47,486.40	17,556.73	65,043.13
Police Dispatcher	22.83	22.83		47,486.40	17,582.79	65,069.19
Police Dispatcher	22.83	22.83		47,486.40	17,602.33	65,088.73
Police Dispatcher	26.32	26.32		54,745.60	19,509.89	74,255.49
Chief of Police	52.68	52.68		109,574.40	39,603.81	149,178.21
Detective Lieutenant	34.78	34.78		77,768.08	26,728.30	104,496.38
Detective Sergeant	31.39	31.39		70,188.04	24,057.17	94,245.21
Police Sergeant	31.39	31.39		70,188.04	24,256.39	94,444.43
Police Sergeant	30.49	30.49		68,175.64	23,853.84	92,029.48
Police Officer	29.14	29.14		65,157.04	23,034.17	88,191.21
Police Officer	29.14	29.14		65,157.04	22,974.41	88,131.45
Police Officer	29.14	29.14		65,157.04	22,735.33	87,892.37
Police Officer	29.14	29.14		65,157.04	22,715.41	87,872.45
Police Officer	28.32	28.32		63,323.52	22,207.85	85,531.37
Police Officer	29.14	29.14		65,157.04	22,629.08	87,786.12
School Resource Officer *	29.14	29.14		65,157.04	23,877.54	89,034.58
* 75% of SRO paid by SISD				(48,867.78)	(17,908.16)	(66,775.94)
School Resource Officer *	29.14	29.14		65,157.04	22,589.23	87,746.27
* 75% of SRO paid by SISD				(48,867.78)	(16,941.92)	(65,809.70)
Overtime Allowance				12,000.00	2,719.07	14,719.07
Holiday OT				37,000.00	8,383.79	45,383.79
Incentive Pay				15,600.00	3,534.79	19,134.79
Dispatch Night Differential				4,368.00	887.14	5,255.14
TOTAL				1,196,332.16	415,285.94	1,611,618.10
ANIMAL CONTROL 115						
Animal Control Officer	22.22	22.22		46,217.60	19,469.94	65,687.54
TOTAL				46,217.60	19,469.94	65,687.54

**CITY OF SMITHVILLE
2025-2026 SALARIES
UPDATED: July 17, 2025 (v.1)**

JOB TITLE	Current Rate	PRELIMINARY		Salary 2025-26	Benefits 2025-26	Total 2025-26
		0.0% Increase				
COURT 120						
Munic Court Clerk 80%	30.35	30.35		50,502.40	17,423.50	67,925.90
Associate Judge (Part-time)	50.00	50.00		2,600.00	243.75	2,843.75
Call Out Allowance				200.00	40.62	240.62
TOTAL				53,302.40	17,707.87	71,010.27
LIBRARY 140						
Custodian 20%	21.72	21.72		9,035.52	4,059.69	13,095.21
Library Associate (.4 fte)	13.34	13.34		11,098.88	1,122.76	12,221.64
Library Associate (.2 fte)	10.91	10.91		4,538.56	428.98	4,967.54
Literacy Cordinator/Grant	18.18	18.18		37,814.40	16,294.95	54,109.35
Library Clerk I (.8 fte)	18.25	18.25		30,368.00	8,058.75	38,426.75
Library Assistant	18.18	18.18		37,814.40	15,564.97	53,379.37
Library Assistant	18.53	18.53		38,542.40	16,315.30	54,857.70
Library Assistant Director	21.67	21.67		45,073.60	10,738.08	55,811.68
Library Director	34.04	34.04		70,803.20	23,541.37	94,344.57
TOTAL				285,088.96	96,124.85	381,213.81
PARKS & REC 150						
Foreman - Parks	22.20	22.20		46,176.00	18,368.69	64,544.69
Laborer - Parks	18.18	18.18		37,814.40	16,089.99	53,904.39
Laborer - Parks	18.18	18.18		37,814.40	16,156.02	53,970.42
Laborer - Parks	18.18	18.18		37,814.40	16,208.84	54,023.24
Laborer - Parks	22.42	22.42		46,633.60	20,205.94	66,839.54
Overtime				7,000.00	1,537.33	8,537.33
Call Out Allowance				2,600.00	571.01	3,171.01
TOTAL				215,852.80	89,137.82	304,990.62
REC CENTER 152						
Rec Labor (.25 fte)	13.33	13.33		6,931.60	860.51	7,792.11
Rec Labor (.25 fte)	16.97	16.97		8,824.40	1,307.76	10,132.16
Rec Labor (.25 fte)	13.33	13.33		6,931.60	884.56	7,816.16
Rec Labor (.2 fte)	13.11	13.11		5,453.76	769.69	6,223.45
Rec Labor (.2 fte)	11.00	11.00		4,576.00	540.65	5,116.65
Parks/Rec Administrator	31.31	31.31		65,124.80	23,408.67	88,533.47
Rental/Sp Events Coordinator	18.18	18.18		37,814.40	16,572.01	54,386.41
Program Coordinator	19.48	19.48		40,518.40	17,365.87	57,884.27
After School Program Counselor	9.00	9.00		5,670.00	673.31	6,343.31
After School Program Counselor	9.09	9.09		5,726.70	739.67	6,466.37
After School Program Counselor	9.00	9.00		5,670.00	661.29	6,331.29
After School Program Counselor	9.00	9.00		5,670.00	661.29	6,331.29
Summer Camp Counselors (3)	9.00	9.00		5,400.00	595.45	5,995.45
Overtime Allowance				4,600.00	1,010.25	5,610.25
Call Out Allowance				2,600.00	571.01	3,171.01
TOTAL				211,511.66	66,621.99	278,133.65

**CITY OF SMITHVILLE
2025-2026 SALARIES
UPDATED: July 17, 2025 (v.1)**

JOB TITLE	Current Rate	PRELIMINARY		Salary 2025-26	Benefits 2025-26	Total 2025-26
		0.0% Increase				
STREETS & ALLEYS 160						
Laborer - Streets	19.46	19.46		40,476.80	18,156.25	58,633.05
Laborer - Streets	20.59	20.59		42,827.20	19,188.50	62,015.70
Equipment Operator	20.20	20.20		42,016.00	18,190.57	60,206.57
Foreman - Public Works 50%	28.24	28.24		29,369.60	11,110.93	40,480.53
Overtime Allowance				4,500.00	1,064.84	5,564.84
Call Out Allowance				1,000.00	236.63	1,236.63
TOTAL				160,189.60	67,947.72	228,137.32
SOLID WASTE 170						
Laborer - Solid Waste	23.13	23.13		48,110.40	20,668.57	68,778.97
Laborer - Solid Waste	18.18	18.18		37,814.40	17,026.42	54,840.82
Laborer - Solid Waste	18.18	18.18		37,814.40	17,026.42	54,840.82
Laborer - Solid Waste	18.45	18.45		47,877.75	19,839.13	67,716.88
Laborer - Summer (.2 fte)	0.00	15.00		6,240.00	821.29	7,061.29
Foreman - Public Works 50%	28.24	28.24		29,369.60	11,110.93	40,480.53
Overtime Allowance				4,500.00	1,084.35	5,584.35
Call Out Allowance				1,600.00	385.55	1,985.55
TOTAL				213,326.55	87,962.66	301,289.21
ENFORCE/INSP 175						
Code Enforcement	23.74	23.74		49,379.20	18,026.49	67,405.69
Building Inspector	0.00	32.93		68,494.40	21,958.53	90,452.93
Laborer (.45 fte)	0.00	15.00		14,040.00	1,808.57	15,848.57
TOTAL				131,913.60	41,793.59	173,707.19
CEMETERY 180						
Laborer - Cemetery	18.18	18.18		37,814.40	17,267.06	55,081.46
Laborer - Cemetery	18.18	18.18		37,814.40	16,810.98	54,625.38
Overtime Allowance				500.00	119.41	619.41
TOTAL				76,128.80	34,197.45	110,326.25
MAINTENANCE 200						
Maintenance Foreman	33.08	33.08		68,806.40	24,019.88	92,826.28
Overtime Allowance				2,500.00	559.48	3,059.48
TOTAL				71,306.40	24,579.36	95,885.76
GRANTS/ECONOMIC DEVELOPMENT 300						
Eco Dev/Grant Admin Dir 50%	45.88	45.88		47,715.20	14,282.76	61,997.96
Community Engagement Coord	35.21	35.21		73,236.80	22,848.21	96,085.01
TOTAL				120,952.00	37,130.97	158,082.97
TOTAL GENERAL FUND				2,984,889.89	1,077,403.13	4,062,293.02

**CITY OF SMITHVILLE
2025-2026 SALARIES
UPDATED: July 17, 2025 (v.1)**

JOB TITLE	Current Rate	PRELIMINARY		Salary 2025-26	Benefits 2025-26	Total 2025-26
		0.0% Increase				
UTILITIES ADMIN 610						
Custodian 40%	21.72	21.72		18,071.04	8,119.38	26,190.42
Utility Admin Supervisor	29.08	29.08		60,486.40	21,358.32	81,844.72
Utility Clerk	22.22	22.22		46,217.60	17,692.37	63,909.97
Meter Reader	16.16	16.16		15,966.08	1,725.47	17,691.55
Public Works/Util Dir 80%	45.89	45.89		76,360.96	24,106.26	100,467.22
City Manager 80%	69.69	69.69		115,964.16	57,245.54	173,209.70
City Secretary 50%	37.75	37.75		39,260.00	12,538.88	51,798.88
Assistant City Secretary 50%	22.73	22.73		23,639.20	8,955.58	32,594.78
Accounting Assistant 50%	20.20	20.20		21,008.00	8,324.96	29,332.96
General Clerk 50%	18.69	18.69		19,437.60	7,913.14	27,350.74
AP/Payroll Clerk 80%	27.02	27.02		44,961.28	16,181.65	61,142.93
Accounting Assistant 80%	19.19	19.19		31,932.16	12,832.62	44,764.78
Finance Director 80%	51.40	51.40		85,529.60	24,746.88	110,276.48
Eco Dev/Grant Admin Dir 50%	45.88	45.88		47,715.20	14,282.76	61,997.96
Munic Court Clerk 20%	30.35	30.35		12,625.60	4,355.88	16,981.48
Maintenance Technician	18.18	18.18		37,814.40	16,261.68	54,076.08
Fire Marshall 80%	85.00	85.00		6,800.00	654.67	7,454.67
Retiree - Medical/Dental 50%				0.00	3,708.84	3,708.84
Overtime Allowance				4,500.00	913.95	5,413.95
TOTAL				708,289.28	261,918.80	970,208.08
ELECTRIC 620						
Electric Laborer	18.18	18.18		37,814.40	16,135.37	53,949.77
Electric Laborer	20.30	20.30		42,224.00	17,540.19	59,764.19
Electric Laborer	21.82	21.82		45,385.60	18,176.13	63,561.73
Electric Lineman	18.83	18.83		39,166.40	16,464.84	55,631.24
Electric Foreman	38.11	38.11		79,268.80	26,669.76	105,938.56
Overtime Allowance				15,000.00	3,314.87	18,314.87
Call Out Allowance				2,600.00	574.58	3,174.58
TOTAL				261,459.20	98,875.74	360,334.94
RECYCLE CENTER 630						
Laborer	18.18	18.18		37,814.40	17,274.27	55,088.67
Overtime Allowance				250.00	61.52	311.52
TOTAL				38,064.40	17,335.79	55,400.19
WATER 640						
Laborer	21.82	21.82		45,385.60	18,955.05	64,340.65
Laborer	19.41	19.41		40,372.80	17,383.99	57,756.79
Water/WW Foreman 50%	28.84	28.84		29,993.60	10,828.71	40,822.31
Overtime Allowance				10,500.00	2,368.23	12,868.23
Call Out Allowance				1,300.00	293.21	1,593.21
TOTAL				127,552.00	49,829.19	177,381.19
WASTEWATER 660						
Wastewater Systems Operator	28.79	28.79		59,883.20	22,257.32	82,140.52
Wastewater Systems Operator	18.18	18.18		37,814.40	16,546.76	54,361.16
Water/WW Foreman 50%	28.84	28.84		29,993.60	10,828.71	40,822.31
Overtime Allowance				11,000.00	2,481.01	13,481.01
Call Out Allowance				1,300.00	293.21	1,593.21
TOTAL				139,991.20	52,407.01	192,398.21
TOTAL UTILITY FUND				1,275,356.08	480,366.52	1,755,722.60
TOTAL GENERAL & UTILITY FUND				4,260,245.97	1,557,769.65	5,818,015.62

**CITY OF SMITHVILLE
FISCAL YEAR 2025-2026 BUDGET**

APPENDIX

2025 PROPERTY TAX RATE CALCULATION WORKSHEETS

**CALCULATION
USING
2025
PRELIMINARY TOTALS
DATED
JULY 1, 2025**

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

CITY OF SMITHVILLE

Taxing Unit Name

(512) 237-3282

Phone (area code and number)

PO Box 449, Smithville, TX, 78957

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

www.ci.smithville.tx.us

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year 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	\$ 472,892,622
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 107,038,265
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 365,854,357
4.	Prior year total adopted tax rate.	\$ 0.588952 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values:..... \$ 0 B. Prior year values resulting from final court decisions:..... - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value:..... \$ 0 B. Prior year disputed value:..... - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)
² Tex. Tax Code §26.012(14)
³ Tex. Tax Code §26.012(13)
⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 365,854,357
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. 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 the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 388,387</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 1,211,167</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 1,599,554
11.	<p>Prior year 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 the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 1,599,554
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 364,254,803
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,145,285
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 9,955
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 2,155,240
18.	<p>Total current year taxable value on the current year 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</p> <p>A. Certified values: \$ 416,644,344</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0</p> <p>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</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year 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</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 416,644,344

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. Current year 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 \$ 43,455,127 B. Current year 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 + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 43,455,127
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 102,950,243
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 357,149,228
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 67,230
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 13,127,762
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 13,194,992
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 343,954,236
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.626606 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ 0.000000 /\$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.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.361372 /\$100
29.	Prior year 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> .	\$ 365,854,357

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 prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 1,322,095
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding the prior tax year. 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 2024. This line applies only to tax years preceding the prior tax year..... + \$ 6,833</p> <p>_____</p> <p>B. Prior year 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 current year captured appraised value in Line 18D, enter 0..... 0 - \$ _____</p> <p>C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. 0 +/- \$ _____</p> <p>D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... 6,833 \$ _____</p> <p>E. Add Line 30 to 31D.</p>	\$ 1,328,928
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 343,954,236
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.386367 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0</p> <p>B. Prior year 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, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100

²² [Reserved for expansion]
²³ Tex. Tax Code §26.044
²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender’s office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender’s office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year..... \$ <u>0</u></p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u>0</u></p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0.000000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
39.	<p>Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.386367</u> /\$100
40.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>321,206</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.093386</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.479753</u> /\$100
41.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.496544</u> /\$100

²⁵ Tex. Tax Code §26.0442
²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
42.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes, (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.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ <u>878,166</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0</u></p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ <u>878,166</u>
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>0</u>
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ <u>878,166</u>
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³⁰ <u>103.00</u> %</p> <p>B. Enter the prior year actual collection rate..... <u>104.00</u> %</p> <p>C. Enter the 2023 actual collection rate. <u>103.00</u> %</p> <p>D. Enter the 2022 actual collection rate. <u>103.00</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<u>103.00</u> %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>852,588</u>
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>357,149,228</u>
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.238720</u> /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ <u>0.735264</u> /\$100
D49.	<p>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

²⁷ Tex. Tax Code §26.042(a)
²⁸ Tex. Tax Code §26.012(7)
²⁹ Tex. Tax Code §26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$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 of the prior tax year or May of the current tax year, 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 of the prior year, enter 0.	\$ _____
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. 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 of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 334,227
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 357,149,228
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.093581 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.626606 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.735264 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.641683 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100

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)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year’s adopted tax rate subtracted from that year’s voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year’s current total value.⁴⁰

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.619997 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.619997 /\$100
	D. Adopted Tax Rate.....	\$ 0.588952 /\$100
	E. Subtract D from C.....	\$ 0.031045 /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$ 366,497,223
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 113,779
64.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.548952 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.548952 /\$100
	D. Adopted Tax Rate.....	\$ 0.548952 /\$100
	E. Subtract D from C.....	\$ 0.000000 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 445,962,142
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
65.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.548934 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.548934 /\$100
	D. Adopted Tax Rate.....	\$ 0.548934 /\$100
	E. Subtract D from C.....	\$ 0.000000 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 394,511,444
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 113,779.000000
67.	2025 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.031857 /\$100
68.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.673540 /\$100

³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
⁴² Tex. Tax Code §526.0501(a) and (c)
⁴³ Tex. Local Gov’t Code §120.007(d)
⁴⁴ Tex. Local Gov’t Code §120.007(d)

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
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.386367
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 357,149,228
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.139997 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.238720 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.765084 /\$100

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

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

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁹

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
75.	Adjusted 2024 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 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 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 2024, complete form 50-856-a, <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 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year’s worksheet.	\$ _____ /\$100
76.	Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____ /\$100
77.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2024 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ _____ /\$100

⁴⁵ Tex. Tax Code §26.04(c)(2)(B)

⁴⁶ Tex. Tax Code §26.012(8-a)

⁴⁷ Tex. Tax Code §26.063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b)

⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ Tex. Tax Code §26.42(c)

⁵¹ Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 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 68 (taxing units with the unused increment rate).	\$ _____ / \$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.626606 / \$100
 As applicable, enter the current year 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.** \$ 0.673540 / \$100
 As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 68

- De minimis rate.** \$ 0.765084 / \$100
 If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵²

print here ▶ Ellen Owens, PCAC
 Printed Name of Taxing Unit Representative

sign here ▶ _____
 Taxing Unit Representative

 Date

⁵² Tex. Tax Code §526.04(c-2) and (d-2)