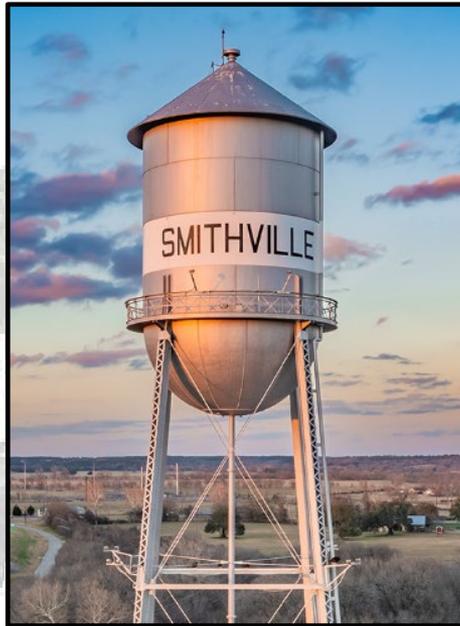


# City of Smithville Special-Called Council Meeting / Budget Workshop #3



**Wednesday, August 20, 2025**

# City of Smithville Budget Workshop #3

Wednesday, August 20, 2025

## Agenda:

- Workshop #2 Action Item Update
- Citizen Comments
- Departmental Expense Overview
- FY25-26 Proposed Budget Overview
  - Budget Timeline / Strategy / History
  - Cost Savings / Revenue Opportunities
  - Economic Development Discussion
  - On-Demand Leaf & Limb
  - Series 2025 Tax Note
  - Proposed Tax Rate
- Council Decision Points
- Citizen Comments / Summary / Next Steps



# City of Smithville Special-Called Council Meeting / Budget Workshop #3



## Action Item Review

# City of Smithville FY25-26 Budget Workshop #2 - ACTION ITEMS

| ITEM | ACTION ITEM ASSIGNED   | OWNER             | STATUS | COMMENTS  |
|------|--|-------------------|--------|---|
| 1    | Direct CM to initiate process to obtain a \$3MM Tax note for infrastructure improvement, facility upgrades, and purchase of capital equipment.                                     | TAMBLE            | CLOSED | SAMCO contacted on 7/24 to initiate the process for obtaining \$3MM Series 2025 Tax Note. Andrew Friedman presented an update (e.g., timeline, cost, etc.) during the August 11th City Council meeting for consideration. Council voted unanimously to proceed with Tax Note.   |
| 2    | Re-evaluate proposed On-Demand Leaf & Limb Fee Structure   | TAMBLE<br>BALUSEK | CLOSED | Minimum Fee Reduced from \$25 to \$15 per small pick-up (4-6 cubic yards of leaf/limbs). Based on 50 work orders / day, this could bring in \$195k.   |
| 3    | Verify if the city can charge rent to non-profit entities occupying city-owned facilities and whether the city can donate funds to non-profit to help further benefit their cause. | TAMBLE            | CLOSED | Municipal donations to non-profit entities are not allowed as it violates the Texas Constitution. A municipality may waive or greatly reduce utility fees and/or rent charged to Non-profit entities occupying city-owned facilities via MOU as long as the entity's mission serves governmental purpose.   |
| 4    | Research cost to conduct 3rd Party Efficiency Audit.   | TAMBLE            | CLOSED | The cost of a municipal efficiency audit can vary significantly depending on several factors, including size of the organization, scope and complexity, auditor's experience / qualifications, time requirements, existing internal controls, and levels of staff experience. <b>Whitley Penn, KPMG, and Maxwell Locke &amp; Ritter (ML&amp;R)</b> are some of the more experienced firms that perform municipal efficiency audits. Average cost is between \$25-75k. TML can also perform Efficiency Audits. |
| 5    | Identify what a 3% COLA (with burden) would cost. Include the PD STEP program. Add HRA for EE's back to budget.  | TAMBLE<br>WHITE   | CLOSED | 3% COLA (with burden) will cost \$192k. HRA added back to budget = \$45k. STEP program for PD will cost \$83k.  |
| 6    | Revise Yellow Sheets to reflect Council and Staff priorities.  | ALL STAFF         | CLOSED | Yellow Sheets have been updated and will be reviewed during Budget Workshop #3 on 8/20/25.  |
| 7    | Prioritize list of plans, projects, and initiatives  | COUNCIL           | CLOSED | Must identify which projects from FY24/25 will carry over into FY25/26 as well as the new projects, plans, and initiatives to be added. This will be an exercise during Budget Workshop #4 on 9/3/25.   |
| 8    | Review Proposed NNR and VAR  | COUNCIL           | CLOSED | NNR and VAR calculated with Tax Note.   |
| 9    | Develop FY25/26 Balanced Budget  | TAMBLE<br>WHITE   | CLOSED | Proposed FY25/26 Revenue and Expenses are "BALANCED".   |

- Nine (9) Action Items Assigned by Council during the 7/23/25 Budget Workshop.
- 100% of Action Items have been “**CLOSED**”.

# Citizen Comments



# Department Names / Numbers:

- Twenty-two (22) Budget Cost Centers (Departments)
  - 17 General Fund
  - 5 Utility Fund
- Department manager or supervisor responsible for oversight of revenue / expenditures.
- Non-budgeted expenses in excess of \$1000 in any Cost Center require year-end budget amendments that must be approved by Council.

| Dept # | Department Name           | Responsible Supr / Mgr. | Fund    |
|--------|---------------------------|-------------------------|---------|
| 100    | General Administration    | Tamble / Lynch          | General |
| 105    | Finance                   | White                   | General |
| 110    | Police Department         | Repka                   | General |
| 115    | Animal Control            | Repka                   | General |
| 120    | Municipal Court           | Hernandez               | General |
| 130    | Volunteer Fire Department | Clemons                 | General |
| 140    | Library                   | Bergeron                | General |
| 150    | Parks & Recreation        | Balusek                 | General |
| 152    | Recreation Center         | Garrison                | General |
| 155    | Community Services        | Tamble                  | General |
| 160    | Street & Alley            | Balusek                 | General |
| 170    | Solid Waste               | Balusek                 | General |
| 175    | Enforcement & Inspections | Gonzalez / Berryann     | General |
| 180    | Cemetery                  | Balusek                 | General |
| 190    | Airport                   | Tamble                  | General |
| 200    | Maintenance               | Balusek                 | General |
| 300    | Grants & Eco Dev / CEC    | Strube / Rivera         | General |

| Dept # | Department Name        | Responsible Supr / Mgr. | Fund    |
|--------|------------------------|-------------------------|---------|
| 610    | Utility Administration | Tamble / Lynch          | Utility |
| 620    | Electrical             | Balusek                 | Utility |
| 630    | Recycle Center         | Balusek                 | Utility |
| 640    | Water                  | Balusek                 | Utility |
| 660    | Wastewater             | Balusek                 | Utility |

# CITY OF SMITHVILLE - AUGUST 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

**Police Sergeant**

Danny Wofford

Anthony Nolen

**School Resource Officer**

Glenn Addison

Curtis Zwahr

**Police Dispatch**

**Supervisor**

Myliisa Hernandez

**Police Dispatchers**

Marisa Facile

Jennifer Fernow

Paul Lowery

Rose Tyler

Jonathan Dishongh

**Officers**

Cary Alexander

Jacob Holland

Steven Krhovjak

Christopher Landrum

Jeremy Schelsteder

Chandos Zimmer

**Reserve Officers**

Phillip Ascebedo

Raul Delgado

Carlos Garcia

Gregg Goddard

Jordan Murray

Steve Ou

Dustin Werley

**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

Kristal 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

Alyssa Bales

## Parks / Public Works / Utilities

**Public Works Director**

Edward Balusek Jr

**Parks**

**Parks Foreman**

James Boethel

**Parks Laborer**

Hunter Bell

Aaron Buckner

Christopher McDonald

Timothy Shannon

**Cemetery**

Carlton Dambrosky

Clayton Gregg

**Public Works**

**Public Works Foreman**

David Kalisek

**Equipment Operator**

Kayden Faycosh

**Streets & Alleys**

Ken Knebel

Shawn Hernandez

**Solid Waste**

Vincent Adams

Johnathon Brooks

Armando Rodriguez Jr

Delvin McDow

**Solid Waste P/T**

OPEN POSITION

**Laborer P/T**

Corbin Sherrell

**Maintenance - Mechanic**

Brad Burnham

**Buildings Custodian**

Patrick Vinklarek

**Utilities**

**Electric Foreman**

Trey Clemons

**Electric Lineman**

Johnnie Brinkley

Zachary DeFriend

Mata Lara III

**Electric Laborer**

Seth Steffey-Rapson

**Water/Wastewater Foreman**

Paul Espinoza

**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

**# Budgeted EE's**

**@ 8/12/25**

**13 Part-Time**

**74 Full-Time**

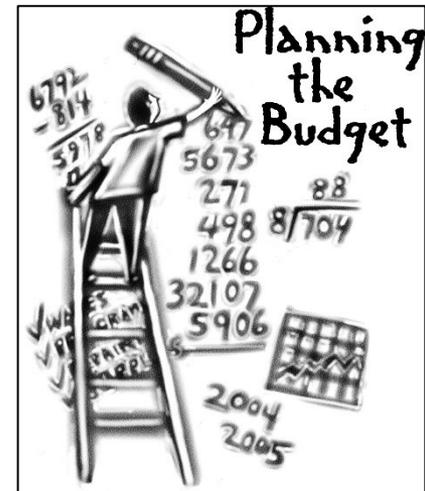
**87 Total**

# City of Smithville Budget Workshop #3

Wednesday, August 20, 2025

- **Department Expense Overview:**

- GF / UF Admin – Jennifer Lynch
- Finance – Cynthia White
- PD / Animal Control – David Repka
- Municipal Court – Anna Hernandez
- Library – Judy Bergeron
- Recreation Center – Ashley Garrison
- Code Enforcement – Luis Gonzalez
- Building Inspection – Doug Berryann
- Airport / Com Services – Robert Tamble
- Grants / Eco Dev – Jill Strube
- Community Engagement – Jose Rivera
- Public Works, Parks, & Utilities – Edward Balusek



# City of Smithville Budget Workshop

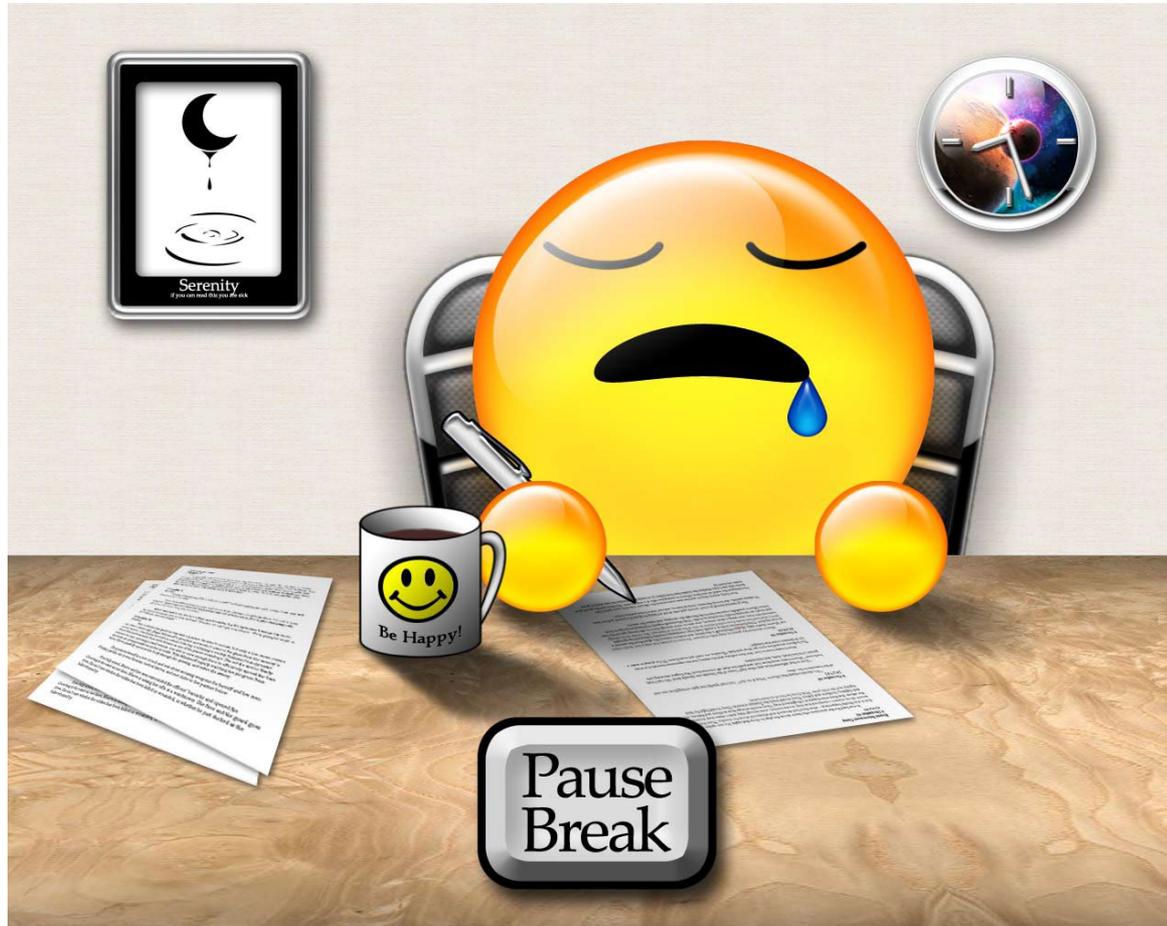
Wednesday, August 20, 2025

GENERAL  
FUND

**YELLOW  
SHEET  
REVIEW**

UTILITY  
FUND

# BREAK TIME – 10 Minutes



# City of Smithville Special-Called Council Meeting / Budget Workshop #3



## FY25/26 Proposed Budget Overview

# Smithville City Council Budget Workshop #3

Wednesday, August 20, 2025

## Budget Timeline:

- Two (2) Budget Workshops remain. Process increases in scope and complexity over time.
- 2025 BCAD Property Values **CERTIFIED**. Review department-level spending, proposed Tax Note, tax rate, and budget. Yellow Sheet review. Prioritize projects / plans @ the **8/20/25** workshop.
- Revise spending as directed. Finalize budget and tax rate @ **9/3/25** workshop.
- Council VOTE on **9/8/25** to Adopt FY25/26 Final Tax Rate & Budget.

| FY25/26 Budget Workshop Schedule |                                 |           |                   |
|----------------------------------|---------------------------------|-----------|-------------------|
| Date                             | Description                     | Location  | Time              |
| 6/18/2025                        | Budget / Council Workshop #1    | C         | <b>COMPLETE</b> M |
| 7/23/2025*                       | Budget / Council Workshop #2    | C         | <b>COMPLETE</b> M |
| 8/20/2025                        | Budget / Council Workshop #3    | City Hall | 5:00 PM           |
| 9/3/2025                         | Budget / Council Workshop #4    | City Hall | 5:00 PM           |
| 9/8/2025                         | Adopt FY25/26 Tax Rate / Budget | City Hall | 6:00 PM           |

\*Originally 7/30/25

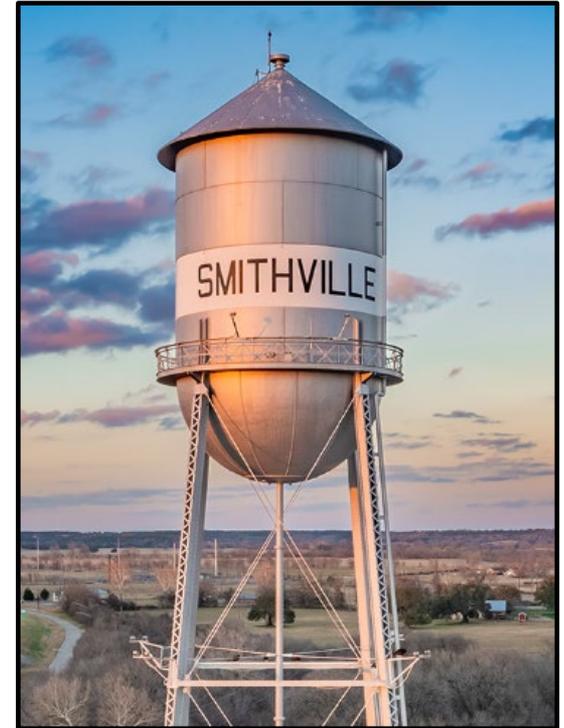


# Smithville City Council Budget Workshop #3

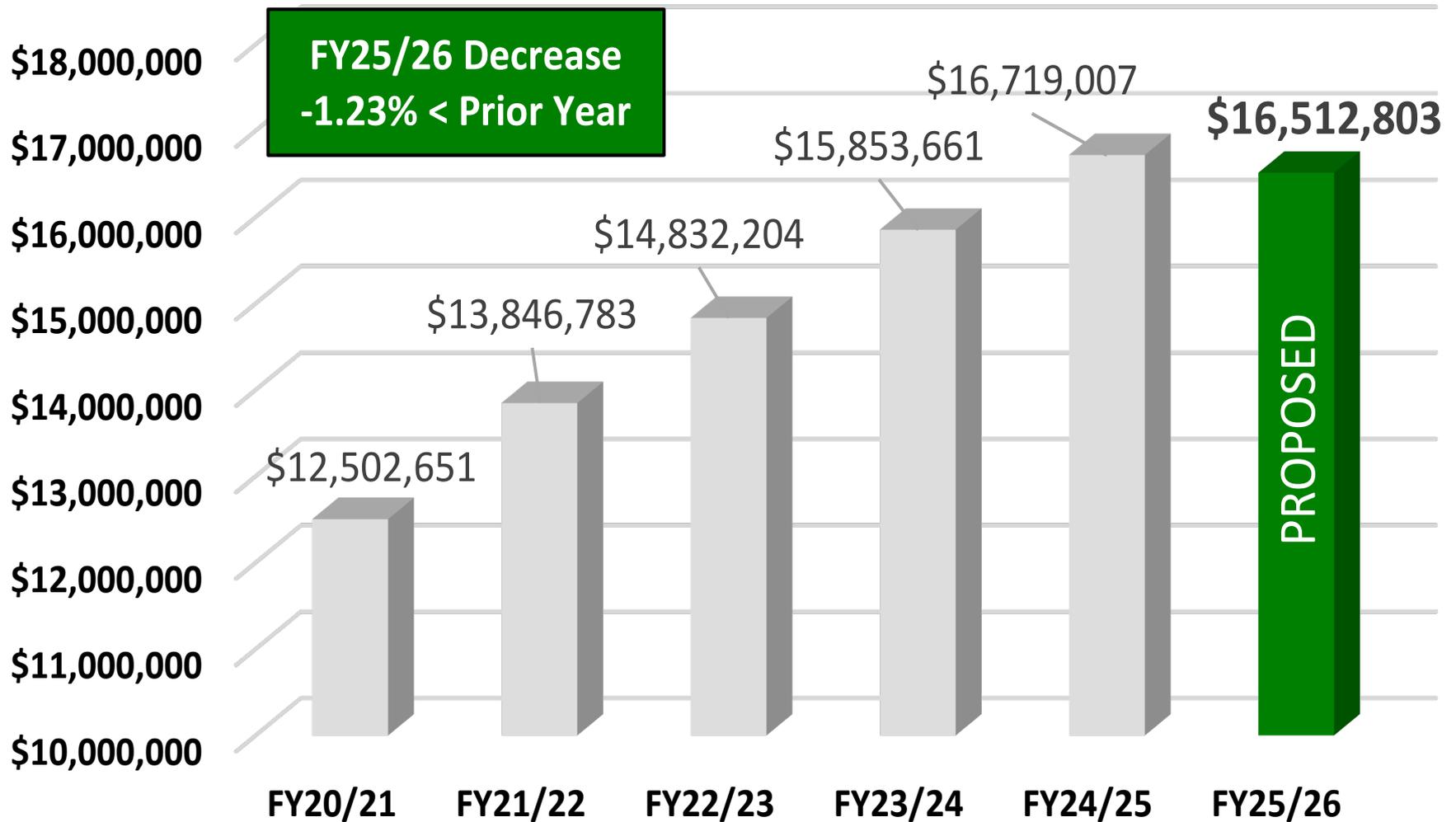
Wednesday, August 20, 2025

## Budget Strategy:

- **Focus** on Infrastructure, Eco Dev, and delivery of Services.
- **Identify** cost savings and improve efficiency to provide greater value to taxpayers.
- **Leverage** federal and state grants to supplement funding for infrastructure improvements.
- **Pursue** \$3M Tax Note for infrastructure upgrades, facility improvements, and capital equipment.
- **Adopt** Tax Rate that will remedy the Over-65 tax exemption deficit and adequately fund the budget to continue services citizens have come to expect.
- **Deliver** BALANCED FY25/26 budget.  
Reduce Interfund XFER from Utilities.

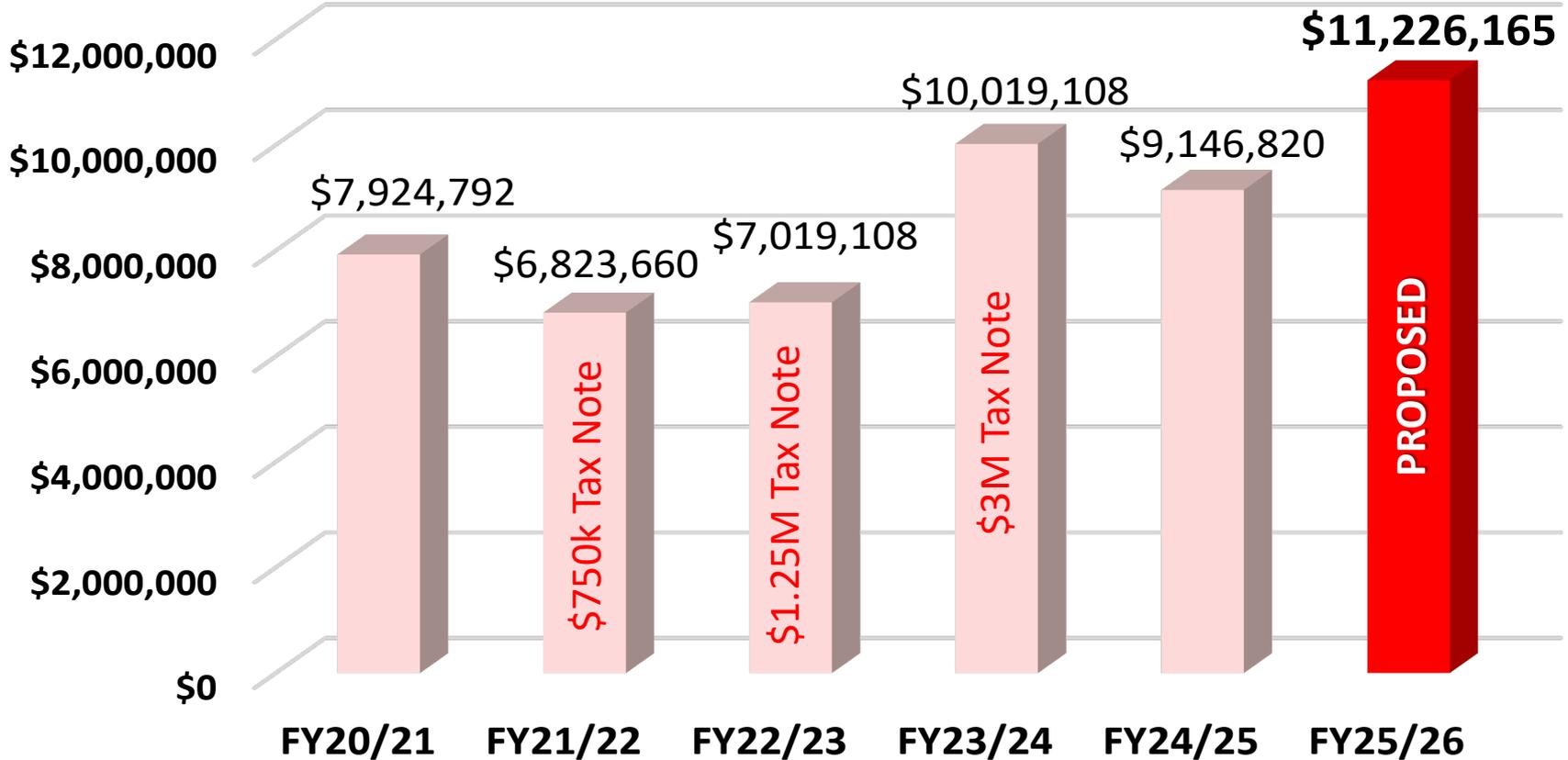


# City of Smithville Budget History



# City of Smithville Debt History

Includes  
\$3M Series 2025  
Tax Note



- \$750k Tax Note (Series 2021) for Capital Equipment (Vehicles for PD & Public Works);
- \$1.25M Tax Note (Series 2022) for Capital Equipment / Infrastructure Upgrades;
- \$3M Tax Note (Series 2023) for Capital Equipment / Infrastructure Upgrades / Facility Improvements.
- \$3M Tax Note (Series 2025) for Capital Equipment / Infrastructure Upgrades / Facility Improvements.



# City of Smithville Budget / Tax Rate History

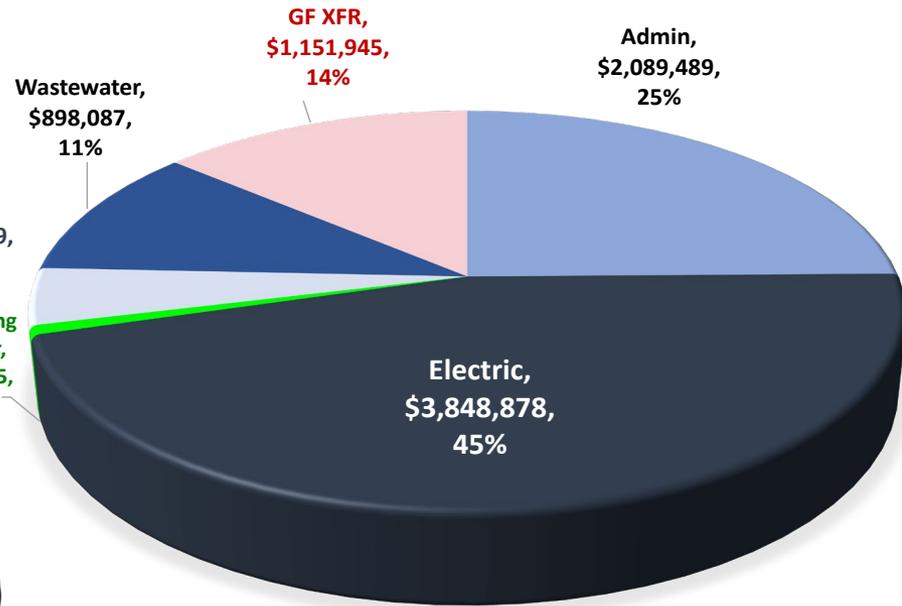
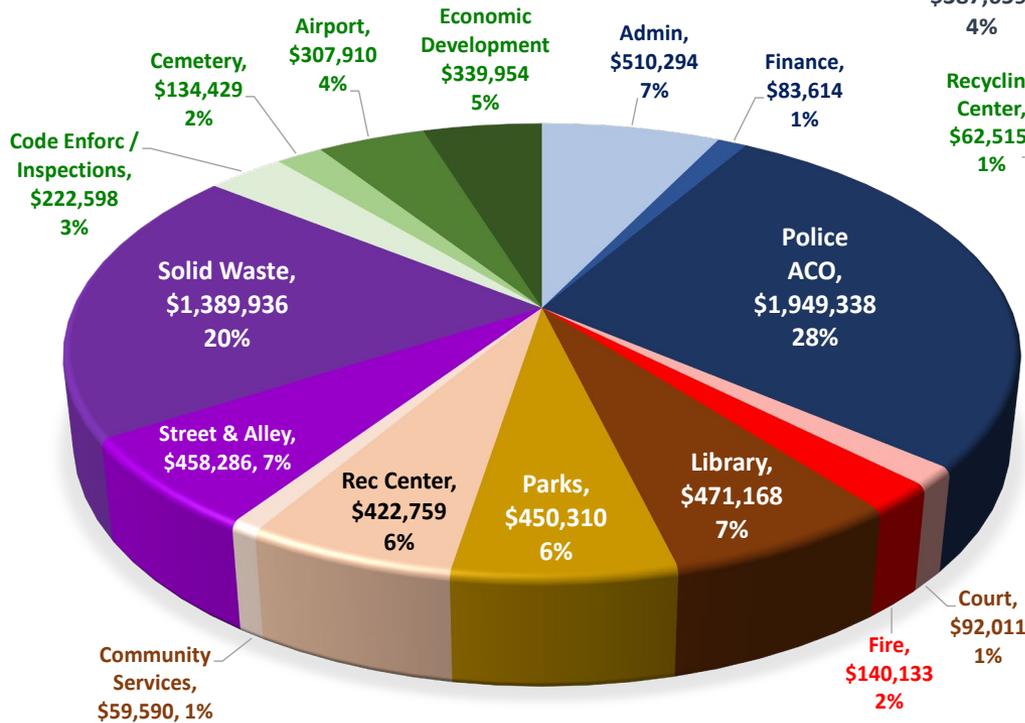
|                                      | FY20/21             | FY21/22             | FY22/23             | FY23/24             | FY24/25             | FY25/26             |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| General Fund                         | \$5,008,912         | \$5,522,767         | \$5,938,301         | \$6,526,057         | \$7,330,955         | \$7,032,330         |
| Utility Fund                         | \$6,982,972         | \$7,703,590         | \$8,029,067         | \$8,320,855         | \$8,394,028         | \$8,438,573         |
| I&S Debt                             | \$408,555           | \$516,174           | \$746,968           | \$866,961           | \$856,360           | \$906,299           |
| Maintenance Fund                     | \$102,212           | \$104,252           | \$117,868           | \$139,788           | \$137,664           | \$135,601           |
| <b>TOTAL</b>                         | <b>\$12,502,651</b> | <b>\$13,846,783</b> | <b>\$14,832,204</b> | <b>\$15,853,661</b> | <b>\$16,719,007</b> | <b>\$16,512,803</b> |
| % Year-Over-Year Increase / Decrease | 2.19%               | 9.71%               | 6.64%               | 6.89%               | 5.46%               | -1.23%              |
| Tax Rate                             | \$0.549010          | \$0.549000          | \$0.548930          | \$0.548952          | \$0.588952          | \$0.678806          |
| % Year-Over-Year Increase / Decrease | -3.64%              | 0.00%               | -0.01%              | 0.00%               | 7.29%               | 15.26%              |

- -1.23% Year-over-Year Budget **DECREASE** = \$206k LESS
- Current FY24/25 Tax Rate is \$0.588952 per \$100.00 valuation.
- **FY25/26 VAR TAX RATE is \$0.678806** per \$100.00 valuation

# Smithville City Council Budget Workshop #3

Wednesday, August 20, 2025

## FY25/26 GENERAL FUND EXPENSES \$7,032,330



## FY25/26 UTILITY FUND EXPENSES \$8,438,573

**\*TOTAL = \$16,512,803**

\*Includes Debt Service (\$906,299) + Maint. (\$135,601)

# Smithville City Council Budget Workshop #3

Wednesday, August 20, 2025



## Cost Cutting Measures from Workshop #2:

### EMPLOYEES - \$250k

- No Raises For Employees **-\$102k (Corrected)**
- No Additional Headcount **-\$0**
- Eliminated Health Savings Account **-\$45k**
- Higher Medical Insur. Deductibles **-\$25k**
- No XMAS / Jamboree Wrist-Bands **-\$10k**
- Reduced Training for Staff/Council **-\$25k**
- No Mayor Stipend / CM Incentives **-\$27k**
- Cut Rec Center Janitorial Contract **-\$16k**
- No Patrol Cars / Capital Equipment **-\$0**

### CITIZENS - \$137k

- No Abatement of Properties **-\$25k**
- Go to "On-Demand" Leaf & Limb
- No City-Wide Mosquito Spraying **-\$10k**
- Eliminated PHI Air Ambulance Svc **-\$13k**
- No Street Paving / Sidewalk Repair **-\$75k**
- No Community Services Funding **-\$9k**
- Cut Hwy 71 Billboard Expense **-\$5k**
- ~~Potentially Shut Down Splash Pad~~
- ~~Potentially Eliminate Close Patrols~~

### INFRASTRUCTURE - \$375k

- No New Grants Requiring Match **-\$375k**
- No RAMP Funding for Airport
- No Street Paving / Sidewalk Repairs
- No Small Drainage Repairs -

### SAFETY - \$70k

- No Tree Trimming of Power Lines **-\$35k**
- No Tub Grinding at Brush Dump **-\$35k**
- No Street Paving / Sidewalk Repair
- Limited SVFD Radio Purchase

# Smithville City Council Budget Workshop #3

Wednesday, August 20, 2025

## Cost Savings / Revenue Opportunities:

- Implement On-Demand Leaf & Limb Service
- Re-bid Municipal Solid Waste Contract
- Secure \$3M Series 2025 Tax Note
- Conduct 3<sup>rd</sup> Party Efficiency Audit
- Expand Eco Dev Department / Consider EDC
- Bundle / Consolidate Health Benefits for Employees
- Conduct Utility Rate Study and Implement Impact Fees
- Increase Miscellaneous Fees as Directed by Council:
  - Increase Golf Cart Permit Fee (2-Year Permit)
  - Increase Fee for Using Roll-Off Container at Warehouse
  - Implement Fee for Picking-up Dogs-at-Large
  - Increase Rec Center Rental / Programming Fees
  - Implement **\$6.34 Monthly Fee** for Re-Payment of \$1M UF Tax Note



**SEE  
PROPOSED RATE  
SCHEDULE**

# Smithville City Council Budget Workshop #3

Wednesday, August 20, 2025

## Proposed Expenses Re-Instated / Added:

- 3% COLA For Employees + PD STEP - \$275k
- Health Savings Account - \$45k
- Expand Eco Dev Department - \$100k
- Eco Dev Tools / Façade Grants - \$20k
- Conduct 3rd Party Efficiency Audit - 25k
- Training for Staff / Council - \$20k
- Mayor Stipend / CM Incentives - \$27k
- Condemnation of Dilapidated Structures - \$30k
- Miscellaneous (Fuels, Auto Maint, Uniforms) - \$40k
- Janitorial Contract for Rec Center - \$20k
- Street Paving / Sidewalk Repair - \$25k

**\$627k**



## Unable To Add:

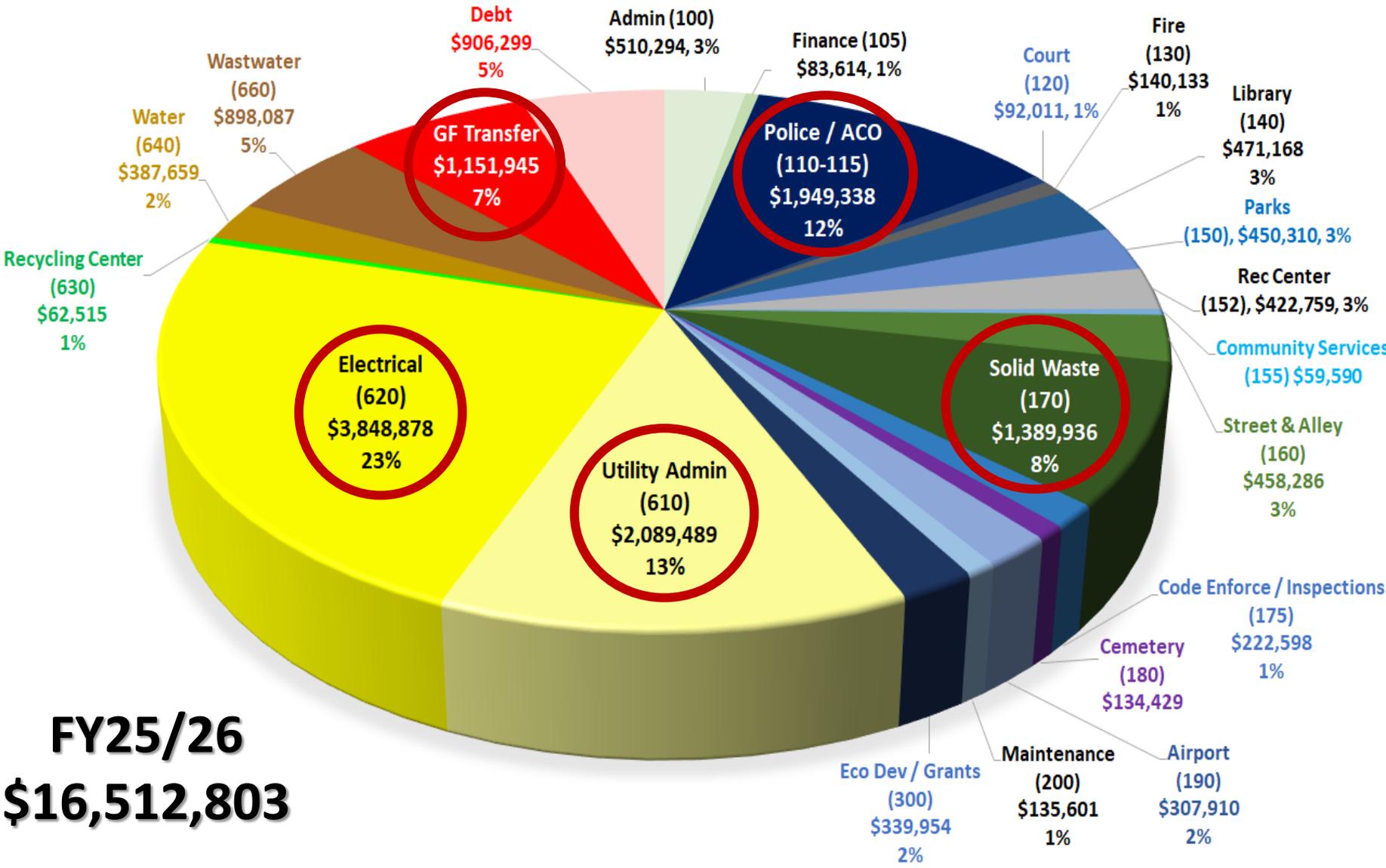
- 2 Patrol Officers - \$180k
- Eco Dev < \$150k

**\$330k**

## **DECISION POINT:**

What Do You  
Want to  
Add/Delete?

# FY25/26 EXPENSE BY COST CENTER



**FY25/26**  
**\$16,512,803**



# City of Smithville Special-Called Council Meeting / Budget Workshop #3



## Economic Development Discussion

# City of Smithville Budget Workshop #3

Wednesday, August 20, 2025

## COS Economic Development:

- Projected **48% INCREASE** in Sales Tax (\$652k to \$967k) since 2020.
- **62% INCREASE** in BCAD Assessed Property Value (\$291M to \$469M) since 2020.
- **Seven (7)** 380 Annexation / Eco Dev Agreements since 2016 (approximately 295-acres).
  - Riverside Resources (69-Acres) - Smithville Truck Stop (7-Acres)
  - Hurta Estates (156-Acres) - Smithville Solar (21-Acres)
  - Enclave @ Riverbend (35-Acres) - The Prairie (7-Acres)
  - Travis & Sammi Hill (Hangar)
- **\$50-75M** of Undeveloped Property (in queue) that could bring in \$400-500k in property tax revenue.
- **\$25-50M** in Infrastructure Grants since 2015.



- **Ten (10)** TDHCA Homes since 2015.
- **100% INCREASE** in Hotel Occupancy Tax (\$25k to \$50k) since 2020.

# City of Smithville Budget Workshop #3

Wednesday, August 20, 2025

## Economic Development Options:

- Hire Eco Dev FTE - **\$250k**
  - Evaluate Eco Dev programs / tools to avoid duplication of effort.
  - Identify areas for continuous improvement. Leverage current staff.
  - Develop Eco Dev strategy. Enhance current marketing materials.
  - Market Available Properties in City Limit with infrastructure.
  - Market Available Properties in the City ½-mile ETJ.
  - Assist in completion of the Comp Plan.
  - Assist in creation of EDC?
- Hire Eco Dev CONSULANT - **\$100k**
  - Similar to FTE above but with Reduced Scope
- Create Eco Dev Corporation (EDC)
  - Type A and Type B EDC. Many Pros and Cons.
  - Provides dedicated funding source using Sales Tax revenue.
  - Requires Voter approval and reassignment of incremental sales tax allocation - up to 2% (i.e., 1/8, 1/4, 1/2%).



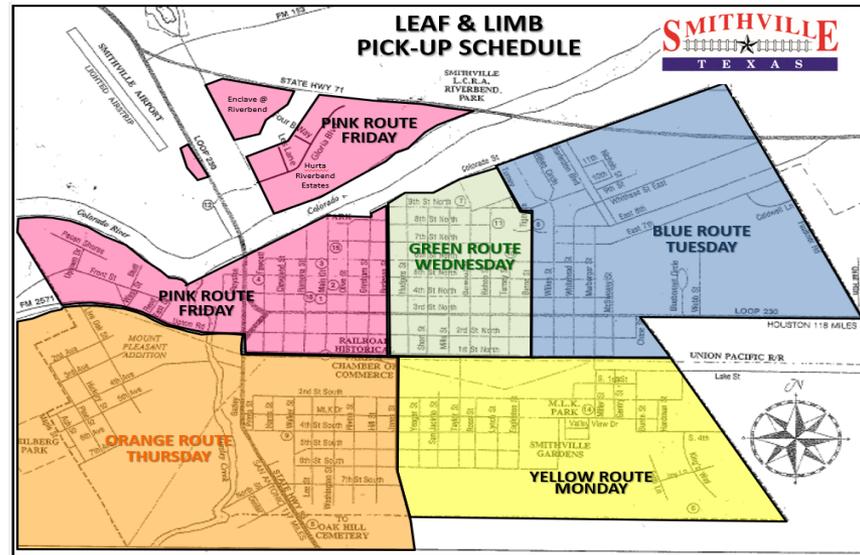
## **DECISION POINT:**

Which Path is best for the Citizens of Smithville?



- **Type A:**  
EDCs may use Type A revenue to fund land, buildings, equipment, facilities expenditures, targeted infrastructure and improvements for projects.
- **Type B:**  
EDCs may use Type B sales tax for projects eligible under Type A, plus “quality of life” improvement projects (parks, housing, tourism, sports complex, retail, restaurants, etc.).

# City of Smithville Special-Called Council Meeting / Budget Workshop #3



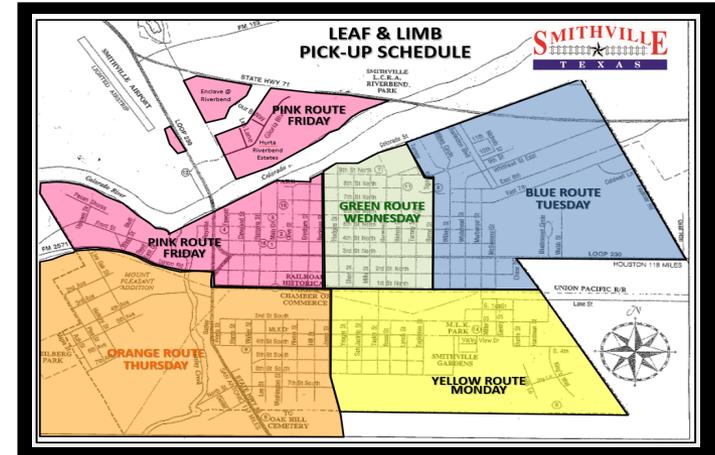
## “On-Demand” Leaf & Limb Discussion

# Smithville City Council Budget Workshop #3

Wednesday, August 20, 2025

## Leaf & Limb - BACKGROUND:

- Daily Leaf & Limb pick-up per established route. Fee is \$10 per month / 1676 customers (**\$201k**).
- 4-man crew to operate chipper truck and leaf machine. Avg. = 50-75 stops per day (**\$245k**). Operational Loss
- Brush Dump **CLOSED** to public after August 2024 fire.
- Current solid waste contract includes once per month pick-up of bundled / bagged Leaf & Limbs with restrictions (4-ft / 50# limit).
- Implement “On-Demand” Leaf & Limb to **IMPROVE EFFICIENCY** and assign service cost to those actually using it.



# Smithville City Council Budget Workshop #3

Wednesday, August 20, 2025

## “ON-DEMAND” Leaf & Limb:

- Eliminate \$10 / month fee from all garbage customers beginning October 1, 2025.
- Implement on-demand process via customer service requests (e.g., SCF, website, and/or City Hall). Target 7-day turn-around.
- Establish Proposed Fee schedule:
  - **Minimum = \$15 (4 cubic yards)**
  - Large = \$100 (16 cubic yards)
  - Extra Large = \$150+ (# of truck loads)
- Avg. 50 requests / day @ \$15 could bring in **\$200-225k** in revenue.



## **DECISION POINT**

- Option 1: Keep the Same
- Option 2: Bag/Bundle Only
- Option 3: On-Demand

# City of Smithville Special-Called Council Meeting / Budget Workshop #3



## Series 2025 Tax Note Overview

# City of Smithville Budget Workshop #3

Wednesday, August 20, 2025

## Proposed Series 2025 Tax Note:

- \$3M Tax Note for infrastructure upgrades, facility improvements, and capital equipment.
- 7-year amortization with fixed interest rate.
- Must spend within 3-years of issuance. Accrues interest.
- Structure / Repayment:
  - **\$2M – General Fund**  
Repaid with property taxes from the I&S portion of debt service.
  - **\$1M – Utility Fund**  
Repaid by monthly fee added to Utility Bill - **\$6.35** / customer / mo.



## DECISION POINT:

Priority? What Do You Want to Add/Delete?

| Smithville Police Department |   |     |             |             |
|------------------------------|---|-----|-------------|-------------|
| Item #                       | Description                               | Qty | Unit Cost   | Total       |
| 1                            | Patrol Vehicles                           | 2   | \$65,000    | \$130,000   |
| 2                            | Encrypted Radios                          | 15  | \$5,000     | \$75,000    |
| 3                            | Micellaneous Equipment                    | 1   | \$15,000    | \$15,000    |
| 4                            | Gun Range Upgrade                         | 1   | \$25,000    | \$25,000    |
| 5                            | Animal Shelter Rehab                      | 1   | \$5,000     | \$5,000     |
|                              |   |     |             | \$250,000   |
| Public Works / Utilities     |   |     |             |             |
| Item #                       | Description                               | Qty | Unit Cost   | Total       |
| 6                            | Grant Match for WWTF                      | 1   | \$1,000,000 | \$1,000,000 |
| 7                            | Tub Grinding @ Brush Dump                 | 1   | \$50,000    | \$50,000    |
| 8                            | Streets/Drainage/Sidewalks/Curbs          | 1   | \$150,000   | \$150,000   |
| 9                            | Electric Utility Upgrades                 | 1   | \$250,000   | \$250,000   |
| 10                           | Utility Trucks (F-150)                    | 4   | \$20,000    | \$80,000    |
| 11                           | Wash Bay at Warehouse                     | 1   | \$25,000    | \$25,000    |
| 12                           | Mowers                                    | 2   | \$17,500    | \$35,000    |
| 13                           | Mechanic Truck Lift & Diagnostic Computer | 1   | \$20,000    | \$20,000    |
| 14                           | Stump Grinder                             | 1   | \$25,000    | \$25,000    |
| 15                           | Covered Bays at Brush Dump                | 1   | \$25,000    | \$25,000    |
| 16                           | Miscellaneous Tools / Equip.              | 1   | \$50,000    | \$50,000    |
| 17                           | Sewer Extension @ Riverbend               | 1   | \$100,000   | \$100,000   |
| 18                           | Remodel Public Restrooms                  | 1   | \$75,000    | \$75,000    |
|                              |   |     |             | \$1,885,000 |
| General                      |   |     |             |             |
| Item #                       | Description                               | Qty | Unit Cost   | Total       |
| 19                           | MLK Sidewalk Grant Match                  | 1   | \$360,000   | \$360,000   |
| 20                           | Computer / Software Upgrade               | 1   | \$75,000    | \$75,000    |
| 21                           | Encrypted Radios for SVFD                 | 15  | \$5,000     | \$75,000    |
| 22                           | Airport RAMP Grant                        | 1   | \$10,000    | \$10,000    |
| 23                           | Playground Equipment                      | 1   | \$200,000   | \$200,000   |
| 24                           | Misc. City Facility Upgrades              | 1   | \$125,000   | \$125,000   |
| 25                           | Tree Trimming @ Cemetery                  | 1   | \$10,000    | \$10,000    |
|                              |   |     |             | \$855,000   |

**Total = \$2,990,000**

# City of Smithville \$3M Series 2025 Tax Note - PROPOSED

## Smithville Police Department

| Item # | Description            | Qty | Unit Cost | Total            | Actual     | Comments  |
|--------|------------------------|-----|-----------|------------------|------------|---|
| 1      | Patrol Vehicles        | 2   | \$65,000  | \$130,000        |            | Two (2) fully outfitted Patrol Vehicles                               |
| 2      | Encrypted Radios       | 15  | \$5,000   | \$75,000         |            | Estimate \$5-6k each (Kenwood vs Motorola)                            |
| 3      | Micellaneous Equipment | 1   | \$15,000  | \$15,000         |            | Weapons, Ammunition, Office Equipment, Computers, etc.                |
| 4      | Gun Range Upgrade      | 1   | \$25,000  | \$25,000         |            | Install portable building w/ HVAC for gun safety training and storage |
| 5      | Animal Shelter Rehab   | 1   | \$5,000   | \$5,000          |            | Repair / rehab City Animal Shelter for use during emergency           |
|        |                        |     |           | <b>\$250,000</b> | <b>\$0</b> |   |

## Public Works / Utilities

| Item # | Description                               | Qty | Unit Cost   | Total              | Actual     | Comments   |
|--------|---|-----|-------------|--------------------|------------|--|
| 6      | Grant Match for WWTF                      | 1   | \$1,000,000 | \$1,000,000        |            | 10% Match for \$10M DRRP Grant for WWTF expansion OR Priority 1 Repairs                    |
| 7      | Tub Grinding @ Brush Dump                 | 1   | \$50,000    | \$50,000           |            | Tub grinding at brush dump and removal of mulch to reduce fire risk                        |
| 8      | Streets/Drainage/Sidewalks/Curbs          | 1   | \$150,000   | \$150,000          |            | Road repair / paving. Sidewalks, curbs, and gutters. Small drainage projects.              |
| 9      | Electric Utility Upgrades                 | 1   | \$250,000   | \$250,000          |            | Garwood Re-conductor, power line tree trimming, XFRM / utility pole purchases, Eng. Studie |
| 10     | Utility Trucks (F-150)                    | 4   | \$20,000    | \$80,000           |            | Replace older trucks in current fleet w/ Used (newer) vehicles                             |
| 11     | Wash Bay at Warehouse                     | 1   | \$25,000    | \$25,000           |            | Wash Bay will allow PW/U staff the ability to wash vehicles on-site                        |
| 12     | Mowers                                    | 2   | \$17,500    | \$35,000           |            | New Mowers for Cemetery and Parks  |
| 13     | Mechanic Truck Lift & Diagnostic Computer | 1   | \$20,000    | \$20,000           |            | Mechanic's Truck Lift & Diagnostic Computer  |
| 14     | Stump Grinder                             | 1   | \$25,000    | \$25,000           |            | Heavy-duty portable Stump Grinder  |
| 15     | Covered Bays at Brush Dump                | 1   | \$25,000    | \$25,000           |            | Build 3-stall covered bays to store maintainer, backhoe, and machines                      |
| 16     | Miscellaneous Tools / Equip.              | 1   | \$50,000    | \$50,000           |            | Weed-eaters, Chainsaws, Tools, Sod Cutter, Paint Striping Machine                          |
| 17     | Sewer Extension @ Riverbend               | 1   | \$100,000   | \$100,000          |            | Potential Grant Match to Extend sewer to Pavilion / Chuckwagon Square                      |
| 18     | Remodel Public Restrooms                  | 1   | \$75,000    | \$75,000           |            | Upgrade to interior only (Riverbend, MLK, Train Park)                                      |
|        |   |     |             | <b>\$1,885,000</b> | <b>\$0</b> |  |

## General

| Item # | Description                  | Qty | Unit Cost | Total            | Actual     | Comments  |
|--------|------------------------------|-----|-----------|------------------|------------|---|
| 19     | MLK Sidewalk Grant Match     | 1   | \$360,000 | \$360,000        |            | \$2.7M TXDOT SRTS/TA Grant w/ 20% city match (\$1.8M TA portion)          |
| 20     | Computer / Software Upgrade  | 1   | \$75,000  | \$75,000         |            | Windows 10 obsolete. Upgrade to Windows 11 for all EE's w/ Computer       |
| 21     | Encrypted Radios for SVFD    | 15  | \$5,000   | \$75,000         |            | Estimate \$5-6k each (Kenwood vs Motorola)                                |
| 22     | Airport RAMP Grant           | 1   | \$10,000  | \$10,000         |            | Crack-fill and Sealcoat RAMP area and Taxiway (90/10)                     |
| 23     | Playground Equipment         | 1   | \$200,000 | \$200,000        |            | Playground equipment. ADA-compliant Mulch. Keilberg Park Concession       |
| 24     | Misc. City Facility Upgrades | 1   | \$125,000 | \$125,000        |            | AV System Upgrade at Rec Center / Council Chambers / Council chairs       |
| 25     | Tree Trimming @ Cemetery     | 1   | \$10,000  | \$10,000         |            | Contractor to Remove all Dead Trees at Oak Hill and Mt. Pleasant Cemetery |
|        |                              |     |           | <b>\$855,000</b> | <b>\$0</b> |   |

**Grand Total \$2,990,000**

# City of Smithville Special-Called Council Meeting / Budget Workshop #3



## FY25/26 Proposed Tax Rate

# FY25 BCAD Property Values - CERTIFIED

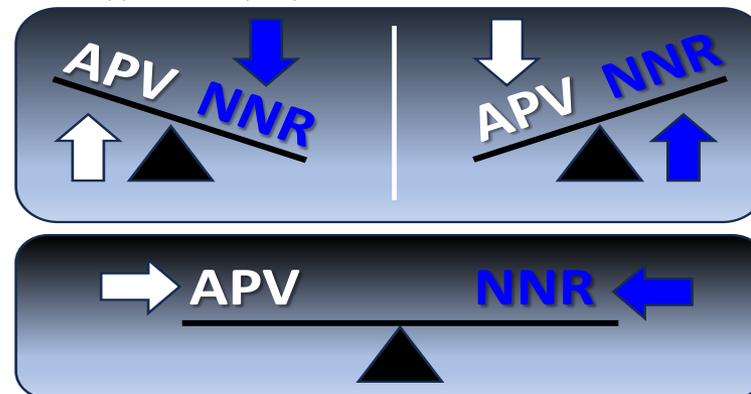
- 2025 BCAD net taxable property values CERTIFIED on 7/24/25.
- Total Assessed Property Value = **\$469,693,841**.
- **0.72% DECREASE** over last year's net taxable value of **\$473,112,093**.
- # of Over-65 Resident Exemptions **INCREASED** from 464 to 500 which equates to a **\$154k LOSS** in property tax revenue.

*The **No-New Revenue (NNR) Tax Rate** is the tax rate the City would pass to collect the same tax revenue as last year (FY24) using this year's (FY25) assessed values.*

| BCAD Property Valuation & City Tax Rate Comparison |                    |                   |                |                   |            |            |                |          |
|--|--------------------|-------------------|----------------|-------------------|------------|------------|----------------|----------|
| Year   | Assessed Valuation | % Change in Value | Avg Home Value | Avg City Tax Paid | M&O Rate   | I&S Rate   | Total Tax Rate | % Change |
| 2025   | \$469,693,841      | -0.72%            | \$251,837      | \$1,709           | \$0.433480 | \$0.245326 | \$0.678806     | 15.26%   |
| 2024   | \$473,112,093      | 4.78%             | \$257,902      | \$1,519           | \$0.361372 | \$0.227580 | \$0.588952     | 7.29%    |
| 2023   | \$451,537,121      | 14.45%            | \$236,410      | \$1,298           | \$0.376543 | \$0.172400 | \$0.548952     | 0.004%   |
| 2022   | \$394,511,444      | 20.20%            | \$208,432      | \$1,144           | \$0.383085 | \$0.165893 | \$0.548930     | -0.01%   |
| 2021   | \$328,207,972      | 12.44%            | \$186,277      | \$1,023           | \$0.419400 | \$0.129600 | \$0.549010     | 0.002%   |
| 2020   | \$291,892,810      | 6.06%             | \$170,086      | \$934             | \$0.446627 | \$0.102434 | \$0.549000     | -3.52%   |
| 2019   | \$275,208,274      | 10.97%            | \$162,541      | \$925             | \$0.452515 | \$0.116505 | \$0.569020     | 0.004%   |
| 2018   | \$247,999,239      | 4.63%             | \$151,444      | \$862             | \$0.445499 | \$0.123500 | \$0.568999     | 5.57%    |

## Seesaw Effect

APV: Appraised Property Value    NNR: No-New Revenue Tax Rate



**CITY OF SMITHVILLE**  
**2025 Property Tax Calculation Worksheet**  
**For Fiscal Year 2025-2026 Budget**  
**as of 8/20/2025 (V.3)**

**BCAD CERTIFIED PROPERTY VALUES**  
**7/24/25**

|             |  |
|-------------|--|
| \$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                           |



**Avg Impact  
 To Citizens  
 \$190 / Year**

**Avg Total COS Tax = \$1,709**

|  |                 |
|--|-----------------|
| <b>2025 No-New-Revenue Tax Rate (Effective Tax Rate)</b> | <b>0.624443</b> |
| <b>2025 Voter-Approval Tax Rate (Rollback Tax Rate)</b>  | <b>0.678806</b> |
| <b>2025 De Minimis Rate</b>                              | <b>0.769980</b> |
| <b>2025 PROPOSED TAX RATE</b>                            | <b>0.678806</b> |

| Collection Basis                   | 2025          | 2024          |
|------------------------------------|---------------|---------------|
| Certified Net Taxable-Approved     | 445,759,404   | 472,892,622   |
| less Freeze Taxable (Ceiling)      | (106,242,151) | (107,038,265) |
| Certified Net Taxable-Under Review | 23,934,437    |               |
| less allowance for contested (20%) | (4,786,888)   |               |
| Adjusted Net Taxable               | 358,664,802   | 365,854,357   |

|   | 2025<br>New M&O<br>Rate | 2025<br>Debt Svc<br>Rate * | 2025<br>Total<br>Rate | 2025 M&O<br>w/o Freeze Ovr65<br>Revenue** | 2025 M&O<br>Freeze Over 65<br>Actual Tax Rev | 2025<br>M&O<br>Revenue | M&O Revenue<br>Increase Over<br>2024-25 Budget | Avg Homestead***<br>Increase Over<br>2024-25 Payment | Avg Homestead***<br>Property Tax Paid<br>2025-26 Tax Rate |
|---|-------------------------|----------------------------|-----------------------|---|--|------------------------|--|--|---|
| <b>M&amp;O Increased By:</b>            |                         |                            |                       |   |  |                        |  |  |   |
| De Minimis Rate                         | 0.524654                | 0.245326                   | 0.769980              | \$1,938,202                               | \$357,373                                    | \$2,295,574            | \$666,915                                      | \$420.18   | \$1,939   |
| <b>PROPOSED Voter-Approval Tax Rate</b> | <b>0.433480</b>         | <b>0.245326</b>            | <b>0.678806</b>       | <b>\$1,601,382</b>                        | <b>\$357,373</b>                             | <b>\$1,958,755</b>     | <b>\$330,096</b>                               | <b>\$190.57</b>                                      | <b>\$1,709</b>  |
| 7 cent increase                         | 0.413626                | 0.245326                   | 0.658952              | \$1,528,037                               | \$357,373                                    | \$1,885,409            | \$256,750                                      | \$140.57   | \$1,659   |
| 5 cent increase                         | 0.393626                | 0.245326                   | 0.638952              | \$1,454,152                               | \$357,373                                    | \$1,811,524            | \$182,865                                      | \$90.20  | \$1,609   |
| No-New-Revenue Tax Rate                 | 0.379117                | 0.245326                   | 0.624443              | \$1,400,552                               | \$357,373                                    | \$1,757,925            | \$129,266                                      | \$53.66  | \$1,573   |
| Current Tax Rate                        | 0.343626                | 0.245326                   | 0.588952              | \$1,269,439                               | \$357,373                                    | \$1,626,812            | -\$1,847                                       | -\$35.72   | \$1,483   |

2025 Debt Service Revenue: \$ 906,299

\*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 \$358,664,802

\*\*\*Average Homestead Value: average taxable 2024 (FY 2024-2025) \$257,902 average taxable 2025 (FY 2025-2026) \$251,837

| 2025-2026 Debt Service (General / I&S) |                     |
|--|---------------------|
| <b>Payments:</b>                       |                     |
| 2018 CO's (refi 98, refi 05)           | \$ -                |
| 2019 CO's                              | \$ 57,888           |
| Tax Note, Series 2021                  | \$ 107,966          |
| Tax Note, Series 2022                  | \$ 190,563          |
| Tax Note, Series 2023                  | \$ 521,750          |
| Tax Note, Series 2025                  | \$ 328,133          |
|  | <b>\$ 1,206,299</b> |
| <b>Collections:</b>                    |                     |
| Other Sources (Over65 Freeze)          | \$ 300,000          |
| Property Tax Levy                      | \$ 906,299          |
| Prop Tax excess 2024                   | \$ -                |
|  | <b>\$ 1,206,299</b> |

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

| Freeze Over-65 Actual Tax Revenue |                      |
|-----------------------------------|----------------------|
| 2025-2026                         |                      |
| Total                             | \$ 517,931.25        |
| Estimated M&O                     | \$ 357,372.56        |
| Estimated Debt                    | \$ 160,558.69        |
| Total                             | <b>\$ 517,931.25</b> |

# City of Smithville Budget Workshop #3

Wednesday, August 20, 2025

## FY25-26 Tax Rate Discussion:

- **PROPOSED TAX RATE** is **\$0.678806** per \$100 valuation.
- FY25-26 Tax Rate increase due to Over-65 Exemptions & APV.
- Final FY25-26 budget depends upon **ADOPTED Tax Rate** which is a **GUARANTEED** source of **REVENUE** over time.



| M&O Increased By:                       | 2025<br>New M&O<br>Rate | 2025<br>Debt SVC<br>Rate | 2025<br>Total<br>Rate | M&O Revenue<br>Increase Over<br>FY24-25 Budget | POTENTIAL<br>REVENUE<br>INCREASE |
|---|-------------------------|--------------------------|-----------------------|--|----------------------------------|
| De Minimis Rate                         | \$0.524654              | \$0.245326               | \$0.769980            | \$666,915                                      | \$537,649                        |
| <b>Proposed Voter-Approval Tax Rate</b> | <b>\$0.433480</b>       | <b>\$0.245326</b>        | <b>\$0.678806</b>     | <b>\$330,096</b>                               | <b>\$200,830</b>                 |
| 7 cent increase                         | \$0.420232              | \$0.245326               | \$0.665558            | \$256,750                                      | \$127,484                        |
| 5 cent increase                         | \$0.400232              | \$0.245326               | \$0.645558            | \$182,865                                      | \$53,599                         |
| No-New-Revenue Tax Rate                 | \$0.387886              | \$0.245326               | \$0.633212            | \$129,266                                      | \$0                              |
| Current Tax Rate                        | \$0.350232              | \$0.245326               | \$0.595558            | -\$1,847                                       | <b>-\$131,113</b>                |

Impact is **\$190.00** increase over taxes paid in FY24-25 based on BCAD average FY25-26 taxable value of **\$251,837**.



**DECISION POINT** – What Proposed Tax Rate Do You Want to Adopt?

# City of Smithville Special-Called Council Meeting / Budget Workshop #3



## DECISION POINTS:

# Smithville City Council Workshop #3

Wednesday, August 20, 2025

## Council Decision Points:

- Implement On-Demand Leaf & Limb?
- What Budget Amendments do You Want?
- Proceed with \$3M Series 2025 Tax Note?
- What Tax Rate are You Going to Adopt?
- Reduced Rent for Non-Profits via MOU?
- Determine Strategic Path For Eco Dev?
  - Consultant (6-9 months)
  - Hire Full-Time Eco Dev
  - EDC



*Must have Consensus moving forward to ensure Compliance with HB-1522. We have 7-Days (August 27<sup>th</sup>) to Post the Budget and Proposed Tax Rate in advance of the September 3<sup>rd</sup> Workshop.*

# Citizen Comments



# Smithville City Council Workshop #3

Wednesday, August 20, 2025

## Summary:



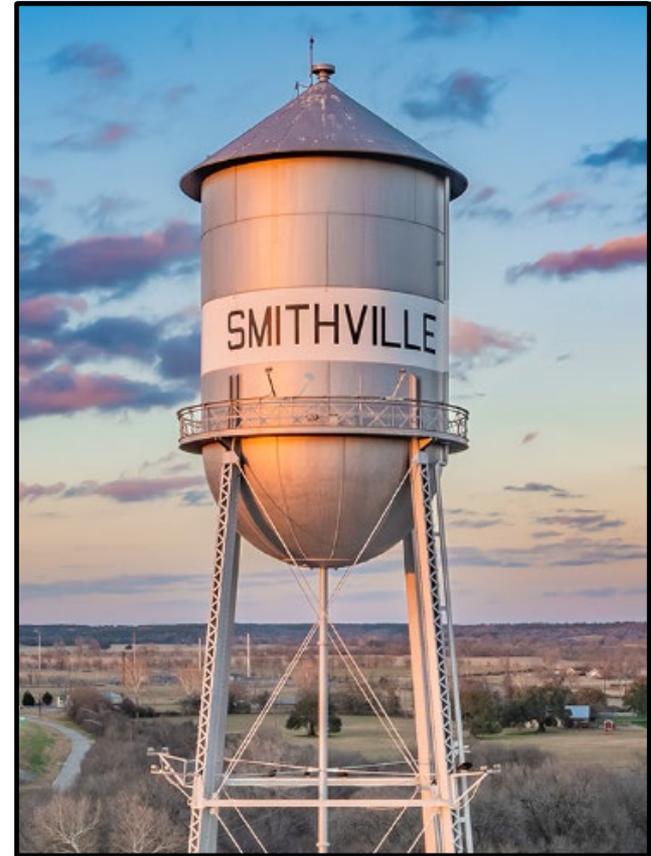
- Multiple Factors are impacting the FY25/26 PROPOSED Budget.
- Providing a **3% COLA** and reinstating benefits will improve morale, prevent attrition, and help re-position the City as an “Employer of Choice”
- Securing a **\$3M Tax Note** will allow infrastructure upgrades, facility improvements, and purchase of capital equipment.
- Adopting the **VAR Tax Rate (\$0.677806)** will remedy the Over-65 tax exemption deficit and adequately fund the services citizens have come to expect.
- Infrastructure Upgrades and Economic Development are key to our future success.

# City of Smithville - City Council Workshop #3

Wednesday, August 20, 2025

## Next Steps:

- Address workshop comments and/or action items.
- Next budget workshop(s) are scheduled for 5:00 pm @ City Hall:
  - **Wednesday, August 20, 2025**
  - **Wednesday, September 3, 2025**
- Council will VOTE on **9/8/25** to Adopt FY25/26 Tax Rate & Budget



# City of Smithville - City Council Workshop #3

Wednesday, August 20, 2025



# City of Smithville - City Council Workshop #3

Wednesday, August 20, 2025

# BACK UP DATA

# City of Smithville - City Council Workshop #3

## Wednesday, August 20, 2025

|   |               | Exhibit "A"<br>City of Smithville |                  |
|---|---------------|-----------------------------------|------------------|
| Fee Schedule  |               | 07/14/2025                        |                  |
| Description of Service  |               | Approved Rates                    | Proposed         |
| <b>General Services</b>   |               |                                   |                  |
| Peddlers/ Solicitors Permit Initial Permit  | \$            | 75.00                             |                  |
| Peddlers / Solicitors Each Additional Person                                      | \$            | 25.00                             |                  |
| Parade Permit   | \$            | 50.00                             |                  |
| Special Use Fee Yearly  | \$            | 75.00                             |                  |
| Hotel Occupancy Tax   |               | 7% of the price paid for a room   |                  |
| Circus Fee  | \$            | 100.00                            |                  |
| Taxi Cab License  | \$            | 50.00                             |                  |
| Alcoholic Beverage Permit (1/2 of the state fee)                                  |               | Varies with permit                |                  |
| Mowing of a City Lot  | \$            | 150.00                            |                  |
| Golf Cart permit 2yr permit   | \$            | 50.00                             | \$ 100.00        |
| Credit Card Processing Fee per transaction  | \$            | 4.00                              |                  |
| NSF Check Service Fee   | \$            | 35.00                             |                  |
| Film Permit Fee   | \$            | 200.00                            |                  |
| <del>Leaf &amp; Limb Pick-up in large Quantities 1st-20 min</del>                 | <del>\$</del> | <del>25.00</del>                  |                  |
| <del>Leaf &amp; Limb Pick-up in large Quantities every 15 min thereafter</del>    | <del>\$</del> | <del>10.00</del>                  |                  |
| <del>Leaf &amp; Limb Pick-up in large Quantities if heavy equipment is used</del> | <del>\$</del> | <del>25.00</del>                  |                  |
| Leaf & Limb Pickup Regular Load (4-cubic yds)                                     |               |                                   | \$ 15.00         |
| Leaf & Limb Large Load (16-cubic yds)   |               |                                   | \$ 100.00        |
| Leaf & Limb Extra Large Load (heavy equipment needed)                             |               |                                   | \$ 150.00        |
| CO Improvements   | \$            | 5.75                              |                  |
| Volunteer Fire Department Fee Residential/ Commercial                             | \$            | 5.00                              |                  |
| Recycle Center Membership Fee inside city limits (Annual)                         | \$            | 50.00                             |                  |
| Recycle Center Membership Fee outside city limits( Annual)                        | \$            | 100.00                            |                  |
| Recycling Center replacement card   | \$            | 5.00                              |                  |
| Recycling Center Fee for commercial out of town (per load)                        | \$            | 250.00                            |                  |
| ***Street Closures***   | \$            | 50.00                             |                  |
| ***Easement/ROW Vacation***Quitclaim Alley  | \$            | 1,500.00                          |                  |
| ***Easement/ROW Vacation*** Quitclaim portion of street                           | \$            | 3,500.00                          |                  |
| Short Term Rental Permit  | \$            | 150.00                            |                  |
| Naming / Renaming a Street  | \$            | 50.00                             |                  |
| <b>Certificate of Appropriateness Application fee</b>                             |               |                                   | <b>\$ 250.00</b> |
| <b>Airport Rates</b>  |               |                                   |                  |
| Hanger Lease  | \$            | 375.00                            |                  |
| Ground Lease  | .15 sq ft     |                                   |                  |
| Tie Down Lease Pavement Twin  | \$            | 60.00                             |                  |
| Tie Down Lease Pavement Single  | \$            | 50.00                             |                  |
| Tie Down Lease Grass Twin   | \$            | 50.00                             |                  |
| Tie Down Lease Grass Single   | \$            | 35.00                             |                  |
| <b>Cemetery</b>   |               |                                   |                  |
| Cemetery Deed Transfer  | \$            | 50.00                             |                  |
| Interment Fee   | \$            | 100.00                            | \$ 150.00        |
| Cemetery Plot on Tax Roll   | \$            | 1,000.00                          |                  |

|   |    | Exhibit "A"<br>City of Smithville |             |
|--|----|-----------------------------------|-------------|
| Fee Schedule   |    | 07/14/2025                        |             |
| Description of Service   |    | Approved Rates                    | Proposed    |
| Floor drain  | \$ | 50.00                             |             |
| <b>Mechanical-HVAC Permits</b>   |    |                                   |             |
| New Home / Replacement   | \$ | 200.00                            |             |
| Minimum Commercial Fee   | \$ | 150.00                            |             |
| <b>Utility Deposits</b>  |    |                                   |             |
| Residential - Electric   | \$ | 150.00                            |             |
| Residential - Water  | \$ | 50.00                             |             |
| Small Commercial - Electric  | \$ | 200.00                            | \$ 800.00   |
| Small Commercial - Water   | \$ | 50.00                             | \$ 200.00   |
| Large Commercial - Electric  | \$ | 500.00                            | \$ 1,000.00 |
| Large Commercial - Water   | \$ | 100.00                            | \$ 500.00   |
| Deposits subject to review: If a large amount of usage is observed the city shall average the billing from most recent twelve months of active service and require a deposit of 1/6 of that amount |    |                                   |             |
| <b>Water</b>   |    |                                   |             |
| Water Service Inside City Limits Residential/ Commercial   |    |                                   |             |
| Base Rate (includes 1st 2,000 gallons)   | \$ | 18.00                             |             |
| <b>Water</b>   |    |                                   |             |
| Base 1 inch  | \$ | 25.00                             |             |
| Base 1.5 inch  | \$ | 50.00                             |             |
| Base 2 inch  | \$ | 75.00                             |             |
| Base 2.5 inch  | \$ | 125.00                            |             |
| Base 3 inch  | \$ | 175.00                            |             |
| Base 4 inch  | \$ | 300.00                            |             |
| Per 1,000 gallons  | \$ | 4.50                              |             |
| Bulk Water per 1,000 gallons   | \$ | 10.00                             |             |
| Water Service outside City Limits Residential/ Commercial  |    |                                   |             |
| Base Rate (includes 1st 2,000 gallons)   | \$ | 30.00                             |             |
| Base 1 inch  | \$ | 45.00                             |             |
| Base 1.5 inch  | \$ | 75.00                             |             |
| Base 2 inch  | \$ | 125.00                            |             |
| Base 2.5 inch  | \$ | 200.00                            |             |
| Base 3 inch  | \$ | 300.00                            |             |
| Base 4 inch  | \$ | 500.00                            |             |
| Per 1,000 gallons  | \$ | 5.00                              |             |
| Water Tap 3/4 inch   | \$ | 3,000.00                          |             |
| Water Tap 1 inch   | \$ | 3,500.00                          |             |
| Water Tap 1 1/2 inch   | \$ | 5,000.00                          |             |
| Water Tap 2 inch   | \$ | 5,500.00                          |             |
| Water Tap over 2 inch  |    | Cost +25%                         |             |
| Utility Reconnect Fee  | \$ | 50.00                             |             |
| Emergency Utility Reconnect Fee  | \$ | 100.00                            |             |

|  |    | Exhibit "A"<br>City of Smithville |           |
|---|----|-----------------------------------|-----------|
| Fee Schedule  |    | 07/14/2025                        |           |
| Description of Service  |    | Approved Rates                    | Proposed  |
| <b>Wastewater</b>   |    |                                   |           |
| Service Base Rate Inside City Limits  | \$ | 15.00                             |           |
| Per 1,000 Gallons Inside City Limits  | \$ | 4.00                              |           |
| Service Base Rate Outside City Limits   | \$ | 17.50                             |           |
| Per 1,000 gallons Outside City Limits   | \$ | 5.75                              |           |
| Sewer Tap 4 inch  | \$ | 4,500.00                          |           |
| Sewer Tap 6 inch  | \$ | 5,000.00                          |           |
| Sewer Tap 8 inch  | \$ | 6,500.00                          |           |
| <b>Animal Control</b>   |    |                                   |           |
| Stalling of a Horse on City lot yearly permit                                       | \$ | 25.00                             |           |
| Annual Dog/Cat Tag Renewal Spayed/Neutered  | \$ | 15.00                             |           |
| Annual Dog/Cat Tag Renewal NOT Spayed/Neutered                                      | \$ | 20.00                             |           |
| Replacement License Tag   | \$ | 10.00                             |           |
| Annual Register Dangerous Dog   | \$ | 100.00                            |           |
| Annual Permit for Restricted Animal Ownership                                       | \$ | 100.00                            |           |
| Dog at Large (pick-up fee)  |    |                                   | \$ 375.00 |
| <b>Electrical Rates</b>   |    |                                   |           |
| Electrical Residential  |    |                                   |           |
| Smart Meter Opt-Out set-up fee  | \$ | 75.00                             |           |
| <b>Electrical Rates</b>   |    |                                   |           |
| Smart Meter Opt-Out charge /Month   | \$ | 15.00                             |           |
| Residential Base Meter  | \$ | 10.00                             |           |
| Plus Distribution Energy Charge per kwh   | \$ | 0.055                             |           |
| Plus Power Cost Recovery Factor (PCRF)  |    | Variable                          |           |
| New Service Upgrade   | \$ | 1,250.00                          |           |
| New Service Installation  | \$ | 2,500.00                          |           |
| Reconnect Service Fee   | \$ | 50.00                             |           |
| Emergency Reconnect Service Fee   | \$ | 100.00                            |           |
| Residential Outside City Limits   |    |                                   |           |
| Meter Base Rate   | \$ | 15.00                             |           |
| Plus Distribution Energy Charge per kwh   | \$ | 0.065                             |           |
| Plus Power Cost Recovery Factor (PCRF)  |    | Variable                          |           |
| Electric Small Commercial   |    |                                   |           |
| Monthly Base Meter Charge   | \$ | 10.00                             |           |
| Plus Distribution Energy Charge per kwh   | \$ | 0.055                             |           |
| Plus Power Cost Recovery Factor (PCRF)  |    | Variable                          |           |
| New Service Installation/Upgrade  |    | Cost + 10%                        |           |
| Large Commercial/ Demand  |    |                                   |           |
| Monthly Base Meter Charge   | \$ | 25.00                             |           |
| Distribution Energy Charge per kwh  | \$ | 0.055                             |           |
| Demand Meter Energy Charge per kwh  | \$ | 7.50                              |           |
| Plus Power Cost Recovery Factor (PCRF)  |    | Variable                          |           |
| New Service Installation/Upgrade  |    | Cost + 10%                        |           |

- Propose **\$6.35** fee / month to repay Tax Note. All other fee increases are service specific.



# City of Smithville - City Council Workshop #3

## Wednesday, August 20, 2025

| <b>SMITHVILLE</b><br>T E X A S      |    | Exhibit "A"<br>City of Smithville |            |
|-------------------------------------|----|-----------------------------------|------------|
|                                     |    | Fee Schedule                      |            |
|                                     |    | 07/14/2025                        | 10/01/2025 |
| <b>Description of Service</b>       |    |                                   |            |
| Trash Can                           | \$ | 5.00                              | \$ 10.00   |
| 55 Gal Barrel                       | \$ | 10.00                             | \$ 15.00   |
| Pickup Load (No Sideboards)         | \$ | 25.00                             | \$ 50.00   |
| Pickup Load (Sideboards)            | \$ | 50.00                             | \$ 100.00  |
| Trailer (No Sideboards)             | \$ | 100.00                            | \$ 150.00  |
| Trailer (Sideboards)                | \$ | 175.00                            | \$ 200.00  |
| Per Cubic Yard                      | \$ | 20.00                             | \$ 40.00   |
| Contractor Per Pickup Load          | \$ | 100.00                            | \$ 150.00  |
| Contractor per Trailer Load         | \$ | 200.00                            | \$ 250.00  |
| <b>Resident outside City Limits</b> |    |                                   |            |
| Bag of Trash                        | \$ | 10.00                             | \$ 15.00   |
| Trash Can                           | \$ | 20.00                             | \$ 25.00   |
| 55 Gal Barrel                       | \$ | 25.00                             | \$ 30.00   |
| Pickup Load (No Sideboards)         | \$ | 50.00                             | \$ 75.00   |
| Pickup Load (Sideboards)            | \$ | 100.00                            | \$ 125.00  |
| Lowboy Trailer (No Sideboards)      | \$ | 200.00                            | \$ 225.00  |
| <b>Warehouse Dump Fees</b>          |    |                                   |            |
| <b>Resident outside City Limits</b> |    |                                   |            |
| Lowboy Trailer (Sideboards)         | \$ | 350.00                            | \$ 375.00  |
| Per Cubic Yard                      | \$ | 45.00                             | \$ 50.00   |
| Contractor Per Pickup Load          | \$ | 200.00                            | \$ 225.00  |
| Contractor Per Trailer Load         | \$ | 400.00                            |            |
| <b>Brush Dump Fees</b>              |    |                                   |            |
| Contractor Per Pickup Load          | \$ | 100.00                            |            |
| Contractor Per Trailer Load         | \$ | 200.00                            |            |
| <b>Rec Center Fees</b>              |    |                                   |            |
| Individual                          |    |                                   |            |
| Monthly                             | \$ | 20.00                             |            |
| Quarterly                           | \$ | 50.00                             |            |
| Year                                | \$ | 150.00                            |            |
| Youth (6-17)                        |    |                                   |            |
| <b>Rec Center Fees</b>              |    |                                   |            |
| Monthly                             | \$ | 10.00                             |            |
| Quarterly                           | \$ | 25.00                             |            |
| Year                                | \$ | 90.00                             |            |
| *Military / *Student 18-23          |    |                                   |            |
| Monthly                             | \$ | 15.00                             |            |
| Quarterly                           | \$ | 30.00                             |            |
| Year                                | \$ | 100.00                            |            |
| Seasoned (over 65)                  |    |                                   |            |
| Monthly                             | \$ | 15.00                             |            |
| Quarterly                           | \$ | 30.00                             |            |
| Year                                | \$ | 100.00                            |            |

| <b>SMITHVILLE</b><br>T E X A S  |    | Exhibit "A"<br>City of Smithville |            |
|---|----|-----------------------------------|------------|
|   |    | Fee Schedule                      |            |
|   |    | 07/14/2025                        | 10/01/2025 |
| <b>Description of Service</b>   |    |                                   |            |
| Table Rental / Table / Day  | \$ | 5.00                              |            |
| Table or Chair Set Up Fee   | \$ | 100.00                            |            |
| <b>Chairs &amp; Tables Commercial</b>   |    |                                   |            |
| Table or Chair Rental Deposit   | \$ | 100.00                            |            |
| Chair Rental / Chair / Day  | \$ | 3.00                              |            |
| Table Rental / Table / Day  | \$ | 5.00                              |            |
| Table or Chair Set Up Fee   | \$ | 100.00                            |            |
| <b>RV/Camping Sites (Electric &amp; Water/Max. 1 RV or 2 Tents)</b>   |    |                                   |            |
| <b>Flat Rates</b>   |    |                                   |            |
| Day   | \$ | 20.00                             | \$ 25.00   |
| Weekly  | \$ | 100.00                            | \$ 125.00  |
| Monthly   | \$ | 350.00                            | \$ 400.00  |
| Special Events, Holiday's, & Holiday Weekends**   | \$ | 25.00                             | \$ 30.00   |
| Any event advertised to be open to the public.  |    |                                   |            |
| Special Events**  |    |                                   |            |
| Any City observed holiday on a Fri., Sat., Sun., or Mon. will be charged holiday rates through the weekend. |    |                                   |            |
| <b>RV/Camping Sites (Electric &amp; Water/Max. 1 RV or 2 Tents)</b>   |    |                                   |            |
| <b>Commercial</b>   |    |                                   |            |
| Day   |    | NA                                |            |
| Weekly  |    | NA                                |            |
| Monthly   |    | NA                                |            |
| Special Events, Holiday's, & Holiday Weekends**   |    | NA                                |            |
| Any event advertised to be open to the public.  |    |                                   |            |
| Special Events**  |    |                                   |            |
| Any City observed holiday on a Fri., Sat., Sun., or Mon. will be charged holiday rates through the weekend. |    |                                   |            |
| <b>Holiday's, &amp; Holiday Weekends**</b>  |    |                                   |            |
| <b>Gymnasium &amp; Stage</b>  |    |                                   |            |
| <b>Residents/Non-Profit</b>   |    |                                   |            |
| Deposit   | \$ | 500.00                            |            |
| Day without tables and chairs   | \$ | 400.00                            |            |
| Day with tables and chairs  | \$ | 500.00                            |            |
| Per Hour*   | \$ | 80.00                             |            |
| <b>Gymnasium &amp; Stage</b>  |    |                                   |            |
| <b>Residents/Non-Profit</b>   |    |                                   |            |
| Half of Gym / Day   | \$ | 200.00                            |            |
| Half of Gym / Hour*   | \$ | 40.00                             |            |
| Instructor Contract Half of Gym/Hour  |    | NA                                |            |
| Sound System  | \$ | 100.00                            |            |
| <b>Gymnasium &amp; Stage Commercial Rates</b>   |    |                                   |            |
| <b>Commercial</b>   |    |                                   |            |
| Deposit   | \$ | 1,000.00                          |            |

| <b>SMITHVILLE</b><br>T E X A S   |    | Exhibit "A"<br>City of Smithville |            |
|--|----|-----------------------------------|------------|
|  |    | Fee Schedule                      |            |
|  |    | 07/14/2025                        | 10/01/2025 |
| <b>Description of Service</b>  |    |                                   |            |
| Day with lights  | \$ | 500.00                            |            |
| Half Day with lights   | \$ | 250.00                            |            |
| <b>Hourly Rate</b>   |    |                                   |            |
| Tournament/ 2 Day  | \$ | 750.00                            | \$ 25.00   |
| Smithville Area Sports Associations**                                  |    | NA                                |            |
| Smithville Area Sport Association Lights / Hour                        |    | NA                                |            |
| Yearly Contract with \$1,000,000 general liability insurance required. |    |                                   |            |
| Smithville Area Sports Associations**                                  |    |                                   |            |
| <b>Rodeo Area</b>  |    |                                   |            |
| <b>Residents/Non-Profit</b>  |    |                                   |            |
| Deposit  | \$ | 500.00                            |            |
| Day with lights  | \$ | 250.00                            |            |
| Half Day with lights   | \$ | 125.00                            |            |
| Smithville Area Rodeo Associations**                                   | \$ | 50.00                             |            |
| Smithville Area Rodeo Association Lights / Hour                        | \$ | 15.00                             |            |
| Yearly Contract with \$1,000,000 general liability insurance required. |    |                                   |            |
| Smithville Area Rodeo Associations**                                   |    |                                   |            |
| <b>Riverbend Park Front Field or Parking</b>                           |    |                                   |            |
| <b>Commercial</b>  |    |                                   |            |
| Deposit  | \$ | 500.00                            |            |
| Day  | \$ | 1,000.00                          |            |
| <b>Disc Golf Course</b>  |    |                                   |            |
| <b>Residents/Non-Profit</b>  |    |                                   |            |
| Deposit  | \$ | 250.00                            |            |
| Day  | \$ | 100.00                            |            |
| Tournament / 2 Day   | \$ | \$150-NP Only                     |            |
| <b>Disc Golf Course Commercial Rate</b>                                |    |                                   |            |
| <b>Commercial</b>  |    |                                   |            |
| Deposit  | \$ | 250.00                            |            |
| Day  | \$ | 300.00                            |            |
| Tournament / 2 Day   | \$ | 450.00                            |            |
| <b>Sand Volleyball Court</b>   |    |                                   |            |
| <b>Residents/Non-Profit</b>  |    |                                   |            |
| Deposit  | \$ | 100.00                            |            |
| Day  | \$ | 30.00                             |            |
| Tournament / 2 Day   | \$ | \$50-NP Only                      |            |
| <b>Sand Volleyball Court</b>   |    |                                   |            |
| <b>Commercial</b>  |    |                                   |            |
| Deposit  | \$ | 100.00                            |            |
| Day  | \$ | 100.00                            |            |
| Tournament / 2 Day   | \$ | 175.00                            |            |
| <b>Outdoor Basketball Court</b>  |    |                                   |            |
| <b>Residents/Non-Profit</b>  |    |                                   |            |
| Deposit  | \$ | 100.00                            |            |
| Day  | \$ | 30.00                             |            |
| Tournament / 2 Day   | \$ | \$50-NP Only                      |            |

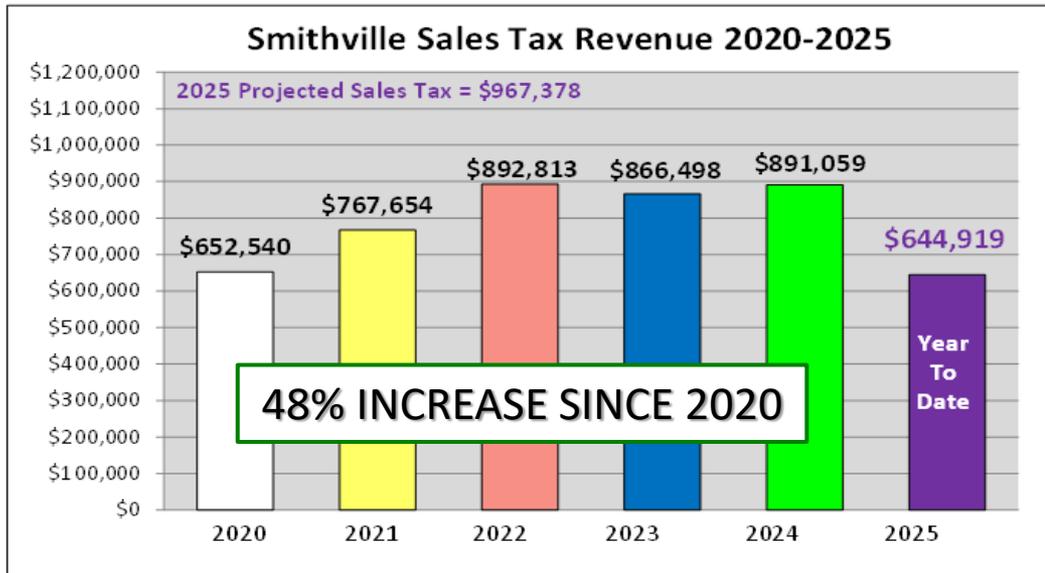
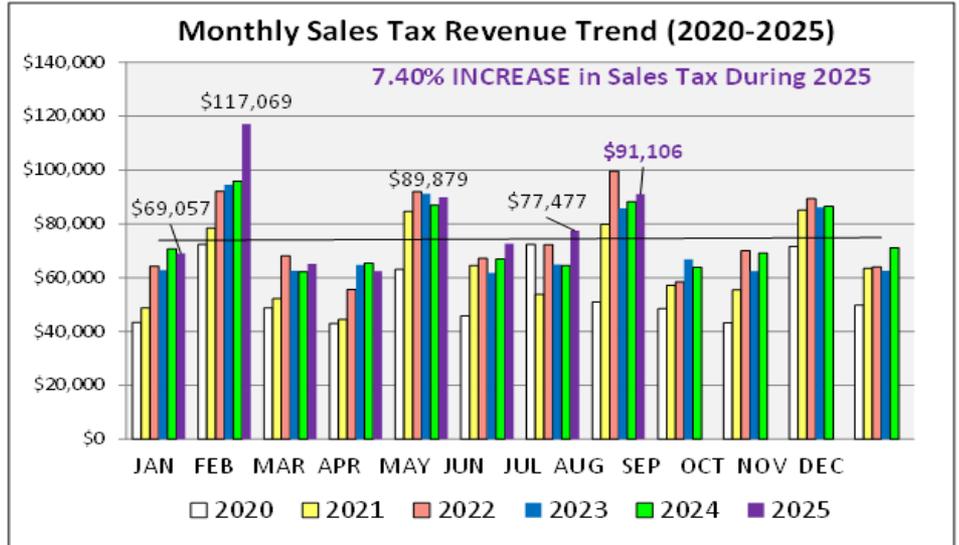
- Propose **\$6.35** fee / month to repay Tax Note. All other fee increases are service specific.



# Smithville Sales Tax Revenue (2020-2025)

|     | 2020     | 2021     | 2022     | 2023     | 2024     | 2025      |
|-----|----------|----------|----------|----------|----------|-----------|
| JAN | \$43,347 | \$48,759 | \$64,226 | \$62,860 | \$70,729 | \$69,057  |
| FEB | \$72,422 | \$78,459 | \$92,024 | \$94,558 | \$95,775 | \$117,069 |
| MAR | \$48,809 | \$52,210 | \$68,204 | \$62,561 | \$62,179 | \$65,130  |
| APR | \$42,977 | \$44,438 | \$55,574 | \$64,717 | \$65,395 | \$62,494  |
| MAY | \$63,095 | \$84,622 | \$92,007 | \$91,169 | \$86,861 | \$89,879  |
| JUN | \$45,779 | \$64,516 | \$67,197 | \$61,809 | \$66,892 | \$72,707  |
| JUL | \$72,352 | \$53,723 | \$72,234 | \$64,911 | \$64,484 | \$77,477  |
| AUG | \$50,878 | \$79,858 | \$99,610 | \$85,733 | \$88,120 | \$91,106  |
| SEP | \$48,442 | \$57,169 | \$58,446 | \$66,831 | \$63,870 |           |
| OCT | \$43,150 | \$55,398 | \$69,994 | \$62,501 | \$69,136 |           |
| NOV | \$71,574 | \$85,087 | \$89,312 | \$86,235 | \$86,492 |           |
| DEC | \$49,714 | \$63,415 | \$63,985 | \$62,613 | \$71,126 |           |

| Sales Tax Revenue | 2020      | 2021      | 2022      | 2023      | 2024      | 2025      |
|-------------------|-----------|-----------|-----------|-----------|-----------|-----------|
|                   | \$652,540 | \$767,654 | \$892,813 | \$866,498 | \$891,059 | \$644,919 |



| 2025 YTD COMPARISON |              |              |       |
|---------------------|--------------|--------------|-------|
| County/City         | 2024 Perform | 2025 Perform | Trend |
| Bastrop             | 2.39%        | 4.49%        | ↑     |
| Elgin               | 10.13%       | 8.36%        | ↓     |
| Smithville          | 1.99%        | 7.40%        | ↑     |
| Bastrop County      | 5.82%        | 8.91%        | ↑     |

Data Source: <https://comptroller.texas.gov/transparency/local/allocations/sales-tax/cities.php>