



**Fiscal Year 2025-2026
BUDGET**

October 1, 2025 to September 30, 2026

**General Fund
Utility Fund
Debt Service Fund
Property Tax Rate Calculation**



FISCAL YEAR 2025-2026 BUDGET

This budget will take effect on October 1, 2025.

This budget will raise more total property taxes than last year's budget, by approximately \$198,044 or 7.39%, and of that amount \$83,874 is the tax revenue raised from new property added to the tax roll this year.

CITY COUNCIL RECORD OF VOTE

The members of the governing body voted on the adoption of the budget as follows:

FOR: Jimmy Jenkins, Mitchell Jameson, Tyrone Washington, Cathy Meek, Brandon Dunham

AGAINST:

PRESENT AND NOT VOTING:

NOT PRESENT DURING VOTING:

ABSENT:

Property Tax Rates	Fiscal Year 2025-2026	Fiscal Year 2024-2025
Adopted Total Tax Rate	.638952	.588952
Adopted Maintenance & Operations Rate	.393626	.361372
Adopted Debt Rate	.245326	.227580
No-New-Revenue Rate (Effective Tax Rate)	.624443	.544772
No-New Revenue Maintenance & Operations Rate	.385249	.374738
Voter-Approval Rate (Rollback Tax Rate)	.678806	.619997

The City of Smithville plans to pay the following amounts for long-term debt obligations secured by property taxes during the 2025-2026 budget year.

Description of Debt	Principal to be paid from Property Tax	Interest to be paid from Property Tax	Total Payment
Combination Tax & Limited Pledge Certificate of Obligation, Series 2019	\$45,000	\$12,888	\$57,888
Tax Note, Series 2021	\$105,000	\$2,966	\$107,966
Tax Note, Series 2022	\$170,000	\$20,563	\$190,563
Tax Note, Series 2023	\$410,000	\$111,750	\$521,750
Tax Note, Series 2025	\$260,000	\$68,132	\$328,132

The total debt required to be paid is \$1,206,299. Of this amount, \$906,299 is secured by property taxes, \$0 is from excess collections last year, and \$300,000 from other sources.

CITY OF SMITHVILLE FISCAL YEAR 2025-2026 BUDGET

GENERAL FUND

This budget will raise more total property taxes than last year's budget, by approximately \$198,044 or 7.39%, and of that amount \$83,874 is the tax revenue raised from new property added to the tax roll this year.

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

Revenues in the General Fund include:

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

Expenses are allocated throughout 17 Departments:

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

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

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

Version 5

	2024-25 BUDGET	2025-26 BUDGET	DIFFERENCE 2024-25 to 2025-26	
			Amount	Percent
REVENUES:				
Taxes	3,082,184	3,093,774	11,590	0.38%
Licenses & Permits	186,900	148,930	(37,970)	-20.32%
Services	1,667,675	1,740,600	72,925	4.37%
Court	57,250	57,250	0	0.00%
Contributions	616,650	181,750	(434,900)	-70.53%
Miscellaneous	464,959	528,100	63,141	13.58%
Interfund Transfers	1,255,337	1,254,945	(392)	-0.03%
TOTAL REVENUE	7,330,955	7,005,349	(325,606)	-4.44%
EXPENSES:				
Administration	452,488	531,186	78698	17.39%
Finance	83,208	83,614	406	0.49%
Police	1,799,411	1,872,325	72,914	4.05%
Animal Control	74,192	77,013	2,821	3.80%
Court	94,394	92,011	(2,384)	-2.53%
Fire	144,328	105,133	(39,195)	-27.16%
Library	463,642	471,168	7,527	1.62%
Parks & Recreation	452,120	449,037	(3,082)	-0.68%
Recreation Center	418,476	422,759	4,283	1.02%
Community Service	68,595	67,990	(605)	-0.88%
Street & Alley	516,428	408,286	(108,142)	-20.94%
Solid Waste	1,496,202	1,389,936	(106,266)	-7.10%
Enforcement/Insp	201,201	202,598	1,396	0.69%
Cemetery	144,034	134,429	(9,605)	-6.67%
Airport	720,210	307,910	(412,300)	-57.25%
Grants & Eco Development	202,025	389,954	187,929	93.02%
TOTAL EXPENSES	7,330,955	7,005,349	(325,606)	-4.44%
Revenues Over/(Under) Expenses				
	(0)	(0)		

CITY OF SMITHVILLE					
FISCAL YEAR 2025-26 BUDGET					
REVENUE DETAIL					
Version 5	@ 8/12/25			DIFFERENCE	
	2024-25	2024-25	2025-26	2024-25 to 2025-26	
	Y-T-D	BUDGET	BUDGET	Amount	Percent
GENERAL FUND					
CURRENT TAXES O&M	1,583,240	1,828,659	1,811,524	(17,135)	-0.94%
DELINQUENT TAXES	23,204	35,000	32,500	(2,500)	-7.14%
PENALTY & INTEREST	9,381	13,750	12,000	(1,750)	-12.73%
PAYMENT IN LIEU OF TAXES	0	70,000	70,000	-	0.00%
FRANCHISE TAX - ENTEX	38,649	51,500	50,000	(1,500)	-2.91%
FRANCHISE TAX - TELECOMM	1,613	2,500	2,250	(250)	-10.00%
FRANCHISE TAX - CABLE TV	51,285	72,500	68,000	(4,500)	-6.21%
FRANCHISE TAX - OTHER	9,961	9,200	9,500	300	3.26%
LOCAL SALES TAX	938,964	944,000	980,000	36,000	3.81%
HOTEL MOTEL TAX	30,654	50,000	50,000	-	0.00%
MIXED BEVERAGE TAX	7,406	5,075	8,000	2,925	57.64%
TOTAL TAXES	2,694,357	3,082,184	3,093,774	11,590	0.38%
LICENSES - ELECTRICAL	0	0	0	-	0.00%
LICENSES - OTHER	135	300	200	(100)	-33.33%
PERMITS - ALCOHOL	2,590	2,600	2,345	(255)	-9.81%
PERMITS - BUILDING	73,484	140,500	102,885	(37,615)	-26.77%
PERMITS - ELECTRICAL	11,685	15,000	15,000	-	0.00%
PERMITS - PLUMBING	15,048	18,500	18,500	-	0.00%
PERMITS - FILM & MOB HOME & OTHER	9,157	10,000	10,000	-	0.00%
TOTAL LICENSE/PERMITS	112,098	186,900	148,930	(37,970)	-20.32%
CHG FOR SVC - INSPECTIONS	0	250	1,500	1,250	500.00%
CHG FOR SVC - POLICE	742	750	750	-	0.00%
CHG FOR SVC - CODE ENFORCE	750	2,500	1,000	(1,500)	-60.00%
CHG FOR SVC - STREETS	1,100	1,250	1,250	-	0.00%
CHG FOR SVC - SANITATION (BFI)	1,187,783	1,402,500	1,240,000	(162,500)	-11.59%
CHG FOR SVC - LEAF & LIMB	2,225	800	221,000	220,200	27525.00%
CHG FOR SVC- WH. GARBAGE	8,487	10,000	12,000	2,000	20.00%
CHG FOR SVC - PARKS & REC	18,980	25,000	22,000	(3,000)	-12.00%
CHG FOR SVC - LIBRARY	4,188	5,750	5,250	(500)	-8.70%
CHG FOR SVC - CEMETERY	3,250	3,850	3,850	-	0.00%
CHG FOR SVC - AIRPORT	67,195	95,025	97,000	1,975	2.08%
CHG FOR SVC - REC CENTER	114,471	120,000	135,000	15,000	12.50%
TOTAL CHG FOR SERVICES	1,409,170	1,667,675	1,740,600	72,925	4.37%

CITY OF SMITHVILLE					
FISCAL YEAR 2025-26 BUDGET					
REVENUE DETAIL					
Version 5	@ 8/12/25	2024-25	2025-26	DIFFERENCE	
	Y-T-D	BUDGET	BUDGET	2024-25 to 2025-26	
				Amount	Percent
MUNICIPAL CT - ADMIN FEES	553	500	500	-	0.00%
MUNICIPAL CT - ARREST FEES	1,777	2,750	2,750	-	0.00%
MUNICIPAL CT - COURT COSTS	8,879	15,500	15,500	-	0.00%
MUNICIPAL CT - FINES	30,222	37,500	37,500	-	0.00%
MUNICIPAL CT - REMEDIES	573	1,000	1,000	-	0.00%
TOTAL MUNICIPAL COURT	42,004	57,250	57,250	-	0.00%
GRANTS	500	423,150	4,500	(418,650)	-98.94%
CONTRIB PUBLIC SOURCE	34,600	31,300	20,750	(10,550)	-33.71%
CONTRIB PRIVATE SOURCES	6,710	6,900	6,500	(400)	-5.80%
CONTRIB VOL FIRE DEPT	117,470	145,300	140,000	(5,300)	-3.65%
CONTRIB HEWATT	20,000	10,000	10,000	-	0.00%
TOTAL CONTRIBUTIONS	179,280	616,650	181,750	(434,900)	-70.53%
SALE OF CEMETERY PLOTS	14,050	20,000	18,000	(2,000)	-10.00%
SALE OF FIXED ASSETS	31,708	8,000	10,000	2,000	25.00%
RENTS	350	0	0	-	0.00%
AVIATION FUEL SALES	204,852	190,800	250,000	59,200	31.03%
FRANCHISE FEE UTILITY	160,417	175,000	175,000	-	0.00%
INTEREST INCOME	30,017	37,900	36,000	(1,900)	-5.01%
CREDIT CARD USAGE FEE	5,076	6,250	4,100	(2,150)	-34.40%
INSURANCE RECOVERY	2,823	0	0	-	0.00%
OTHER MISCELLANEOUS INCOME	66,665	27,009	35,000	7,991	29.59%
OTHER REV SOURCES - LEASE PURCH	0	0	0	-	0.00%
TOTAL MISCELLANEOUS	515,958	464,959	528,100	63,141	13.58%
TRANSFER FROM UTILITY	1,116,351	1,217,837	1,254,945	37,108	3.05%
TRANSFER FROM TAX NOTE, SERIES 2023	0	37,500	0	(37,500)	-100.00%
TOTAL INTERFUND TRANSFERS	1,116,351	1,255,337	1,254,945	(392)	-0.03%
TOTAL GENERAL FUND REVENUE	6,069,218	7,330,955	7,005,349	(325,606)	-4.44%

CITY OF SMITHVILLE									
FISCAL YEAR 2025-2026 BUDGET									
REVENUE DETAIL									
Version 5									
	2020-21	2021-22	2022-23	2023-24	@ 8/12/25	2024-25	2025-26	\$ AMT	CHANGE
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	YTD ACTUAL	BUDGET	BUDGET		
GENERAL FUND									
4011-100 CURRENT TAXES O&M	1,270,293	1,346,887	1,473,981	1,634,216	1,583,240	1,828,659	1,811,524	1,811,524	(17,135)
4012-100 DELINQUENT TAXES	23,571	27,196	38,053	44,749	23,204	35,000	32,500	32,500	(2,500)
4013-100 PENALTY & INTEREST	8,788	13,337	15,860	16,016	9,381	13,750	12,000	12,000	(1,750)
4020-100 PAYMENT IN LIEU OF TAXES	70,000	70,000	70,000	70,000	0	70,000	70,000	70,000	0
4042-100 FRANCHISE TAX - CENTERPOINT	14,395	30,817	52,915	53,979	38,649	51,500	50,000	50,000	(1,500)
4043-100 FRANCHISE TAX - TELECOMM	3,947	3,310	2,835	2,313	1,613	2,500	2,250	2,250	(250)
4044-100 FRANCHISE TAX - CABLE TV	78,982	80,975	80,036	72,871	51,285	72,500	68,000	68,000	(4,500)
4045-100 FRANCHISE TAX - OTHER	6,971	8,304	8,740	9,838	9,961	9,200	9,500	9,500	300
4050-100 LOCAL SALES TAX	824,494	969,457	944,818	963,618	938,964	944,000	980,000	980,000	36,000
4055-100 HOTEL MOTEL TAX	24,699	40,043	45,523	49,588	30,654	50,000	50,000	50,000	0
4060-100 MIXED BEVERAGE TAX	10,577	11,441	10,144	7,777	7,406	5,075	8,000	8,000	2,925
TOTAL TAXES	2,336,718	2,601,765	2,742,905	2,924,964	2,694,357	3,082,184	3,093,774	3,093,774	11,590
4110-175 LICENSES - ELECTRICAL	0	0	0	0	0	0	0	0	0
4109-175 LICENSES - OTHER	628	250	315	180	135	300	200	200	(100)
4111-175 PERMITS - ALCOHOL	3,590	1,935	2,895	3,875	2,590	2,600	2,345	2,345	(255)
4112-175 PERMITS - BUILDING	85,858	58,464	69,040	113,413	73,484	140,500	102,885	102,885	(37,615)
4113-175 PERMITS - ELECTRICAL	8,151	9,853	6,823	14,045	11,685	15,000	15,000	15,000	0
4114-175 PERMITS - PLUMBING	11,777	15,118	12,505	20,030	15,048	18,500	18,500	18,500	0
4115 / 4116 / PERMITS - FILM & MOB HOME & OTHER	27,897	54,842	4,635	3,655	9,157	10,000	10,000	10,000	0
TOTAL LICENSE/PERMITS	137,900	140,461	96,212	155,198	112,098	186,900	148,930	148,930	(37,970)
4210-175 CHG FOR SVC - INSPECTIONS	0	400	100	50	0	250	1,500	1,500	1,250
4220-110 CHG FOR SVC - POLICE	1,489	870	420	768	742	750	750	750	0
4225-175 CHG FOR SVC - CODE ENFORCE	575	970	22,845	8,787	750	2,500	1,000	1,000	(1,500)
4230-160 CHG FOR SVC - STREETS	1,296	0	1,600	876	1,100	1,250	1,250	1,250	0
4240-170 CHG FOR SVC - SANITATION	899,936	1,139,613	1,167,511	1,393,171	1,187,783	1,402,500	1,240,000	1,240,000	(162,500)
4242-170 CHG FOR SVC - LEAF & LIMB	650	775	900	640	2,225	800	221,000	221,000	220,200
4241-170 CHG FOR SVC - WH. GARBAGE	9,537	10,865	9,285	9,474	8,487	10,000	12,000	12,000	2,000
4260-150 CHG FOR SVC - PARKS & REC	30,626	31,353	25,940	20,528	18,980	25,000	22,000	22,000	(3,000)
4290-140 CHG FOR SVC - LIBRARY	4,647	5,279	6,304	5,137	4,188	5,750	5,250	5,250	(500)
4215-180 CHG FOR SVC - CEMETERY	3,872	4,200	3,820	3,980	3,250	3,850	3,850	3,850	0
4852-190 CHG FOR SVC - AIRPORT	55,123	53,551	64,605	65,248	67,195	95,025	97,000	97,000	1,975
4262 / 4263 / CHG FOR SVC - REC CENTER	61,004	108,812	119,484	121,859	114,471	120,000	135,000	135,000	15,000
TOTAL CHG FOR SERVICES	1,068,756	1,356,689	1,422,814	1,630,518	1,409,170	1,667,675	1,740,600	1,740,600	72,925

CITY OF SMITHVILLE									
FISCAL YEAR 2025-2026 BUDGET									
REVENUE DETAIL									
Version 5									
	2020-21	2021-22	2022-23	2023-24	@ 8/12/25	2024-25	2025-26	\$ AMT	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	YTD ACTUAL	BUDGET	BUDGET	CHANGE	
4300-120 MUNICIPAL CT - ADMIN FEES	833	1,066	454	408	553	500	500	0	
4320-120 MUNICIPAL CT - ARREST FEES	3,748	3,307	2,748	2,587	1,777	2,750	2,750	0	
4330-120 MUNICIPAL CT - COURT COSTS	18,444	20,602	13,996	10,690	8,879	15,500	15,500	0	
4301-120 MUNICIPAL CT - FINES	41,519	41,391	31,685	40,160	30,222	37,500	37,500	0	
4310-120 MUNICIPAL CT - REMEDIES	100	800	1,744	1,210	573	1,000	1,000	0	
TOTAL MUNICIPAL COURT	64,645	67,166	50,628	55,055	42,004	57,250	57,250	0	
4543 / 4545 GRANTS	57,207	76,660	50,070	90,136	500	423,150	4,500	(418,650)	
4575-110/4510-300/140 CONTRIB PUBLIC SOURCES	61,150	121,899	125,852	59,216	34,600	31,300	20,750	(10,550)	
4530/4540 CONTRIB PRIVATE SOURCES	7,726	3,317	1,028	7,623	6,710	6,900	6,500	(400)	
4570-130 CONTRIB VOL FIRE DEPT	22,074	22,425	22,634	122,344	117,470	145,300	140,000	(5,300)	
4535-140 CONTRIB HEWATT	7,484	10,364	11,000	15,000	20,000	10,000	10,000	0	
TOTAL CONTRIBUTIONS	155,641	234,664	210,584	294,320	179,280	616,650	181,750	(434,900)	
4800-180 SALE OF CEMETERY PLOTS	43,383	38,250	21,750	18,100	14,050	20,000	18,000	(2,000)	
4840- SALE OF FIXED ASSETS	33,144	8,500	24,390	8,275	31,708	8,000	10,000	2,000	
4850-100 RENTS	0	0	5,000	5,800	350	0	0	0	
4851-190 AVIATION FUEL SALES	0	0	0	97,154	204,852	190,800	250,000	59,200	
4860-100 FRANCHISE FEE UTILITY	175,000	175,000	175,000	175,000	160,417	175,000	175,000	0	
4880- INTEREST INCOME	7,042	7,726	35,502	44,890	30,017	37,900	36,000	(1,900)	
4801- CREDIT CARD USAGE FEE	4,686	6,187	6,184	6,483	5,076	6,250	4,100	(2,150)	
4980- INSURANCE RECOVERY	17,014	34,170	744	31,149	2,823	0	0	0	
4890- OTHER MISCELLANEOUS INCOME	18,228	35,392	49,788	30,257	66,665	27,009	35,000	7,991	
4951- OTHER REV SOURCES - LEASE PURCH	239,240	0	0	0	0	0	0	0	
TOTAL MISCELLANEOUS	537,737	305,226	318,358	417,108	515,958	464,959	528,100	63,141	
4999-100 TRANSFER FROM UTILITY	1,037,000	1,324,000	1,264,325	1,245,054	1,116,351	1,217,837	1,254,945	37,108	
4993-190 TRANSFER FROM TAX NOTE, SERIES 2023	0	0	0	4,405	0	37,500	0	(37,500)	
TOTAL INTERFUND TRANSFERS	1,037,000	1,324,000	1,264,325	1,249,459	1,116,351	1,255,337	1,254,945	(392)	
TOTAL GENERAL FUND REVENUE	5,338,397	6,029,971	6,105,826	6,726,621	6,069,218	7,330,955	7,005,349	(325,606)	
UNASSIGNED FUND BALANCE - FOR CHAMBER OF COMMERCE REBUILD	80,000	0							
GRAND TOTAL GENERAL FUND	5,418,397	6,029,971	6,105,826	6,726,621	6,069,218	7,330,955	7,005,349	(325,606)	

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

Version 5

	@ 8/12/2025 2024-25 YTD	2024-25 BUDGET	2025-26 BUDGET	DIFFERENCE 2024-25 to 2025-26	
				Amount	Percent
ADMINISTRATION					
Personnel	188,618	222,811	239,581	16,770	7.53%
Services	201,229	176,017	238,330	62,313	35.40%
Supplies & Materials	17,368	25,450	19,625	(5,825)	-22.89%
Other	21,477	28,210	33,650	5,440	19.28%
Capital	0	0	0	0	0.00%
Interfund Xfer to TAP Loop 230 Grant	0	0	0	0	0.00%
Total Administration Expense	428,692	452,488	531,186	78,698	17.39%
FINANCE					
Personnel	40,081	53,483	55,679	2,196	4.11%
Services	25,436	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	66,394	83,208	83,614	406	0.49%
POLICE					
Personnel	1,241,778	1,601,612	1,687,274	85,661	5.35%
Services	26,841	32,980	31,770	(1,210)	-3.67%
Supplies & Materials	88,150	109,150	104,150	(5,000)	-4.58%
Other	55,528	55,669	49,132	(6,537)	-11.74%
Capital Expenditures	0	0	0	0	0.00%
Total Police Expense	1,412,298	1,799,411	1,872,325	72,914	4.05%
ANIMAL CONTROL					
Personnel	53,474	64,827	67,678	2,851	4.40%
Services	3,861	4,790	4,740	(50)	-1.04%
Supplies & Materials	1,308	3,800	3,800	0	0.00%
Other	775	775	795	20	2.58%
Capital Expenditures	0	0	0	0	0.00%
Total Animal Control Expense	59,418	74,192	77,013	2,821	3.80%
COURT					
Personnel	57,514	70,251	73,056	2,804	3.99%
Services	17,413	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	75,171	94,394	92,011	(2,384)	-2.53%
FIRE					
Personnel	1,808	1,808	1,758	(50)	-2.77%
Services	8,613	18,365	17,500	(865)	-4.71%
Supplies & Materials	50,032	43,000	44,000	1,000	2.33%
Other	38,650	46,155	41,875	(4,280)	-9.27%
Capital Expenditures	0	35,000	0	(35,000)	0.00%
Total Fire Expense	99,103	144,328	105,133	(39,195)	-27.16%

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

Version 5

	@ 8/12/2025 2024-25 YTD	2024-25 BUDGET	2025-26 BUDGET	DIFFERENCE 2024-25 to 2025-26	
				Amount	Percent
LIBRARY					
Personnel	318,373	373,317	393,598	20,282	5.43%
Services	14,113	15,555	15,255	(300)	-1.93%
Supplies (includes Donation/Grant exp)	66,731	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	405,057	463,642	471,168	7,527	1.62%
COMMUNITY SERVICE					
Allocated Support	40,147	68,595	67,990	(605)	-0.88%
Total Community Service Expense	40,147	68,595	67,990	(605)	-0.88%
PARKS & RECREATION					
Personnel	203,627	310,264	313,945	3,681	1.19%
Services	35,014	34,420	32,840	(1,580)	-4.59%
Supplies & Materials	94,473	95,900	92,477	(3,423)	-3.57%
Other	11,531	11,536	9,775	(1,761)	-15.26%
Capital Expenditures	0	0	0	0	0.00%
Total Parks & Recreation Expense	344,645	452,120	449,037	(3,082)	-0.68%
RECREATION CENTER					
Personnel	218,305	278,256	285,299	7,043	2.53%
Services	68,989	83,765	85,985	2,220	2.65%
Supplies & Materials	42,853	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	342,552	418,476	422,759	4,283	1.02%
STREET & ALLEY					
Personnel	184,121	226,899	234,848	7,949	3.50%
Services	108,848	136,500	55,850	(80,650)	-59.08%
Supplies & Materials	117,031	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	437,999	516,428	408,286	(108,142)	-20.94%
SOLID WASTE					
Personnel	227,272	299,251	310,017	10,765	3.60%
Services	919,313	1,113,250	1,008,180	(105,070)	-9.44%
Supplies & Materials	54,705	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	1,226,970	1,496,202	1,389,936	(106,266)	-7.10%

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

Version 5

	@ 8/12/2025 2024-25 YTD	2024-25 BUDGET	2025-26 BUDGET	DIFFERENCE 2024-25 to 2025-26	
				Amount	Percent
ENFORCEMENT & INSPECTIONS					
Personnel	87,128	162,451	176,043	13,591	8.37%
Services	38,456	32,125	20,260	(11,865)	-36.93%
Supplies & Materials	3,751	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	129,742	201,201	202,598	1,396	0.69%
CEMETERY					
Personnel	95,818	121,504	113,689	(7,815)	-6.43%
Services	17,066	9,800	9,800	0	0.00%
Supplies & Materials	13,615	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	126,903	144,034	134,429	(9,605)	-6.67%
AIRPORT					
Services	50,938	63,275	62,690	(585)	-0.92%
Supplies & Materials	209,116	185,800	231,800	46,000	24.76%
Other	13,724	96,135	13,420	(82,715)	-86.04%
Capital Expenditures	0	375,000	0	(375,000)	0.00%
Total Airport Expense	273,779	720,210	307,910	(412,300)	-57.25%
GRANTS & ECONOMIC DEVELOPMENT					
Personnel	124,060	156,600	162,869	6,269	4.00%
Services	23,097	28,075	215,235	187,160	666.64%
Supplies & Materials	71	350	350	0	0.00%
Other	7,145	17,000	11,500	(5,500)	-32.35%
Capital Expenditures	0	0	0	0	0.00%
Total Grants & Eco Development Exp	154,372	202,025	389,954	187,929	93.02%
TOTAL EXPENSES	5,623,242	7,330,955	7,005,349	(325,606)	-4.44%

CITY OF SMITHVILLE GENERAL FUND
FISCAL YEAR 2025-26 BUDGET
Version 5

	2020-21	2021-22	2022-23	2023-24	@ 8/12/2025 2024-25 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	\$ amt diff
GENERAL FUND	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
100 GENERAL ADMINISTRATION								
SALARIES	124,668	161,350	147,574	156,276	136,418	160,455	171,026	10,572
PAYROLL BENEFITS	48,820	55,302	57,984	68,459	52,200	62,356	68,555	6,199
TOTAL PERSONNEL	173,488	216,652	205,558	224,735	188,618	222,811	239,581	16,770
5110 ADVERTISING & PUBLICATION	4,564	6,252	10,942	10,541	8,335	5,000	5,000	0
5120 COMMUNICATIONS & PHONE	3,884	3,523	3,153	3,277	2,734	3,150	3,220	70
5130 POSTAGE	1,764	4,406	4,804	4,099	1,763	2,000	2,200	200
5140 DUES & SUBSCRIPTIONS	3,086	1,800	2,905	4,082	3,398	3,950	3,750	(200)
5150 ELECTRICITY	7,956	7,329	7,757	7,153	5,603	7,400	7,400	0
5160 WATER/SEWER/GARBAGE	1,011	1,168	1,307	1,252	1,096	1,300	1,300	0
5170 GAS	407	473	550	620	587	675	675	0
5190 TRAVEL & TRANSPORTATION	0	639	957	1,276	1,268	1,000	1,500	500
5200 TUITION & REGISTRATION	455	1,185	2,614	1,913	785	1,000	1,500	500
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	1,833	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	114	200	200	0
5270 LEGAL SERVICES	15,710	26,280	23,099	70,946	87,984	35,000	100,000	65,000
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	0	2,660	2,793	133
5290 OTHER PROFESSIONAL SERVICES	69,517	79,271	77,868	88,346	78,876	100,150	103,760	3,610
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	201,229	176,017	238,330	62,313
5415								
5410 OFFICE/SUPPLIES & MATERIALS	2,940	4,077	2,956	4,060	3,245	4,500	3,000	(1,500)
5420 OPERATING	11,334	8,389	6,714	8,960	2,519	8,750	4,900	(3,850)
5425 JANITOR	313	308	327	993	216	1,000	500	(500)
5430 CLOTHING & UNIFORMS	2,537	2,128	1,428	961	873	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	3,266	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	632	500	500	0
TOTAL SUPPLIES & MATERIALS	46,233	36,734	26,800	25,333	17,368	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	2,000	(3,000)
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	33,650	5,440
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	428,692	452,488	531,186	78,698

CITY OF SMITHVILLE GENERAL FUND
 FISCAL YEAR 2025-26 BUDGET
 Version 5

	2020-21	2021-22	2022-23	2023-24	@ 8/12/2025 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	29,557	40,604	41,824	1,220
PAYROLL BENEFITS	18,527	10,152	13,281	15,728	10,524	12,879	13,855	976
TOTAL PERSONNEL	79,147	48,040	57,307	65,032	40,081	53,483	55,679	2,196
5120 COMMUNICATIONS & PHONE	275	336	281	251	209	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	12,587	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	25,436	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	66,394	83,208	83,614	406

CITY OF SMITHVILLE GENERAL FUND
FISCAL YEAR 2025-26 BUDGET
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	2020-21	2021-22	2022-23	2023-24	@ 8/12/2025 2024-25 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	\$ amt diff
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
110 POLICE DEPARTMENT								
SALARIES	843,616	890,485	891,087	1,154,425	932,700	1,202,560	1,254,367	51,806
PAYROLL BENEFITS	256,322	252,060	271,005	372,628	309,079	399,052	432,907	33,855
TOTAL PERSONNEL	1,099,938	1,142,546	1,162,093	1,527,053	1,241,778	1,601,612	1,687,274	85,661
5110 ADVERTISING & PUBLICATION	0	0	505	0	0	0	0	0
5120 COMMUNICATIONS & PHONE	8,403	8,385	7,985	8,449	8,730	8,745	9,650	905
5130 POSTAGE	105	132	73	59	22	150	100	(50)
5140 DUES & SUBSCRIPTIONS	0	0	285	1,614	205	1,315	1,000	(315)
5150 ELECTRICITY	7,114	6,978	4,485	4,081	3,379	5,000	4,000	(1,000)
5160 WATER/SEWER/GARBAGE	2,007	2,426	2,271	2,350	1,945	2,500	2,500	0
5170 GAS	865	1,052	1,356	1,197	1,036	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	3,280	3,000	3,000	0
5210 MEALS & LODGING	0	2,001	2,436	642	1,022	1,500	1,000	(500)
5240 RENTALS	2,545	2,545	2,545	2,959	3,401	3,720	3,720	0
5250 PRINTING & REPRODUCTION	873	860	1,521	569	44	200	200	0
5290 OTHER PROFESSIONAL SERVICES	8,412	6,226	3,694	4,156	3,779	4,750	4,500	(250)
5310 PHYSICAL EXAMS	0	0	1,618	125	0	500	500	0
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	400	0
TOTAL SERVICES	33,854	34,877	39,155	29,231	26,841	32,980	31,770	(1,210)
5410 OFFICE	285	581	938	1,583	579	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	403	750	750	0
5430 CLOTHING & UNIFORMS	1,699	1,983	7,551	13,910	10,133	8,000	8,300	300
5490 COMPUTER	50	3,645	13,691	260	0	500	500	0
5520 MOTOR FUELS & LUBRICANTS	36,214	56,273	48,408	53,547	44,316	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	2,379	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	12,728	11,750	11,750	0
5693 MAINTENANCE - AUTOMOTIVE	24,714	17,655	15,604	17,711	7,739	15,000	15,000	0
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	88,150	109,150	104,150	(5,000)
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	1,412,298	1,799,411	1,872,325	72,914
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	1,412,298	1,799,411	1,872,325	72,914

CITY OF SMITHVILLE GENERAL FUND
FISCAL YEAR 2025-26 BUDGET
Version 5

	2020-21	2021-22	2022-23	2023-24	@ 8/12/2025 2024-25 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	\$ amt diff
	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
115 ANIMAL CONTROL								
SALARIES	31,982	35,290	36,234	45,751	38,034	46,218	47,604	1,387
PAYROLL BENEFITS	13,048	13,063	14,509	18,218	15,440	18,610	20,074	1,464
TOTAL PERSONNEL	45,031	48,353	50,743	63,969	53,474	64,827	67,678	2,851
5120 COMMUNICATIONS & PHONE	577	539	568	529	441	540	540	0
5150 ELECTRICITY	67	34	38	34	0	50	0	(50)
5160 WATER/SEWER/GARBAGE	323	223	223	223	180	225	225	0
5110 ADVERTISING & PUBLICATION	0	0	0	0	0	0	0	0
5190 TRAVEL & TRANSPORTATION	0	0	0	0	0	200	200	0
5200 TUITION & REGISTRATION	0	0	0	0	0	300	300	0
5210 MEALS & LODGING	0	0	0	0	0	100	100	0
5290 OTHER PROFESSIONAL SERVICES	8,400	8,400	8,400	4,275	3,240	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	3,861	4,790	4,740	(50)
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	1,052	2,000	2,000	0
5530 TIRES & TUBES	0	0	0	0	25	150	150	0
5550 MINOR TOOLS & EQUIPMENT	0	0	480	174	0	500	500	0
----- 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	200	0
TOTAL SUPPLIES & MATERIALS	3,528	4,417	4,127	2,559	1,308	3,800	3,800	0
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	59,418	74,192	77,013	2,821
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	59,418	74,192	77,013	2,821

CITY OF SMITHVILLE GENERAL FUND
 FISCAL YEAR 2025-26 BUDGET
 Version 5

	2020-21	2021-22	2022-23	2023-24	@ 8/12/2025 2024-25 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	\$ amt diff
	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
120 MUNICIPAL COURT								
SALARIES	40,081	45,510	43,563	50,437	43,480	53,303	54,817	1,514
PAYROLL BENEFITS	11,179	11,299	12,888	15,789	14,035	16,948	18,238	1,290
TOTAL PERSONNEL	51,260	56,809	56,450	66,226	57,514	70,251	73,056	2,804
5120 COMMUNICATIONS & PHONE	211	0	0	639	440	480	480	0
5130 POSTAGE	252	439	410	490	377	480	480	0
5140 DUES & SUBSCRIPTIONS	0	0	0	225	775	200	1,935	1,735
5190 TRAVEL & TRANSPORTATION	0	658	531	240	573	750	750	0
5200 TUITION & REGISTRATION	550	750	650	900	1,300	1,000	1,000	0
5210 MEALS & LODGING	0	487	220	225	180	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	9,468	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	17,413	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	75,171	94,394	92,011	(2,384)

CITY OF SMITHVILLE GENERAL FUND
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	2020-21	2021-22	2022-23	2023-24	@ 8/12/2025 2024-25 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	\$ amt diff
	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
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	453	565	575	10
5140 DUES & SUBSCRIPTIONS	0	127	92	0	123	100	125	25
5150 ELECTRICITY	5,441	4,891	5,133	4,328	2,908	5,400	3,750	(1,650)
5160 WATER/SEWR/GARBAGE	1,499	1,797	1,787	1,807	1,867	1,800	1,800	0
5170 GAS	4,709	2,625	1,888	2,991	3,262	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	1,500	0
5210 MEALS & LODGING	763	0	0	694	0	1,000	1,000	0
5225 SAFETY TRAINING	0	0	0	517	0	500	500	0
5290 OTHER PROFESSIONAL SERVICES	311	0	0	0	0	5,000	5,000	0
TOTAL SERVICES	13,291	9,960	9,431	10,889	8,613	18,365	17,500	(865)
5420 OPERATING/JANITOR	2,426	1,537	641	6,508	4,726	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	6,173	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	20,242	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	11,098	1,000	1,000	0
5696 MAINTENANCE - OTHER EQUIPMENT	0	0	0	0	153	0	0	0
TOTAL SUPPLIES & MATERIALS	35,099	52,591	34,629	110,440	50,032	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	20,385	25,950	21,500	(4,450)
TOTAL OTHER CHARGES & EXP	33,550	31,854	35,435	40,912	38,650	46,155	41,875	(4,280)
SUBTOTAL FIRE	83,933	96,439	81,303	164,250	99,103	109,328	105,133	(4,195)
CAPITAL EXPENDITURES								
5920 AUTOMOTIVE	0	0	0	0	0	0	0	0
5940 TOOLS & EQUIPMENT	0	0	0	33,530	0	35,000	0	(35,000)
TOTAL CAPITAL	0	0	0	33,530	0	35,000	0	(35,000)
TOTAL FIRE EXP incl capital	83,933	96,439	81,303	197,780	99,103	144,328	105,133	(39,195)

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ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
140 LIBRARY EXPENDITURES								
SALARIES	196,309	217,913	237,877	276,857	241,250	280,562	293,642	13,080
PAYROLL BENEFITS	48,889	50,975	64,954	78,711	77,124	92,755	99,957	7,202
TOTAL PERSONNEL	245,198	268,888	302,831	355,568	318,373	373,317	393,598	20,282
5110 ADVERTISING & PUBLICATION	0	0	0	0	0	0	0	0
5120 COMMUNICATIONS & PHONE	957	845	789	819	627	885	885	0
5130 POSTAGE	875	909	1,095	1,222	1,288	1,200	1,200	0
5140 DUES & SUBSCRIPTIONS	837	586	658	680	771	800	800	0
5150 ELECTRICITY	5,969	6,106	6,634	5,225	4,682	5,500	5,500	0
5160 WATER/SEWER/GARBAGE	729	964	1,027	1,626	1,043	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	3,401	3,720	3,720	0
5250 PRINTING & REPRODUCTION/ LEGAL	1,222	1,071	1,599	616	52	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	14,113	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	602	1,500	1,000	(500)
5420 OPERATING	11,395	3,077	4,075	4,424	2,188	4,000	3,500	(500)
5430 CLOTHING & UNIFORMS	251	257	797	313	217	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	744	2,000	1,500	(500)
5580 BOOKS	11,062	10,059	9,283	10,587	6,093	10,000	10,000	0
5581 BOOKS - HEWATT	7,063	6,852	10,101	9,985	16,179	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	7,929	12,000	12,000	0
5584 BOOKS/SUPPLIES-DONATED FUNDS	8,876	8,458	8,020	9,745	7,622	8,500	8,500	0
5588 LSTA GRANT EXPENDITURES	0	0	0	0	0	0	0	0
5585 PERIODICALS	838	589	589	547	565	600	600	0
TOTAL SUPPLIES & MATERIALS	54,497	48,949	68,263	89,184	66,731	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	405,057	463,642	471,168	7,527

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	2020-21	2021-22	2022-23	2023-24	@ 8/12/2025 2024-25 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	\$ amt diff
	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
155 COMMUNITY SERVICES								
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	459	300	300	0
5150 ELECTRICITY	0	4,997	5,888	6,157	5,527	6,000	6,000	0
5160 WATER/SEWER/GARBAGE	0	1,980	2,070	2,425	2,451	2,400	2,400	0
TOTAL COMMUNITY SERVICES	70,068	68,248	81,509	87,207	40,147	68,595	67,990	(605)

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	2020-21	2021-22	2022-23	2023-24	@ 8/12/2025 2024-25 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	\$ amt diff
150 PARKS & RECREATION	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
SALARIES	172,846	197,599	199,183	202,989	144,427	224,913	222,040	(2,873)
PAYROLL BENEFITS	64,145	66,818	72,454	76,271	59,200	85,351	91,905	6,554
TOTAL PERSONNEL	236,991	264,417	271,637	279,261	203,627	310,264	313,945	3,681
5110 ADVERTISING & PUBLICATION	113	0	0	0	0	0	0	0
5120 COMMUNICATIONS & PHONE	652	577	537	555	644	595	595	0
5140 DUES & SUBSCRIPTIONS	0	120	0	0	0	125	0	(125)
5150 ELECTRICITY	944	995	558	674	604	750	750	0
5151 ELECTRICITY - KEILBERG	207	262	248	128	69	250	120	(130)
5152 ELECTRICITY - MLK	941	749	826	1,069	657	1,200	1,000	(200)
5153 ELECTRICITY - RAILROAD	2,870	143	184	260	137	300	150	(150)
5154 ELECTRICITY - RIVERBEND	1,756	1,564	1,938	1,655	1,221	1,800	1,600	(200)
5156 ELECTRICITY - LITTLE LEAGUE	797	1,234	1,506	1,114	1,010	1,500	1,500	0
5157 ELECTRICITY - VETERANS PARK	1,109	1,484	963	1,317	733	1,350	1,300	(50)
5160 WATER/SEWER/GARBAGE	649	615	615	708	615	725	725	0
5161 WATER/SEW/GARBAGE - KEILBERG	1,034	978	1,546	922	1,241	1,200	1,300	100
5162 WATER/SEW/GARBAGE - MLK	2,773	2,609	5,409	6,472	6,643	6,000	6,500	500
5163 WATER/SEW/GARBAGE - RAILROAD	2,420	1,757	1,864	1,900	1,348	1,875	1,800	(75)
5164 WATER/SEW/GARBAGE - RIVERBEND	6,152	5,754	7,935	9,920	8,667	8,500	8,500	0
5167 WATER/SEW/GARBAGE - VETERANS	4,026	5,190	3,211	2,660	2,091	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	3,937	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	35,014	34,420	32,840	(1,580)
5420 OPERATING/OFFICE	9,729	17,211	21,879	19,356	11,389	20,000	15,000	(5,000)
5425 JANITOR	3,847	5,983	4,735	2,707	4,556	4,500	4,500	0
5430 CLOTHING & UNIFORMS	5,611	4,467	6,169	6,054	5,002	7,400	5,600	(1,800)
5440 CHEMICALS	0	47	0	100	1,151	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	13,785	16,000	14,727	(1,273)
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	2,215	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 MAINTENANCE - JAMBOREE	0	0	0	0	0	0	5,000	5,000
5693 MAINTENANCE - AUTOMOTIVE	15,377	18,062	18,058	22,518	17,571	16,000	18,000	2,000
5694 MAINTENANCE - MACHINERY	4,519	3,456	8,973	12,469	8,603	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	310	1,000	500	(500)
5688 MAINTENANCE - RIVERBEND PARK	6,501	28,789	10,375	8,707	19,911	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	1,662	2,500	2,500	0
TOTAL SUPPLIES & MATERIALS	74,172	120,856	104,565	104,140	94,473	95,900	92,477	(3,423)
5710 INTEREST	362	290	215	139	60	60	0	(60)
5734 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	344,645	452,120	449,037	(3,082)
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	344,645	452,120	449,037	(3,082)

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152 RECREATION CENTER EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
SALARIES	152,428	171,890	179,548	203,997	167,496	213,978	216,797	2,819
PAYROLL BENEFITS	45,258	45,482	50,790	60,376	50,809	64,278	68,502	4,225
TOTAL PERSONNEL	197,685	217,372	230,338	264,373	218,305	278,256	285,299	7,043
5110 ADVERTISING & PUBLICATION	0	963	688	483	1,015	500	500	0
5120 COMMUNICATIONS & PHONE	2,200	2,216	2,317	2,377	2,258	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	23,596	32,000	31,500	(500)
5160 WATER/SEWER/GARBAGE	2,660	3,075	3,025	2,837	2,271	3,000	3,000	0
5170 GAS	1,076	2,066	1,904	1,853	2,480	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	3,401	3,720	3,720	0
5242 CREDIT CARD PROCESSING FEE	1,325	2,277	2,452	2,582	2,237	2,525	2,675	150
5250 PRINTING & REPRODUCTION	445	2,110	1,521	532	95	200	200	0
5290 OTHER PROFESSIONAL SERVICES	18,054	19,445	20,437	18,347	16,500	19,000	19,000	0
5320 MISC. CONTRACT LABOR	18,600	19,060	17,150	16,200	14,850	16,200	20,000	3,800
TOTAL SERVICES	76,122	87,807	89,509	83,482	68,989	83,765	85,985	2,220
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	1,069	1,400	1,000	(400)
5425 JANITOR	2,811	4,646	4,046	3,468	3,334	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	19,069	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	42,853	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	342,552	418,476	422,739	4,283
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	342,552	418,476	422,739	4,283

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	2020-21	2021-22	2022-23	2023-24	@ 8/12/2025 2024-25 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	\$ amt diff
160 STREET & ALLEY EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
SALARIES	100,690	130,746	142,012	157,530	130,078	161,003	164,830	3,827
PAYROLL BENEFITS	37,935	45,056	53,656	64,460	54,044	65,896	70,018	4,122
TOTAL PERSONNEL	138,625	175,802	195,668	221,990	184,121	226,899	234,848	7,949
5110 ADVERTISING & PUBLICATION	0	0	0	0	0	0	0	0
5120 COMMUNICATIONS & PHONE	530	409	405	381	280	350	350	0
5150 ELECTRICITY	94	154	154	215	121	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	7,446	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	93,963	125,000	50,000	(75,000)
TOTAL SERVICES	238,761	244,127	186,576	159,999	108,848	136,500	55,850	(80,650)
5420 OPERATING	3,930	11,318	4,190	7,463	2,938	4,500	4,400	(100)
5430 CLOTHING & UNIFORMS	3,331	3,293	4,181	3,864	3,454	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	1,150	800	1,000	200
5520 MOTOR FUELS & LUBRICANTS	22,156	35,113	28,899	16,787	10,632	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	29,175	27,000	30,000	3,000
5694 MAINTENANCE - MACHINERY	5,066	7,455	13,840	7,354	9,752	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	2,356	1,000	500	(500)
5560 STREET,CURB, & GUTTER	188,093	221,092	154,460	84,737	51,521	50,000	25,000	(25,000)
TOTAL SUPPLIES & MATERIALS	258,121	336,282	245,114	161,531	117,031	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	437,999	516,428	408,286	(108,142)
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	437,999	516,428	408,286	(108,142)

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	2020-21	2021-22	2022-23	2023-24	@ 8/12/2025 2024-25 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	\$ amt diff
170 SOLID WASTE EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
SALARIES	143,372	143,778	158,691	196,505	160,028	213,905	219,356	5,451
PAYROLL BENEFITS	59,524	52,242	60,943	80,854	67,245	85,346	90,660	5,315
TOTAL PERSONNEL	202,897	196,020	219,634	277,360	227,272	299,251	310,017	10,765
5140 DUES & SUBSCRIPTIONS/ ADVERTISING & P	99	130	0	450	0	0	0	0
5150 ELECTRICITY	261	381	139	225	151	300	200	(100)
5120 COMMUNICATIONS & PHONE	530	408	405	381	280	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	188	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	911,695	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	7,000	7,400	7,400	0
TOTAL SERVICES	733,405	941,273	992,687	1,043,461	919,313	1,113,250	1,008,180	(105,070)
5420 OPERATING/ OFFICE	3,146	1,833	1,074	1,089	832	1,493	900	(593)
5430 CLOTHING & UNIFORMS	4,227	3,782	5,443	6,036	5,401	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	20,887	25,000	25,000	0
5530 TIRES & TUBES	424	0	2,099	1,153	1,527	750	750	0
5693 MAINTENANCE - AUTOMOTIVE	21,611	21,404	18,522	24,434	16,616	16,000	17,000	1,000
5694 MAINTENANCE - MACHINERY/BUILDINGS	13,056	57,360	4,115	18,073	9,442	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	54,705	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	1,226,970	1,496,202	1,389,936	(106,266)
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	1,226,970	1,496,202	1,389,936	(106,266)

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	2020-21	2021-22	2022-23	2023-24	@ 8/12/2025 2024-25 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	\$ amt diff
175 ENFORCEMENT & INSPECTIONS	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
SALARIES	70,438	70,592	60,026	57,443	70,662	123,596	133,395	9,799
PAYROLL BENEFITS	18,439	17,618	17,154	16,365	16,466	38,856	42,648	3,792
TOTAL PERSONNEL	88,877	88,210	77,180	73,808	87,128	162,451	176,043	13,591
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	719	875	510	(365)
5130 POSTAGE	855	764	934	1,009	112	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	2,000	1,000
5210 MEALS & LODGING	0	0	0	66	0	500	1,000	500
5250 PRINTING & REPRODUCTION	288	0	299	0	332	0	0	0
5320 5200 CONTRACT LABOR/OTHER PROF SERVICES	20,211	30,348	24,597	43,298	34,238	25,000	10,000	(15,000)
5270 LEGAL	1,792	2,031	1,641	3,061	0	2,000	5,000	3,000
5280 FILING & RECORDING FEES	2,040	0	0	0	250	500	0	(500)
TOTAL SERVICES	29,146	38,370	30,223	50,000	38,456	32,125	20,260	(11,865)
5410 OFFICE	0	0	0	0	0	0	0	0
5420 OPERATING	1,493	937	635	813	107	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	703	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	2,124	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	3,751	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	132,246	129,742	201,201	202,598	1,396
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	132,246	129,742	201,201	202,598	1,396

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	2020-21	2021-22	2022-23	2023-24	@ 8/12/2025 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	67,170	85,452	78,398	(7,055)
PAYROLL BENEFITS	378	20,176	29,325	35,305	28,648	36,052	35,291	(761)
TOTAL PERSONNEL	2,076	78,854	101,452	120,001	95,818	121,504	113,689	(7,815)
5150 ELECTRICITY	1,664	1,700	2,036	1,986	1,695	2,000	2,000	0
5160 WATER/SEWER/GARBAGE	634	671	703	740	640	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	1,008	1,050	1,050	0
5320 MISC CONTRACT LABOR	77,400	6,980	5,400	6,825	13,723	6,000	6,000	0
TOTAL SERVICES	91,710	10,333	9,135	10,582	17,066	9,800	9,800	0
5420 OPERATING/COMPUTER	1,153	2,402	5,876	3,542	2,012	2,250	1,900	(350)
5430 CLOTHING & UNIFORMS	0	1,575	2,183	2,569	1,912	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	2,584	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	2,824	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	3,607	1,000	1,000	0
TOTAL SUPPLIES & MATERIALS	2,640	8,765	13,883	13,919	13,615	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	126,903	144,034	134,429	(9,605)

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	2020-21	2021-22	2022-23	2023-24	@ 8/12/2025 2024-25 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	\$ amt diff
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
190 AIRPORT EXPENDITURES								
5110 ADVERTISING / POSTAGE	0	0	0	0	2	0	0	0
5120 COMMUNICATIONS & PHONE	374	374	499	477	398	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	4,901	4,395	4,395	0
5320 MISC CONTRACT LABOR	29,604	27,118	27,464	39,626	36,553	47,000	45,800	(1,200)
TOTAL SERVICES	38,528	38,511	38,123	55,750	50,938	63,275	62,690	(585)
5420 OPERATING	2,467	2,335	2,340	3,308	3,424	2,500	2,500	0
5425 CHEMICALS/JANITOR	16	50	184	197	118	200	200	0
5520 MOTOR FUELS & LUBRICANTS	0	0	111	0	0	100	100	0
5525 AVIATION FUEL	0	0	0	98,054	201,158	180,000	226,000	46,000
5693 MAINTENANCE - AUTOMOTIVE	846	3,090	2,596	4,906	2,107	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	209,116	185,800	231,800	46,000
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	273,779	345,210	307,910	(37,300)
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	273,779	720,210	307,910	(412,300)

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300 GRANTS & ECONOMIC DEVELOPMENT	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
SALARIES	33,840	72,157	77,886	99,157	94,811	120,954	124,581	3,627
PAYROLL BENEFITS	8,931	18,906	23,242	28,711	29,249	35,646	38,288	2,642
TOTAL PERSONNEL	42,771	91,063	101,128	127,869	124,060	156,600	162,869	6,269
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	495	540	540	0
5140 DUES & SUBSCRIPTIONS	3,375	1,280	4,375	5,067	6,657	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	2,345	3,800	1,700	(2,100)
5210 MEALS & LODGING	0	367	883	1,641	74	2,325	250	(2,075)
5289 WEBSITE EXPENSE	0	0	0	5,319	0	1,000	1,500	500
5290 OTHER PROFESSIONAL SERVICES / LEGAL	500	1,300	3,975	4,521	10,917	10,000	3,500	(6,500)
5320 CONTRACT LABOR	0	0	0	0	0	0	175,000	175,000
TOTAL SERVICES	5,656	6,164	13,646	23,754	23,097	28,075	215,235	187,160
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	2,033	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	7,145	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	154,372	202,025	389,934	187,929
GENERAL FUND								
GRAND TOTAL EXPENDITURES	5,841,674	5,964,956	5,846,320	6,772,171	5,623,242	7,330,955	7,005,349	(325,606)

CITY OF SMITHVILLE GENERAL FUND
FISCAL YEAR 2025-26 BUDGET
Version 5

	2020-21	2021-22	2022-23	2023-24	@ 8/12/2025 2024-25 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	\$ amt diff
	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
200 MAINTENANCE								
SALARIES	49,763	55,225	58,794	71,053	54,224	71,301	73,371	2,069
PAYROLL BENEFITS	15,867	16,156	18,734	23,177	18,605	23,658	25,320	1,662
TOTAL PERSONNEL	65,631	71,381	77,529	94,230	72,829	94,959	98,691	3,731
5120 COMMUNICATIONS & PHONE	153	67	66	0	0	0	0	0
5150 ELECTRICITY	2,829	2,828	3,179	3,501	2,903	3,250	3,500	250
5160 WATER/SEWER/GARBAGE & GAS	764	776	604	541	538	600	600	0
5290 PROF SVCS/CONTRACT LABOR	161	173	187	211	188	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	3,629	4,070	4,325	255
5420 OPERATING	34,875	25,823	25,625	35,636	18,762	25,000	20,000	(5,000)
5425 JANITOR	123	246	130	127	118	150	150	0
5430 CLOTHING & UNIFORMS	3,316	3,054	3,066	3,263	2,786	1,340	2,300	960
5550 MINOR TOOLS & EQUIPMENT	4,266	500	1,810	4,834	2,257	5,000	3,000	(2,000)
5520 MOTOR FUELS & LUBRICANTS	1,442	10,662	7,405	4,168	4,455	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	1,730	500	500	0
5694 MAINTENANCE - MACHINERY	659	71	325	13	1,017	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	32,335	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	109,334	137,664	135,601	(2,064)

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

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

Version 5

	2024-25 BUDGET	2025-26 BUDGET	DIFFERENCE 2024-25 to 2025-26	
			Amount	Percent
REVENUES:				
Electrical	5,728,978	5,737,539	8,561	0.15%
Water	1,261,820	1,242,000	(19,820)	-1.57%
Wastewater	882,885	868,500	(14,385)	-1.63%
Miscellaneous	520,345	639,034	118,689	22.81%
TOTAL REVENUES	8,394,028	8,487,073	93,045	1.11%
EXPENSES:				
Administration	3,165,871	3,354,934	189,063	5.97%
Electrical	3,869,727	3,788,878	(80,849)	-2.09%
Recycling	63,757	62,515	(1,243)	-1.95%
Water	409,359	382,659	(26,700)	-6.52%
Wastewater	885,312	898,087	12,775	1.44%
TOTAL EXPENSES	8,394,028	8,487,073	93,045	1.11%
Revenues Over/(Under) Expenses	0	(0)		

CITY OF SMITHVILLE					
FISCAL YEAR 2025-26 BUDGET					
REVENUE DETAIL					
Version 5	@ 8/12/25			DIFFERENCE	
	2024-25	2024-25	2025-26	2024-25 to 2025-26	
	Y-T-D	BUDGET	BUDGET	Amount	Percent
UTILITY FUND					
ELECTRIC RESIDENTIAL	2,661,253	3,469,200	3,505,459	36,259	1.05%
ELECTRIC - SMALL COMMERCIAL	370,449	552,000	485,000	(67,000)	-12.14%
ELECTRIC - LARGE COMMERCIAL	1,151,057	1,451,198	1,443,000	(8,198)	-0.56%
ELECTRIC - PUBLIC LIGHTING	11,400	13,900	13,900	-	0.00%
INTERDEPARTMENTAL	129,024	170,640	166,520	(4,120)	-2.41%
ELECTRIC OPT OUT FEES	2,830	2,040	3,660	1,620	79.41%
CHARGE FOR SERVICES - ELECTRIC	119,228	70,000	120,000	50,000	71.43%
TOTAL ELECTRIC REVENUE	4,445,242	5,728,978	5,737,539	8,561	0.15%
WATER - METERED SALES	927,175	1,197,420	1,200,000	2,580	0.22%
WATER - UNMETERED SALES	6,144	1,400	3,000	1,600	114.29%
WATER TAPS	30,750	63,000	39,000	(24,000)	-38.10%
TOTAL WATER REVENUE	964,069	1,261,820	1,242,000	(19,820)	-1.57%
WASTEWATER - FLAT RATE CHG	695,943	806,385	810,000	3,615	0.45%
SEWER TAPS	47,550	76,500	58,500	(18,000)	-23.53%
TOTAL WASTEWATER REVENUE	743,493	882,885	868,500	(14,385)	-1.63%
GRANTS	0	0	0	-	0.00%
DRAINAGE/SYSTEM IMP FEE	(6)	0	0	-	0.00%
W/WW IMPROVEMENT FEES-'19 CO'S	124,410	147,400	149,000	1,600	1.09%
UTILITY IMPROVEMENT FEES - 25 TAX NOT	0	0	164,067	164,067	0.00%
UTIL SERVICE TRANSFER FEE	800	850	900	50	5.88%
UTILITY PENALTIES IMPOSED	138,432	155,000	140,000	(15,000)	-9.68%
CREDIT CARD USAGE FEE	28,504	29,750	0	(29,750)	-100.00%
SALE OF FIXED ASSETS	0	2,000	2,000	-	0.00%
RENTS	22,995	37,410	37,034	(376)	-1.01%
INTEREST INCOME	34,032	45,000	38,000	(7,000)	-15.56%
OTHER MISCELLANEOUS INCOME	19,397	12,040	15,000	2,960	24.58%
QECB TREASURY SUBSIDY	20,949	40,145	34,533	(5,612)	-13.98%
INSURANCE RECOVERY	0	0	0	-	0.00%
SALE OF RECYCLABLES	24,300	12,750	20,500	7,750	60.78%
RECYCLE CENTER MEMBERSHIP FEE	41,775	38,000	38,000	-	0.00%
TOTAL OTHER REVENUE	455,587	520,345	639,034	118,689	22.81%
TOTAL UTILITY FUND REVS	6,608,391	8,394,028	8,487,073	93,045	1.11%

CITY OF SMITHVILLE									
FISCAL YEAR 2025-2026 BUDGET									
REVENUE DETAIL									
Version 5									
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	\$ AMT		
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	YTD ACTUAL	BUDGET	CHANGE		
					@ 8/12/25				
UTILITY FUND									
4410-620	ELECTRIC RESIDENTIAL	3,028,886	3,307,684	3,435,791	3,326,139	2,661,253	3,469,200	3,505,459	36,259
4420-620	ELECTRIC - SMALL COMMERCIAL	445,411	512,387	561,690	510,390	370,449	552,000	485,000	(67,000)
4430-620	ELECTRIC - LARGE COMMERCIAL	1,392,578	1,353,046	1,387,424	1,391,851	1,151,057	1,451,198	1,443,000	(8,198)
4440-620	ELECTRIC - PUBLIC LIGHTING	13,922	14,019	13,944	13,849	11,400	13,900	13,900	0
4450-620	INTERDEPARTMENTAL	164,015	164,665	166,436	161,521	129,024	170,640	166,520	(4,120)
4455-620	ELECTRIC OPT OUT FEES	2,520	2,450	2,100	2,055	2,830	2,040	3,660	1,620
4456-620	CHARGE FOR SERVICES - ELECTRIC	60,245	142,781	127,445	97,932	119,228	70,000	120,000	50,000
	TOTAL ELECTRIC REVENUE	5,107,577	5,497,032	5,694,831	5,503,738	4,445,242	5,728,978	5,737,539	8,561
4610-640	WATER - METERED SALES	821,309	934,233	1,049,817	1,079,792	927,175	1,197,420	1,200,000	2,580
4620-640	WATER - UNMETERED SALES	1,056	2,570	1,227	2,571	6,144	1,400	3,000	1,600
4625-640	WATER TAPS	191,000	68,000	56,500	52,500	30,750	63,000	39,000	(24,000)
	TOTAL WATER REVENUE	1,013,365	1,004,803	1,107,544	1,134,862	964,069	1,261,820	1,242,000	(19,820)
4710-660	WASTEWATER - FLAT RATE CHG	680,432	826,209	841,978	830,514	695,943	806,385	810,000	3,615
4725-660	SEWER TAPS	71,250	67,250	77,000	84,000	47,550	76,500	58,500	(18,000)
	TOTAL WASTEWATER REVENUE	751,682	893,459	918,978	914,514	743,493	882,885	868,500	(14,385)
-----	GRANTS	250,581	0	39,746	73,324	0	0	0	0
4730 / 4731-	DRAINAGE/SYSTEM IMP FEES	141,872	143,441	144,471	146,393	(6)	0	0	0
4733-610	W/WW IMPROVEMENT FEES-19 CO'S	147,476	147,849	147,160	147,781	124,410	147,400	149,000	1,600
	UTIL IMPROVEMENT FEES -25 TAX NOTE						0	164,067	164,067
4735-610	UTIL SERVICE TRANSFER FEE	805	1,150	750	1,075	800	850	900	50
4775-610	UTILITY PENALTIES IMPOSED	178,706	186,604	171,474	170,111	138,432	155,000	140,000	(15,000)
4801-610	CREDIT CARD USAGE FEE	23,928	25,816	29,060	31,348	28,504	29,750	0	(29,750)
4840-	SALE OF FIXED ASSETS	15,400	700	0	1,000	0	2,000	2,000	0
4850-620/640	RENTS	22,328	23,757	25,300	86,820	22,995	37,410	37,034	(376)
4880-610	INTEREST INCOME	8,312	13,093	42,491	59,739	34,032	45,000	38,000	(7,000)
4890-	OTHER MISCELLANEOUS INCOME	16,918	10,384	11,849	18,719	19,397	12,040	15,000	2,960
4930-610	QECB TREASURY SUBSIDY	61,286	56,295	55,272	46,483	20,949	40,145	34,533	(5,612)
4980-	INSURANCE RECOVERY	1,148	0	4,082	0	0	0	0	0
4803-630 / 620	SALE OF RECYCLABLES	16,787	35,317	9,456	13,348	24,300	12,750	20,500	7,750
4760-630	RECYCLE CENTER MEMBERSHIP FEE	0	0	0	39,610	41,775	38,000	38,000	0
	TOTAL OTHER REVENUE	885,548	644,405	681,112	835,750	455,587	520,345	639,034	118,689
	TOTAL UTILITY FUND REVENUE	7,758,172	8,039,698	8,402,464	8,388,864	6,608,391	8,394,028	8,487,073	93,045

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

Version 5

	@ 8/12/2025 2024-25 YTD	2024-25 BUDGET	2025-26 BUDGET	DIFFERENCE 2024-25 to 2025-26	
				Amount	Percent
ADMINISTRATION					
Personnel	801,308	948,821	1,019,700	70,879	7.47%
Services	232,295	272,842	217,915	(54,927)	-20.13%
Supplies & Matls	15,322	15,575	19,705	4,130	26.52%
Other	557,497	710,797	842,669	131,872	18.55%
Capital	0	0	0	0	0.00%
Interfund Transfer to USDA	0	0	0	0	0.00%
Interfund Transfer to General	1,116,351	1,217,837	1,254,945	37,108	3.05%
Interfund Transfer to I & S	0	0	0	0	0.00%
Total Admin Exp	2,722,773	3,165,871	3,354,934	189,063	5.97%
ELECTRIC					
Personnel	286,862	365,458	370,652	5,195	1.42%
Services	83,567	121,137	40,137	(81,000)	-66.87%
Supplies & Matls	2,689,264	3,348,250	3,363,045	14,795	0.44%
Other	36,063	34,883	15,044	(19,839)	-56.87%
Capital	0	0	0	0	0.00%
Total Electric Exp	3,095,755	3,869,727	3,788,878	(80,849)	-2.09%
RECYCLE					
Personnel	44,889	54,762	57,090	2,327	4.25%
Services	2,799	2,525	1,300	(1,225)	-48.51%
Supplies&Matls	7,277	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	55,738	63,757	62,515	(1,243)	-1.95%
WATER					
Personnel	143,471	175,285	182,329	7,044	4.02%
Services	44,214	52,960	48,660	(4,300)	-8.12%
Supplies & Matls	83,613	96,445	74,300	(22,145)	-22.96%
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	355,523	409,359	382,659	(26,700)	-6.52%
WASTEWATER					
Personnel	158,380	190,145	197,786	7,641	4.02%
Services	215,234	226,075	234,860	8,785	3.89%
Supplies & Matls	96,130	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	843,130	885,312	898,087	12,775	1.44%
TOTAL EXPENSES	7,072,920	8,394,028	8,487,073	93,045	1.11%

CITY OF SMITHVILLE UTILITY FUND
 FISCAL YEAR 2025-26 BUDGET
 Version 5

	2020-21	2021-22	2022-23	2024-25	@ 8/12/2025 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	593,613	699,331	746,742	47,411
PAYROLL BENEFITS	146,873	148,302	420,662	232,830	207,696	249,490	272,958	23,469
TOTAL PERSONNEL	655,082	756,853	1,056,632	867,859	801,308	948,821	1,019,700	70,879
5110 ADVERTISING & PUBLICATION	95	91	111	0	0	0	0	0
5120 COMMUNICATIONS & PHONE	5,337	4,569	4,335	5,009	4,293	4,865	5,325	460
5130 POSTAGE	14,231	15,237	16,489	17,737	16,374	17,750	19,000	1,250
5140 DUES & SUBSCRIPTIONS	958	1,530	1,337	2,061	2,078	2,325	2,000	(325)
5150 ELECTRICITY	6,848	7,329	7,757	7,153	5,603	7,400	7,400	0
5160 WATER/SEWER/GARBAGE	806	1,168	1,307	1,252	1,096	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	2,442	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	5,451	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	113,607	133,225	144,900	11,675
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	232,295	272,842	217,915	(54,927)
5410/5425 OFFICE/JANITOR	4,695	5,557	4,861	5,919	3,799	4,750	4,125	(625)
5420 OPERATING/SUPPLIES & MATERIALS 5415	4,016	1,612	2,493	2,675	2,168	1,500	1,700	200
5430 CLOTHING & UNIFORMS	1,907	1,105	1,359	958	902	445	4,500	4,055
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	4,219	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	15,322	15,575	19,705	4,130
5720 INSURANCE & BONDS	10,651	141,043	9,283	10,485	12,597	12,600	14,095	1,495
5710 INTEREST	150,213	8,752	130,949	120,632	118,712	116,658	140,274	23,616
5754 PRINCIPAL BOND/LOAN PMTS	207,500	242,900	251,700	255,500	264,300	264,300	398,300	134,000
5750 ADMINISTRATIVE FEES	175,000	175,000	175,000	175,000	160,417	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	557,497	710,797	842,669	131,872
5800 INTERFUND XFER TO GENERAL	1,037,000	1,324,000	1,264,325	1,245,054	1,116,351	1,217,837	1,254,945	37,108
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	1,116,351	1,217,837	1,254,945	37,108
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	2,722,773	3,165,871	3,354,934	189,063

CITY OF SMITHVILLE UTILITY FUND
 FISCAL YEAR 2025-26 BUDGET
 Version 5

	2020-21	2021-22	2022-23	2024-25	@ 8/12/2025 2025-26 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	\$ amt diff
	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
620 ELECTRICAL								
SALARIES	183,675	196,594	226,024	242,808	211,039	268,641	268,775	134
PAYROLL BENEFITS	59,840	54,035	117,893	108,795	75,823	96,816	101,878	5,061
TOTAL PERSONNEL	243,515	250,629	343,916	351,604	286,862	365,458	370,652	5,195
5110 ADVERTISING & PUBLICATION	0	353	0	0	0	0	0	0
5120 COMMUNICATIONS & PHONE	1,375	1,237	1,082	1,561	1,318	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	1,177	1,177	1,177	0
5190 TRAVEL & TRANSPORTATION	0	0	181	130	0	500	500	0
5200 TUITION & REGISTRATION	0	1,020	440	684	1,344	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	31,039	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	14,934	6,000	10,000	4,000
5320 CONTRACT LABOR	44,489	28,413	75,949	84,541	33,754	75,000	25,000	(50,000)
TOTAL SERVICES	73,156	88,152	135,309	127,715	83,567	121,137	40,137	(81,000)
5420 OPERATING / OFFICE	23,183	14,427	10,972	11,379	11,548	15,000	10,000	(5,000)
5430 CLOTHING & UNIFORMS	6,078	6,103	7,332	7,557	6,793	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	10,289	15,000	10,000	(5,000)
5530 TIRES & TUBES	914	1,061	2,016	2,307	1,452	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	46,682	28,000	32,000	4,000
5694 MAINTENANCE - MACHINERY	904	367	3,942	1,591	2,506	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	2,348,675	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	121,717	84,500	49,500	(35,000)
5602 MATERIALS - POLE LINE HARDWR	67,050	64,448	126,054	94,128	68,679	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	6,630	2,500	4,500	2,000
TOTAL SUPPLIES & MATERIALS	2,910,292	3,190,985	3,387,550	3,227,672	2,689,264	3,348,250	3,363,045	14,795
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	5,652	(19,621)
TOTAL OTHER CHARGES & EXP	33,525	114,695	95,685	35,481	36,063	34,883	15,044	(19,839)
SUBTOTAL ELECTRIC EXPENDITURES	3,260,488	3,644,462	3,962,461	3,742,471	3,095,755	3,869,727	3,788,878	(80,849)
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	3,095,755	3,869,727	3,788,878	(80,849)

CITY OF SMITHVILLE UTILITY FUND
 FISCAL YEAR 2025-26 BUDGET
 Version 5

	2020-21	2021-22	2022-23	2024-25	@ 8/12/2025 2025-26 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	\$ amt diff
	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
630 RECYCLE CENTER								
SALARIES	27,586	32,515	33,235	37,848	31,146	38,064	39,199	1,134
PAYROLL BENEFITS	12,839	13,131	12,411	16,387	13,744	16,698	17,891	1,193
TOTAL PERSONNEL	40,426	45,646	45,645	54,235	44,889	54,762	57,090	2,327
5150 ELECTRICITY	1,068	1,224	1,015	999	473	1,000	750	(250)
5160 WATER/SEWER/GARBAGE	205	223	256	223	180	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	315	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	2,799	2,525	1,300	(1,225)
5420 OPERATING	4,208	1,534	2,501	2,063	3,462	1,450	1,750	300
5430 CLOTHING & UNIFORMS	1,029	999	930	1,116	1,100	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	1,503	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	7,277	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	55,738	63,757	62,515	(1,243)
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	55,738	63,757	62,515	(1,243)

CITY OF SMITHVILLE UTILITY FUND
 FISCAL YEAR 2025-26 BUDGET
 Version 5

	2020-21	2021-22	2022-23	2024-25	@ 8/12/2025 2025-26 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	\$ amt diff
	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
640 WATER								
SALARIES	94,394	101,911	110,287	114,717	104,273	127,644	131,025	3,381
PAYROLL BENEFITS	31,922	28,780	59,918	59,022	39,198	47,641	51,304	3,663
TOTAL PERSONNEL	126,316	130,691	170,204	173,740	143,471	175,285	182,329	7,044
5110 ADVERTISING & PUBLICATION	205	0	0	0	0	300	0	(300)
5120 COMMUNICATIONS & PHONE	597	441	546	360	300	375	360	(15)
5140 DUES & SUBSCRIPTIONS	0	111	0	0	0	100	100	0
5150 ELECTRICITY	11,230	10,477	10,388	10,642	7,811	10,750	10,750	0
5170 GAS	405	471	547	620	587	625	700	75
5190 TRAVEL & TRANSPORTATION	0	145	0	0	0	0	0	0
5200 TUITION & REGISTRATION	440	540	0	1,611	1,405	1,500	1,500	0
5210 MEALS & LODGING	0	480	439	786	1,029	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	10,427	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	20,710	23,860	20,000	(3,860)
TOTAL SERVICES	44,256	104,436	59,327	44,164	44,214	52,960	48,660	(4,300)
5420 OPERATING / OFFICE	17,309	9,206	6,322	90	2,365	10,495	5,200	(5,295)
5430 CLOTHING & UNIFORMS	2,565	2,480	3,388	3,247	2,551	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	4,219	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	17,398	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	16,531	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	23,005	30,000	20,000	(10,000)
5611 MATERIALS - PUMPS	0	7,068	850	0	0	0	0	0
TOTAL SUPPLIES & MATERIALS	129,449	169,568	143,483	91,320	83,613	96,445	74,300	(22,145)
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	355,523	409,359	382,659	(26,700)
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	355,523	409,359	382,659	(26,700)

CITY OF SMITHVILLE UTILITY FUND
 FISCAL YEAR 2025-26 BUDGET
 Version 5

	2020-21	2021-22	2022-23	2024-25	@ 8/12/2025 2025-26 YTD ACTUAL	2024-25 BUDGET	2025-26 BUDGET	\$ amt diff
	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
660 WASTEWATER								
SALARIES	116,221	110,431	110,796	127,319	116,628	139,976	143,822	3,846
PAYROLL BENEFITS	36,282	29,607	64,220	62,015	41,752	50,169	53,964	3,795
TOTAL PERSONNEL	152,503	140,038	175,016	189,334	158,380	190,145	197,786	7,641
5110 ADVERTISING & PUBLICATION	0	0	0	0	0	0	0	0
5120 COMMUNICATIONS & PHONE	597	441	497	360	300	375	360	(15)
5140 DUES & SUBSCRIPTIONS	111	0	0	0	0	0	0	0
5150 ELECTRICITY	81,843	78,333	78,612	79,919	64,859	80,000	80,000	0
5160 WATER/SEWER/GARBAGE	63,386	71,836	81,755	90,908	82,312	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	13,175	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	13,511	17,000	15,000	(2,000)
5320 CONTRACT LABOR	24,997	79,384	39,263	32,915	23,750	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	215,234	226,075	234,860	8,785
5420 OFFICE / OPERATING	18,490	7,679	8,106	9,677	2,004	9,000	4,750	(4,250)
5430 CLOTHING & UNIFORMS	2,806	2,871	2,447	3,094	2,667	3,600	3,200	(400)
5440 CHEMICALS/CHEM CYC RENTAL	8,812	15,471	18,513	18,700	24,015	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	3,613	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	13,276	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	9,898	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	96,130	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	843,130	885,312	898,087	12,775
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	843,130	885,312	898,087	12,775
TOTAL UTILITY FUND	7,248,011	8,303,086	8,728,477	8,292,794	7,072,920	8,394,028	8,487,073	93,045

**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, the Tax Note, Series 2023, and the Tax Note, Series 2025.

CITY OF SMITHVILLE
DEBT SERVICE SUMMARY
FISCAL YEAR 2025-2026 BUDGET
As of September 4, 2025 - Version 5

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	@ 8/12/25 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	1,009,648	856,360	906,299	49,939	5.83%
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	23,739	0	0	0	0.00%
Total Revenues	439,870	519,766	764,941	900,910	1,033,387	856,360	906,299	49,939	5.83%
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	59,913	59,913	57,888	(2,025)	-3.38%
Tax Note, Series 2021	0	176,136	106,385	105,255	104,125	104,125	107,966	3,842	3.69%
Tax Note, Series 2022	0	0	295,807	191,420	191,073	191,073	190,563	(511)	-0.27%
Tax Note, Series, 2023	0	0	0	223,955	501,650	501,250	521,750	20,500	4.09%
Tax Note, Series 2025	0	0	0	0	0	0	328,133	328,133	0.00%
Total Expenses	408,555	519,511	747,038	866,293	856,760	856,360	1,206,299	349,939	40.86%
NET OF REVENUES OVER (UNDER) EXPENSES	31,315	256	17,903	34,616	176,627	(0)	(300,000)		

FY2526: Revenue Under - Use Other Sources (Reserves - Over65 Freeze)

*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 BUDGET**

APPENDIX

2025 PROPERTY TAX RATE CALCULATION WORKSHEETS

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF SMITHVILLE

(512) 237-3282

Taxing Unit Name

Phone (area code and number)

PO Box 449, Smithville, TX, 78957

www.ci.smithville.tx.us

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	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: \$ 984,341 B. Prior year disputed value: - \$ 359,760 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 624,581
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 624,581

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.	\$ 366,478,938
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: \$ 588,898</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 1,221,167</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 1,808,065
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.	\$ 1,808,065
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.	\$ 364,670,873
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,147,736
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	\$ 2,157,691
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: \$ 445,759,404</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>	\$ 445,759,404

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	\$ 19,147,549
	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.	\$ 19,147,549
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	\$ 106,242,151
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 358,664,802
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	\$ 0
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	\$ 13,126,735
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 13,126,735
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 345,538,067
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.624443 /\$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> .	\$ 366,478,938

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	\$ 1,324,352
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>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>	
	E. Add Line 30 to 31D.	\$ 1,331,185
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 345,538,067
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.385249 /\$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>	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 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>	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²³ [Reserved for expansion]

²⁴ Tex. Tax Code §26.044

²⁵ Tex. Tax Code §26.041

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>0.385249</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>0.092958</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.478207</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>0.494944</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</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
42.	<p>Total 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.²⁹</p> <p>Enter debt amount \$ <u>1,206,299</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>300,000</u></p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ <u>906,299</u></p>	\$ <u>906,299</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>906,299</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>879,901</u>
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>358,664,802</u>
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.245326</u> /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ <u>0.740270</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.	\$ 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> .	\$ 358,664,802
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.093186 /\$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> .	\$ 0.624443 /\$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> .	\$ 0.740270 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.647084 /\$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(f)
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 68)..... B. Unused increment rate (Line 67)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2024 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.619997 /\$100 \$ 0.000000 /\$100 \$ 0.619997 /\$100 \$ 0.588952 /\$100 \$ 0.031045 /\$100 \$ 366,497,223 \$ 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)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2023 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.548952 /\$100 \$ 0.000000 /\$100 \$ 0.548952 /\$100 \$ 0.548952 /\$100 \$ 0.000000 /\$100 \$ 445,962,142 \$ 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)..... B. Unused increment rate (Line 65)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2022 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.548934 /\$100 \$ 0.000000 /\$100 \$ 0.548934 /\$100 \$ 0.548934 /\$100 \$ 0.000000 /\$100 \$ 394,511,444 \$ 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	\$ 0.031722 /\$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)	\$ 0.678806 /\$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 §26.0501(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> .	0.385249
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 358,664,802
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.139405 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.245326 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.769980 /\$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

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)

⁴⁵ Tex. Tax Code §26.012(8-a)

⁴⁶ Tex. Tax Code §26.063(a)(1)

⁴⁷ Tex. Tax Code §26.042(b)

⁴⁸ Tex. Tax Code §26.042(f)

⁴⁹ 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

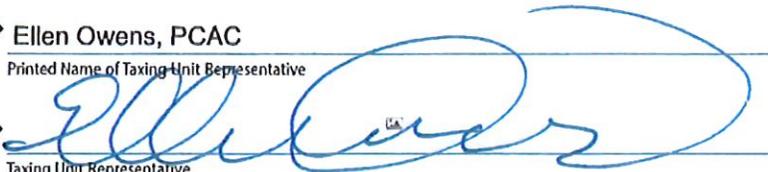
Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.624443 /\$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.** \$ 0.678806 /\$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.** \$ 0.769980 /\$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

July 25, 2025
Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)