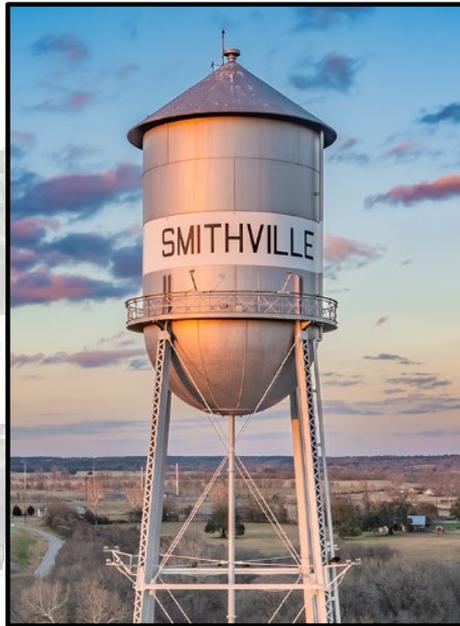


City of Smithville Special-Called Council Meeting / Budget Workshop #5



Wednesday, September 4, 2024

Special-Called Council Meeting / FY24-25 Preliminary Budget Workshop #5



Special-Called Council Meeting / Budget Workshop #5

Wednesday, September 4, 2024

Agenda:

- Action Item Review / Changes
- FY24-25 Budget Recap
 - Budget Drivers / History
 - Review of Projects & Plans (By Priority)
- Public Hearing on Proposed Tax Rate
- Public Hearing on FY24-25 Budget
- Discussion / Action on FY24-25 Budget
- Summary / Next Steps



City of Smithville Special-Called Council Meeting / Budget Workshop #5



Action Item Review

City of Smithville Budget Workshop #5

Wednesday, September 4, 2024

Workshop Action Item Review:

- Twelve (12) Action Items Assigned by City Council.
- 92% of Action Items (11 of 12) have been “CLOSED”.
- Remaining Items to be completed by 9/4/24.

City of Smithville FY24-25 Budget Workshop #3 and #4 - ACTION ITEMS

ITEM	ACTION ITEM ASSIGNED	OWNER	STATUS	COMMENTS
1	Forward Smithville Public Library statistics to Council	BERGERON	CLOSED	SPL comparative statistics sent to City Council on 8/16/24.
2	Send Smithville Recreation Center Program Overview	GARRISON	CLOSED	Recreation Center program overview with profit/loss sent to City Council on 8/16/24.
3	Forward non-profit organization funding request letters to City Council (re: Community Services Dept. 155)	STRUBE	CLOSED	Funding request letters (and applications) sent to the City Council on 8/16/24
4	Send list of Capital Equipment included in FY24-25 budget	TAMBLE	CLOSED	List of capital equipment (FD extraction equipment (\$35k) and airport hangars \$375k) are the only large capital items impacting the current GF/UF budget.
5	Place the selection of a construction contractor for the Smithville Workforce Innovation Center on future agenda.	COUNCIL	CLOSED	Consideration of awarding contract to the lowest bidder for construction of the SWTC Innovation Center is on the 8/21/24 Workshop agenda. Contract awarded to Hodges Construction
6	Investigate cost of shade structure for new playscape at Riverbed Park	GARRISON BALUSEK	CLOSED	Not currently a line item in the FY24-25 GF budget. Funding from the 2023 Tax Note could be used as there is still \$55k dedicated for this purpose. Staff will obtain bids and share findings at a later date.
7	Research new playground equipment for the Railroad Park	GARRISON BALUSEK	CLOSED	Not currently a line item in the FY24-25 GF budget. Funding from the 2023 Tax Note could be used as there is still \$55k dedicated for this purpose. Staff will obtain bids and share findings at a later date.
8	Identify additional expense, revenue, cost savings, and cost cutting measures for consideration.	COUNCIL	CLOSED	Per Council direction during Workshop #4, removed (\$38k) from building permits identified (Enclave and Garwood Park). Removed Tub Grinding (\$35k) from Solid Waste to 2023 Tax Note. Added \$48k to Utility revenue due to RV Park coming on line. Added \$10k in expense to GF/UF for <u>potential</u> performance-based incentive for CM.
9	Review and re-allocate 2023 Tax Note funds to address current needs.	COUNCIL	CLOSED	2023 Tax Note Funds re-allocated per Council direction during Workshop #4 for Airport hangar match, patrol cars, Innovation Center, public works equipment, Tub Grinding.
10	Identify which non-profit organizations will receive funding (re: Community Services Dept. 155)	COUNCIL	CLOSED	Direction from Council was to fund to these organizations. Original amount (\$21k) returned to GF (Dept 155) for discussion.
11	Discuss Proposed Tax Rate, 3% COLA, and headcount needs.	COUNCIL	CLOSED	Direction from Council during Workshop #4 was to leave these items in the budget. Add Building Inspector and Maintenance Worker (no Assistant CM or Eco Dev Director at this time). Proposed Tax Rate = \$0.619997. 3% COLA for all employees.
12	Review FY24-25 Projects by PRIORITY	COUNCIL	OPEN	Council to review and discuss during Workshop #5.

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12	Review FY24-25 Projects by PRIORITY	COUNCIL	OPEN	Council to review and discuss during Workshop #5.

City of Smithville Budget Workshop #5

Wednesday, September 4, 2024

Budget Changes Since Last Workshop:

- FY24-25 Budget “re-balanced” at **\$16,676,297**.
- Removed **(\$38k)** in revenue from GF building / construction permits (Enclave / Garwood Park Subdivisions).
- Added **(\$10k)** in expense to UF/GF for potential CM performance-based incentive.
- Added **(\$48k)** back to UF for RV Park Utility Revenue.
- Removed **(\$35k)** from GF Budget (Dept. 170) for Tub Grinding. Will use 2023 Tax Note.



CITY OF SMITHVILLE - GENERAL FUND FISCAL YEAR 2024-25 PROPOSED BUDGET Version: 2									
	2019-20	2020-21	2021-22	2022-23	@ 8/7/2024 YTD ACTUAL	2023-24 BUDGET	PROPOSED 2024-25 BUDGET	5 unit diff	
TW SOLID WASTE EXPENDITURES									
SALARIES	152,095	143,372	143,778	158,691	161,338	204,133	216,006	13,873	
PAYROLL BENEFITS	41,224	50,524	52,242	60,913	65,766	82,273	86,329	4,053	
TOTAL PERSONNEL	213,319	203,897	196,020	219,604	227,104	286,406	302,335	17,929	
5140 ORES & SUBSCRIPTIONS/ ADVERTISING & P	0	59	130	0	0	0	0	0	
5150 ELECTRICITY	272	261	381	139	159	400	399	(100)	
5155 COMMUNICATIONS & PHONE	130	330	408	405	325	350	150	0	
5200 TRAVEL/MEALS & LODGING/TRAVEL	34	758	0	55	0	0	0	0	
5240 RENTALS	0	0	2,000	0	0	1,000	0	(1,000)	
5270 LEGAL	0	0	0	187	0	0	0	0	
5280 OTHER PROFESSIONAL SERVICES	34,862	278	173	0	173	0	25,000	34,800	
5330 CONTRACT LABOR	0	8,300	8,317	0	0	0	0	0	
5350 GARAGE/CONTRACT	483,547	722,155	923,318	984,935	858,610	1,032,000	1,103,000	71,000	
5351 WAREHOUSE/GARAGE	8,691	0	0	0	0	0	0	0	
5352 CITY WIDE CLEANUP	5,189	1,025	6,346	6,323	3,090	7,600	7,600	0	
TOTAL SERVICES	532,886	733,485	941,273	992,887	858,139	1,041,230	1,148,639	106,200	
5330 OPERATING/OFFICE	794	3,145	1,833	1,074	945	1,500	1,500	0	
5335 ELECTRONIC EQUIPMENT	4,667	4,223	3,782	3,443	4,889	5,500	6,500	1,250	
5336 MOTOR TOOLS & EQUIPMENT	0	650	225	0	0	0	0	0	
5339 MOTOR VEHICLES & EQUIPMENT	14,328	0	0	0	0	0	0	0	
5330 MOTOR VEHICLES & EQUIPMENT	1,562	13,824	14,249	23,662	24,272	20,000	22,000	3,000	
5335 TOOLS & TOOLS	0	424	0	7,059	0	750	0	(750)	
5603 MAINTENANCE - AUTOMOTIVE	28,335	21,011	21,404	18,223	19,845	15,000	16,000	1,000	
5604 MAINTENANCE - MACHINERY/EQUIPMENTS	9,470	13,056	37,303	8,115	8,116	10,000	10,000	0	
5400 COPIER/TEXT & MATERIALS	0	954	411	0	0	0	0	0	
TOTAL SERVICES	56,066	57,895	99,964	56,984	58,921	62,500	59,800	(2,700)	
5700 INSURANCE & BONDS	1,365	2,463	2,238	2,239	2,152	2,155	2,200	45	
5700 INTEREST	3,321	4,272	3,382	2,364	1,305	1,305	770	(635)	
5714 PRINCIPAL BONDS/LOAN PRIN	22,964	30,977	31,027	26,214	20,313	20,313	20,313	0	
5745 CLASSIFIED LANDINGS	0	0	0	1,000	0	0	0	0	
TOTAL OTHER CHARGES	38,199	37,677	37,448	31,218	24,052	23,868	24,988	45	
SUBTOTAL SOLID WASTE	830,201	1,081,866	1,274,705	1,388,943	1,172,217	1,404,219	1,516,110	131,891	
CAPITAL EXPENDITURES									
5900 AUTOMOTIVE	71,480	47,976	0	0	0	0	0	0	
5900 MACHINERY	0	0	0	0	0	0	0	0	
5900 BUILDINGS & STRUCTURES	71,480	58,254	0	0	0	0	0	0	
TOTAL CAPITAL	71,480	58,254	0	0	0	0	0	0	
TOTAL SOLID WASTE	901,781	1,081,230	1,274,705	1,390,943	1,172,217	1,404,219	1,516,110	131,891	

Dept 170 – Solid Waste

**CITY OF SMITHVILLE GENERAL FUND
FISCAL YEAR 2024-25 PROPOSED BUDGET**

Version 2

	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	@ 8/7/2024 2023-24 YTD ACTUAL	2023-24 BUDGET	<i>PROPOSED 2024-25 BUDGET</i>	\$ amt diff
170 SOLID WASTE EXPENDITURES								
SALARIES	152,095	143,372	143,778	158,691	161,338	204,133	218,006	13,873
PAYROLL BENEFITS	61,124	59,524	52,242	60,943	69,766	82,323	86,345	4,023
TOTAL PERSONNEL	213,219	202,897	196,020	219,634	231,104	286,456	304,352	17,896
5140 DUES & SUBSCRIPTIONS/ ADVERTISING & P	0	99	130	0	0	0	0	0
5150 ELECTRICITY	272	261	381	139	189	400	300	(100)
5120 COMMUNICATIONS & PHONE	470	530	408	405	325	350	350	0
5200 TUITION / MEALS & LODGING/TRAVEL	34	758	0	95	0	0	0	0
5240 RENTALS	0	0	2,000	0	0	1,000	0	(1,000)
5270 LEGAL	0	0	0	187	0	0	0	0
5290 OTHER PROFESSIONAL SERVICES	34,802	278	173	0	175	200	35,000	34,800
5320 CONTRACT LABOR	0	8,300	8,517	0	0	0	0	0
5350 GARBAGE CONTRACT	483,517	722,155	923,318	984,935	855,450	1,032,000	1,105,000	73,000
5351 WAREHOUSE GARBAGE	8,601	0	0	0	0	0	0	0
5352 CITY WIDE CLEAN UP	5,189	1,025	6,346	6,925	2,000	7,400	7,400	0
TOTAL SERVICES	532,886	733,405	941,273	992,687	858,139	1,041,350	1,148,050	106,700
5420 OPERATING/ OFFICE	794	3,146	1,833	1,074	945	1,500	1,500	0
5430 CLOTHING & UNIFORMS	4,687	4,227	3,782	5,443	4,689	5,300	6,550	1,250
5550 MINOR TOOLS & EQUIPMENT	0	650	225	0	0	0	0	0
5520 MOTOR FUELS & LUBRICANTS	14,758	13,824	14,549	25,652	24,272	20,000	25,000	5,000
5530 TIRES & TUBES	1,962	424	0	2,099	1,153	750	750	0
5693 MAINTENANCE - AUTOMOTIVE	24,335	21,611	21,404	18,522	19,815	15,000	16,000	1,000
5694 MAINTENANCE - MACHINERY/BUILDINGS	9,470	13,056	57,360	4,115	8,046	10,000	10,000	0
5490 COMPUTER	0	954	811	0	0	0	0	0
TOTAL SUPPLIES & MATERIALS	56,006	57,892	99,964	56,904	58,921	52,550	59,800	7,250
5720 INSURANCE & BONDS	1,765	2,463	2,238	2,259	2,152	2,155	2,200	45
5710 INTEREST	3,721	4,272	3,582	2,204	1,395	1,395	770	(625)
5754 PRINCIPAL BOND/LOAN PMTS	22,704	30,937	31,627	26,254	20,313	20,313	20,938	625
5785 CLAIMS / MISCELLANEOUS	0	0	0	1,000	193	0	0	0
TOTAL OTHER CHARGES	28,190	37,672	37,448	31,718	24,052	23,863	23,908	45
SUBTOTAL SOLID WASTE	830,301	1,031,866	1,274,705	1,300,943	1,172,217	1,404,219	1,536,110	131,891
CAPITAL EXPENDITURES								
5920 AUTOMOTIVE	71,480	47,976	0	0	0	0	0	0
5950 MACHINERY	0	0	0	0	0	0	0	0
5960 BUILDINGS & STRUCTURES	0	2,278	0	0	0	0	0	0
TOTAL CAPITAL	71,480	50,254	0	0	0	0	0	0
TOTAL SOLID WASTE	901,781	1,082,120	1,274,705	1,300,943	1,172,217	1,404,219	1,536,110	131,891

City of Smithville Special-Called Council Meeting / Budget Workshop #5



FY24/25 Preliminary Budget Re-Cap

City of Smithville Budget Workshop #5

Wednesday, September 4, 2024

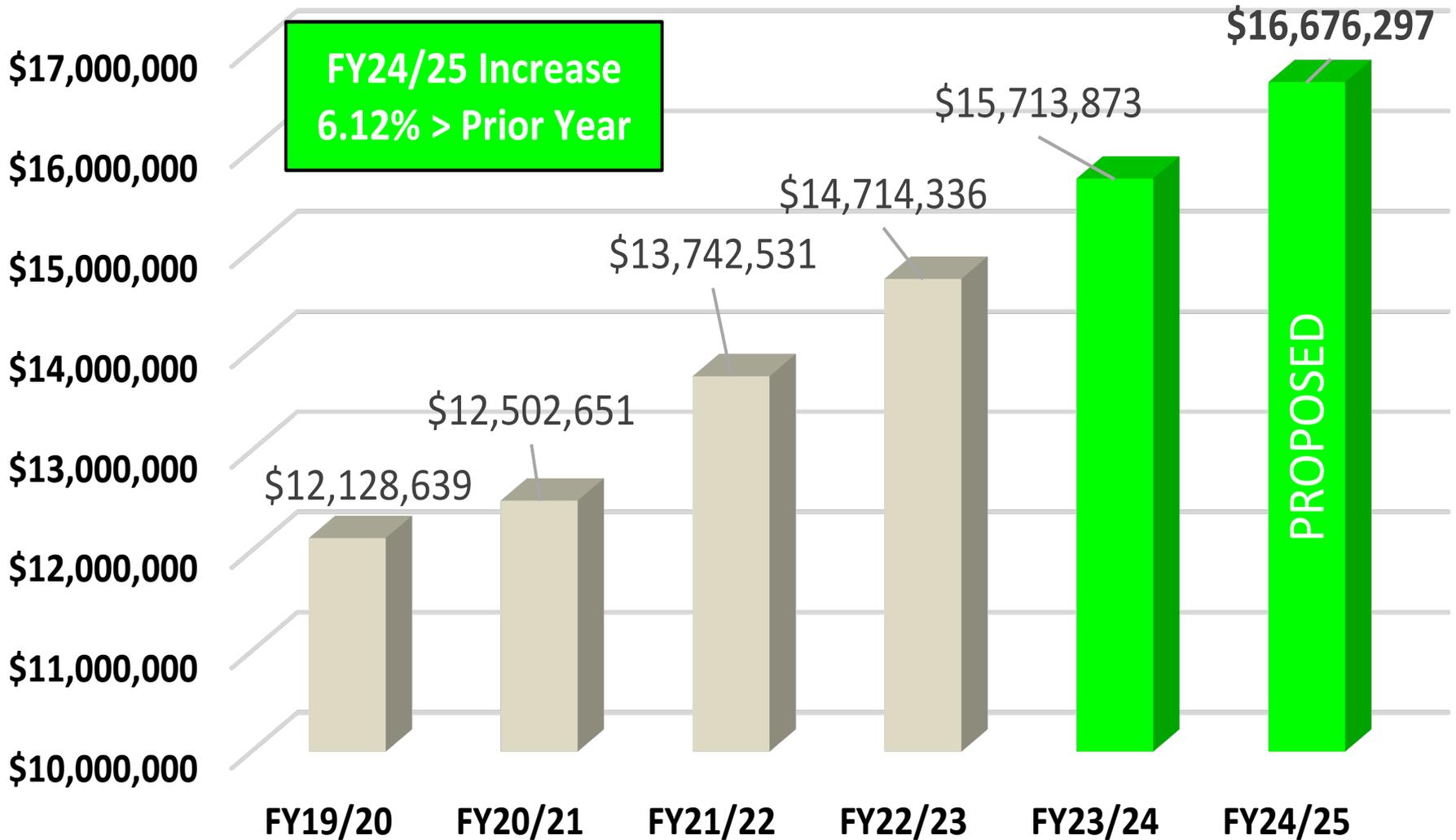
FY24-25 Budget “Drivers”:

- Current Rate of Inflation = 2.9%
- Cost Savings / Cost Cutting Measures **\$240k**
- 65-Year-and-Over “Tax Freeze” Impacting Tax Rate **\$119k**
- Airport Operating Cost Inflating Budget
 - Fuel Purchase – (\$180k) **\$555k**
 - Hangar Purchase – (\$375k) **\$12k**
- Additional Headcount Requests
 - Building Inspector – (\$85k) **\$140k**
 - Maintenance Worker – (\$55k) **\$140k**
- 3% (COLA) For All Employees **\$398k**
- Reduced UF Inter-fund Xfer by **\$47k**

**BUDGET
NEUTRAL**

**NO
PLANS TO
INCREASE
UTILITY
RATES / FEES**

City of Smithville Budget History



City of Smithville Budget History

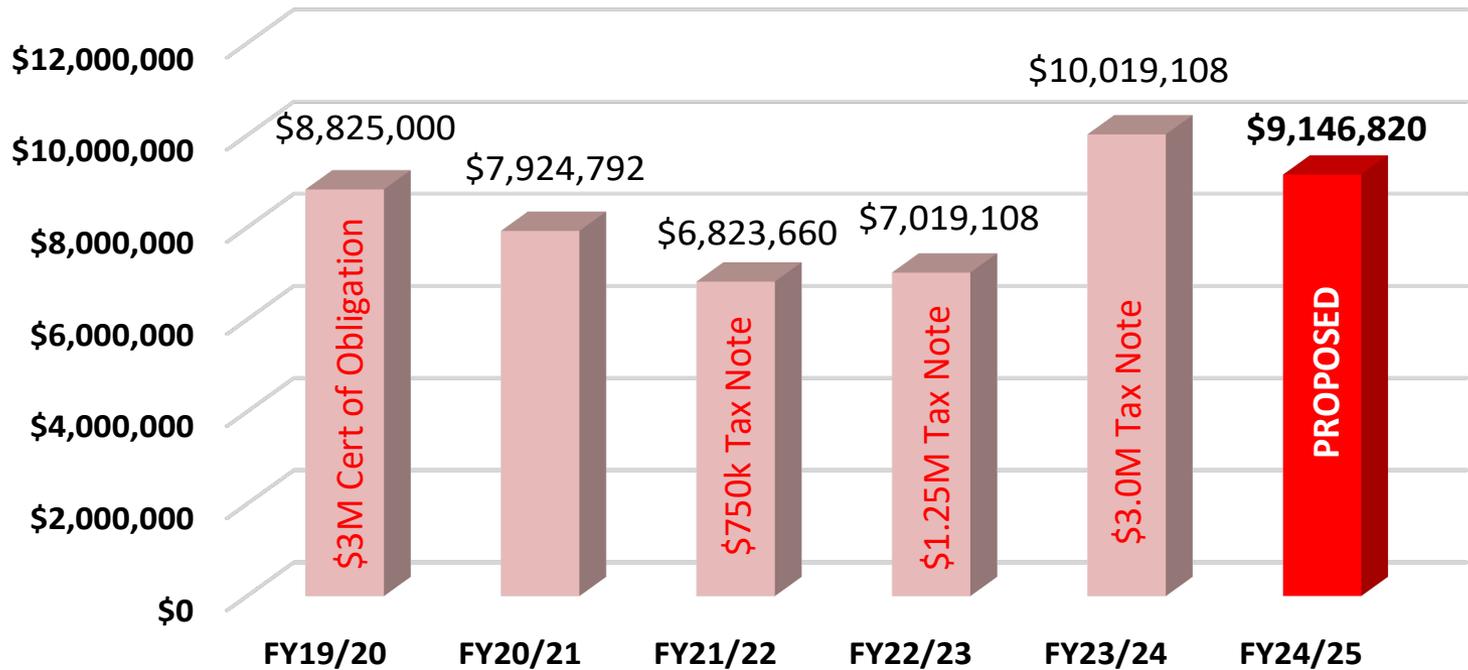
	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	FY24/25
General Fund	\$4,654,373	\$5,008,912	\$5,522,767	\$5,938,301	\$6,526,057	\$7,425,909
Utility Fund	\$7,063,851	\$6,982,972	\$7,703,590	\$8,029,067	\$8,320,855	\$8,394,028
I&S Debt	\$410,415	\$408,555	\$516,174	\$746,968	\$866,961	\$856,360
Maintenance Fund	\$100,369	\$102,212	\$104,252	\$117,868	\$139,788	\$139,333
TOTAL	\$12,229,008	\$12,502,651	\$13,742,531	\$14,714,336	\$15,713,873	\$16,676,297
% Increase / Decrease	4.12%	2.19%	9.02%	6.60%	6.79%	6.12%
Tax Rate	\$0.569000	\$0.549010	Stable Tax Rate \$0.549000	\$0.548930	\$0.548952	\$0.619997
% Increase / Decrease	0.00%	-3.64%	0.00%	-0.01%	0.00%	12.94%

2.5%*

- 6.12% Year-over-Year Budget Increase = \$962k
- Current FY23/34 Tax Rate is \$0.548952 per \$100.00 valuation.
- **PROPOSED FY24/25 TAX RATE is \$0.619997** per \$100.00 valuation

*If \$555k
for Airport
Ops not
included

City of Smithville Debt History



FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	FY24/25
\$8,825,000	\$7,924,792	\$6,823,660	\$7,019,108	\$10,019,108	\$9,146,820

- \$3M Certificate of Obligation (C of O) for Water Tower / Wastewater Improvements
- \$750k Tax Note (Series 2021) for Capital Equipment (Vehicles for PD & Public Works)
- \$1.25M Tax Note (Series 2022) for Capital Equipment / Infrastructure Upgrades
- \$3M Tax Note for Capital Equipment / Infrastructure Upgrades / Facility Improvements

City of Smithville Special-Called Council Meeting / Budget Workshop #5



Projects & Plans Overview By Priority

City of Smithville Budget Workshop #5

Wednesday, September 4, 2024

Project / Plan Overview By Priority:

- Input Received from Council, Citizens, and Staff.
- 1 = High - "Must Do" in current budget Year.
- 2 = Medium - "Might Do" in current budget year if funding and resources available.
- 3 = Low - "Nice to Do" in future budget year if funding and resources available.

FY24/25 List of Projects / Plans for Consideration (By Priority)

Item #	Description	Recommend By:	Priority	Category	Est. Cost	Funding Source	Comments
1	Tub Grinding @ Brush Dump	COS	1	Safety	\$110,000	TAX NOTE	\$40k (Grind) / \$70k (Removal)
2	Develop New Protocols @ Brush Dump	COS	1	Safety	TBD	GF	Brush Dump Closed. Leaf/Limb Ops Suspended
3	Hire Building Inspector	COS	1	Personnel	\$85,000	GF	Budgeted Expense. Includes salary + benefits
4	Hire Maintenance Worker	COS	1	Personnel	\$55,000	GF	Budgeted Expense. Includes salary + benefits
5	Update Economic Development Plan	COUNCIL	1	Eco Dev	\$0	GF	Validate strategy, tools, and KPI's
6	GLO CDBG-MIT Drainage Improvement	COS	1	Infrastructure	\$130,000	TAX NOTE	Four (4) projects. \$13M w/ 1% MATCH
7	GLO CDBG-MIT RCP (Comp Plan)	COS	1	Eco Dev	\$0	GLO	\$300k with NO MATCH
8	SWTC Innovation Center Construction	COS	1	Eco Dev	\$200,000	TAX NOTE	Cost = \$1.4M (\$1.25M TDA grant / COS \$200k)
9	Install Cameras in City Parks	COS	1	Safety	\$50,000	TAX NOTE	MLK Park, Dennis Walker Fields, Brush Dump, VMP, Riverbend Park, RR Park
10	Purchase 10k-gallon Fuel Tank at Airport	COS	1	Eco Dev	\$5,000	TXDOT	(\$50k. Match = 90/10 TXDOT RAMP grant
11	Airport Lighting Upgrade Project	COS	1	Infrastructure	\$154,000	TAX NOTE	New runway lighting and ground beacon
12	Purchase Hangars @ 84R	COS	1	Eco Dev	\$37,500	TAX NOTE	Three (3) Hangars = \$375k w/ 10% MATCH
13	Implement ERP / CRM system	COS	1	Infrastructure	\$200,000	TAX NOTE	\$200k (2023 TAX NOTE)
14	Implement Impact Fees	COUNCIL	1	Eco Dev	\$15,000	GF / UF	9-12 months to develop Ordinance
15	Update Subdivision and STR Ordinance	COS	1	Administrative	\$15,000	GF	Work in Progress
16	Identify Cost Savings. Increase Revenue	COUNCIL	1	Eco Dev	TBD	GF / UF	Increase Rec Center, Air port, Recycling Revenue
17	Panic Button / Security Door @ City Hall	COS	1	Safety	\$35,000	ARPA	Work in Progress
18	Attract New Businesses, Jobs, & Housing	COUNCIL	1	Eco Dev	TBD	GF	Leverage partnerships, marketing, and ED tools
19	Increase Tourism, Sales Tax, and HOT	COUNCIL	1	Eco Dev	TBD	GF	Work w/ Chamber, DBA, Bastrop Eco Dev
20	Complete WWTF Expansion Study	COS	1	Infrastructure	\$165,000	ARPA / CO	Work in Progress
21	Street Paving / Road Repair	COS	1	Maintenance	\$125,000	GF	Repave by condition, priority, and cost
22	Concession Stand @ Dennis Walker Field	COS	1	Community	\$50,000	TAX NOTE	Build new concession stand
23	Purchase Patrol Cars for PD	COS	1	Safety	\$130,000	TAX NOTE	Work in Progress
24	Purchase Capital Equipment for PW	COS	1	Maintenance	\$200,000	TAX NOTE	Backhoe, Mowers, Leaf Maching
25	Develop / Adopt Balanced Budget	COS	1	Finance	Staff Time	GF / UF	Work in Progress
26	Maintain SPL Accreditation Status	COS	1	Community	Staff Time	GF	Work in Progress
27	Develop Prioritized "Grant Seeking" Plan	COUNCIL	1	Eco Dev	Staff Time	GF / UF	Identify short / long-term needs. WIP
28	Complete City-Wide Stop Sign Evaluation	COS	1	Safety	Staff Time	GF	Work in Progress
29	Support Development Projects	COS	1	Eco Dev	Staff Time	GF / UF	Work in Progress - 20+ Development Projects
30	Update Personnel Manual	COS	2	Administrative	\$2,500	GF	Work in Progress
31	Publish Boards & Commission Handbook	COS	2	Administrative	\$2,500	GF	Work in Progress
32	Publish Ethics Policy	COUNCIL	2	Administrative	\$2,500	GF	Work in Progress
33	Purchase Additional Playground Equip.	CITIZENS	2	Community	\$50,000	TAX NOTE	Need to identify what and where
34	Create / Expand Eco Dev Department	COUNCIL	2	Eco Dev	\$0	GF	Not in current budget
35	Hwy 95 Expansion / Utilities Relocation	COS	2	Infrastructure	\$50,000	TXDOT	(\$14.0M TXDOT / COS \$4.2M)
36	Build TDHCA HOME Grant Home	COS	2	Community	\$6,000	TDHCA	\$150k / Home (TDHCA). City Match = (\$6k)
37	TXDOT SRTS Sidewalk Project	COS	2	Infrastructure	\$0	TXDOT	NE 8th / Marburger / Miller \$878k. NO MATCH
38	FEMA DR-4485	COS	2	Infrastructure	\$65,000	TAX NOTE	Emergency Generator(s) for Water Plants. Cost = \$650k. Match = \$65k (TAX NOTE)
39	GLO CDBG-MIT MOD	COS	2	Infrastructure	\$0	GLO	drainage improvement at SID and Jones Road = \$3.7M with NO MATCH
40	Complete ISO Survey	COS	2	Community	\$5,000	GF	Evaluate of Fire Protection & Emergency Serv.
41	TDEM-DOE GRG Project	COS	2	Infrastructure	TBD	TDEM	Down town underground electric service
42	TXCDBG FAST ROW Project	COS	2	Community	\$0	TDA	18 SUV's. Non-emergency transport.
43	Identify funding for WWTF Expansion	COUNCIL	2	Infrastructure	\$5,000,000	TBD	C of O / TWDB Grant
44	Build Boat Ramp @ Riverbend Park	COUNCIL	2	Community	TBD	GF	Identify possible grant funding for public parks and/or emergency response (FD river rescue)
45	Remove Dead Trees @ Oak Hill	CITIZENS	2	Community	\$30,000	GF	Remove 40 dead trees. Grind stumps.
46	Sealcoat and Re-stripe Main St	COS	3	Maintenance	\$65,000	GF	Not in current budget
47	Shade Cover For Playscape @ Riverbend	COUNCIL	3	Community	\$75,000	TBD	Not in current budget
48	Shade Cover For Skate Park	CITIZENS	3	Community	\$150,000	TBD	Not in current budget
49	Build Community Pool	COUNCIL	3	Community	\$1,500,000	TBD	Not in current budget
50	Splash Pad @ MLK Park	CITIZENS	3	Community	TBD	TBD	Not in current budget
51	Re-pave MLK and Add Sidewalks	COUNCIL	3	Infrastructure	\$2,000,000	TBD	Not in current budget
52	Hire Economic Development Director	COUNCIL	3	Personnel	\$125,000	GF	Not in current budget
53	Hire Assistant City Manager	COUNCIL	3	Personnel	\$100,000	GF / UF	Not in current budget
54	Cover Structure over BB Courts @ MLK	COUNCIL	3	Community	TBD	GF	Identify possible grant funding for public parks
55	Identify Location/Funding for New Library	COS	3	Community	Staff Time	TBD	Work in Progress



FY24/25 List of Projects / Plans for Consideration (By Priority)

Item #	Description	Recommend By:	Priority	Category	Est. Cost	Funding Source	Comments
1	Tub Grinding @ Brush Dump	COS	1	Safety	\$110,000	TAX NOTE	\$40k (Grind) / \$70k (Removal)
2	Develop New Protocols @ Brush Dump	COS	1	Safety	TBD	GF	Brush Dump Closed. Leaf/Limb Ops Suspended
3	Hire Building Inspector	COS	1	Personnel	\$85,000	GF	Budgeted Expense. Includes salary + benefits
4	Hire Maintenance Worker	COS	1	Personnel	\$55,000	GF	Budgeted Expense. Includes salary + benefits
5	Update Economic Development Plan	COUNCIL	1	Eco Dev	\$0	GF	Validate strategy, tools, and KPI's
6	GLO CDBG-MIT Drainage Improvement	COS	1	Infrastructure	\$130,000	TAX NOTE	Four (4) projects. \$13M w/ 1% MATCH
7	GLO CDBG-MIT RCP (Comp Plan)	COS	1	Eco Dev	\$0	GLO	\$300k with NO MATCH
8	SWTC Innovation Center Construction	COS	1	Eco Dev	\$200,000	TAX NOTE	Cost = \$1.4M (\$1.25M TDA grant / COS \$200k)
9	Install Cameras in City Parks	COS	1	Safety	\$50,000	TAX NOTE	MLK Park, Dennis Walker Fields, Brush Dump, VMP, Riverbend Park, RR Park
10	Purchase 10k-gallon Fuel Tank at Airport	COS	1	Eco Dev	\$5,000	TXDOT	(\$50k. Match = 90/10 TXDOT RAMP grant
11	Airport Lighting Upgrade Project	COS	1	Infrastructure	\$154,000	TAX NOTE	New runway lighting and ground beacon
12	Purchase Hangars @ 84R	COS	1	Eco Dev	\$37,500	TAX NOTE	Three (3) Hangars = \$375k w/ 10% MATCH
13	Implement ERP / CRM system	COS	1	Infrastructure	\$200,000	TAX NOTE	\$200k (2023 TAX NOTE)
14	Implement Impact Fees	COUNCIL	1	Eco Dev	\$15,000	GF / UF	9-12 months to develop Ordinance
15	Update Subdivision and STR Ordinance	COS	1	Administrative	\$15,000	GF	Work in Progress
16	Identify Cost Savings. Increase Revenue	COUNCIL	1	Eco Dev	TBD	GF / UF	Increase Rec Center, Airport, Recycling Revenue
17	Panic Button / Security Door @ City Hall	COS	1	Safety	\$35,000	ARPA	Work in Progress
18	Attract New Businesses, Jobs, & Housing	COUNCIL	1	Eco Dev	TBD	GF	Leverage partnerships, marketing, and ED tools
19	Increase Tourism, Sales Tax, and HOT	COUNCIL	1	Eco Dev	TBD	GF	Work w/ Chamber, DBA, Bastrop Eco Dev
20	Complete WWTF Expansion Study	COS	1	Infrastructure	\$165,000	ARPA / CO	Work in Progress
21	Street Paving / Road Repair	COS	1	Maintenance	\$125,000	GF	Repave by condition, priority, and cost
22	Concession Stand @ Dennis Walker Field	COS	1	Community	\$50,000	TAX NOTE	Build new concession stand
23	Purchase Patrol Cars for PD	COS	1	Safety	\$130,000	TAX NOTE	Work in Progress
24	Purchase Capital Equipment for PW	COS	1	Maintenance	\$200,000	TAX NOTE	Backhoe, Mowers, Leaf Maching
25	Develop / Adopt Balanced Budget	COS	1	Finance	Staff Time	GF / UF	Work in Progress
26	Maintain SPL Accreditation Status	COS	1	Community	Staff Time	GF	Work in Progress
27	Develop Prioritized "Grant Seeking" Plan	COUNCIL	1	Eco Dev	Staff Time	GF / UF	Identify short / long-term needs. WIP
28	Complete City-Wide Stop Sign Evaluation	COS	1	Safety	Staff Time	GF	Work in Progress
29	Support Development Projects	COS	1	Eco Dev	Staff Time	GF / UF	Work in Progress - 20+ Development Projects

PRIORITY

1 = High

2 = Medium

3 = Low

DEFINITION

"Must Do" in current budget Year.

"Might Do" in current budget year if funding and resources available.

"Nice to Do" in future budget year if funding and resources available.

FY24/25 List of Projects / Plans for Consideration (By Priority)

Item #	Description	Recommend By:	Priority	Category	Est. Cost	Funding Source	Comments
30	Update Personnel Manual	COS	2	Administrative	\$2,500	GF	Work in Progress
31	Publish Boards & Commission Handbook	COS	2	Administrative	\$2,500	GF	Work in Progress
32	Publish Ethics Policy	COUNCIL	2	Administrative	\$2,500	GF	Work in Progress
33	Purchase Additional Playground Equip.	CITIZENS	2	Community	\$50,000	TAX NOTE	Need to identify what and where
34	Create / Expand Eco Dev Department	COUNCIL	2	Eco Dev	\$0	GF	Not in current budget
35	Hwy 95 Expansion / Utilities Relocation	COS	2	Infrastructure	\$50,000	TXDOT	(\$14.0M TXDOT / COS \$4.2M)
36	Build TDHCA HOME Grant Home	COS	2	Community	\$6,000	TDHCA	\$150k / Home (TDHCA). City Match = (\$6k)
37	TXDOT SRTS Sidewalk Project	COS	2	Infrastructure	\$0	TXDOT	NE 8th / Marburger / Miller \$878k. NO MATCH
38	FEMA DR-4485	COS	2	Infrastructure	\$65,000	TAX NOTE	Emergency Generator(s) for Water Plants. Cost = \$650k. Match = \$65k (TAX NOTE)
39	GLO CDBG-MIT MOD	COS	2	Infrastructure	\$0	GLO	drainage improvement at SISD and Jones Road = \$3.7M with NO MATCH
40	Complete ISO Survey	COS	2	Community	\$5,000	GF	Evaluate of Fire Protection & Emergency Serv.
41	TDEM-DOE GRG Project	COS	2	Infrastructure	TBD	TDEM	Downtown underground electric service
42	TXCDBG FAST ROW Project	COS	2	Community	\$0	TDA	18 SUV's. Non-emergency transport.
43	Identify funding for WWTF Expansion	COUNCIL	2	Infrastructure	\$5,000,000	TBD	C of O / TWDB Grant
44	Build Boat Ramp @ Riverbend Park	COUNCIL	2	Community	TBD	GF	Identify possible grant funding for public parks and/or emergency response (FD river rescue)
45	Remove Dead Trees @ Oak Hill	CITIZENS	2	Community	\$30,000	GF	Remove 40 dead trees. Grind stumps.
46	Sealcoat and Re-stripe Main St	COS	3	Maintenance	\$65,000	GF	Not in current budget
47	Shade Cover For Playscape @ Riverbend	COUNCIL	3	Community	\$75,000	TBD	Not in current budget
48	Shade Cover For Skate Park	CITIZENS	3	Community	\$150,000	TBD	Not in current budget
49	Build Community Pool	COUNCIL	3	Community	\$1,500,000	TBD	Not in current budget
50	Splash Pad @ MLK Park	CITIZENS	3	Community	TBD	TBD	Not in current budget
51	Re-pave MLK and Add Sidewalks	COUNCIL	3	Infrastructure	\$2,000,000	TBD	Not in current budget
52	Hire Economic Development Director	COUNCIL	3	Personnel	\$125,000	GF	Not in current budget
53	Hire Assistant City Manager	COUNCIL	3	Personnel	\$100,000	GF / UF	Not in current budget
54	Cover Structure over BB Courts @ MLK	COUNCIL	3	Community	TBD	GF	Identify possible grant funding for public parks
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PRIORITY

1 = High

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DEFINITION

"Must Do" in current budget Year.

"Might Do" in current budget year if funding and resources available.

"Nice to Do" in future budget year if funding and resources available.

City of Smithville Special-Called Council Meeting / Budget Workshop #5



Public Hearing on Proposed Tax Rate

City of Smithville Special-Called Council Meeting / Budget Workshop #5



Public Hearing on FY24-25 Budget

City of Smithville Budget Workshop #5

Wednesday, September 4, 2024

Summary:

- FY24-25 Budget “balanced” at **\$16,676,297**.
- Increase in Airport revenues / expenses are inflating budget.
- Over-65 Tax Freeze Impacting FY24-25 Tax Rate.
- PROPOSED TAX RATE is **\$0.619997** per \$100 valuation.
- Request 3% COLA for Employees.
- Request two (2) additional headcount.
- Reduced Inter-fund Utility Xfer by **\$47k**.
- NO PLANS to increase utility fees (e.g., water, electric, sewer, garbage).

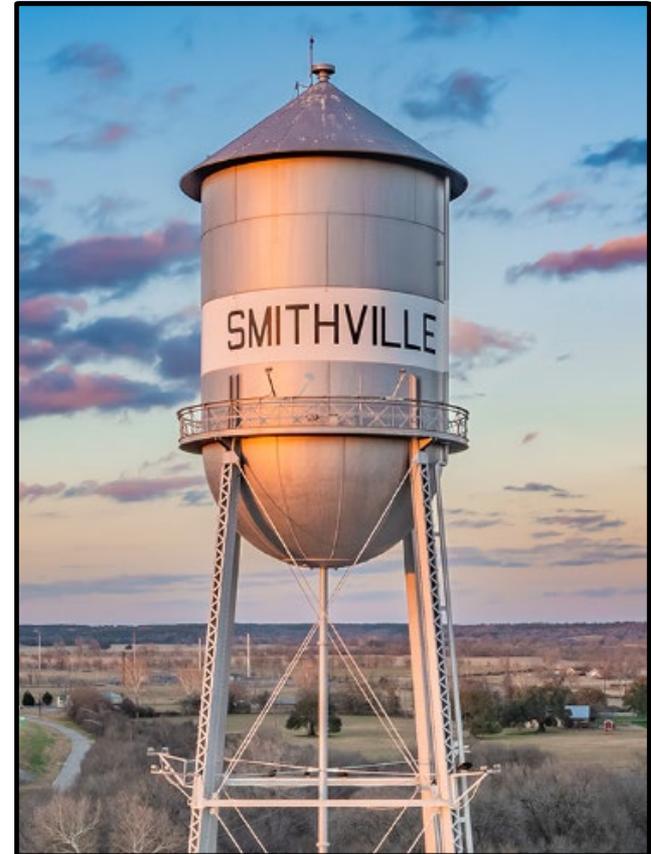


City of Smithville Budget Workshop #5

Wednesday, September 4, 2024

Next Steps:

- Address workshop comments and/or action items.
- Finalize FY24-25 Budget.
- Council will VOTE on **9/9/24** to Adopt FY24/25 Tax Rate & Budget
- Complete Performance Appraisals and formalize FY24-25 Goals & Objectives.





BACK UP

City of Smithville Budget Workshop #5

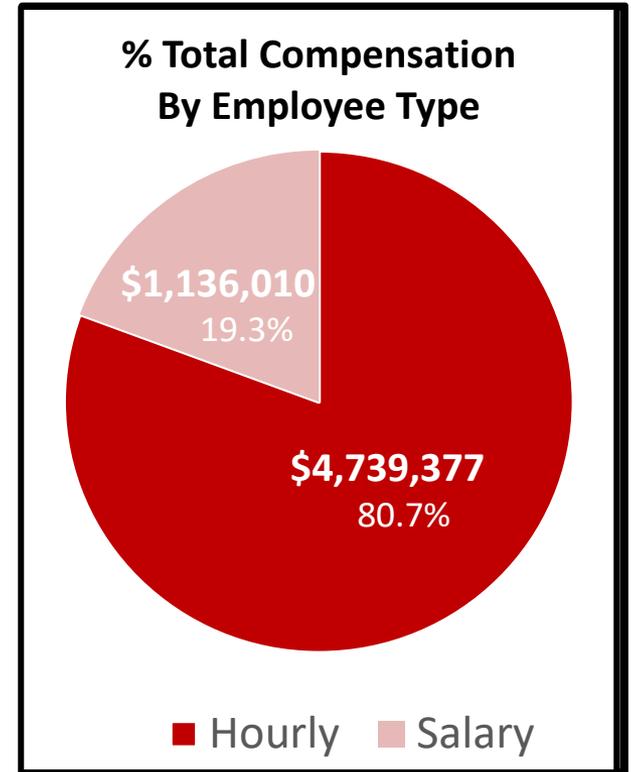
Wednesday, September 4, 2024

COLA Analysis / Discussion:

- Payroll and Benefits account for 35.2% of total FY24/25 Budget.
- Payroll and Benefits for Hourly Employees account for 82.3% of total payroll budget.
- Targeting 3% COLA for Employees*

- | | <u>POTENTIAL SAVINGS</u> |
|---|--------------------------|
| - If 3% COLA = \$398k Payroll Impact | |
| - If 2% COLA = \$349k Payroll Impact ➔ | + \$49k |
| - If 1% COLA = \$300k Payroll Impact ➔ | + \$98k |
| - If 0% COLA = \$252k Payroll Impact ➔ | + \$146k |

* Includes: TMRS, FICA, SUTA, WC, Retirement Payout, Longevity, LTD for all Employees (including any new headcount)



City of Smithville Budget Workshop #5

Wednesday, September 4, 2024



FY24-25 Tax Rate Discussion:

- **PROPOSED TAX RATE** is **\$0.619997** per \$100 valuation.
- FY24-25 Tax Rate increase due to Over-65 “Tax Freeze”
- Final FY24-25 budget depends upon ADOPTED Tax Rate which is a GUARANTEED source of REVENUE over time.

M&O Increased By	2024 New M&O Rate	2024 Debt Svc Rate *	2024 Total Rate	M&O Revenue Increase Over 2023-24 Budget	REVENUE LOSS
De Minimis Rate	0.511164	0.227580	0.738744	\$703,893	\$0
Voter-Approval Tax Rate	0.392417	0.227580	0.619997	\$264,336	\$0
5 cent increase	0.371372	0.227580	0.598952	\$186,436	\$77,901
3 cent increase	0.351372	0.227580	0.578952	\$112,403	\$151,933
Current Tax Rate	0.321372	0.227580	0.548952	\$1,355	\$262,982
No-New-Revenue Tax Rate	0.317192	0.227580	0.544772	-\$14,118	\$278,455

Impact is **\$297.00** increase over taxes paid in FY23-24 based on BCAD average home value of \$257,204.

\$0.071045

CITY OF SMITHVILLE
2024 Property Tax Calculation Worksheet
For Fiscal Year 2024-2025 Budget
as of 8/7/2024

\$1,679,239	2023-24 M&O Collection Budget
0.376543	2023-24 M&O Tax Rate
0.172409	2023-24 Debt Service Tax Rate
0.548952	2023-24 Total Tax Rate

2024 No-New-Revenue Tax Rate (Effective Tax Rate)	0.544772
2024 Voter-Approval Tax Rate (Rollback Tax Rate)	0.619997
2024 De Minimis Rate	0.738744
2024 PROPOSED TAX RATE	0.619997

Collection Basis	2024	2023
Certified Net Taxable-Approved	466,758,584	451,537,121
less Freeze Taxable (Ceiling)	(105,911,417)	(98,220,332)
Certified Net Taxable-Under Review	7,062,570	
less allowance for contested (20%)	(1,412,514)	
Adjusted Net Taxable	366,497,223	353,316,789



**Avg Impact
To Citizens
\$297 / Year**

M&O Increased By	2024 New M&O Rate	2024 Debt Svc Rate *	2024 Total Rate	2024 M&O w/o Freeze Ovr65 Revenue**	2024 M&O Freeze Over 65 Actual Tax Rev	2024 M&O Revenue	M&O Revenue Increase Over 2023-24 Budget	Avg Homestead*** Increase Over 2023-24 Payment	Avg Homestead*** Property Tax Paid 2024-25 Tax Rate
De Minimis Rate	0.511164	0.227580	0.738744	\$1,892,136	\$490,996	\$2,383,132	\$703,893	\$602.30	\$1,900
PROPOSED - Voter-Approval Tax Rate	0.392417	0.227580	0.619997	\$1,452,579	\$490,996	\$1,943,575	\$264,336	\$296.88	\$1,595
5 cent increase	0.371372	0.227580	0.598952	\$1,374,679	\$490,996	\$1,865,675	\$186,436	\$242.75	\$1,541
3 cent increase	0.351372	0.227580	0.578952	\$1,300,646	\$490,996	\$1,791,642	\$112,403	\$191.31	\$1,489
Current Tax Rate	0.321372	0.227580	0.548952	\$1,189,598	\$490,996	\$1,680,594	\$1,355	\$114.15	\$1,412
No-New-Revenue Tax Rate	0.317192	0.227580	0.544772	\$1,174,125	\$490,996	\$1,665,121	-\$14,118	\$103.40	\$1,401

2024 Debt Service Revenue: \$ 842,418

*Debt Service Revenue: = (Adjusted Net Taxable/100) x Debt Svc Rate x Collection Rate

**M & O Revenue: = (Adjusted Net Taxable/100) x M&O Rate x Collection Rate

Calculations based on: 101% collection rate with an Adjusted Net Taxable of \$366,497,223

***Average Homestead Value: Average taxable 2023 (FY 2023-2024) \$236,410. Average taxable 2024 (FY 2024-2025) \$257,204

2024-2025 Debt Service (General/I & S)	
Payments:	
2018 CO's (refi 98, refi 05)	\$ -
2019 CO's	\$ 59,913
Tax Note, Series 2021	\$ 104,125
Tax Note, Series 2022	\$ 191,073
Tax Note, Series 2023	\$ 501,250
	\$ 856,360
Collections:	
Util Drainage/System Impv Fees	\$ -
Property Tax Levy	\$ 842,418
Prop Tax excess 2023	\$ 13,942
	\$ 856,360

2024-25 Debt Service (Utility)	
Payments:	
2007 CO's	\$ 342,145
2019 CO's	\$ 149,950
	\$ 492,095
Collections:	
Utility Revenue	\$ 492,095

Debt Service:
 FY24-25 includes \$856k in
Debt Service payments.

City of Smithville \$3M Series 2023 Tax Note

Police Department

Qty	Description	Unit Cost	Total	Actual	Remain	Received	Comments
1	Miscellaneous Equipment	\$85,000	\$85,000	\$57,588	\$27,412	WIP	Weapons, Ammunition, Tasers, Office Equipment, Computers, etc.
2	Patrol Vehicles	\$65,000	\$130,000	\$0	\$130,000	Ordered	Two (2) fully outfitted patrol vehicles (estimated Dec 2024)
2	Offline F150 Responder PU	\$65,000	\$130,000	\$122,684	\$7,316	YES	Offline (un-marked) vehicles for PD
1	New HVAC	\$20,000	\$20,000	\$10,707	\$9,293	YES	Replace / repair HVAC to improve efficiency and reduce cost
1	Animal Control Vehicle	\$55,000	\$55,000	\$53,770	\$1,230	YES	Replace old vehicle with new holding pins for animals
13	Mobile CAD Units for Patrol Cars	\$6,250	\$81,250	\$0	\$81,250	WIP	Mobile access to BADGE system and other LE databases.
			\$501,250	\$244,749	\$256,501		

Public Works / Utilities

Qty	Description	Unit Cost	Total	Actual	Remain	Received	Comments
1	Chipper Truck	\$85,000	\$85,000	\$83,000	\$2,000	YES	Replace older chipper truck (Delivered July 2024)
1	Backhoe	\$150,000	\$150,000	\$0	\$150,000	WIP	RE-ALLOCATED (Sewer Pump Truck) - Backhoe (\$150k)
1	Leaf Machine	\$50,000	\$50,000	\$0	\$50,000	WIP	RE-ALLOCATED (Sewer Pump Truck) - Leaf Machine (\$34k) / Mower (\$16k)
1	Small Bucket Truck	\$190,000	\$190,000	\$166,156	\$0	YES	Use for tree trimming and cleaning alleys + back-up when needed (Dec 1)
2	Utility Trucks (F-250)	\$80,000	\$160,000	\$142,518	\$17,482	YES	RE-ALLOCATED SAVINGS from Truck Purchase - Mower (\$16k)
1	Tractor w/ Shredder	\$40,000	\$40,000	\$37,206	\$906	YES	Additional tractor to mow at Airport and Riverbend Park (Est. Dec 1)
1	Mini Excavator	\$0	\$0	\$37,000	\$0	YES	needed for utility department
1	Warehouse Roof Repair	\$100,000	\$100,000	\$100,658	-\$658	YES	New roof w/ spray insulation to repair leaks help with heating / cooling
1	Rack Storage System (Warehouse)	\$25,000	\$25,000	\$14,638	\$0	YES	Rack storage system will provide additional space in warehouse
1	Miscellaneous Tools / Equip.	\$100,000	\$100,000	\$42,917	\$57,083	WIP	Mowers, Weed-eaters, Chainsaws, Tools, Tire Balancer, Industrial Vacuum
1	Streets/Drainage/Sidewalks/Curbs	\$200,000	\$200,000	\$129,000	\$71,000	WIP	Road repair / paving. Street Assessment. Sidewalks / curbs. Small drainage projects.
			\$1,100,000	\$753,093	\$347,813		

General

Qty	Description	Unit Cost	Total	Actual	Remain	Received	Comments
1	Airport Lighting System	\$150,000	\$150,000	\$154,500	-\$4,500	YES	Upgrade runway lighting system. Est. cost = \$1.5M w/ 10% Grant Match.
1	Security Camera Upgrade	\$50,000	\$50,000	\$0	\$50,000	WIP	Now \$50k for Parks and Recycling Center camera installation.
1	City ERP System	\$200,000	\$200,000	\$0	\$200,000	WIP	Enterprise Resource Planning (ERP) system for payroll, budget, billing, HR, timecards.
1	Innovation Center / Hangar Purchase	\$275,000	\$275,000	\$0	\$275,000	WIP	RE-ALLOCATED (FD Tanker). Innovation Center (200k) / Hangar (\$40k) / Tub Grind (\$35k)
1	Baseball Field / Park Upgrades	\$50,000	\$50,000	\$0	\$50,000	WIP	Facility upgrades at Little League/Baseball Fields (Keilberg, Riverbend, Dennis Walker).
1	Cemetery CRM Platform	\$25,000	\$25,000	\$13,737	\$11,263	WIP	Purchase cemetery inventory management system / customer interface
1	Playground Equip / Park Upgrades	\$200,000	\$200,000	\$145,338	\$54,662	WIP	Playground equipment for Riverbend Park (\$55k + \$35k Installation). MLK Park BB Court(s) +\$50k
1	Misc. City Facility Upgrades	\$285,000	\$285,000	\$71,346	\$213,654	WIP	Counter glass @ City Hall. HVAC repairs @ Rec Center. Upgrade microphones in Council Chambers. RE-ALLOCATE to PD for 2 Patrol Cars (\$130k) + Tub Grinding (\$70k)
1	Grant Match for Infrastructure	\$165,000	\$165,000	\$0	\$165,000	WIP	GLO Drainage (\$130k) / TXDOT Main Street ADA Ramps & Sidewalks (\$35k)
			\$1,400,000	\$384,921	\$1,015,079		

Totals: \$3,001,250 \$1,382,763 \$1,619,393

46.07% Spent
53.96% Remain

As of 8/30/24

Prior Actions:

Reduced Little League Upgrades from \$100k to \$50k. Added \$50k to Playground Equipment - APPROVED 10/16/23
 Reduced Security Camera Upgrade from \$350k to \$250k. Added \$100k to Playground Equipment - APPROVED - 11/13/23
 Reduced Security Camera Upgrade from \$250k to \$50k. Added \$200k for ERP / CRM System - APPROVED 5/22/24

Purchase Made or Committed	Purchase Made or Committed	Purchase Made or Committed
\$99,117 in Interest Earned		

City of Smithville Budget Workshop

Wednesday, September 4, 2024

GENERAL
FUND

**YELLOW
SHEET
REVIEW**

IF NEEDED

UTILITY
FUND