

CITY OF SNYDER
FISCAL YEAR 2023-2024
ANNUAL BUDGET COVER PAGE

This budget will raise less revenue from property taxes than last year's budget by an amount of \$11,750, which is a 0.46% decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$31,350.

The members of the governing body voted on the proposal to consider the budget as follows:

FOR: Councilmembers Sarah Jamison, Vernon Clay, Jerry Webb, and Carson Matthies.

AGAINST: None.

PRESENT and not voting: None.

ABSENT: Councilmembers Jeffrey Levens and Thomas Strayhorn.

Property Tax Rate Comparison

	2023-2024	2022-2023
Property Tax Rate	\$0.3981/100	\$0.4443/100
No-New-Revenue Tax Rate	\$0.3981/100	\$0.4443/100
No-New-Revenue Maintenance & Operations (M&O) Rate	\$0.00	\$0.00
Voter-Approval Tax Rate	\$0.4105/100	\$0.4629/100
Debt Rate	\$0.00	\$0.00

Total debt obligation for the City of Snyder secured by property taxes is \$0.00.

ANNUAL BUDGET
OF THE
CITY OF SNYDER, TEXAS
FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023

CITY COUNCIL

Stephanie Ducheneaux, Mayor
Thomas Strayhorn, Mayor Pro-Tem
Sarah Jamison, Councilmember
Vernon Clay, Councilmember
Jerry Webb, Councilmember
Jeffrey Levens, Councilmember
Carson Matthies, Councilmember

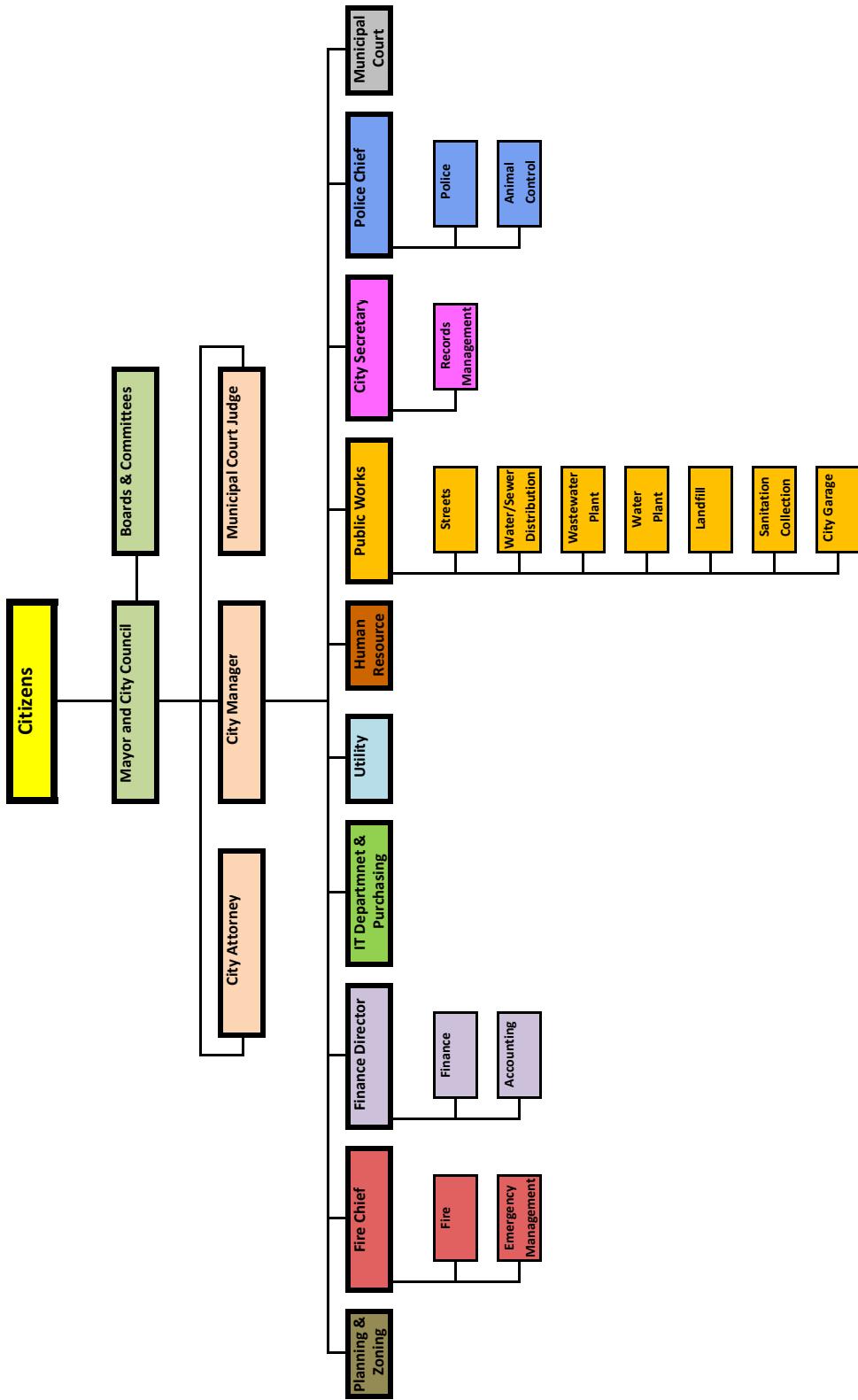
ADMINISTRATIVE STAFF

Elias Torres.....City Manager
Jillian Hardy.....Treasurer/Director of Finance
Underwood Law Firm.....Attorney for the City

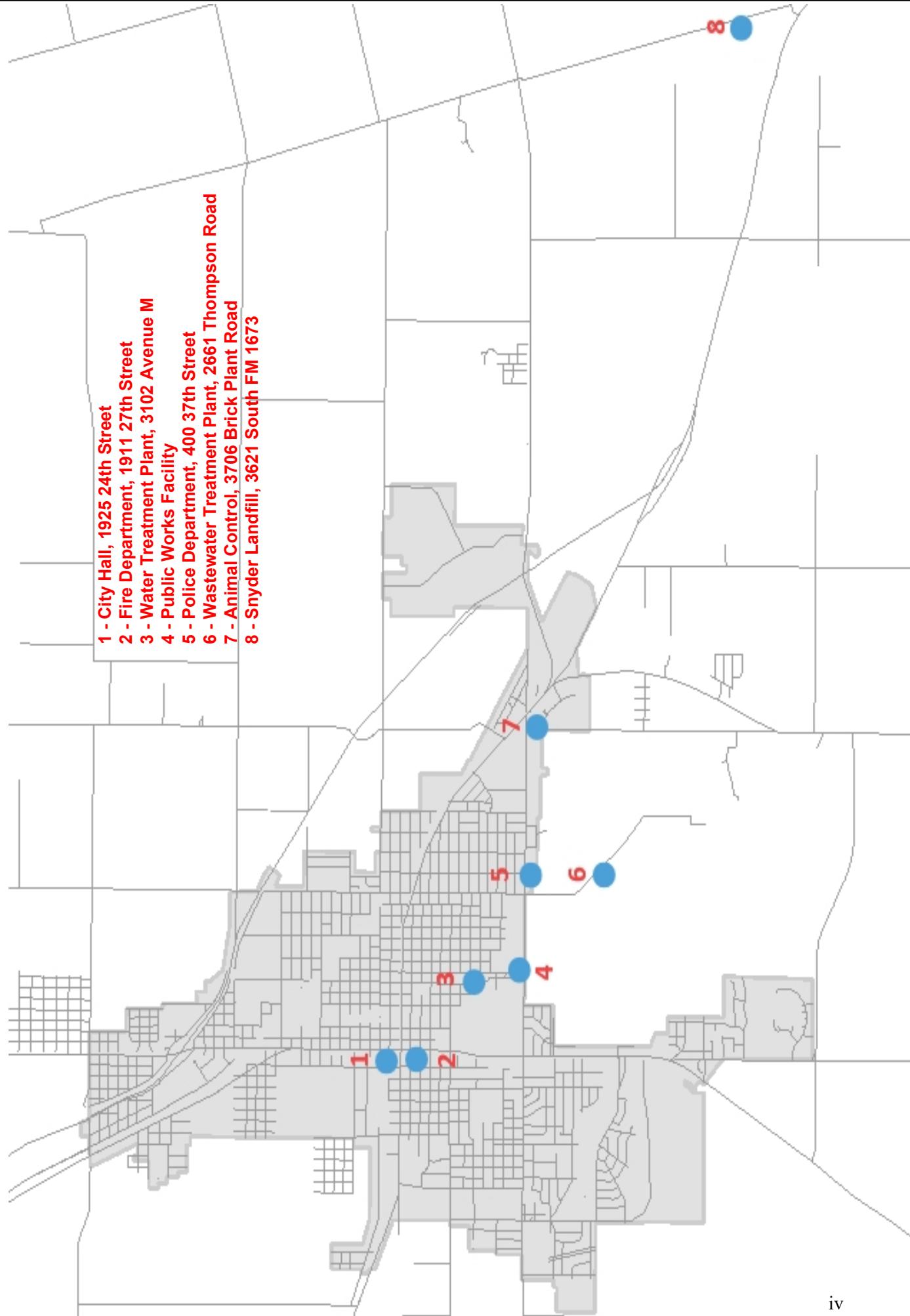
City of Snyder

Organization Chart

Fiscal Year 2024



City Offices



CITY OF SNYDER, TEXAS

ANNUAL BUDGET 2023-2024
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THE CITY OF SNYDER, TEXAS

P.O. Box 1341 • 1925 24th Street • 79550-1341
325/573-4957 • 325/573-7505 Fax

September 30, 2023

Honorable Mayor and City Council
City of Snyder
Snyder, Texas 79549

Honorable Mayor, Members of City Council and Citizens of Snyder,

I am pleased to submit to you the City of Snyder's Fiscal Year 2023-2024 (FY 2024) Annual Operating Budget. The annual budget is perhaps the single most important document of the City because it is the financial plan and program of work for the City for the upcoming fiscal year.

This budget is the plan the City of Snyder will operate under for the next twelve months. This plan was developed by the staff and reviewed and approved by the City Council.

The expenditure levels will be a control on the overall expenditures for City programs, services, and projects. The City staff is responsible for the use of these funds subject to the city's policies and controlled by City Council reviews.

The adopted fiscal year 2024 budget is a balance between the City's strategic objectives and available resources. The budget reflects the diligent efforts of City staff to produce an operating budget plan that is driven by the policies, goals, and objectives of City Council. The budget is streamlined to control costs, while maximizing customer service and service delivery. While maintaining a focus on our core services and fiscal readiness, the budget is flexible and adaptable.

We seek to maintain the City's present level of municipal services with the adopted ad valorem tax rate of 0.3981 per \$100. This year there have been no increases in utility fees.

We have, after evaluating and prioritizing, compiled an Annual Operating Budget for FY 2023-24, which totals \$22,408,730, an increase of \$1,701,140 or 8.22% over appropriations for FY 2022-23. The increase is a result of higher revenues, mainly sales tax.

Total Appropriations (Budget Basis)

Fund	FY 2024	FY 2023	% Change
General	\$ 10,007,540	\$ 9,306,155	7.54%
Water & Sewer	7,928,595	7,540,450	5.15%
Sanitation	3,291,045	2,858,205	15.14%
Intergovernmental	574,290	474,985	20.91%
Motel	535,000	455,000	17.58%
TIF	72,260	72,795	-0.73%
 Total Appropriations	 \$ <u>22,408,730</u>	 \$ <u>20,707,590</u>	 <u>8.22%</u>

The budget is presented by fund and department within each fund starting with the Governmental Funds, then the Proprietary Funds, and lastly the Fiduciary Fund, as illustrated below:

I. Governmental Fund Types:

1. General Funds

General Government

- Department 1 - Administration
- Department 2 - Finance/Accounting
- Department 3 - Planning and Zoning
- Department 4 - Municipal Court
- Department 5 - Community Service
- Department 6 - City Secretary/Records Management
- Department 7 - Information Technology/Purchasing

Public Safety

- Department 16 - Police
- Department 17 - Animal Control
- Department 18 - Fire
- Department 19 - Fire Marshal

Public Works

- Department 25 - Street

2. Special Revenue Funds

Motel

Tax Increment Finance (TIF)

II. Proprietary Fund Types:

1. Enterprise Funds

Sanitation

- Department 30 - Sanitation Collection
- Department 31 - Sanitation Landfill

Water & Sewer

- Department 35 - Sanitary Sewer
- Department 36 - Sewage Treatment
- Department 74 - Water Production
- Department 75 - Water Distribution
- Department 76 - Utility

2. Internal Service Fund

- Department 80 - Central Garage

III. Fiduciary Fund Type:

D.C.O.S. (not available for current year)

Each fund summary is presented in a past, current, and budget year financial position. Each fund is profiled, in detail, by revenue and expenditure. This operating budget has been prepared in accordance with generally accepted accounting principles and practices.

BUDGET DEVELOPMENT

In preparation of this year's operating budget, the Finance Department provided each department with budget packets. The budget packets included a budget calendar, general instructions, personnel evaluations, prior year's actual expenditures, and five-year capital improvement programs.

General instructions provided to department heads were:

Complete line items as necessary for 2023-2024 budget.

Submit and review dates according to Budget Calendar provided.

Departments were requested to maintain status quo on operational expenses as in the previous FY 22-2023.

Departments with capital improvement projects were asked to prioritize those projects and give justification on all requests.

The City has maintained a pay-as-you-go approach to major capital improvements, as opposed to bonded indebtedness. In 2010, the City issued Certificates of Obligation in the amount of \$3,495,000 for an energy analysis and service agreement. This Certificates of Obligation was refunded in 2021, Series 2021A tax exempt. The bulk of this amount is for an automatic meter reading system for the city. The Certificates of Obligation will mature in 2025. An equipment lease/purchase agreement in the amount of \$2,985,314 to finance the automation equipment at the Water Plant and Wastewater Plant, along with the pump and lift stations, will mature in 2028. In 2013, the City issued Certificates of Obligation in the amount of \$9,000,000 for the replacement of water lines, improvements to sewer lines, and overhead storage tanks for future development. In 2021, the 2013 Certificates of Obligation was refunded with a lower interest rate, Series 2021B taxable, which will mature in 2034. In November of 2019, the City issued Certificates of Obligation in the amount of \$3,975,000 for improvements to Water & Sewer infrastructure. The Certificates of Obligation will mature in 2040.

Normal scale for new employees should be budgeted.

Staff members have reviewed and revised, as necessary, the operational levels of the various departments. The City's five-year Capital Improvement Plan has been restructured. Several proposed items in this year's budget have been moved to the following year and utility fees (Water, Sewer & Sanitation) have been reviewed for enterprise deposition.

PERSONNEL

There was a 3.0% C.O.L.A. included in the 2023-2024 budget. Police officers' and firefighters' salaries were increased one level in accordance with the personnel matrix, raising their salaries another 3.5%. An expansion to the pay plan was implemented for Public Safety personnel, allowing for step increases based on years of service. The city currently has 90 full-time employees budgeted for the fiscal year 2023-2024.

REVENUE AND EXPENDITURES

The City's General Fund reflects the economic condition of the local economy. Actual sales tax revenue increased by 24.01% from FY 2021 to FY 2022. The budgeted amount is estimated to increase from FY 2023 to FY 2024 by \$724,265, or 24.01%. This is a result of rising prices and solar farms in the area. The property tax rate for FY 2023 was 0.4443. Property valuations have increased by 11.17% (\$74,422,144) causing the no-new revenue tax rate for FY 23-24 to be 0.3981. The City has elected to adopt the tax rate of 0.3981.

The population estimate of the City of Snyder has decreased from the 2020 census of 11,438 to 11,362 in 2022. This is a decrease of 0.66%. Various statistics can be found in the Statistical section of the budget.

General Fund expenditures are up by \$701,385 (7.54%) compared to FY 2022-23 budget. The increase is a result of higher prices due to the economy.

Water sales revenue is projected to increase by \$200,000 or 3.70% with no increase in utility fees for the fiscal year 2023-2024. The increase reflects better monitoring of water usage due to upgraded meters. Sanitation collection charges increased by \$25,000 or 1.00% with rates staying the same. The maintenance of revenues is necessary to cover operating costs of the water treatment plant, wastewater treatment plant, and the Subtitle D Landfill.

Our Capital Improvements budget increased from \$2,778,990 to \$3,680,800 or 32.45% from last year. Primary projects include a fire engine in the fire department (\$625,000), a cat compactor for the landfill

(\$1,200,000), a roll off truck for sanitation collection (\$215,000), and a backhoe for the water distribution department (\$195,000).

Motel/hotel revenue is projected to increase by \$80,000 (17.58%) to \$535,000. The amount of the property tax that is obligated to the TIF Fund has decreased a small amount, which is a result of the no-new revenue tax rate being adopted and the valuations within that district.

BUDGET AND FISCAL POLICIES

Budget policies, as provided in the Charter of the City of Snyder and applicable to State Statutes, were followed:

1. The City Manager, at least sixty (60) days prior to the beginning of each budget year (October 1), shall submit to the City Council a proposed budget and explanatory budget message.
2. The City Council provides at least one public hearing for the public, in which all public comments are heard.
3. The operating budget is legally enacted by the City Council through the passage of an ordinance not later than September 1st of each respective year.
4. Upon written recommendation of the City Manager, the Council may at any time transfer any unencumbered appropriation balance or any portion thereof within a department to another department.
5. Budgeting control is maintained at the departmental level with the assistance of monthly expense reports. The reports list the budgetary items by line, fund, department, etc. The accounting department maintains an encumbrance system incorporated with its purchase order procedure, allowing for the strict monitoring of cash flow.

FINANCIAL POLICY

The City of Snyder's informal long-range financial policy to improve the City's financial position is as follows:

1. Continually update the City's 5-year Capital Improvements Plan and adjust when needed.
2. Seek the Award of Distinguished Budget Presentation in compliance with financial standards established by the Government Finance Officers Association.
3. Seek the Award of Certificate of Achievement for Excellence in Financial Reporting Program.
4. Continually provide working capital levels in all funds enough to meet current operating needs.
5. Maintain equipment and vehicle replacement programs.
6. Maintain an unreserved fund balance equal to 3 months operational expenses.
7. Continue to improve the financial position of the City to obtain the best possible bond rating for the City.
8. Continue to finance capital improvement projects in a yearly cash flow pay-as-you-go basis.
9. Compile a comprehensive financial report that seeks to comply with the Certificate of Achievement standards as established by the Government Finance Officers Association.
10. Continue to seek government grants to offset capital budget expenditures.

11. Try to maintain a 20-year average for Capital purchases.
12. Continue the safety program with regular training through departmental meetings, along with video, to reduce the cost of worker's compensation expense.
13. The City of Snyder is presently meeting its long-range policies regarding financial management.
14. Secure the investments of the City of Snyder with these three objectives in this order: safety, liquidity, and yield.

GOALS AND OBJECTIVES

In summarizing this year's service levels to the community, the following should be noted by the City Council:

1. Continue to support extension of FM 1611 as a truck route around the central business district.
2. Continue regularly scheduled meetings with the heads of the Chamber of Commerce, School Boards, College Board, County Commissioner's Court, Hospital Board, and Appraisal District.
3. Continue the development of a long-range capital improvements program and completion of the Comprehensive Plan.
4. Continue seal coating and prepping program of city streets.
5. Continue to support the Development Corporation of Snyder and Chamber of Commerce in marketing Snyder development.
6. Continue consolidation of municipal and county services to eliminate duplication of costs. (i.e., PD/Sheriff's office communication consolidation of 911, multi-agency RMS, and Emergency Management Coordinator).
7. Upgrade the Emergency Management System.
8. Upgrade infrastructure for additional economic development.
9. Continue updates on mapping all water, sewer mains, valves, and streets for computer assisted graphics adaptation. (GIS)
10. Continue safety training and CPR certification for all employees.
11. Continue support of Federal designation for a four-lane divided highway between I-27 and I-20.
12. Continue utilization of Price Daniel inmates.
13. Continue financial support of the STAR program.
14. Continue School Resource Officer Program with funding of approximately \$76,135.
15. Continue providing Regroup mass notification service for citizens.
16. Apply for Community Improvement Grants. Continue the process for the Community Development grant for streets and the TDEM grant for backup generators for the pump stations at the water plants.
17. Lake J.B. Thomas nearing 18.8% capacity into CRMWD system.

18. Continue to offer incentives through sales tax and property tax abatements to qualified property owners in Snyder.
19. Continue to promote Snyder for future growth and development.
20. Begin implementation of the short term and long-term goals of the City of Snyder's comprehensive plan.
21. Continue to keep the public informed of ongoing events and information related to the daily operations of the City of Snyder through social media.
22. Continue contributing to the TIF Fund with ad valorem taxes collected in that district and pro-development in that area.
23. Continue with the springtime clean up within the City of Snyder.
24. Continue to seek grants that can be used to renovate and maintain the downtown area through the Texas Downtown Association.
25. Continue upgrading and modifying our information technology system.
26. Issued \$3.9 million in Certificates of Obligation for Capital Improvements to the water and wastewater systems.
27. Continue capital improvement projects for water and sewer using the American Rescue Plan funds.
28. Online service will be available for utility customers to go online and check their accounts for possible leaks or excessive usage on their water account.
29. Continue to encourage paperless billing in the utility department to save on both postage and supplies.
30. Continue the water meter replacement program.
31. Continue improving SCADA system at the water treatment and wastewater treatment plants.
32. Continue project to remediate the methane gas at the Landfill.

OBSERVATION

The overall financial position of the City of Snyder remains healthy. We have an eye to the future and are proactively preparing for known capital expenditures. We continue to support the pay-as-you-go philosophy for major capital projects and equipment replacement. We have sought to maintain a timely program of capital equipment rotation. The City has taken measured steps to ensure adequate reserve levels in all funds. My sincere appreciation to the Department Heads and their employees for assembling the information and data required for this year's 2023-2024 City Budget.

Respectively submitted,



Elias Torres
City Manager

Snyder is named for merchant and buffalo hunter William Henry (Pete) Snyder, who built a trading post on Deep Creek in 1878. It soon drew fellow hunters, and a small settlement grew up around the post. The nature of those early dwellings, mostly constructed of buffalo hide and tree branches, led to the community's first, if unofficial, name of "Hide Town." A bronze statue of an albino buffalo on the grounds of the Scurry County courthouse pays homage to the town's beginnings as a buffalo trading post.

CITY OF SNYDER

BUDGET SUMMARY
Fiscal Year 2023-2024

FUND	DESCRIPTION	BUDGETED 9/30/2024	BUDGET 9/30/2023	ACTUAL 9/30/2022	ACTUAL 9/30/2021	ACTUAL 9/30/2020
GENERAL						
	REVENUES:					
	Taxes	\$ 2,673,645	\$ 2,676,635	\$ 2,944,959	\$ 2,867,072	\$ 2,704,636
	Property	2,673,645	2,676,635	2,944,959	2,867,072	2,704,636
	Sales	3,740,615	3,016,350	3,463,534	2,792,914	2,350,725
	Liquor	30,000	30,000	29,112	27,875	10,937
	Franchise	750,000	729,000	768,723	716,484	722,457
	Licenses & Permits	145,765	131,365	141,157	120,753	93,724
	Intergovernmental	132,635	157,065	136,604	165,154	97,140
	Charges for Services					
	Administrative Fee	1,767,505	1,439,225	1,325,704	1,326,844	1,354,660
	Municipal Court Fee	47,080	39,110	49,543	20,296	44,466
	Billings for Emergency Services	30,000	19,000	17,914	19,170	8,986
	Credit Card Fees	1,000	1,000	948	1,002	812
	Fines & Forfeitures	126,060	126,030	124,315	102,431	110,418
	Miscellaneous					
	Interest	250,000	35,000	126,643	26,508	90,155
	Proceeds from Insurance	40,000	35,000	78,070	241,291	55,146
	Gain/Loss on Sale of Equipment	30,000	20,000	14,128	35,500	82,057
	Misc. Revenue & Other Sources	55,050	33,050	33,680	73,042	23,195
	Transfer from Reserve	188,185	818,325	-	-	-
	Total	\$ 10,007,540	\$ 9,306,155	\$ 9,255,034	\$ 8,536,336	\$ 7,749,514
	EXPENDITURES:					
	Administration	\$ 451,300	\$ 306,355	\$ 385,785	\$ 282,278	\$ 283,043
	Finance	308,900	363,720	252,464	349,433	350,772
	Planning & Zoning	415,720	325,330	260,967	246,451	238,230
	Municipal Court	331,535	329,685	302,494	273,311	300,780
	Community Service	588,855	938,450	515,657	319,270	341,636
	City Secretary/Records	212,900	191,200	176,429	183,171	186,436
	IT/Purchasing	191,910	256,300	169,206	162,927	142,259
	Police	3,132,880	2,763,515	2,354,938	2,560,653	2,564,917
	Animal Control	244,560	177,290	201,188	165,461	171,033
	Fire	2,033,015	1,275,810	1,322,223	1,140,587	1,621,399
	Fire Marshall	155,485	136,745	137,757	136,495	119,799
	Street	1,940,480	2,241,755	1,671,896	1,571,457	1,838,443
	Total	\$ 10,007,540	\$ 9,306,155	\$ 7,751,004	\$ 7,391,494	\$ 8,158,747
	Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 1,504,030	\$ 1,144,842	\$ (409,233)
WATER & SEWER						
	REVENUES:					
	Water Sales	\$ 5,600,000	\$ 5,400,000	\$ 5,554,423	\$ 5,342,208	\$ 5,489,463
	Sewer Charges	1,550,000	1,570,000	1,535,407	1,555,078	1,560,940
	Billings & Collections for Sanitation	208,765	196,460	196,626	316,614	314,528
	Water Taps	20,000	20,000	8,735	17,800	20,950
	Sewer Taps	15,000	15,000	12,744	5,550	17,400
	Plumbing Permits & Inspections	8,000	8,000	6,835	7,864	7,920
	Miscellaneous	52,450	51,450	52,845	236,364	28,334
	Interest Income	60,000	9,500	25,662	9,710	54,191
	Gain (loss) on Sale of Equipment	8,000	-	35,714	843	10
	Proceeds from Insurance	20,000	10,000	97,116	129,205	37,266
	Capital Grant	-	-	10,231	-	-
	Total	\$ 7,542,215	\$ 7,280,410	\$ 7,536,338	\$ 7,621,236	\$ 7,531,002
	EXPENSES:					
	Sanitary Sewer	\$ 534,480	\$ 489,200	\$ 403,137	\$ 382,936	\$ 349,653
	Wastewater Treatment Plant	1,092,875	1,032,990	1,034,777	969,370	908,889
	Water Production	3,767,340	3,453,285	3,392,287	3,229,456	3,228,423
	Water Distribution	1,705,050	1,753,800	1,426,045	1,332,723	1,292,794
	Utility and Collections	555,355	514,620	499,659	792,909	756,557
	Debt Service	273,495	296,555	323,327	580,326	599,491
	Total	\$ 7,928,595	\$ 7,540,450	\$ 7,079,232	\$ 7,287,720	\$ 7,135,807
	Change in Net Position	\$ (386,380)	\$ (260,040)	\$ 457,106	\$ 333,516	\$ 395,195

FUND	DESCRIPTION	BUDGETED 9/30/2024	BUDGET 9/30/2023	ACTUAL 9/30/2022	ACTUAL 9/30/2021	ACTUAL 9/30/2020
SANITATION	REVENUES:					
	Sanitation Charges	\$ 2,525,000	\$ 2,500,000	\$ 2,413,689	\$ 2,172,971	\$ 2,160,971
	Landfill Gate Fees	800,000	815,000	889,334	609,317	905,462
	Roll Off Containers	7,000	10,000	6,900	6,785	-
	Grant	1,000	-	2,588	-	-
	Miscellaneous	7,550	12,350	8,903	18,135	17,818
	Interest	70,000	25,000	24,466	21,208	35,082
	Gain (Loss) on Sale of Asset	200,000	60,000	167,200	5	200,100
	Proceeds from Insurance	-	-	-	27,652	-
	Total	\$ 3,610,550	\$ 3,422,350	\$ 3,513,080	\$ 2,856,073	\$ 3,319,433
	EXPENSES:					
	Collection	\$ 1,178,115	\$ 1,079,775	\$ 924,552	\$ 950,971	\$ 975,996
	Landfill	2,112,930	1,778,430	1,834,190	1,844,256	1,781,180
	Total	\$ 3,291,045	\$ 2,858,205	\$ 2,758,742	\$ 2,795,227	\$ 2,757,176
	Change in Net Position	\$ 319,505	\$ 564,145	\$ 754,338	\$ 60,846	\$ 562,257
INTERGOVERNMENTAL	REVENUES:					
	Billings to Departments	\$ 569,190	\$ 469,360	\$ 503,874	\$ 286,179	\$ 381,266
	Miscellaneous	5,100	5,625	7567	2,611	3,378
	Gain (Loss) on Sale of Asset	-	-	-	-	-
	Total	\$ 574,290	\$ 474,985	\$ 511,441	\$ 288,790	\$ 384,644
	EXPENSES:					
	Personnel Services	\$ 89,965	\$ 74,110	\$ 44,227	\$ 86,169	\$ 76,315
	Supplies	334,850	285,750	305,267	213,354	185,930
	Maintenance	18,325	9,370	10,803	14,623	12,744
	Services	44,775	29,395	36,162	29,263	27,364
	Sundry Charges	2,800	2,500	3,230	858	1,569
	Non Capitalized Equipment	-	-	162	474	-
	Depreciation	83,575	73,860	75,379	76,324	80,722
	Total	\$ 574,290	\$ 474,985	\$ 475,230	\$ 421,065	\$ 384,644
	Change in Net Position	\$ -	\$ -	\$ 36,211	\$ (132,275)	\$ -
SPECIAL REVENUE TIF MOTEL	REVENUES:					
	Property Taxes	\$ 72,260	\$ 72,795	\$ 92,136	\$ 87,280	\$ 89,177
	Occupancy	535,000	455,000	617,366	454,964	445,823
	Grant	-	-	276,584	224,251	344,096
	Interest	-	-	1,260	135	-
	Total	\$ 607,260	\$ 527,795	\$ 987,346	\$ 766,630	\$ 879,096
	EXPENDITURES:					
	Property Taxes	\$ -	\$ -	\$ -	\$ 151	\$ 173
	Occupancy	535,000	455,000	622,781	449,536	445,823
	Grant	-	-	276,584	224,251	344,096
	Total	\$ 535,000	\$ 455,000	\$ 899,365	\$ 673,938	\$ 790,092
	Excess (Deficiency) of Revenues over Expenditures	\$ 72,260	\$ 72,795	\$ 87,981	\$ 92,692	\$ 89,004
	ALL FUNDS REVENUES	\$ 22,341,855	\$ 21,011,695	\$ 21,803,239	\$ 20,069,065	\$ 19,863,689
	ALL FUNDS EXPENSES	\$ 22,336,470	\$ 20,634,795	\$ 18,963,573	\$ 18,569,444	\$ 19,226,466
	NET ALL FUNDS	\$ 5,385	\$ 376,900	\$ 2,839,666	\$ 1,499,621	\$ 637,223

CITY OF SNYDER, TEXAS
COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
FUND BALANCE - ALL GOVERNMENTAL FUND TYPES

2023-2024 BUDGET

	Governmental Fund Types		Totals
	General	Special Revenue	Proposed 2023-2024 Budget
Revenues:			
Taxes	7,194,260	607,260	7,801,520
Licenses and Permits	145,765	-	145,765
Intergovernmental	132,635	-	132,635
Charges for Services	1,845,585	-	1,845,585
Fines and Forfeitures	126,060	-	126,060
Interest	250,000	-	250,000
Contributions & Donations	-	-	-
Miscellaneous	55,050	-	55,050
Total Revenues	9,749,355	607,260	10,356,615
Expenditures:			
General Government	2,501,120	-	2,501,120
Public Safety	5,565,940	-	5,565,940
Public Works	1,940,480	-	1,940,480
Culture and Recreation	-	535,000	535,000
Tax Increment Financing	-	72,260	72,260
Total Expenditures	10,007,540	607,260	10,614,800
Excess (Deficiency) of Revenues over Expenditures	(258,185)	-	(258,185)
Other Financing Sources (Uses):			
Sale of Fixed Assets	30,000	-	30,000
Proceeds from Insurance	40,000	-	40,000
Proceeds from Cert. of Oblig.	-	-	-
Transfers from Reserve	188,185	-	188,185
Excess (Deficiency) of Rev. & Other Sources over Expenditures	-	-	-
Fund Balance B-O-Y	9,897,719	618,383	10,516,102
Plus depreciation	-	-	-
Changes in inventory	-	-	-
Changes in accounting prin.	-	-	-
Fund Balance E-O-Y	9,897,719	618,383	10,516,102

CITY OF SNYDER, TEXAS
COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
FUND BALANCE - ALL GOVERNMENTAL FUND TYPES

PRIOR YEAR'S TOTALS

Governmental Fund Types				
	Budgeted 2022-2023	Actual 2021-2022	Actual 2020-2021	Actual 2019-2020
Revenues:				
Taxes	6,979,780	7,915,830	6,946,589	6,323,755
Licenses and Permits	131,365	141,157	120,753	93,724
Intergovernmental	157,065	413,188	389,405	441,236
Charges for Services	1,498,335	1,394,109	1,367,312	1,408,924
Fines and Forfeitures	126,030	124,315	102,431	110,418
Interest	35,000	127,903	26,643	90,155
Contributions & Donations	-	-	-	-
Miscellaneous	33,050	33,680	73,042	23,195
Total Revenues	8,960,625	10,150,182	9,026,175	8,491,407
Expenditures:				
General Government	2,711,040	2,063,002	1,816,992	1,843,329
Public Safety	4,353,360	4,073,659	4,227,447	4,821,244
Public Works	2,241,755	1,890,927	1,571,457	1,838,443
Culture and Recreation	455,000	622,781	449,536	445,823
Tax Increment Financing	72,795	-	-	-
Total Expenditures	9,833,950	8,650,369	8,065,432	8,948,839
Excess (Deficiency) of Revenues over Expenditures	(873,325)	1,499,813	960,743	(457,432)
Other Financing Sources (Uses):				
Sale of Fixed Assets	20,000	14,128	35,500	82,057
Proceeds from Insurance	35,000	78,070	241,291	55,146
Proceeds from Cert. of Oblig.	-	-	-	-
Transfer from Reserve	818,325	-	-	-
Excess (Deficiency) of Rev. & Other Sources over Expenditures	-	1,592,011	1,237,534	(320,229)
Fund Balance B-O-Y	11,261,632	9,669,621	8,432,087	8,752,316
Prior year adjustment	-	-	-	-
Plus depreciation	-	-	-	-
Changes in inventory	-	-	-	-
Changes in accounting prin.	-	-	-	-
Fund Balance E-O-Y	10,516,102	11,261,632	9,669,621	8,432,087

CITY OF SNYDER, TX
COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
FUND NET POSITION - ALL PROPRIETARY FUND TYPES

2023-2024 BUDGET

	Proprietary Fund Types		Totals
	Enterprise	Internal Service	Proposed 2023-2024 Budget
Operating Revenues:			
Billings to Departments	-	569,190	569,190
Water Sales	5,600,000	-	5,600,000
Sewer Charges	1,550,000	-	1,550,000
Sanitation Charges	2,525,000	-	2,525,000
Landfill Gate Fees	800,000	-	800,000
Billings & Collections for Sanitation	208,765	-	208,765
Water & Sewer Taps	35,000	-	35,000
Plumbing Permits & Inspc.	8,000	-	8,000
Roll-off Containers	7,000	-	7,000
Miscellaneous	60,000	5,100	65,100
Total Oper. Revenues	<u>10,793,765</u>	<u>574,290</u>	<u>11,368,055</u>
Operating Expenses:			
Personnel Services	2,397,690	89,965	2,487,655
Supplies	833,900	334,850	1,168,750
Maintenance	967,810	18,325	986,135
Services	3,964,300	44,775	4,009,075
Sundry Charges	121,670	2,800	124,470
Non Capitalized Equipment	-	-	-
Depreciation	2,660,775	83,575	2,744,350
Total Oper. Expenses	<u>10,946,145</u>	<u>574,290</u>	<u>11,520,435</u>
Operating Income or (Loss)	(152,380)	-	(152,380)
Non-Oper. Revenues/(Expenses):			
Interest Income	130,000	-	130,000
Gain (Loss) on Sale of Asset	208,000	-	208,000
Proceeds from Insurance	20,000	-	20,000
Bond Issuance Cost	-	-	-
Debt Service	(273,495)	-	(273,495)
Total Non-Oper.	<u>84,505</u>	<u>-</u>	<u>84,505</u>
Grant Contributions	1,000	-	1,000
Net Income (Loss)	(67,875)	-	(67,875)
Total Net Position - beginning	15,414,251	-	15,414,251
Prior Period Adjustment	-	-	-
Total Net Position - ending	<u>15,346,376</u>	<u>-</u>	<u>15,346,376</u>

CITY OF SNYDER, TEXAS
COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
FUND NET POSITION - ALL PROPRIETARY FUND TYPES

PRIOR YEAR'S TOTALS

	Proprietary Fund Types			
	Budgeted 2022-2023	Actual 2021-2022	Actual 2020-2021	Actual 2019-2020
Operating Revenues:				
Billings to Departments	469,360	503,874	286,179	381,266
Water Sales	5,400,000	5,554,423	5,342,208	5,489,463
Sewer Charges	1,570,000	1,535,407	1,555,078	1,560,940
Sanitation Charges	2,500,000	2,413,689	2,172,971	2,160,971
Landfill Gate Fees	815,000	889,334	609,317	905,462
Billings & Collections for Sanita	196,460	196,626	316,614	314,528
Water & Sewer Taps	35,000	21,479	23,350	38,350
Plumbing Permits & Inspc.	8,000	6,835	7,864	7,920
Rolloff containers	10,000	6,900	6,785	-
Miscellaneous	69,425	69,315	257,110	49,530
Total Oper. Revenues	11,073,245	11,197,882	10,577,476	10,908,430
Operating Expenses:				
Personnel Services	2,358,415	1,831,144	1,962,653	1,931,543
Supplies	918,860	1,120,296	748,554	734,265
Maintenance	1,038,530	982,570	849,617	647,830
Services	3,666,235	3,602,157	3,747,687	3,708,090
Sundry Charges	108,135	78,819	63,442	76,066
Non Capitalized Equipment	-	1,448	1,054	3,652
Depreciation	2,486,910	2,373,443	2,550,679	2,576,690
Total Oper. Expenses	10,577,085	9,989,877	9,923,686	9,678,136
Operating Income or (Loss)	496,160	1,208,005	653,790	1,230,294
Non-Oper. Revenues/(Expenses):				
Interest Income	34,500	50,128	30,918	89,273
Gain (Loss) on Sale of Asset	60,000	202,914	848	200,110
Proceeds from Insurance	10,000	97,116	274,607	37,266
Bond Issuance Cost	-	-	(220,570)	(103,820)
Debt Service	(296,555)	(323,327)	(359,756)	(495,671)
Total Non-Oper.	(192,055)	26,831	(273,953)	(272,842)
Grant Contributions	-	12,819	-	-
Net Income (Loss)	304,105	1,247,655	379,837	957,452
Total Net Position - beginning	15,110,146	13,862,491	13,482,654	12,525,202
Prior Period Adjustment	-	-	-	-
Total Net Position - ending	15,414,251	15,110,146	13,862,491	13,482,654

**GENERAL FUND
NARRATIVE
FISCAL YEAR 2023-2024**

Sales tax revenue is projected to increase by 24.01% for FY 2023-24 and current Ad Valorem tax collections are anticipated to be \$11,750 less than last year due to the adoption of the no-new revenue property tax rate of 0.3981 per \$100.00. Franchise taxes will increase by \$21,000 or 2.88%. The increase in budgeted revenue for the FY 2023-24 is due primarily to the increase in sales tax.

The City had an increase in property valuations creating a no-new revenue tax rate of 0.3981. The ad valorem rate of 0.3981 was adopted to avoid rises in property taxes and still maintain funds for the expenditures budgeted for 2023-24 (see chart on page 9 for history of tax rates).

Anticipated revenues for the General Fund total \$10,007,540, an increase of \$701,385 or 7.54% more than the preceding year's budget (see graph on page 17). The amount of revenues from various sources and the change from last year are shown in the following tabulation:

Revenue Source	Amount	Percent of Total	Increase/(Decrease) from FY 2023
Taxes	\$ 7,194,260	71.89%	\$ 742,275
Licenses & Permits	145,765	1.46%	14,400
Intergovernmental	132,635	1.33%	(24,430)
Charges for Services	1,845,585	18.44%	347,280
Fines & Forfeitures	126,060	1.26%	-
Interest	250,000	2.50%	215,000
Miscellaneous	125,050	1.25%	37,000
Transfer from Reserve	188,185	1.88%	(630,140)
 Total	 \$ <u>10,007,540</u>	 <u>100.00%</u>	 \$ <u>701,385</u>

Ad valorem taxes, both current and delinquent and any additional revenue associated with ad valorem, are expected to produce 37.16% of the General Fund tax revenues for FY 2024 as compared to 41.49% of the budgeted tax revenues for FY 2023, (refer to graph on page 10). Sales tax revenues which amount to 52.00% of the total for FY 2024 have increased by 24.01% (see graph on page 12) from FY 2023. Franchise and Liquor taxes make up the remaining 10.84% of taxes.

The city's property tax is levied each October 1, on 100 percent of assessed value listed for all real and personal property (business property) located in the City. Assessed values are established by the Scurry County Appraisal District and certified by the Board of Review. Total appraised value for the City of Snyder for FY 2024 is \$740,762,982, an increase of \$74,422,144 (11.17%) from FY 2023.

The City is permitted by Article II, Section 5 of the State of Texas Constitution to levy taxes up to \$2.50 per \$100 of assessed valuation for general governmental services including the payment of principal and interest on general obligation long-term debt. Taxes are due by January 31, following the October 1 tax levy date.

Beginning in 1982, the Appraisal District is required under the Property Tax Code to assess all property within the Appraisal District based on 100 percent of its appraised market value and is prohibited from applying any assessment ratios. The value of property within the Appraisal District must be reviewed every four years; however, the City may, at its own expense, require annual reviews of appraised values. The City may challenge appraised values established by the Appraisal District through various appeals and if necessary, legal action. Under this legislation, the City continues to set tax rates on City property. However, if the tax rate adjusted for new

improvements, excluding tax rates on bonds and other contractual obligations, exceeds the voter-approval tax rate, an election is required. The voter-approval tax rate calculated by the County Tax Assessor/Collector is 0.4105 per \$100 of assessed valuation.

Expenditures for the General Fund total \$10,007,540 for FY 2024, an increase of 7.54% from FY 2023, (see graph on page 14). Changes in levels of expenditures for major functions of the City over the preceding year are shown in the following tabulation:

Function	Current	Percent of Total	Increase/(Decrease) from FY 2023
General Government	\$ 2,501,120	24.99%	\$ (209,920)
Public Safety	5,565,940	55.62%	1,212,580
Public Works	1,940,480	19.39%	(301,275)
Total	\$ <u>10,007,540</u>	<u>100.00%</u>	\$ <u>701,385</u>

The major functions and their percentage of the total General Fund expenditures are shown in the pie-chart, page 13.

General Government budgeted expenditures have decreased by 7.74% from last year. Personnel increased by 9.80%, supplies by 1.66%, maintenance by 24.00%, while services decreased by 38.60%, sundry charges by 2.66%, and capital outlay by 9.16%.

Public Safety budgeted expenditures increased by 27.85% from last year. Personnel increased by 5.22%, supplies by 5.11%, maintenance by 76.36%, services by 7.65%, sundry charges by 36.78%, and capital outlay by 444.19%.

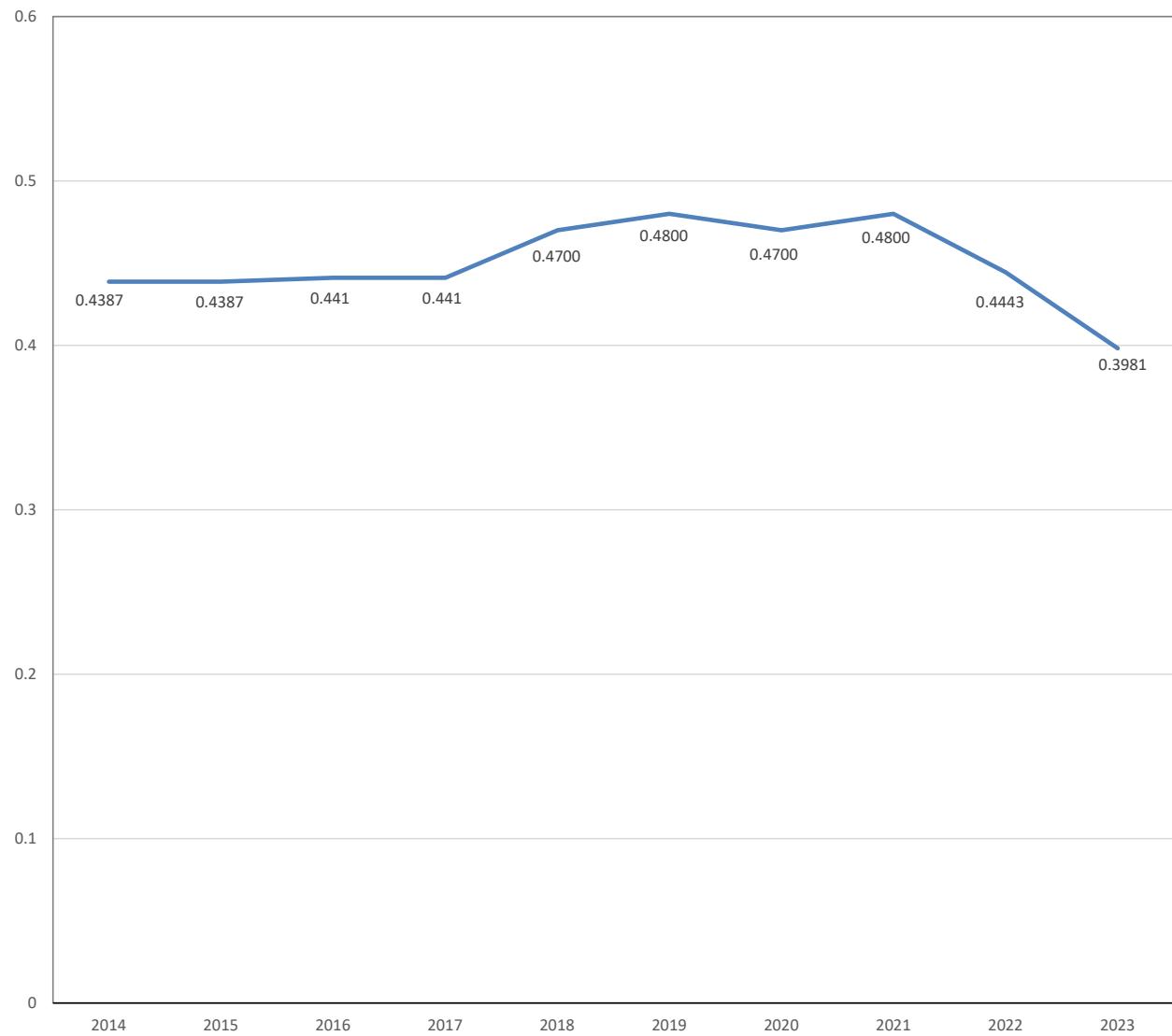
Public Works (street department) budgeted expenditures decreased by 13.44%. Personnel increased by 11.57%, supplies by 16.67%, sundry charges by 17.65%, while maintenance decreased by 15.16%, services by 19.46%, and capital outlay by 49.41%.

The budgeted Undesignated Fund Balance at the end of FY 2024 is expected to reflect no change from the FY 2023 balance. The relationship between annual actual expenditures and undesignated fund balance for the ten-year period FY 2015 – FY 2024 can be viewed on the graph on page 15. It is apparent from the graph that the relationship between expenditures and designated fund balances has held relatively stable in the past three years.

The Capital Improvement Plan (CIP), page 164, sets out the schedule of capital expenses for the five-year period which includes FY 2024. Capital expenditures for 2024 are \$1,294,500 as compared to \$696,095 for the previous fiscal year. The expenditures for capital improvements are found in all departmental budgets.

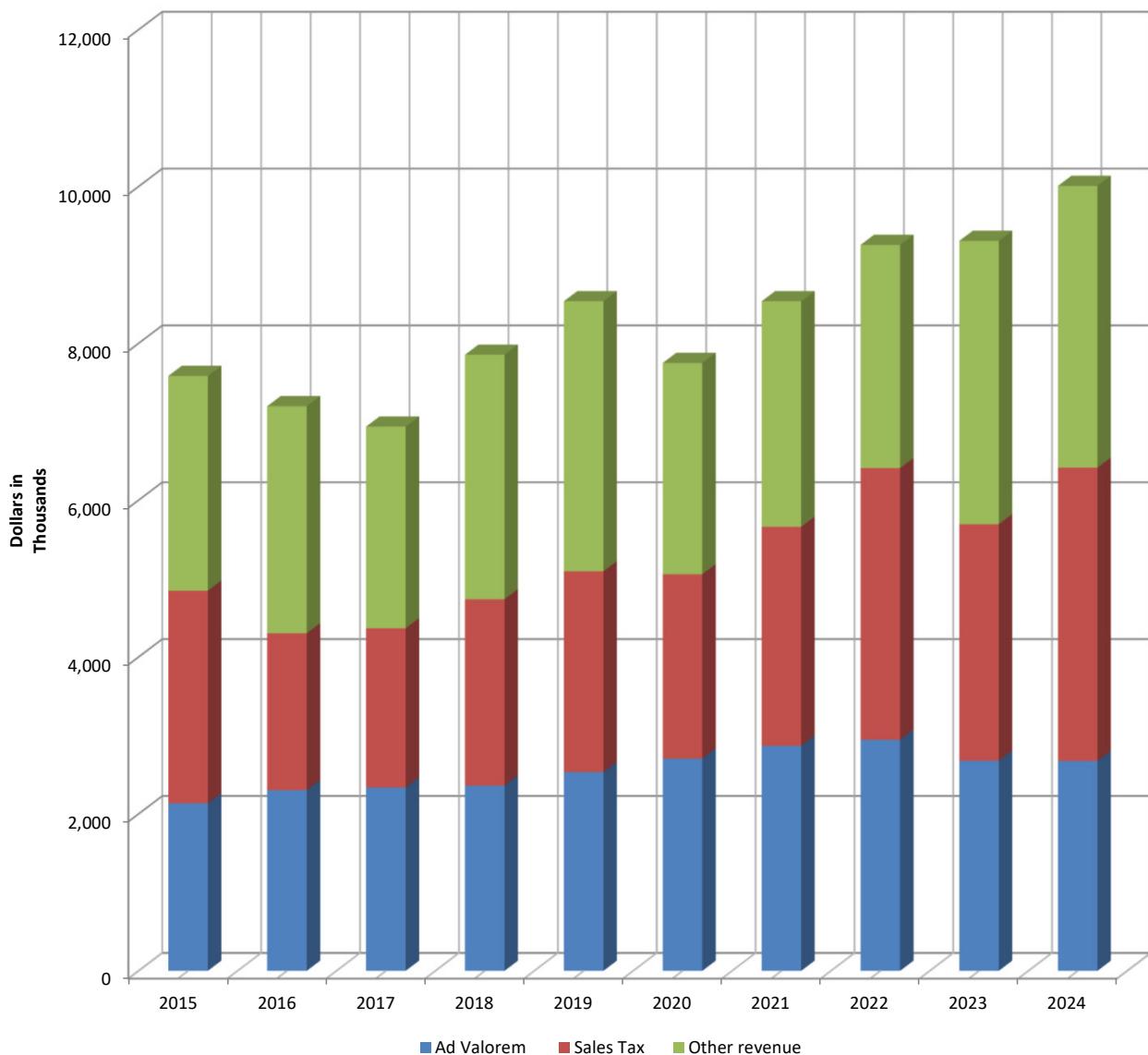
The City Council established a Tax Increment Financing Zone (TIF) in November 2013 – promoting the development of a certain contiguous area within its jurisdiction and ETJ by the creation of a reinvestment zone. Sixty-five percent (65%) of the property taxes from this district go into the TIF Fund.

Advalorem Tax Rate 10 year history



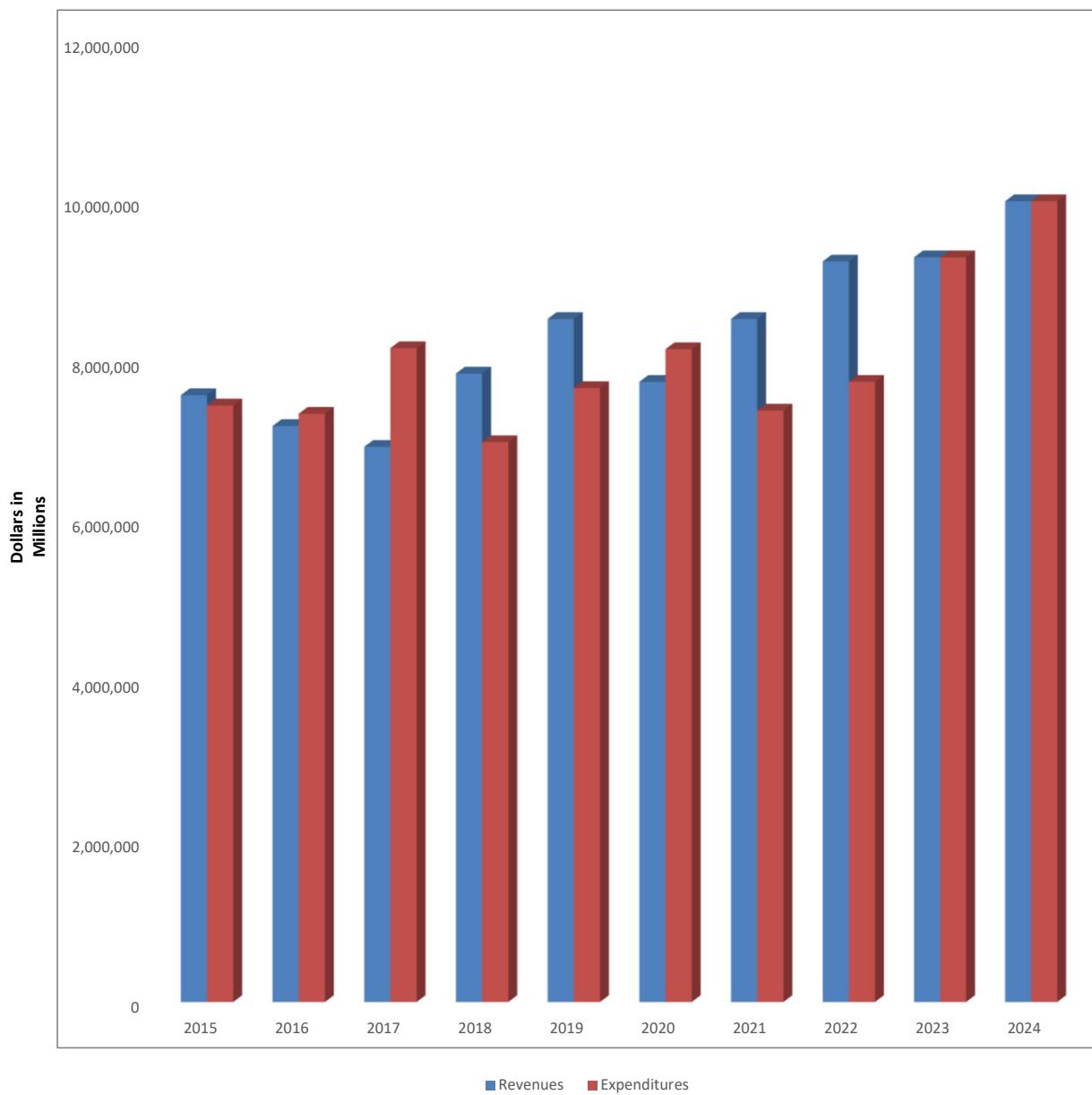
This chart displays the tax rate for the past ten years for the City of Snyder from 0.4387 per \$100 of assessed value in 2014 to 0.3981 per \$100 of assessed value in 2023. This is a 0.0406 decrease which would equal to a decrease of \$40.60 on a home valued at \$100,000 over a period of ten years.

General Fund
Ad Valorem, Sales Tax, Other Revenue
Fiscal Years 2015-2024

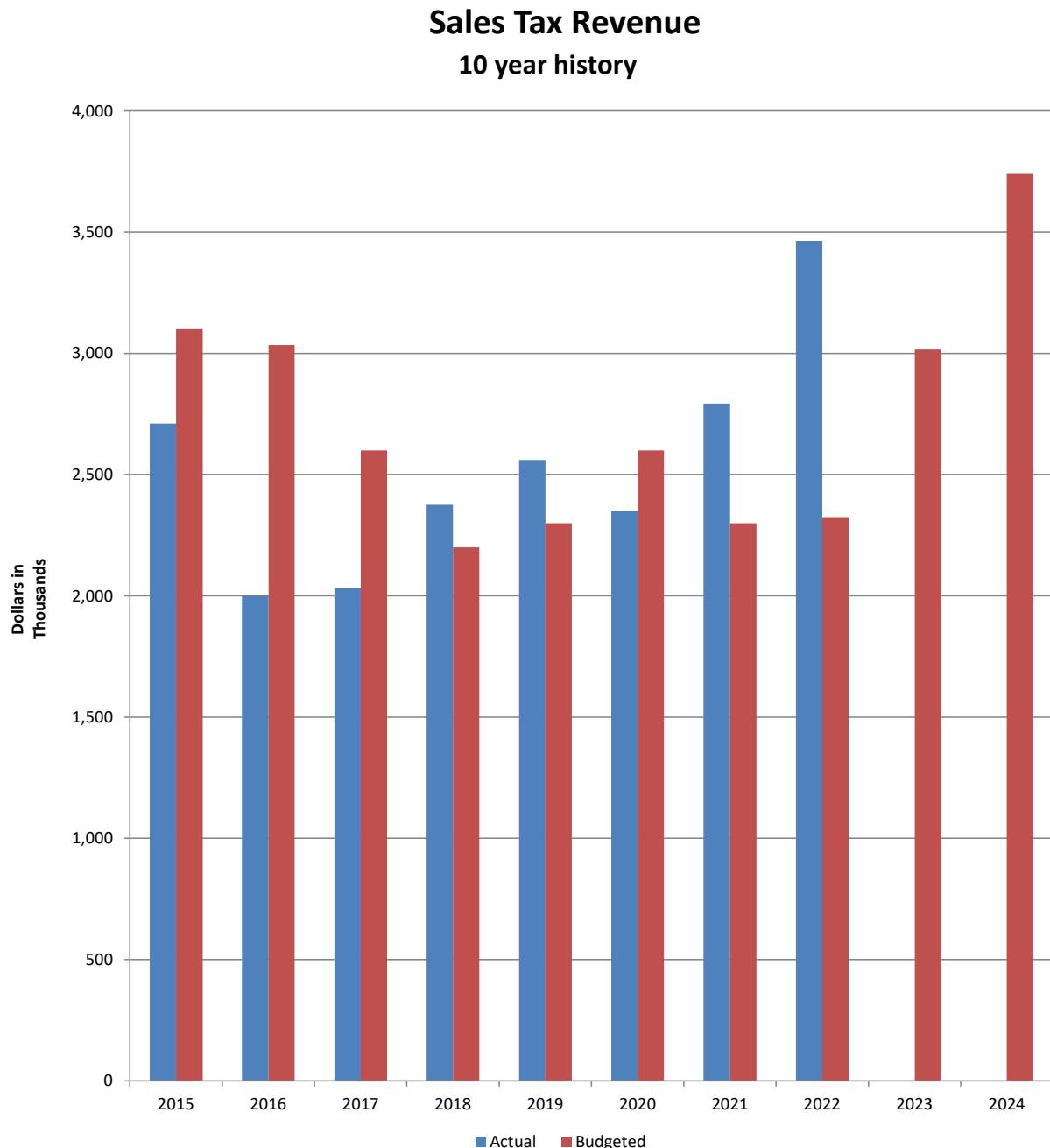


Description: This graph shows the relationship between actual Ad Valorem Taxes and Sales Tax to Total Revenue in the General Fund for the period Fiscal Year 2015 to Fiscal Year 2022 and the budgeted amount for Fiscal Years 2023 and 2024.

**General Fund
Revenues & Expenditures
Fiscal Years 2015-2024**



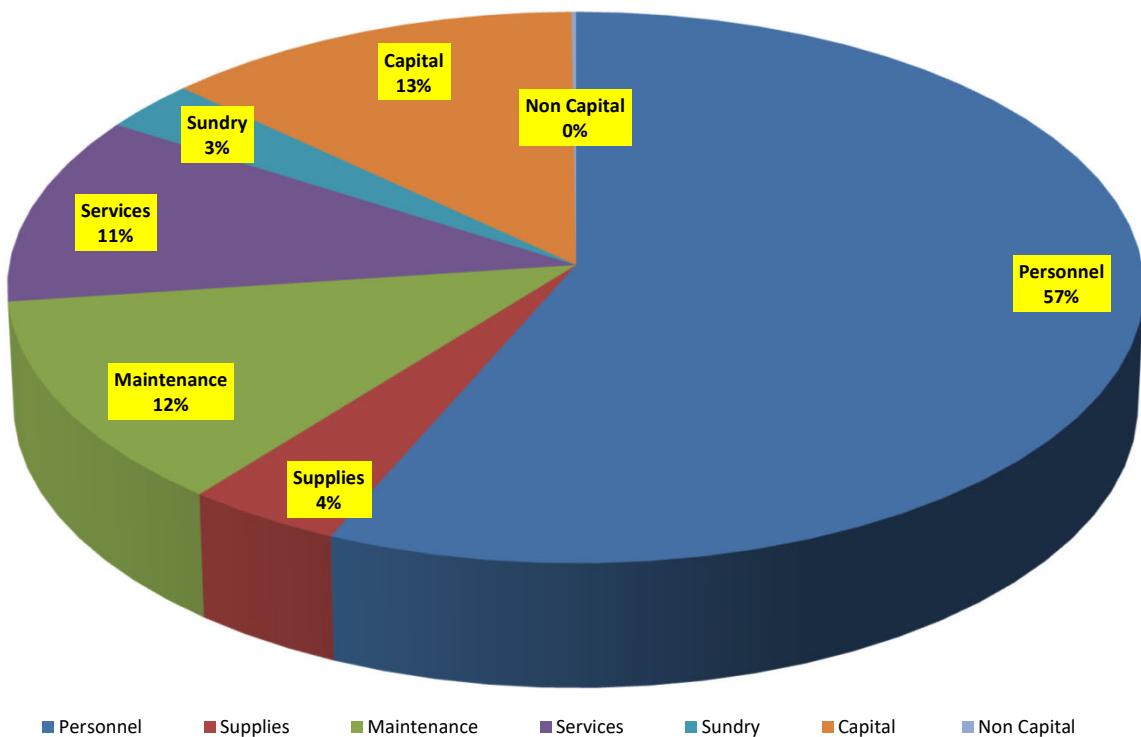
Description: This graph shows the actual General Fund Revenues and Expenditures for Fiscal Year 2015 to Fiscal Year 2022 and budgeted revenues and expenditures for Fiscal Years 2023 and 2024.



Description: This graph shows the Actual Sales Tax Received compared to the Budgeted Sales Tax for Fiscal Years 2015 through 2022 and Budgeted Sales Tax for Fiscal Years 2023 and 2024. Sales tax recorded in 2023 is through September. Budgeted amount for 2024 anticipates an increase, due to changes in our local economy.

General Fund Expenditures

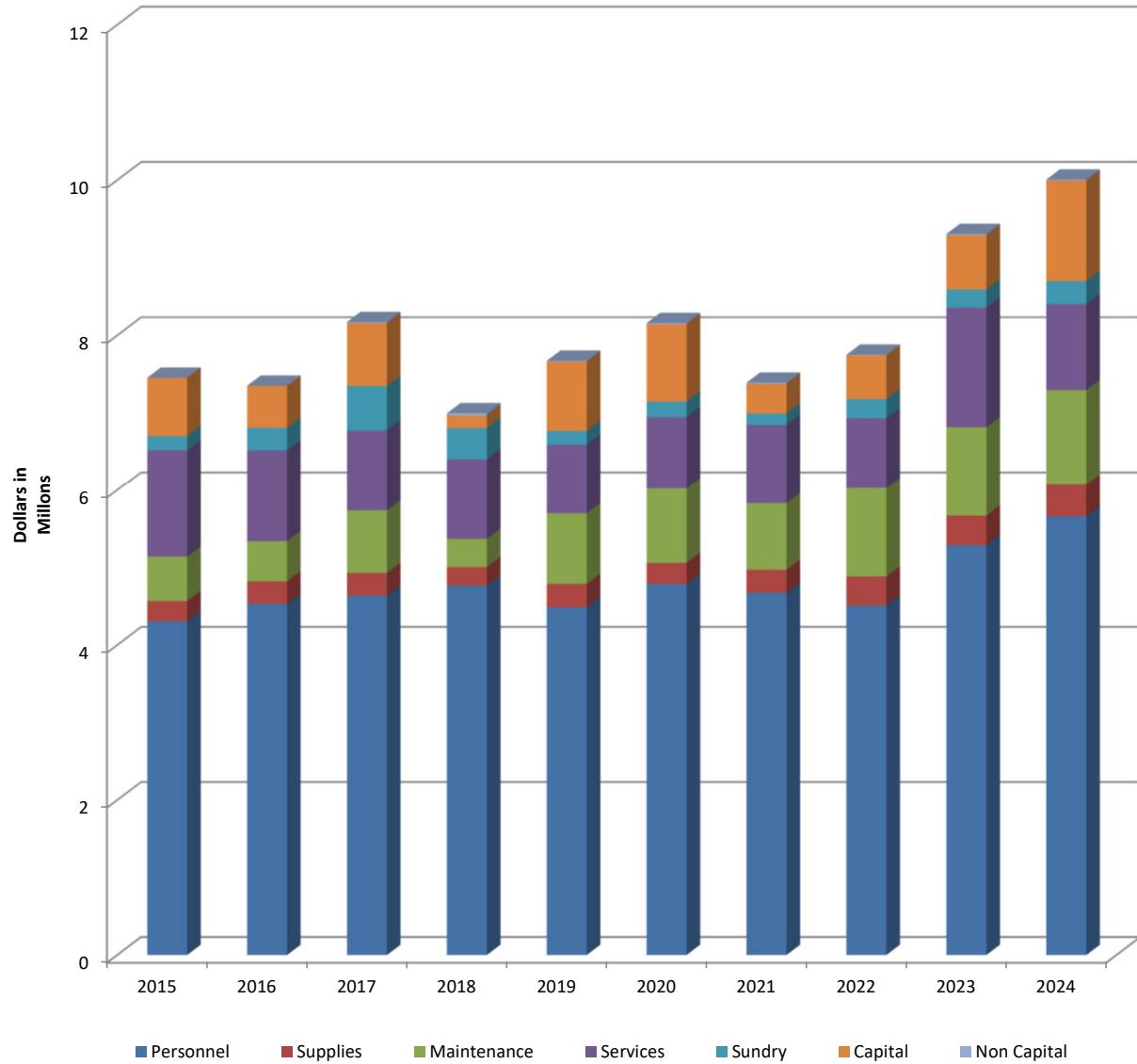
Fiscal Year 2023 - 2024



Description: This pie chart visually shows the percentage of General Fund Expenditures allocated to the various major categories for the budget for Fiscal Year 2023-2024.

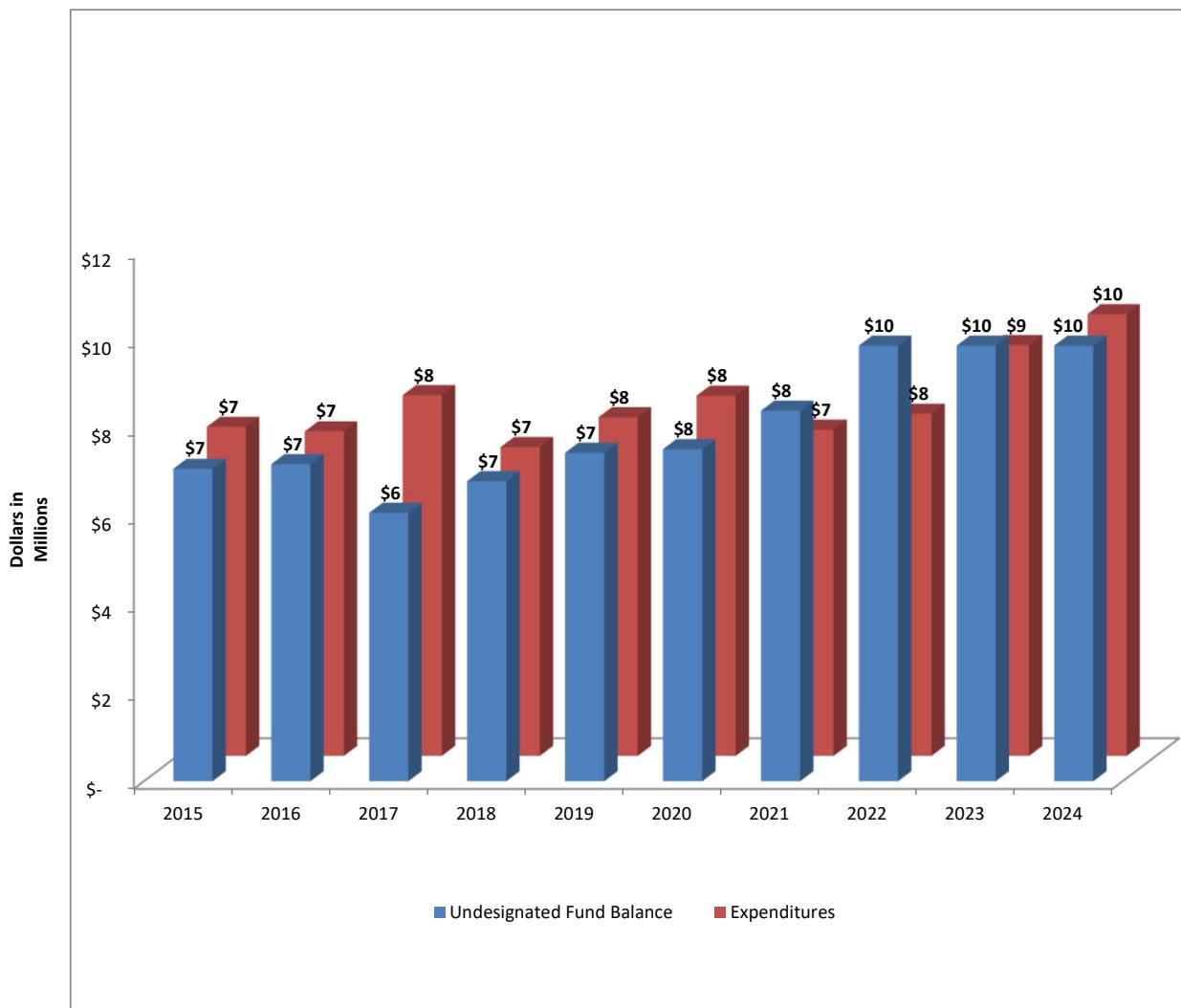
General Fund Expenditures

Fiscal Years 2015-2024



Description: This graph shows a visual comparison of actual expenditure allocations for Fiscal Years 2015 through 2022 and budgeted allocations for Fiscal Years 2023 and 2024.

General Fund
Undesignated Fund Balance/Expenditures
Fiscal Years 2015 - 2024



Description: This graph shows the relationship between actual General Fund Expenditures and Undesignated Fund Balance at year's end for Fiscal Year 2015 to Fiscal Year 2022 and the budgeted for Fiscal Years 2023 and 2024.

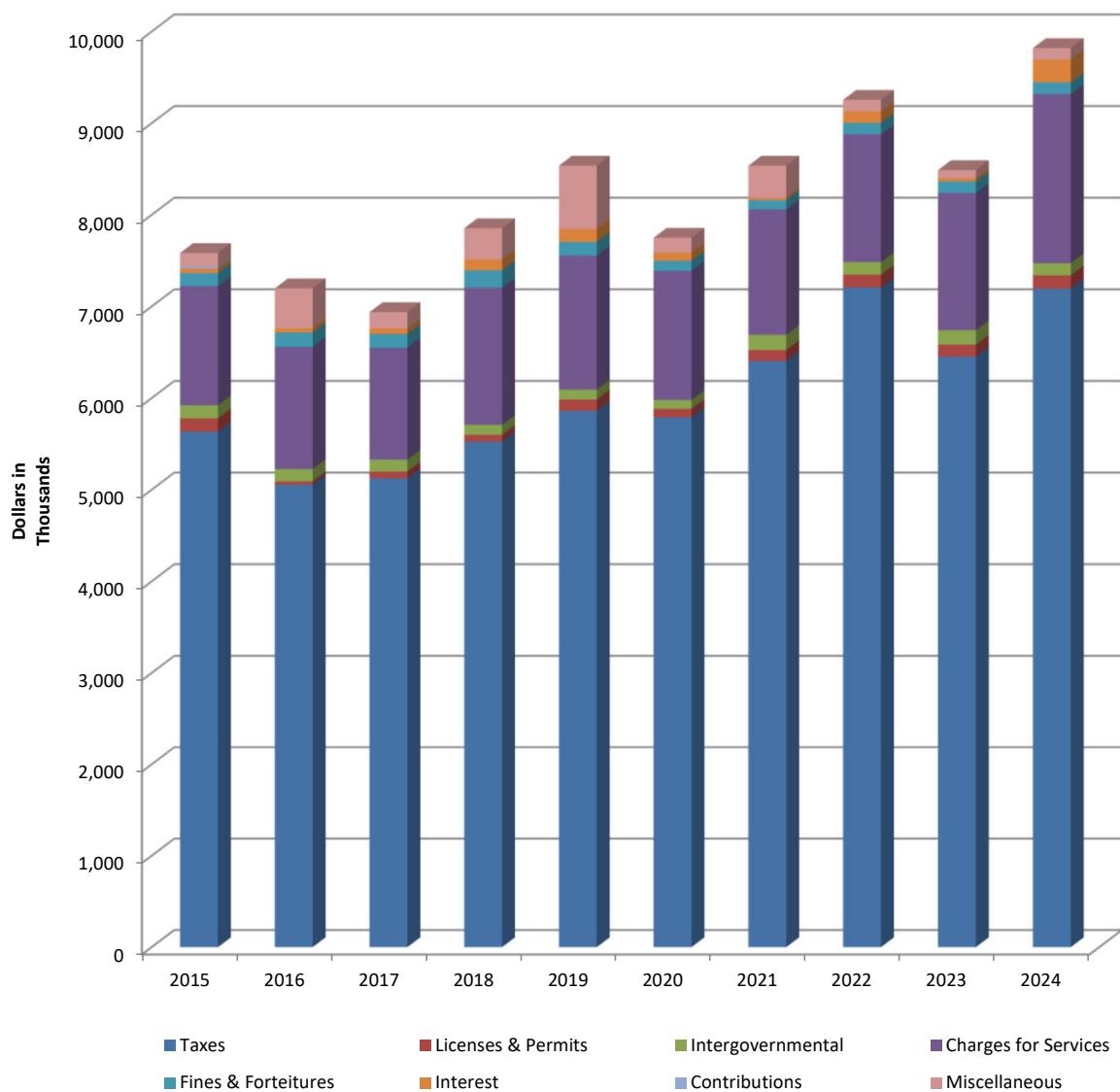
CITY OF SNYDER, TEXAS
GENERAL FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE/WORKING CAPITAL

2023-2024 BUDGET

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Proposed Budget
Revenues:				
Taxes	6,404,345	7,206,328	6,451,985	7,194,260
Licenses and Permits	120,753	141,157	131,365	145,765
Intergovernmental	165,154	136,604	157,065	132,635
Charges for Services	1,367,312	1,394,109	1,498,335	1,845,585
Fines and Forfeitures	102,431	124,315	126,030	126,060
Interest	26,508	126,643	35,000	250,000
Miscellaneous	73,042	33,680	33,050	55,050
Total Revenues	8,259,545	9,162,836	8,432,830	9,749,355
Expenditures:				
Personnel	4,675,388	4,508,519	5,285,950	5,659,665
Supplies	294,331	375,006	381,510	412,620
Maintenance	860,981	1,141,844	1,149,635	1,222,410
Services	1,017,882	905,645	1,540,255	1,108,690
Sundry Charges	144,889	248,501	234,910	295,865
Capital Outlay	378,381	561,296	700,590	1,294,500
Non Capitalized Equipment	19,642	10,193	13,305	13,790
Total Expenditures	7,391,494	7,751,004	9,306,155	10,007,540
Excess (Deficiency) of Rev. over Exp.	868,051	1,411,832	(873,325)	(258,185)
Other Financing Sources (Uses):				
Sale of Asset	35,500	14,128	20,000	30,000
Proceeds from Insurance	241,291	78,070	35,000	40,000
Transfer from Reserves	-	-	818,325	188,185
Excess (Deficiency) of Rev. & Other Sources over Expenditures	1,144,842	1,504,030	-	-
Fund Balance at B-O-Y	8,067,172	9,212,014	10,716,044	10,716,044
Prior year adjustment	-	-	-	-
Reserve for economic development	-	-	-	-
Fund Balance at E-O-Y	9,212,014	10,716,044	10,716,044	10,716,044

General Fund
Revenues
Fiscal Years 2015 - 2024



Description: This graph displays actual revenue received for Taxes, Licenses and Permits, Intergovernmental, Charges for Services, Fines and Forfeitures, and Miscellaneous Revenues for the Period Fiscal Year 2015 to Fiscal Year 2022 and budgeted amounts for Fiscal Years 2023 and 2024.

CITY OF SNYDER, TEXAS
GENERAL FUND

STATEMENT OF REVENUES

2023-2024 BUDGET

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Proposed Budget
Taxes:				
Sales Taxes	2,792,914	3,463,534	3,016,350	3,740,615
Ad valorem Taxes	2,867,072	2,944,959	2,676,635	2,673,645
Franchise Taxes	716,484	768,723	729,000	750,000
Liquor Taxes	27,875	29,112	30,000	30,000
Total Taxes	6,404,345	7,206,328	6,451,985	7,194,260
Licenses and Permits	120,753	141,157	131,365	145,765
Intergovernmental:				
Emergency Mgm. Program Grant	13,469	13,469	-	-
LEOSE - Fire	643	555	640	550
Snyder Public Schools Resource Officers	142,458	83,170	147,845	76,135
County Fire Inspector/Emer. Mgt. Coor.	-	-	-	50,000
Grant Proceeds - OOG	-	33,042	-	-
LEOSE- Police	1,677	1,453	1,680	1,450
Juvenile Case Manager Fee	4,298	4,709	4,300	4,300
Texas Department of Transportation	2,609	206	2,600	200
Total Intergovernmental	165,154	136,604	157,065	132,635
Charges for Services:				
Administrative Fees	1,326,844	1,325,704	1,439,225	1,767,505
Municipal Court Fees	20,296	49,543	39,110	47,080
Billings for Emergency Services	19,170	17,914	19,000	30,000
Credit Card Fees	1,002	948	1,000	1,000
Total Charges for Services	1,367,312	1,394,109	1,498,335	1,845,585
Fines & Forfeitures	102,431	124,315	126,030	126,060
Miscellaneous:				
Interest	26,508	126,643	35,000	250,000
Miscellaneous	73,042	33,680	33,050	55,050
Proceeds from Insurance	241,291	78,070	35,000	40,000
Gain/Loss on Sale of Asset	35,500	14,128	20,000	30,000
Total Miscellaneous	376,341	252,521	123,050	375,050
Other Financing Sources (Uses):				
Transfer from reserve	-	-	818,325	188,185
Total Revenues	<u><u>8,536,336</u></u>	<u><u>9,255,034</u></u>	<u><u>9,306,155</u></u>	<u><u>10,007,540</u></u>

CITY OF SNYDER, TEXAS
GENERAL FUND

DESCRIPTION OF REVENUES

2023-2024 BUDGET

TAXES

Sales Tax	\$ 3,740,615
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The sales tax revenue received by the city is the result of both retail and certain industrial purchases. Major exemptions from sales tax include food, drugs, services, and equipment or materials used in manufacturing or agricultural procedures. Sales tax revenues are collected by the State Comptroller of Public Accounts and remitted to each city levying the tax on a monthly basis. At the close of each month, the state distributes all available funds specifically deposited to the credit of each city. The Comptroller deducts 2 percent for administration from the collections deposited.

Ad Valorem Taxes

Current Taxes	\$ 2,546,445
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Current taxes refer to ad valorem, or property taxes, which are due during the current fiscal year, as opposed to the taxes due last year. Property taxes are assessed upon property or real estate, buildings, and for business on their equipment and inventory. The City, however, exempts some of the value on residential property.

Property valuations are established by the Scurry County Appraisal District and given to the City Council from which the tax rate is set. Taxes due on October 1st of each year become delinquent or past due on February 1st. Generally, the City can expect to collect about 94% of the taxes due.

Delinquent Taxes	\$ 63,000
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Delinquent taxes are those property or ad valorem taxes which were due in prior years. The City, through the Scurry County Tax Collector's Office, attempts to collect delinquent taxes.

Penalty & Interest	\$ 55,000
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Property taxes which are paid after they become delinquent are assessed penalties and interest. Generally speaking, the penalty is 1% of principal due for the first month, plus 1% for each additional month delinquent, to a maximum of 10%.

Interest is assessed at 1/2 of 1% for each month or portion of month the tax remains delinquent.

Business and Personal Property	\$ 5,200
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Overages/Variances	\$ 4,000
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Franchise Tax	\$ 750,000
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Franchise tax payments are made to the City by Oncor Electric

Delivery, Atmos Energy, Cebridge Cable, Southwestern Bell, Suddenlink and other telecommunication companies based upon a percentage of gross receipts and paid in return for using city streets, alleys, or easements for service limits.

Liquor Tax	\$ 30,000
Fifty percent of the face value of all facets of the Texas Alcohol and Beverage Commission issued permits.	_____
	TOTAL TAXES \$ 7,194,260

LICENSES & PERMITS

Building Permits	\$ 16,000
Buildings which undergo structural alterations or new construction require a building permit. Permit fees are: \$40.00 minimum up to 400 square feet, \$0.10 per square foot for residential and \$0.18 per square foot for commercial thereafter to a maximum of \$50,000.00	
Electrical Permits	\$ 10,000
Electrical permits are required for alterations, remodeling, repairs, additions, or new construction. Fees vary and are based upon building type and wiring complications.	
Dog License	\$ 100
The City charges \$2.00 per license.	
Pound Fee	\$ 2,000
Pound fees range from \$10.00 to \$125.00 for reclaimed animals.	
Peddler's Permit	\$ 1,000
The City's fee for each peddler's license is \$75.00.	
Miscellaneous Fees	\$ 340
Zone changes, variance cases, special use permits, and street/alley closure petition.	
Demolition Fees	\$ 5,000
The City's fee for demolition.	
Beer & Wine Permit & License	\$ 550
The City's permit fee for the sale of beer and wine.	
Package Store Permit	\$ 800
The City's permit fee for the sale of alcoholic beverages.	
Carnival Permit	\$ 100
The City's permit fee for the operation of a carnival.	

Fire Inspection Service Fee	\$	500
The City's permit fee for annual inspections of specified commercial and residential facilities.		
Mixed Beverage Permit	\$	1,500
The City's permit for the sale of mixed beverages.		
Residential Tax Abatement Fee	\$	75
Game Room Permit and Fees	\$	100,000
The City's permit for operation of a game room.		
Mowing and Cleaning Lots	\$	5,000
The City's fee for mowing and/or cleaning up lots.		
Sign/Billboard Permit	\$	800
The City's permit for installation of a sign/billboard.		
Oil & Gas Filing Fee	\$	2,000
The City's permit fee for drilling inside the city limits.		
TOTAL LICENSES AND PERMITS		\$ 145,765

INTERGOVERNMENTAL

Texas Department of Transportation	\$	200
SISD Special Resource Officer	\$	76,135
County Emergency Management Coordinator	\$	50,000
Juvenile Case Manager Fee	\$	4,300
LEOSE – Police	\$	1,450
LEOSE – Fire Department	\$	550
TOTAL INTERGOVERNMENTAL		\$ 132,635

CHARGES FOR SERVICES

Administrative Fees	
The Enterprise Fund is charged a fee for administrative and accounting services provided by the General Fund.	\$ 1,767,505
Billings for Emergency Services	\$ 30,000

The Fire Department is allowed to charge insurance companies for vehicle fires, wash-down at a wreck, extrication, commercial structure fire, mobile home fire, hazardous material, special rescue, and 1st responder.

Court Costs	\$ 47,080
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Fees are established by the State and the City retains 10% of the fees prior to remittance to the state.

Credit Card Fees	\$ 1,000
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TOTAL CHARGES FOR SERVICES	\$ 1,845,585
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FINES & FORFEITURES

Municipal Court	\$ 126,060
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Collections through the assessment of fines for traffic violations and city ordinance violations.

TOTAL FINES & FORFEITURES	\$ 126,060
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MISCELLANEOUS

Interest Income	\$ 250,000
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Includes interest earnings on city deposits.

Other	\$ 55,050
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TOTAL MISCELLANEOUS	\$ 305,050
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CHARGES FOR SERVICES

Proceeds from insurance	\$ 40,000
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Gain/loss on sale of asset	\$ 30,000
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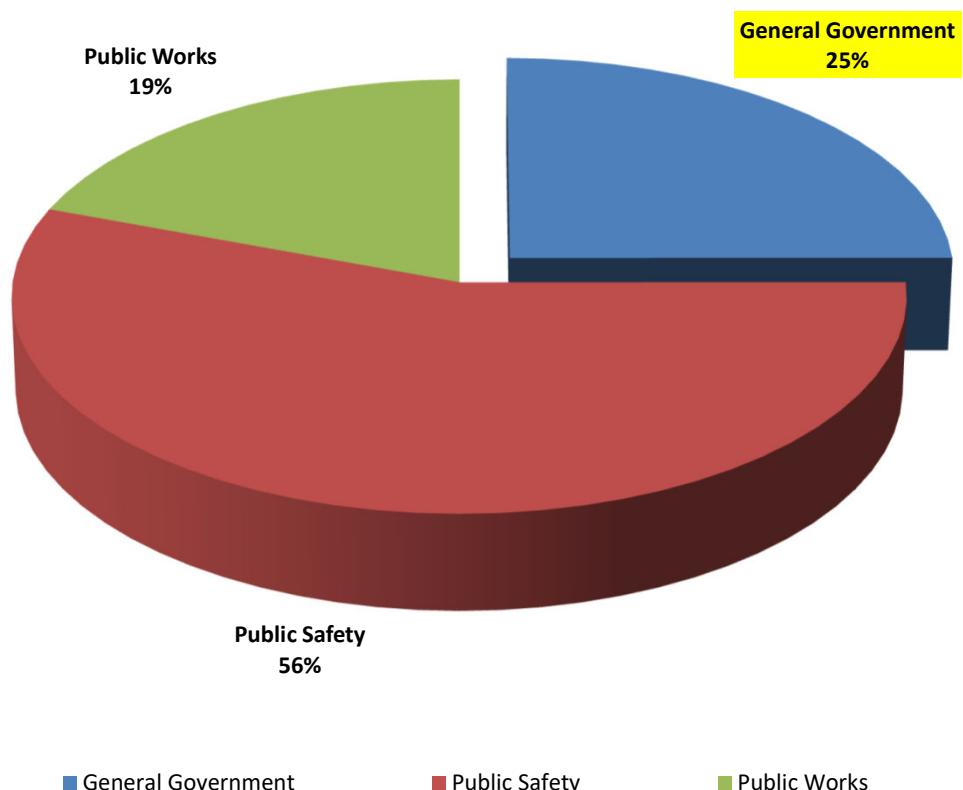
TOTAL CHARGES FOR SERVICES	\$ 70,000
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TRANSFERS

Transfer from Reserves	TOTAL TRANSFERS	\$ 188,185
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TOTAL GENERAL FUND REVENUE	\$10,007,540
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General Fund Function Expense Fiscal Year 2024



Description: This pie chart highlights the "General Government" function and shows the amount of the General Fund Expenditures that are appropriated for each major function.

CITY OF SNYDER, TEXAS

GENERAL FUND

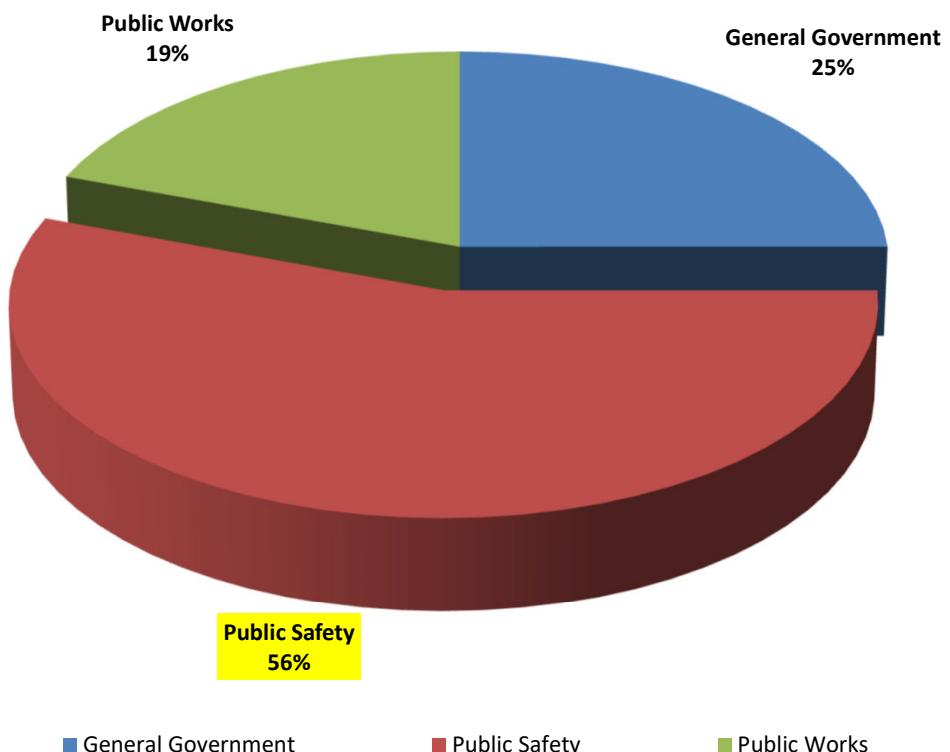
STATEMENT OF EXPENDITURES

2023-2024 BUDGET

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Proposed Budget
GENERAL GOVERNMENT:				
Administration:				
Personnel Services	256,949	343,278	269,090	392,410
Supplies	2,804	4,128	4,100	5,600
Maintenance	2,470	11,794	2,765	19,420
Services	17,248	19,728	26,090	27,900
Sundry Charges	2,711	3,708	4,210	5,620
Capital Outlay	-	2,987	-	-
Non Capitalized Equipment	96	162	100	350
Totals	282,278	385,785	306,355	451,300
Finance:				
Personnel Services	258,561	173,525	272,985	220,615
Supplies	4,016	3,428	3,910	3,950
Maintenance	35,059	20,326	29,830	18,180
Services	45,302	50,558	51,455	60,190
Sundry Charges	3,527	4,277	5,040	4,065
Capital Outlay	2,968	-	-	1,400
Non Capitalized Equipment	-	350	500	500
Totals	349,433	252,464	363,720	308,900
Planning & Zoning:				
Personnel Services	189,032	183,123	250,740	289,275
Supplies	6,636	5,807	7,800	6,900
Maintenance	18,496	46,101	25,430	20,840
Services	16,649	14,585	11,815	12,685
Sundry Charges	3,837	3,035	21,145	20,020
Capital Outlay	10,474	7,856	6,695	65,000
Non Capitalized Equipment	1,327	460	1,705	1,000
Totals	246,451	260,967	325,330	415,720
Municipal Court:				
Personnel Services	215,090	224,108	250,800	261,970
Supplies	3,350	3,004	3,650	3,200
Maintenance	15,683	17,161	20,925	20,365
Services	23,918	31,550	31,010	32,580
Sundry Charges	11,566	25,087	14,500	12,330
Capital Outlay	3,704	1,494	8,800	1,000
Non Capitalized Equipment	-	90	-	90
Totals	273,311	302,494	329,685	331,535

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Proposed Budget
Community Services:				
Personnel Services	-	-	-	-
Supplies	9,837	2,651	11,900	12,350
Maintenance	27,703	107,377	60,915	108,870
Services	276,573	301,717	853,705	461,620
Sundry Charges	5,157	5,178	6,830	6,015
Capital Outlay	-	95,300	5,100	-
Non Capitalized Equipment	-	3,434	-	-
Totals	319,270	515,657	938,450	588,855
City Secretary/Records:				
Personnel Services	168,713	166,701	175,820	181,480
Supplies	986	1,151	1,550	1,550
Maintenance	6,676	5,592	3,940	6,475
Services	6,394	2,609	7,790	4,895
Sundry Charges	402	376	700	350
Capital Outlay	-	-	1,400	16,800
Non Capitalized Equipment	-	-	-	1,350
Totals	183,171	176,429	191,200	212,900
IT / Purchasing				
Personnel Services	98,969	96,539	102,400	105,575
Supplies	2,051	2,201	2,600	2,550
Maintenance	24,821	56,721	67,690	68,110
Services	24,485	5,046	7,105	7,340
Sundry Charges	4,708	6,090	3,805	6,335
Capital Outlay	5,217	1,528	70,700	-
Non Capitalized Equipment	2,676	1,081	2,000	2,000
Totals	162,927	169,206	256,300	191,910
TOTAL GENERAL GOVERNMENT	1,816,841	2,063,002	2,711,040	2,501,120

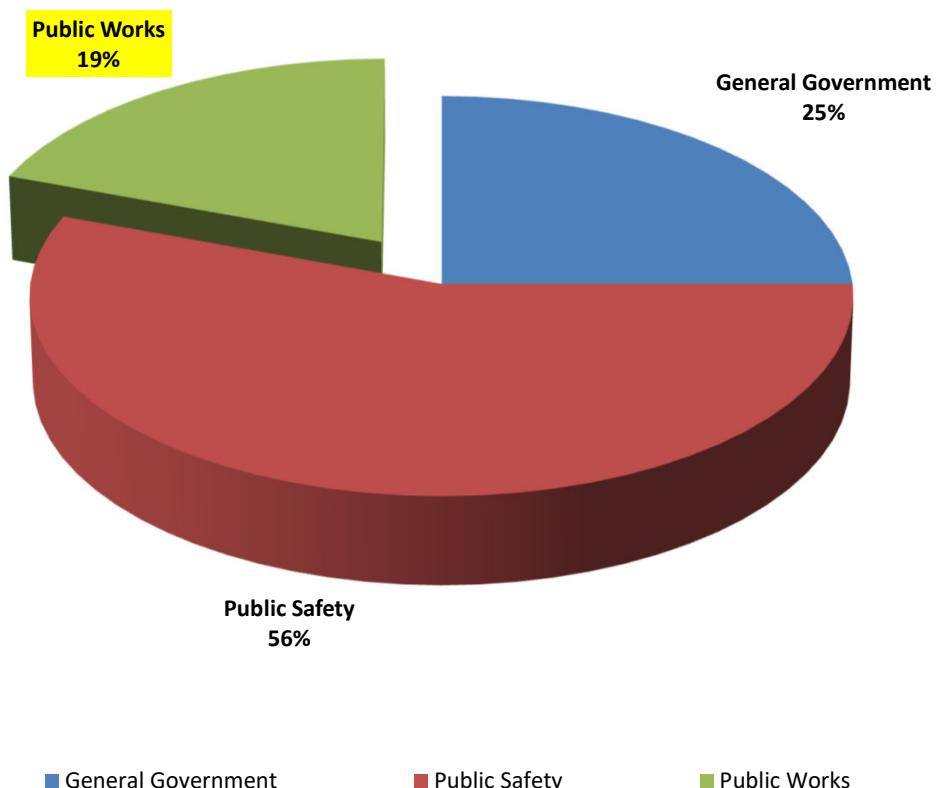
General Fund Function Expense Fiscal Year 2024



Description: This pie chart highlights the "Public Safety" function and shows the amount of the General Fund Expenditures that are appropriated for each major function.

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Proposed Budget
PUBLIC SAFETY:				
Police:				
Personnel Services	1,943,547	1,713,990	2,200,640	2,251,370
Supplies	92,548	111,187	114,150	116,550
Maintenance	113,549	146,559	104,530	218,415
Services	96,088	71,752	92,495	90,645
Sundry Charges	78,884	162,766	126,900	184,300
Capital Outlay	227,642	147,095	122,800	269,600
Non Capitalized Equipment	8,395	1,589	2,000	2,000
Totals	2,560,653	2,354,938	2,763,515	3,132,880
Animal Control:				
Personnel Services	128,742	126,222	132,620	144,635
Supplies	12,668	12,888	17,150	17,620
Maintenance	4,182	30,234	7,185	12,785
Services	14,000	14,709	14,465	15,320
Sundry Charges	3,353	2,481	4,870	3,000
Capital Outlay	2,025	13,129	-	49,700
Non Capitalized Equipment	491	1,525	1,000	1,500
Totals	165,461	201,188	177,290	244,560
Fire:				
Personnel Services	864,872	888,732	927,550	1,030,755
Supplies	75,641	88,103	96,400	104,800
Maintenance	60,270	64,038	64,640	76,105
Services	89,508	104,308	99,755	115,585
Sundry Charges	17,332	15,120	23,850	27,770
Capital Outlay	27,556	160,420	58,615	674,000
Non Capitalized Equipment	5,408	1,502	5,000	4,000
Totals	1,140,587	1,322,223	1,275,810	2,033,015
Fire Marshal:				
Personnel Services	115,574	113,710	113,500	123,535
Supplies	4,375	7,247	7,300	8,050
Maintenance	6,001	4,309	3,080	9,145
Services	1,567	5,657	5,375	6,755
Sundry Charges	3,448	3,643	6,010	6,000
Capital Outlay	5,530	3,191	1,480	2,000
Non Capitalized Equipment	-	-	-	-
Totals	136,495	137,757	136,745	155,485
TOTAL PUBLIC SAFETY	4,003,196	4,016,106	4,353,360	5,565,940

General Fund Function Expense Fiscal Year 2024

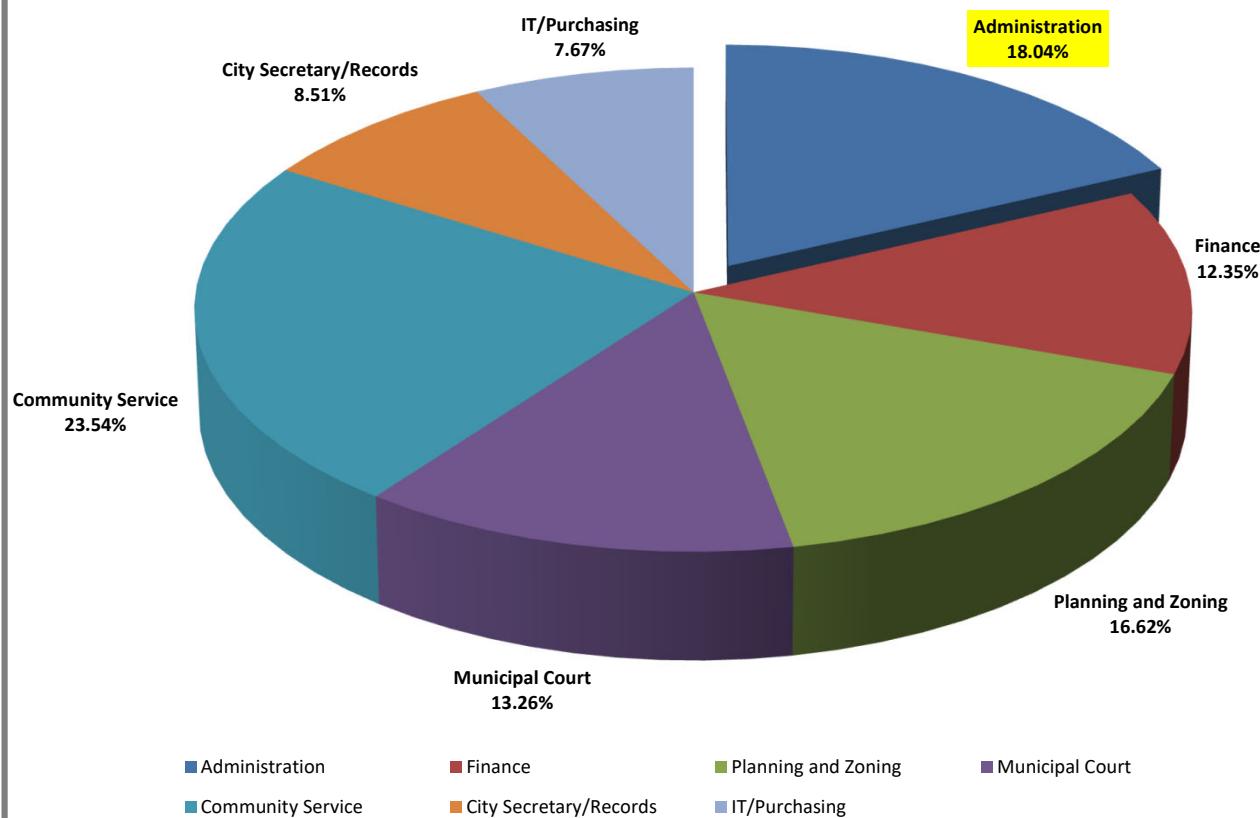


Description: This pie chart highlights the "Public Works" function and shows the amount of the General Fund Expenditures that are appropriated for each major function.

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Proposed Budget
PUBLIC WORKS;				
Street Maintenance:				
Personnel Services	435,339	478,592	589,805	658,045
Supplies	79,419	133,210	111,000	129,500
Maintenance Services	546,071	631,632	758,705	643,700
Sundry Charges	406,150	283,425	339,195	273,175
Capital Outlay	9,964	16,741	17,050	20,060
Non Capitalized Equipment	93,265	128,296	425,000	215,000
	<u>1,249</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>
Totals	1,571,457	1,671,896	2,241,755	1,940,480
TOTAL PUBLIC WORKS	<u>1,571,457</u>	<u>1,671,896</u>	<u>2,241,755</u>	<u>1,940,480</u>
TOTAL EXPENSES	<u>7,391,494</u>	<u>7,751,004</u>	<u>9,306,155</u>	<u>10,007,540</u>

General Government Function Expense

Fiscal Year 2024



Description: This pie chart highlights the relationship between the department "Administration" and the other departments within the General Government Functional Area.

BUDGET SUMMARY

Fund	Function	Department Number		
General	Administration	1		
		Actual 2021-2022	Budgeted 2022-2023	Proposed 2023-2024
Expenditure Class				
Personnel Services		\$ 343,278	\$ 269,090	\$ 392,410
Supplies		4,128	4,100	5,600
Maintenance		11,794	2,765	19,420
Services		19,728	26,090	27,900
Sundry Charges		3,708	4,210	5,620
Capital Outlay		2,987	-	-
Non Capitalized Equipment		162	100	350
TOTAL ALL ACCOUNTS		\$ 385,785	\$ 306,355	\$ 451,300

Mission Statement

The implementation of policies established by the City Council as fairly, effectively, and efficiently as possible.

Description

City Administration consists of the City Manager, Administrative Assistant, and Human Resource Manager.

The City Manager is the chief administrative officer of the city referencing the City Charter to administer the policies of the City Council and the overall coordination of the city's activities for the efficient operation of the City of Snyder.

Goal

Provide administrative oversight that the City operations are responsive and sensitive to citizen desires.

Objectives

1. Consolidation of City/County services and eliminate duplication of costs.
2. Secure discretionary federal funding for Homeland Security, American COVID-19 Recovery, and American Rescue Plan.
3. Meet with TDCJ/County/School/Chamber/Hospital/WTC officials monthly.
4. Meet with West Central Texas Council of Governments on a regular basis.
5. Support local economic development efforts in conjunction with the Development Corporation of Snyder, SISD, Scurry County, Snyder Chamber of Commerce, Cogdell Hospital, West Texas Council of Governments, and TxDot.
6. Support city wide recycling programs when feasible.
7. Develop and implement city wide beautification projects.

8. Seek CDBG Grant Funding for City projects.
9. Continue demolition of sub-standard structures/junk vehicles.
10. Meet with U.S. Air Force officials and support the Scoring Facility located at Winston Field.
11. Utilize Price Daniel Unit personnel on City and Community projects.
12. Review Adopted Master Plan for the City.
13. Long-term City street reconstruction.
14. Fill all personnel requisitions with the most qualified applicants as soon as possible.
15. Provide a safety program to protect all employees from on job accidents.

Indicators

	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
Number of positions filled	20	9	12
Applications reviewed	170	62	35

ADMINISTRATION - DEPARTMENT NO. 1

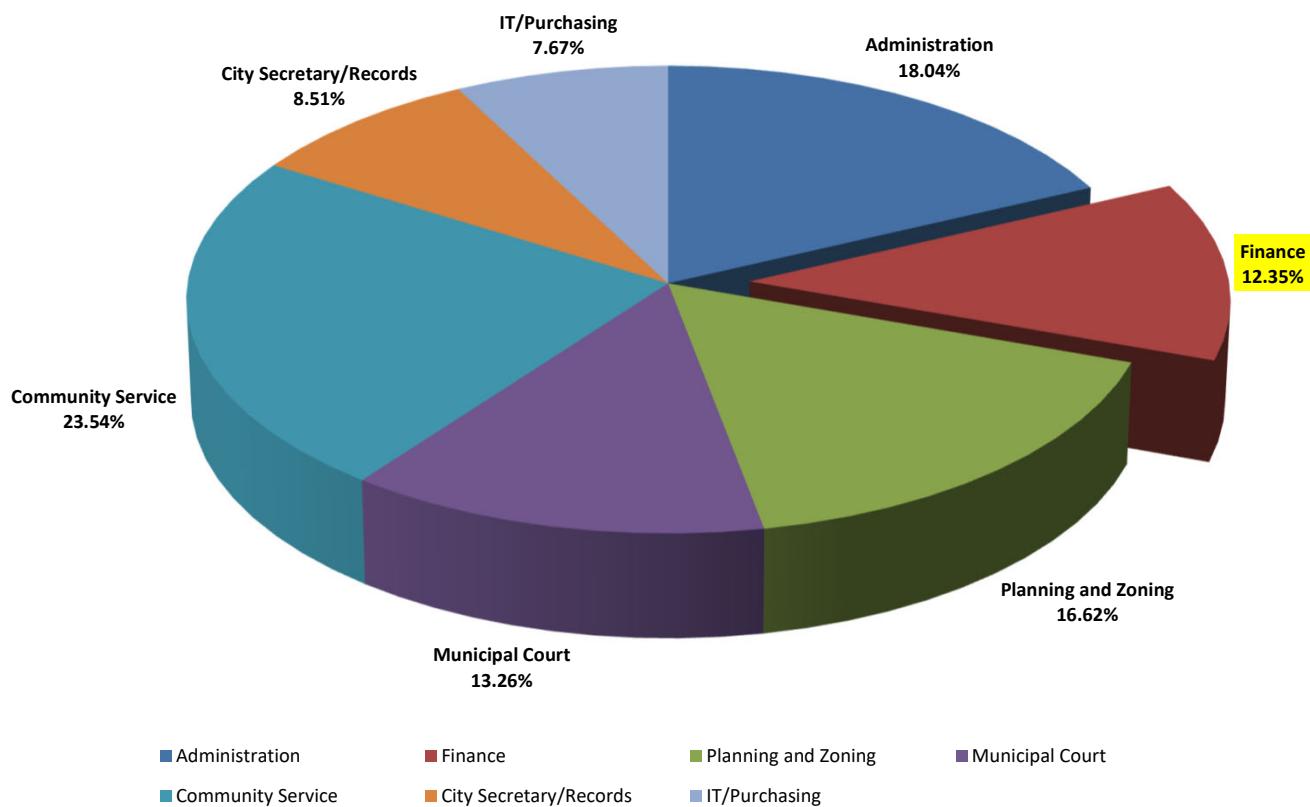
EXPENDITURES - FUND 01

	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES			
601-101 SUPERVISION	146,081	157,560	164,795
601-102 CLERICAL	106,368	45,050	115,850
601-105 LONGEVITY	2,219	1,100	780
601-106 OVERTIME	1,363	800	800
601-107 PART-TIME	-	-	15,400
601-108 FICA EXPENSE	15,308	12,680	18,455
601-109 TMRS EXPENSE	35,555	28,120	40,790
601-110 INSURANCE EXPENSE	32,693	20,815	31,225
601-111 MEDICARE EXPENSE	3,691	2,965	4,315
Sub Total	343,278	269,090	392,410
SUPPLIES & MATERIALS			
601-201 OFFICE SUPPLIES	1,452	1,500	1,200
601-206 MOTOR VEHICLE SUPPLIES	-	100	100
601-208 JANITORIAL SUPPLIES	2,086	1,850	2,200
601-212 GAS	552	500	1,500
601-215 OTHER SUPPLIES	38	150	600
Sub Total	4,128	4,100	5,600
MAINTENANCE OF BUILDINGS			
601-301 BUILDINGS & GROUNDS	-	500	500
Sub Total	-	500	500
MAINTENANCE OF EQUIPMENT			
601-401 OFFICE EQUIPMENT	-	370	370
601-403 MAINTENANCE OF EQUIPMENT	-	225	-
601-404 AUTOMOTIVE EQUIPMENT	-	300	300
601-407 SOFTWARE MAINTENANCE	11,794	1,370	18,250
Sub Total	11,794	2,265	18,920
MISCELLANEOUS SERVICES			
601-501-01 TELEPHONE	3,648	4,200	4,200
601-501-02 CELLULAR	579	580	580
601-501-03 INTERNET	452	1,560	2,060
601-502 RENTAL OF EQUIPMENT	931	810	955
601-503 INSURANCE	661	800	800

	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
601-504 SPECIAL SERVICES	1,920	1,000	5,000
601-505 ADVERTISING	1,027	3,000	3,000
601-506 BUSINESS & TRANSPORTATION	2,542	4,500	5,500
601-508 FEE BASIS SERVICE	-	-	-
601-510 CONTRACTUAL SERVICES	460	440	525
601-511-01 ELECTRICITY	6,732	8,500	4,090
601-511-02 GAS	776	700	1,190
Sub Total	19,728	26,090	27,900
SUNDRY CHARGES			
601-601 TRAINING & EDUCATION	-	-	2,000
601-602 MEMBERSHIP & SUBSCR.	3,340	3,600	3,000
601-604 WORKER'S COMP.	332	500	500
601-606 FREIGHT EXPENSE	6	10	20
601-607 PRINTING EXPENSE	30	100	100
601-608 BAD DEBT EXPENSE	-	-	-
Sub Total	3,708	4,210	5,620
CAPITAL OUTLAY			
601-901 OFFICE EQUIPMENT	2,987	-	-
601-902 AUTOMOTIVE EQUIPMENT	-	-	-
Sub Total	2,987	-	-
NON CAPITALIZED EQUIPMENT			
601-905 NON CAPITALIZED EQUIPMENT	162	100	350
Sub Total	162	100	350
TOTAL BUDGET	385,785	306,355	451,300

General Government Function Expense

Fiscal Year 2024



Description: This pie chart highlights the relationship between the department "Finance" and the other departments within the General Government Functional Area.

BUDGET SUMMARY

Fund	Function	Department Number		
General	Accounting Payables	Finance	2	
		Actual 2021-2022	Budgeted 2022-2023	Proposed 2023-2024
Expenditure Class				
Personnel Services		\$ 173,525	\$ 272,985	\$ 220,615
Supplies		3,428	3,910	3,950
Maintenance		20,326	29,830	18,180
Services		50,558	51,455	60,190
Sundry Charges		4,277	5,040	4,065
Capital Outlay		-	-	1,400
Non Capitalized Equipment		350	500	500
TOTAL ALL ACCOUNTS		\$ 252,464	\$ 363,720	\$ 308,900

Mission Statement

To provide for the efficient financial operation of the City and safeguarding the City's assets. To ensure that the City adheres to state and federal laws as they apply to personnel and payroll.

To invest funds which will provide the highest investment return with the maximum security and conforming to all statutes governing the investment of the City's funds.

Description

The Finance Department is responsible for the administration and overall planning for the City's financial activities.

Goal

Provide effective protection of the city's financial assets through accurate financial reporting and sound investment policies.

Objectives

1. Continue to maintain the 100% ratio of invested funds to total funds available at the highest possible rate of return.
2. Process financial data as received.
3. Continue to produce accurate financial statements on a real-time basis.
4. To continue to produce an Annual Comprehensive Financial Report that meets the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA).
5. Implement changes in financial reports when published by the Governmental Accounting Standards Board (GASB).

6. To produce a budget that meets the Distinguished Budget Presentation standards of the GFOA.
7. Pay bills on a timely basis to avoid late fees.

Indicators

	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
Number of payable checks issued	2,546	2,596	2,583

FINANCE - DEPARTMENT NO. 2

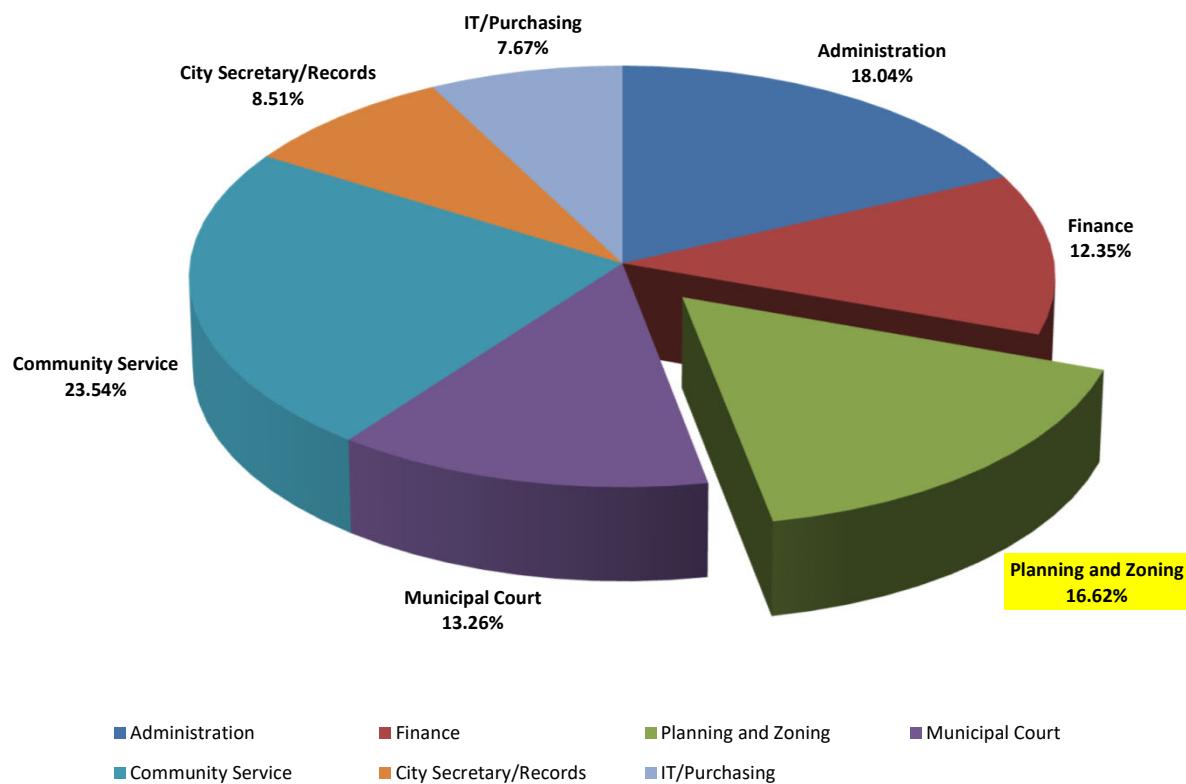
EXPENDITURES - FUND 01

	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES			
602-101 SUPERVISION	61,840	71,270	104,870
602-102 CLERICAL	59,739	119,790	58,055
602-105 LONGEVITY	591	850	205
602-106 OVERTIME	367	2,000	500
602-107 PART-TIME	2,163	8,000	-
602-108 FICA EXPENSE	7,576	12,520	10,145
602-109 TMRS EXPENSE	16,962	26,660	23,650
602-110 INSURANCE EXPENSE	22,515	28,965	20,815
602-111 MEDICARE EXPENSE	1,772	2,930	2,375
 Sub Total	 173,525	 272,985	 220,615
SUPPLIES & MATERIALS			
602-201 OFFICE SUPPLIES	2,754	2,900	2,800
602-202 FORMS	609	900	1,000
602-204 UNIFORMS	-	-	-
602-208 JANITORIAL SUPPLIES	27	100	100
602-215 OTHER SUPPLIES	38	10	50
 Sub Total	 3,428	 3,910	 3,950
MAINTENANCE OF EQUIPMENT			
602-401 OFFICE EQUIPMENT	324	815	370
602-403 MAINTENANCE OF EQUIPMENT	-	225	-
602-407 SOFTWARE MAINTENANCE	20,002	28,790	17,810
 Sub Total	 20,326	 29,830	 18,180
MISCELLANEOUS SERVICES			
602-501-01 TELEPHONE	1,060	1,175	1,200
602-501-03 INTERNET	1,425	1,425	1,425
602-502 RENTAL OF EQUIPMENT	1,132	585	705
602-503 INSURANCE	70	70	70
602-504 SPECIAL SERVICES	77	1,500	2,000
602-505 ADVERTISING	950	700	800
602-506 BUSINESS & TRANSPORTATION	3,238	4,000	3,000
602-508 FEE BASIS SERVICE	42,600	42,000	50,990
602-510 CONTRACTUAL SERVICES	6	-	-
 Sub Total	 50,558	 51,455	 60,190

	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
SUNDRY CHARGES			
602-601 TRAINING & EDUCATION	2,540	2,800	2,000
602-602 MEMBERSHIP & SUBSCR.	420	540	465
602-604 WORKER'S COMP.	222	700	400
602-606 FREIGHT EXPENSE	95	200	200
602-607 PRINTING EXPENSE	1,000	800	1,000
Sub Total	4,277	5,040	4,065
CAPITAL OUTLAY			
602-901 OFFICE EQUIPMENT	-	-	1,400
Sub Total	-	-	1,400
NON CAPITALIZED EQUIPMENT			
602-905 NON CAPITALIZED EQUIPMENT	350	500	500
Sub Total	350	500	500
TOTAL BUDGET	252,464	363,720	308,900

General Government Function Expense

Fiscal Year 2024



Description: This pie chart highlights the relationship between the department "Planning and Zoning" and the other departments within the General Government Functional Area.

BUDGET SUMMARY

Fund	Function	Department Number		
General	Planning and Zoning	3		
		Actual 2021-2022	Budgeted 2022-2023	Proposed 2023-2024
Expenditure Class				
Personnel Services		\$ 183,123	\$ 250,740	\$ 289,275
Supplies		5,807	7,800	6,900
Maintenance		46,101	25,430	20,840
Services		14,585	11,815	12,685
Sundry Charges		3,035	21,145	20,020
Capital Outlay		7,856	6,695	65,000
Non Capitalized Equipment		460	1,705	1,000
TOTAL ALL ACCOUNTS		\$ 260,967	\$ 325,330	\$ 415,720

Mission Statement

The Planning & Zoning Division has a mission to promote orderly and quality development in the community by ensuring that all land use and development proposals in the community conform to the City's Comprehensive Plan and Code of Ordinances.

The Building Division's mission is to safeguard the health, safety, welfare, and overall quality of life for the City residents and the business community through timely, efficient, and thorough building permitting and inspections.

The Code Enforcement Division has the mission to enforce the codes of the City with intent to provide a fair process of the City's zoning and technical codes, all while correcting violations in a manner within the procedure requirements and remedies provided for in the City's Code of Ordinances.

Description

Department 3's roles and responsibilities are divided out among three divisions, Planning and Zoning, Building, and Code Enforcement. It is comprised of three (3) full-time positions, a Department Head, Office Manager/Permit Technician, and a Combination Inspector/Code Enforcement Officer.

The Planning and Zoning Division works with the citizens and community leaders to build a consensus on how the City should grow, both in the short and long term. This is accomplished through the coordination of a variety of land planning functions and reviewing all new development proposals to ensure they reflect this vision. Planning and Zoning is comprised of (5) sections: Administrative, Community Development, Comprehensive Planning, Current Planning and Planning Management Support.

The **Administrative Section** advises the City Manager, Planning Commission and City Council on all planning related activities. It also develops the Department's policies, operating procedures, and the budget.

The **Community Development Section** coordinates community development initiatives and affordable housing programs.

The **Comprehensive Planning Section** provides vision and guidance for the long-range development of the City.

The **Current Planning Section** coordinates the City's land planning development review activities. This division reviews all re-zonings, conditional use permits, and preliminary subdivisions.

The **Planning Management Support Section** assists the Comprehensive and Current Planning Divisions with any data or maps needed; as well as assignment of street names and building addresses, GIS mapping, development tracking, website content, public communication or information, zone map updates, records management, and any special data requests from the City Manager's Office or the Boards and Commissions staff.

The Building Division provides professional and courteous customer service to new and existing developments. It is responsible for the issuance and inspection of development-related permits and the certificate of occupancy of structures throughout the City of Snyder. The department is comprised of two (2) sections: Permitting and Inspections.

The **Permitting Section** reviews all required permits applications and performs any plan reviews prior to the issuance of all development-related permits. This division is also responsible for the issuance of all Certificate of Occupancies.

The **Inspections Section** is responsible for verifying compliance throughout the construction process. These inspections include but are not limited to, Building, Mobile Home Set-Up, Electrical, Mechanical, and Plumbing.

The Code Enforcement Division performs a variety of routine and complex work in the interpretation and enforcement of adopted codes, ordinances, and state laws. This division is responsible for enforcing all the city codes not primarily enforced by the Police Department, and in particular, those codes pertaining to property use, maintenance, junked vehicles, and public nuisances. The Code Enforcement Division ensures the compliance of zoning related ordinances, public nuisance abatements, building codes, property maintenance, junked vehicles, and other issues relating to the health, safety, and general welfare of the community for public, and private residential, commercial, and industrial property.

Goal

Provide timely, accurate, objective, and professional services to the City and customers in person, through digital or written correspondence, professional recommendations, and decisions.

Objectives

1. Increase the community participation rate at planned public meetings.
2. Be a proactive department.
3. Increase the effectiveness of the office and field staff through education and training.
4. Ensure that 100% of development plan reviews are delivered according to published schedule.
5. Ensure that 100% of the initial development plans receive site visits.
6. Ensure that the GIS database is maintained at a minimum of 95% accuracy level.
7. Review and update fee structures.
8. Enforce current regulations.
9. Monitor the trends of economic growth.
10. Promote a cleaner Snyder.
11. Ensure well maintained properties.
12. Encourage commercial property owners to maintain their aesthetic appeal.
13. Educate the public on Ordinances and ways to comply with common violations through education.

Indicators

Planning & Zoning Division - Permits

Planning & Zoning	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
	1	9	7

Planning & Zoning Division - Board Meeting Category

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Planning and Zoning Commission	1	6	4
Zoning Board of Adjustment	0	4	3
Builder's Board of Appeal	0	0	0
Substandard Building Committee	0	1	0

Building Division - Permits

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Building (Residential)	79	98	56
Building (Commercial)	11	16	28
Electrical	92	124	128
Plumbing	246	262	164
Heating and Air Conditioning	8	4	5
Demolition	3	6	10
Sign Permits	0	8	7

Building Division - Inspections

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Building (Residential)	230	294	168
Building (Commercial)	34	48	84
Electrical	133	179	184
Plumbing	414	446	279
Mechanical	26	12	11

Code Enforcement - Incidents

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Citizen Complaints	6	442	367
Notices Mailed	N/A	375	131
Court Complaints Filed	N/A	186	88
Junked Vehicle Notices Mailed	N/A	16	13
Junked Vehicle Abatements Ordered	N/A	6	1

Code Enforcement - Inspections

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Zoning	1	10	8
Code Enforcement	232+	N/A	470
Junked Vehicles	18	26	19

PLANNING AND ZONING - DEPARTMENT NO. 3

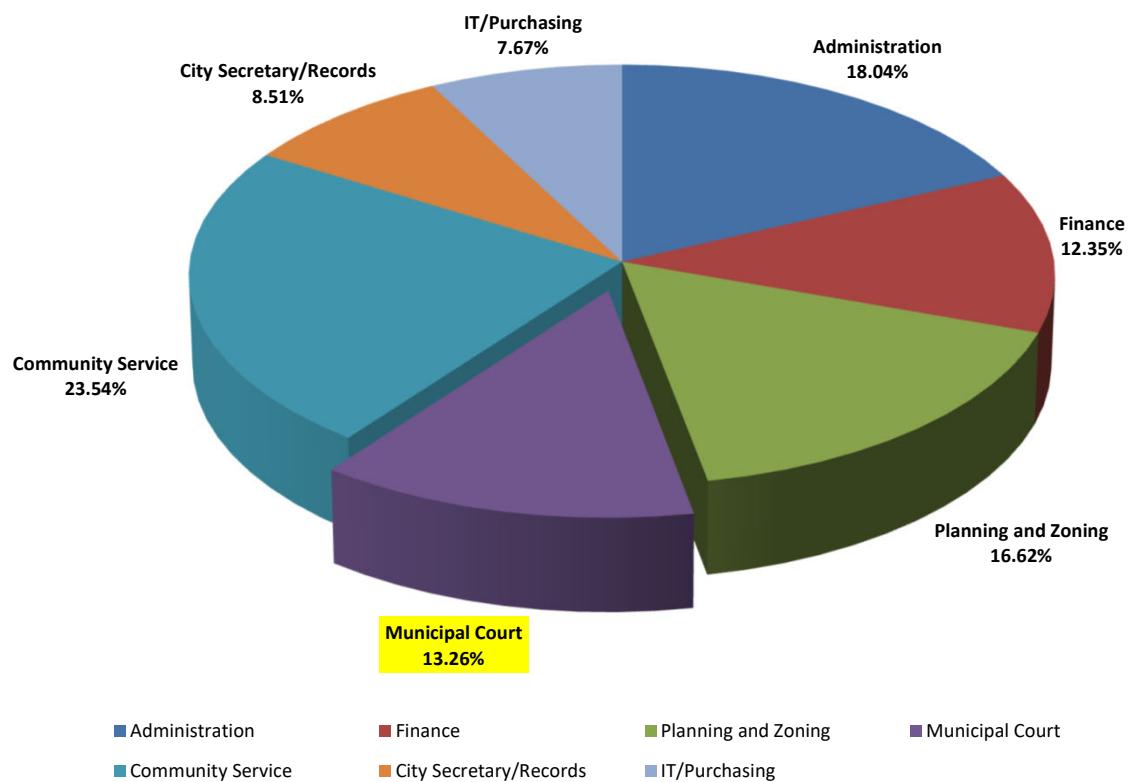
EXPENDITURES - FUND 01

	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES			
603-101 SUPERVISION	67,797	72,995	75,180
603-103 OPERATIONS	61,291	104,565	129,590
603-105 LONGEVITY	881	1,040	1,565
603-106 OVERTIME	1,816	5,000	5,000
603-108 FICA EXPENSE	8,244	11,425	13,105
603-109 TMRS EXPENSE	18,449	25,320	30,545
603-110 INSURANCE EXPENSE	22,717	27,735	31,225
603-111 MEDICARE EXPENSE	1,928	2,660	3,065
Sub Total	183,123	250,740	289,275
SUPPLIES & MATERIALS			
603-201 OFFICE SUPPLIES	2,847	3,750	2,750
603-202 FORMS PROCEDURAL	-	100	100
603-204 UNIFORMS	47	-	100
603-205 TIRES	-	-	-
604-206 MOTOR VEHICLE SUPPLIES	14	150	150
603-207 MINOR TOOLS & APPARATUS	17	-	-
603-208 JANITORIAL SUPPLIES	27	200	200
603-212 GAS	2,784	3,500	3,500
603-215 OTHER SUPPLIES	71	100	100
Sub Total	5,807	7,800	6,900
MAINTENANCE OF BUILDING			
603-301 MAINTENANCE OF BUILDING & GROUNDS	-	-	-
Sub Total	-	-	-
MAINTENANCE OF EQUIPMENT			
603-401 OFFICE EQUIPMENT	-	370	370
603-403 EQUIPMENT	-	225	-
603-404 AUTOMOTIVE EQUIPMENT	9,154	500	500
603-406 MINOR TOOLS & EQUIPMENT	-	100	100
603-407 SOFTWARE MAINTENANCE	36,947	24,235	19,870
Sub Total	46,101	25,430	20,840

	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
MISCELLANEOUS SERVICES			
603-501-01 TELEPHONE	1,033	1,150	1,200
603-501-02 CELLULAR	1,578	1,200	1,400
603-501-03 INTERNET	2,684	2,380	1,880
603-502 RENTAL OF EQUIPMENT	705	585	705
603-503 INSURANCE	1,182	1,500	1,500
603-504 SPECIAL SERVICES	3,703	1,000	1,000
603-505 ADVERTISING	1,572	2,000	2,000
603-506 BUSINESS & TRANSPORTATION	2,122	2,000	2,000
603-508 FEE BASIS SERVICE	-	-	1,000
603-510 CONTRACTUAL SERVICES	6	-	-
Sub Total	14,585	11,815	12,685
SUNDRY CHARGES			
603-601 TRAINING & EDUCATION	2,290	4,625	3,500
603-602 MEMBERSHIP & SUBSCR.	200	400	400
603-604 WORKER'S COMP.	445	750	750
603-606 FREIGHT EXPENSE	100	120	120
603-607 PRINTING EXPENSE	-	250	250
603-608 BAD DEBT EXPENSE	-	15,000	15,000
Sub Total	3,035	21,145	20,020
CAPITAL OUTLAY			
603-901 OFFICE EQUIPMENT	7,856	6,695	-
603-902 AUTOMOTIVE EQUIPMENT	-	-	65,000
603-903 MACHINERY & OTHER EQUIPMENT	-	-	-
Sub Total	7,856	6,695	65,000
NON CAPITLIZED EQUIPMENT			
603-905 NON CAPITALIZED EQUIPMENT	460	1,705	1,000
Sub Total	460	1,705	1,000
TOTAL BUDGET	260,967	325,330	415,720

General Government Function Expense

Fiscal Year 2024



Description: This pie chart highlights the relationship between the department "Municipal Court" and the other departments within the General Government Functional Area.

BUDGET SUMMARY

Fund	Function	Department Number		
General	Municipal Court	4		
		Actual 2021-2022	Budgeted 2022-2023	Proposed 2023-2024
Expenditure Class				
Personnel Services		\$ 224,108	\$ 250,800	\$ 261,970
Supplies		3,004	3,650	3,200
Maintenance		17,161	20,925	20,365
Services		31,550	31,010	32,580
Sundry Charges		25,087	14,500	12,330
Capital Outlay		1,494	8,800	1,000
Non Capitalized Equipment		90	-	90
TOTAL ALL ACCOUNTS		\$ 302,494	\$ 329,685	\$ 331,535

Mission Statement

The City of Snyder Municipal Court strives to serve the public with knowledge and competence in order to facilitate effective and impartial administration of justice by providing exceptional customer service.

Description

The Municipal Court activity includes daily and monthly reports on traffic and parking tickets and criminal cases filed in Municipal Court, computerized citation and payment entries, processing Defensive Driving Course (DDC) applicants, processing extension on tickets, dismissals upon completion of DDC, Deferred Dispositions, processing failure to appear letters on tickets past 20 days, issuing warrants for which enforcement is provided by police officers serving them, providing for additional trials, preparing complaint forms for trial, notifying witnesses and attorneys, subpoena officers, sending out jury notices. Legal matters are handled by retainer.

Goals

To prepare for: (1) Fair and impartial legal proceedings; (2) The efficient handling of office procedures and citizen inquiries, to cooperate with other agencies; (3) The enforcement of municipal ordinances; and, (4) The promotion of public safety and order.

Objectives

1. To provide a fair and competent Judge to conduct legal proceedings.
2. To provide adequate notice (10 days) of trials to defendants and witnesses.
3. To refer appropriate offenders to Defensive Driving courses.
4. To reduce the number of outstanding warrants.
5. Reduce the number of trials on docket.

Indicators

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
1. Total dispositions prior to court appearance or trial.	905	927	1,212
2. Total dispositions at court appearance or trial.	251	127	275
3. Number of cases dismissed through Defensive Driving.	90	53	61
4. Number of cases dismissed through Deferred Disposition.	36	23	30
5. Number of warrants issued	199	201	1,507
6. Number of cases dismissed for presenting proof of insurance.	0	5	5
7. Number of cases dismissed through compliance by remedied defect or nuisance.	62	43	57
8. Warrants for Fire, Health and Code Inspection	0	0	21
9. Show Cause Hearings Held	567	355	508

Activity Summary (Cases Filed)

Reported to State Office of Court Administration. Reporting year September through August.

Traffic

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
1. Non-Parking	1,093	901	1,807
2. Parking	1	1	4
3. City Ordinance	0	3	5

Non-Traffic

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
1. Penal Code	181	149	409
2. Other State Law	89	60	309
3. City Ordinance	43	83	278
Total Cases	1,407	1,197	2,812
Total Fees/Fines Revenue	\$ 254,401	\$ 199,472	\$ 240,826

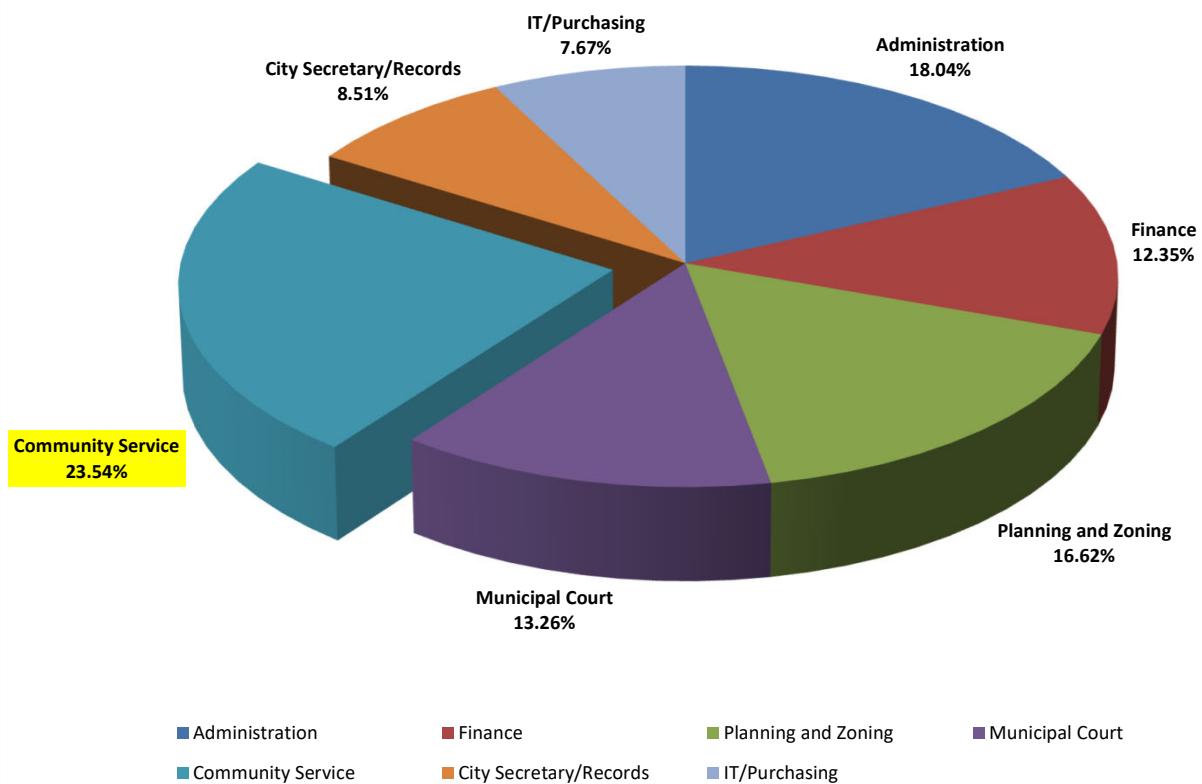
MUNICIPAL COURT - DEPARTMENT NO. 4

EXPENDITURES - FUND 01

	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES			
604-101 SUPERVISION	66,077	70,490	72,600
604-102 CLERICAL	72,048	89,810	95,725
604-105 LONGEVITY	658	835	1,015
604-106 OVERTIME	3,049	2,000	2,000
604-107 PART-TIME	17,766	20,000	20,000
604-108 FICA EXPENSE	9,876	11,355	11,865
604-109 TMRS EXPENSE	19,633	22,430	24,765
604-110 INSURANCE EXPENSE	32,691	31,225	31,225
604-111 MEDICARE EXPENSE	2,310	2,655	2,775
Sub Total	224,108	250,800	261,970
SUPPLIES & MATERIALS			
604-201 OFFICE SUPPLIES	2,939	3,500	3,000
604-208 JANITORIAL SUPPLIES	27	150	150
604-215 OTHER SUPPLIES	38	-	50
Sub Total	3,004	3,650	3,200
MAINTENANCE OF EQUIPMENT			
604-401 OFFICE EQUIPMENT	-	370	370
604-403 MAINTENANCE OF EQUIPMENT	-	225	-
604-407 SOFTWARE MAINTENANCE	17,161	20,330	19,995
Sub Total	17,161	20,925	20,365
MISCELLANEOUS SERVICES			
604-501-01 TELEPHONE	2,892	3,000	3,050
604-501-03 INTERNET	1,425	1,425	1,425
604-502 RENTAL OF EQUIPMENT	705	585	705
604-504 SPECIAL SERVICES	5,310	4,300	5,500
604-505 ADVERTISING	273	300	300
604-506 BUSINESS & TRANSPORTATION	2,939	3,400	3,600
604-508 FEE BASIS SERVICES	18,000	18,000	18,000
604-510 CONTRACTUAL SERVICES	6	-	-
Sub Total	31,550	31,010	32,580

	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
SUNDRY CHARGES			
604-601 TRAINING & EDUCATION	1,000	1,500	3,000
604-602 MEMBERSHIP & SUBSCR.	-	1,000	500
604-604 WORKER'S COMP.	341	500	500
604-605 UNEMPLOYMENT COMP.	8,624	4,000	1,000
604-606 FREIGHT EXPENSE	-	30	30
604-607 PRINTING EXPENSE	-	470	300
604-608 BAD DEBT EXPENSE	15,122	7,000	7,000
Sub Total	25,087	14,500	12,330
CAPITAL OUTLAY			
604-901 OFFICE EQUIPMENT	1,494	8,800	1,000
Sub Total	1,494	8,800	1,000
NON CAPITALIZED EQUIPMENT			
604-905 NON CAPITALIZED EQUIPMENT	90	-	90
Sub Total	90	-	90
TOTAL BUDGET	302,494	329,685	331,535

General Government Function Expense Fiscal Year 2024



Description: This pie chart highlights the relationship between the department "Community Service" and the other departments within the General Government Functional Area.

BUDGET SUMMARY

Fund	Function	Department Number		
General	Community Service	5		
Expenditure Class		Actual 2021-2022	Budgeted 2022-2023	Proposed 2023-2024
Personnel Services		\$ -	\$ -	\$ -
Supplies		2,651	11,900	12,350
Maintenance		107,377	60,915	108,870
Services		301,717	853,705	461,620
Sundry Charges		5,178	6,830	6,015
Capital Outlay		95,300	5,100	-
Non Capitalized Equipment		3,434	-	-
TOTAL ALL ACCOUNTS		\$ 515,657	\$ 938,450	\$ 588,855

Mission Statement

It is the mission of this department to provide support for Community Service Projects, City Elections, Senior Citizens' Center, Intergovernmental Contracts, and City Council projects as needed.

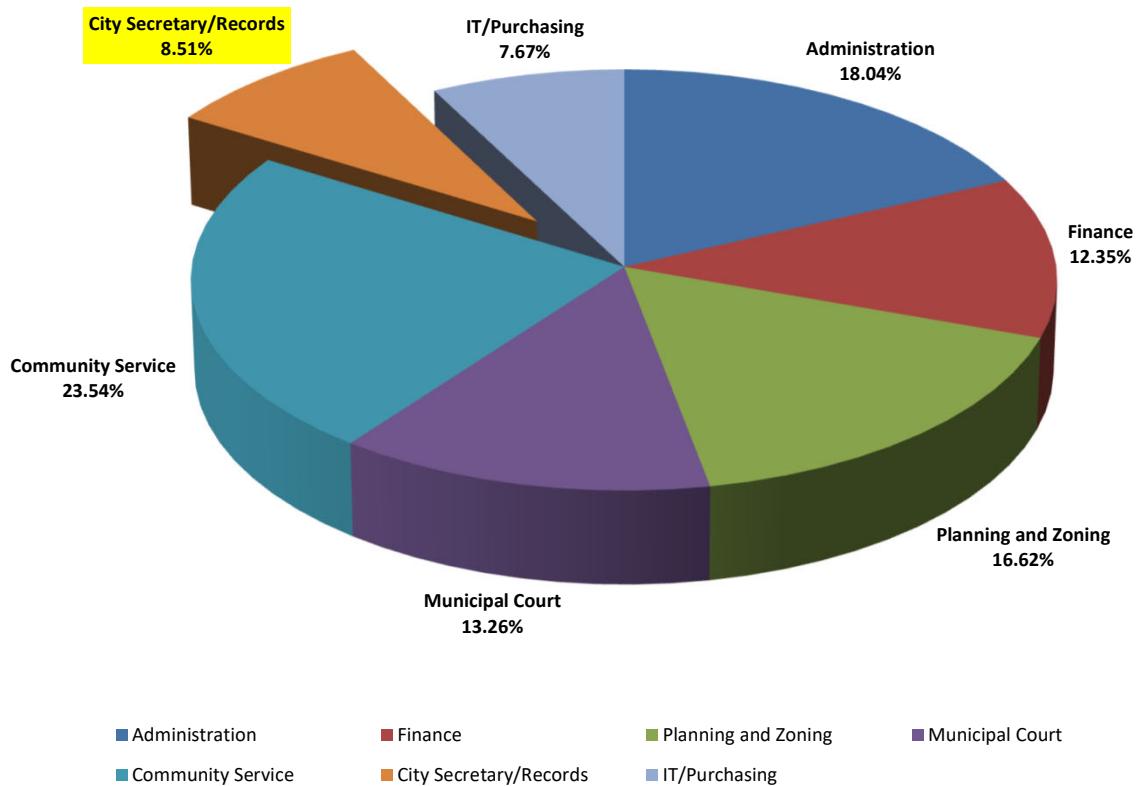
COMMUNITY SERVICE - DEPARTMENT NO. 5

EXPENDITURES - FUND 01

	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
SUPPLIES & MATERIALS			
605-201 OFFICE SUPPLIES	647	450	600
605-205 TIRES AND TUBES	-	-	-
605-206 MOTOR VEHICLES SUPPLIES	-	-	-
605-208 JANITORIAL SUPPLIES	423	300	600
605-210 BOTANICAL & AGRICUL.	-	-	-
605-211 ELECTION SUPPLIES	1,439	11,000	11,000
605-212 GAS	142	150	150
605-215 OTHER SUPPLIES	-	-	-
Sub Total	2,651	11,900	12,350
MAINTENANCE OF BUILDINGS			
605-301 BUILDINGS & GROUNDS	106,913	60,000	107,000
Sub Total	106,913	60,000	107,000
MAINTENANCE OF EQUIPMENT			
605-403 MAINTENANCE OF EQUIPMENT	-	225	-
605-404 AUTOMOTIVE EQUIPMENT	100	400	1,200
605-407 SOFTWARE MAINTENANCE	364	290	670
Sub Total	464	915	1,870
MISCELLANEOUS SERVICES			
605-501-03 INTERNET	1,425	1,425	1,425
605-502 RENTAL OF EQUIPMENT	273	275	395
605-503 INSURANCE	21,316	23,500	21,500
605-504 SPECIAL SERVICES	13,436	16,000	18,000
605-505 ADVERTISING	16,967	18,000	18,000
605-506 BUSINESS & TRANSPORTATION	3,643	4,000	4,000
605-508 FEE BASIS SERVICES	89,361	95,000	121,500
605-510 CONTRACTUAL SERVICES	120,065	130,505	120,800
605-514 TAX COLLECTION	15,196	16,000	16,000
605-518 DEMOLITION COSTS	20,035	549,000	140,000
Sub Total	301,717	853,705	461,620

	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
SUNDRY CHARGES			
605-601 TRAINING & EDUCATION	175	600	600
605-602 MEMBERSHIP & SUBSCR.	4,713	6,000	5,000
605-604 WORKMAN'S COMPENSATION	13	15	15
605-606 FREIGHT EXPENSE	277	215	400
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Sub Total	5,178	6,830	6,015
CAPITAL OUTLAY			
605-701 BUILDINGS	95,300	-	-
605-901 OFFICE EQUIPMENT	-	5,100	-
605-902 AUTOMOTIVE EQUIPMENT	-	-	-
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Sub Total	95,300	5,100	-
NON CAPITALIZED EQUIPMENT			
605-905 NON CAPITALIZED EQUIPMENT	3,434	-	-
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Sub Total	3,434	-	-
TOTAL BUDGET	515,657	938,450	588,855

General Government Function Expense Fiscal Year 2024



Description: This pie chart highlights the relationship between the department "City Secretary/Records" and the other departments within the General Government Functional Area.

BUDGET SUMMARY

Fund	Function	Department Number		
General	City Secretary/Records	6		
		Actual 2021-2022	Budgeted 2022-2023	Proposed 2023-2024
Expenditure Class				
Personnel Services	\$ 166,701	\$ 175,820	\$ 181,480	
Supplies	1,151	1,550	1,550	
Maintenance	5,592	3,940	6,475	
Services	2,609	7,790	4,895	
Sundry Charges	376	700	350	
Capital Outlay	-	1,400	16,800	
Non Capitalized Equipment	-	-	1,350	
TOTAL ALL ACCOUNTS	\$ 176,429	\$ 191,200	\$ 212,900	

Mission Statement

To be committed to leadership that ensures quality public service based on honesty, dependability, integrity, consistency, respectfulness, and fairness. To promote open and responsive government through proper recording and preservation of the City's history and official documents.

Description

The Records Management activity includes daily filing and retrieval of city records located in the vault for safekeeping, scanning documents into TCM (Tyler Content Manager) for retrieval, destruction of records that have met the retention date, and ensuring information is made available to the public, and handling all public information requests in compliance with the Texas Public Information Act.

The City Secretary or Deputy City Secretary shall coordinate and attend all meetings of the City Council, Building Standards Commission, and keep accurate minutes of its proceedings; shall maintain and preserve all books, papers, documents, records, files and actions of the City Council; shall have custody of the seal of the City; shall ensure compliance with the Texas Open Meetings Act. The City Secretary shall be in charge of all City election services to voters and candidates so that they may be involved in the decision-making process.

Goals

1. To provide for an efficient and economic records management program that will afford ease in creation, maintenance, retrieval and disposition of all city records regardless of format.
2. Make information available to the public in a timely manner.
3. Protect information that is confidential by law.
4. To get all city records on TCM (Tyler Content Manager).
5. Ensure that all City Council Agendas are posted correctly and put on the City's website.
6. To provide quality services and information to the citizens, City Council, and City Staff in a courteous and equitable manner.

Objectives

1. Continue improvements in the recording and safe-keeping of city records.
2. Scan all city records on TCM (Tyler Content Manager).
3. Maintain reports archived from Incode.
4. Properly dispose of records when retention is reached.
5. Provide support, assistance, and information to the City Council so that they have the resources they need to make decisions.

Indicators

	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
Public information requests	178	158	175
City Council agendas prepared	22	18	23
Municipal election held	1	2	1

CITY SECRETARY/RECORDS - DEPARTMENT NO. 6

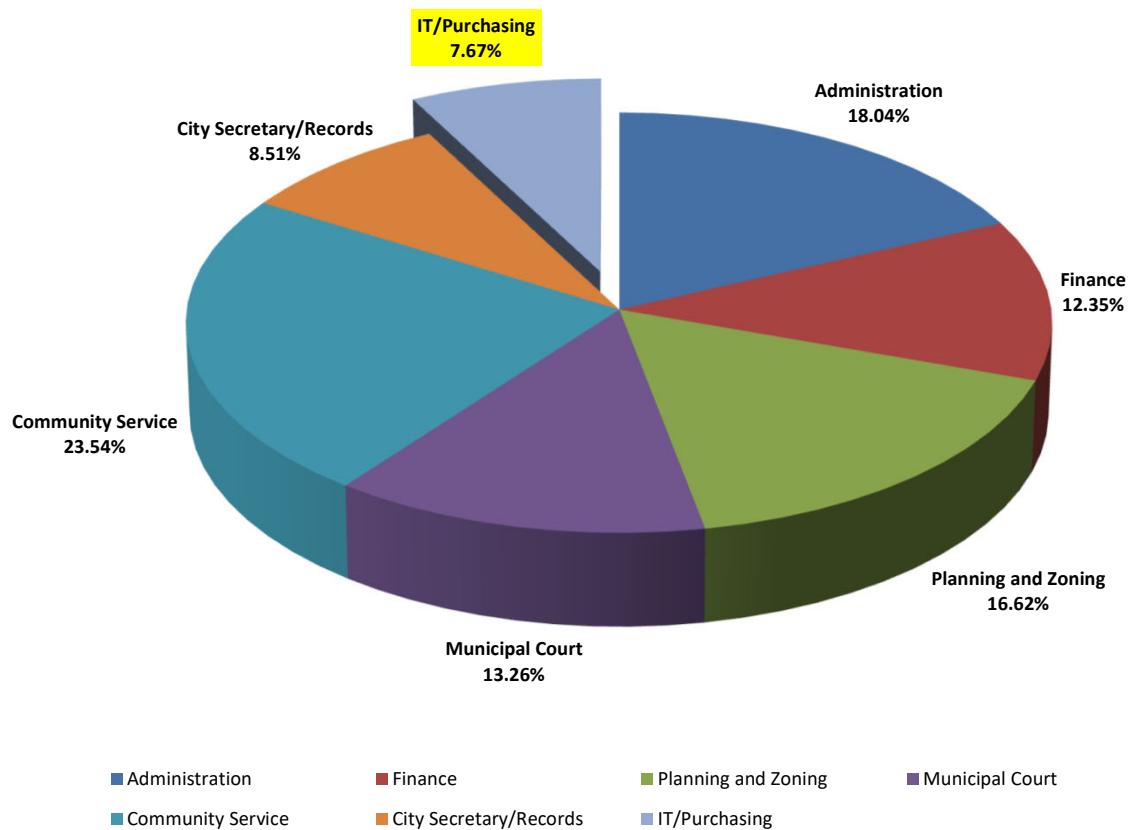
EXPENDITURES - FUND 01

	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES			
606-101 SUPERVISION	65,343	70,490	72,600
606-102 CLERICAL	52,408	55,430	57,095
606-105 LONGEVITY	1,099	1,265	1,385
606-106 OVERTIME	8	500	500
606-108 FICA EXPENSE	7,294	7,915	8,160
606-109 TMRS EXPENSE	16,459	17,555	19,015
606-110 INSURANCE EXPENSE	22,384	20,815	20,815
606-111 MEDICARE EXPENSE	1,706	1,850	1,910
Sub Total	166,701	175,820	181,480
SUPPLIES & MATERIALS			
606-201 OFFICE SUPPLIES	1,086	1,200	1,200
606-208 JANITORIAL SUPPLIES	27	300	300
606-215 OTHER SUPPLIES	38	50	50
Sub Total	1,151	1,550	1,550
MAINTENANCE OF EQUIPMENT			
606-401 OFFICE EQUIPMENT	283	670	1,050
606-403 MAINTENANCE OF EQUIPMENT	-	225	-
606-407 SOFTWARE MAINTENANCE	5,309	3,045	5,425
Sub Total	5,592	3,940	6,475
MISCELLANEOUS SERVICES			
606-501-01 TELEPHONE	1,204	1,335	1,335
606-501-03 INTERNET	300	1,695	1,785
606-502 RENTAL OF EQUIPMENT	1,029	585	705
606-503 INSURANCE	70	175	70
606-504 SPECIAL SERVICES	-	-	-
606-506 BUSINESS & TRANSPORTATION	-	4,000	1,000
606-510 CONTRACTUAL SERVICES	6	-	-
Sub Total	2,609	7,790	4,895

	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
SUNDRY CHARGES			
606-602 MEMBERSHIP & SUBSCR.	100	200	100
606-604 WORKER'S COMP.	221	500	250
606-606 FREIGHT EXPENSE	55	-	-
Sub Total	376	700	350
CAPITAL OUTLAY			
606-901 OFFICE EQUIPMENT	-	1,400	16,800
Sub Total	-	1,400	16,800
NON CAPITALIZED EQUIPMENT			
606-905 NON CAPITALIZED EQUIPMENT	-	-	1,350
Sub Total	-	-	1,350
TOTAL BUDGET	176,429	191,200	212,900

General Government Function Expense

Fiscal Year 2024



Description: This pie chart highlights the relationship between the department "IT/Purchasing" and the other departments within the General Government Functional Area.

BUDGET SUMMARY

Fund	Function	Department Number		
General	Information Technology/Purchasing	7		
Expenditure Class		Actual 2021-2022	Budgeted 2022-2023	Proposed 2023-2024
Personnel Services		\$ 96,539	\$ 102,400	\$ 105,575
Supplies		2,201	2,600	2,550
Maintenance		56,721	67,690	68,110
Services		5,046	7,105	7,340
Sundry Charges		6,090	3,805	6,335
Capital Outlay		1,528	70,700	-
Non Capitalized Equipment		1,081	2,000	2,000
TOTAL ALL ACCOUNTS		\$ 169,206	\$ 256,300	\$ 191,910

Mission Statement

To ensure that the City of Snyder adheres to state and federal laws as they apply to purchasing. The Information Technology Department maintains all computer hardware, security and networking and is familiar with software applications within all departments of the City of Snyder.

Description

The Purchasing/Information Technology Department is responsible for purchasing activities and inventory control at the barn and for assisting any user with any problems that they may have with their computer equipment, network, and software. This department is also responsible for any software updates or new software that is required to stay current with the technology of today. Information Technology maintains a city-wide wireless point-to-point LAN network connecting each of the city facilities. Maintains Leica Survey equipment and system. Updates and supplies information on the GIS mapping system. The department is responsible for updating Website information for the City of Snyder along with social media and PEG channel. Uses the Regroup Alert system in conjunction with the city Emergency Management to stay in communication with the citizens of Snyder. Also keeps track of equipment warranties on all computers within the city. Information Technology also checks on any upgrades to run the most current release of all software. Protects the security of the computer system with up-to-date anti-virus software. Maintaining the vehicle software and keeping track of the fleet inventory within the city and maintaining the fueling system for each department.

Goals

1. To maintain performance and security of the computer system along with network functionality.
2. Aid all employees within the city for any computer problem or security issues.
3. To control inventory at the barn.

Objectives

1. Provide timely and accurate information to the citizens of Snyder.
2. Update the network infrastructure to keep up with changing technologies.
3. To keep the performance of the computer system at an optimum level and to continue to provide any assistance needed by users.
4. To make all purchases as required by the specification for the best price that is most advantageous to the City of Snyder.

Indicators

	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
Number of PO's issued	215	230	220

IT/PURCHASING - DEPARTMENT NO. 7

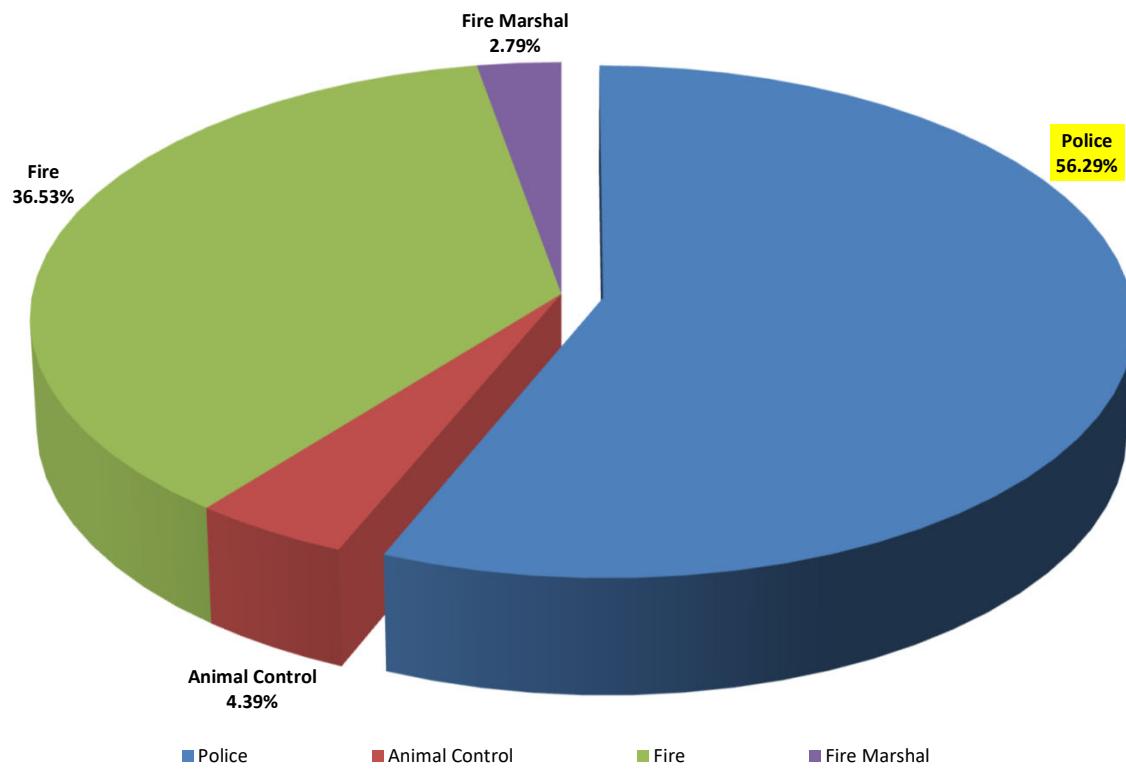
EXPENDITURES - FUND 01

	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES			
607-101 SUPERVISION	65,552	70,490	72,600
607-105 LONGEVITY	1,175	1,280	1,340
607-106 OVERTIME	4,709	4,000	4,000
607-108 FICA EXPENSE	3,915	4,700	4,830
607-109 TMRS EXPENSE	9,992	10,420	11,265
607-110 INSURANCE EXPENSE	10,280	10,410	10,410
607-111 MEDICARE EXPENSE	916	1,100	1,130
Sub Total	96,539	102,400	105,575
SUPPLIES & MATERIALS			
607-201 OFFICE SUPPLIES	1,445	1,500	1,400
607-205 TIRES	-	-	-
607-206 MOTOR VEHICLE SUPPLIES	-	200	200
607-207 MINOR TOOLS & APPARATUS	24	-	-
607-208 JANITORIAL SUPPLIES	27	200	200
607-212 GAS EXPENSE	654	700	700
607-215 OTHER SUPPLIES	51	-	50
Sub Total	2,201	2,600	2,550
MAINTENANCE OF EQUIPMENT			
607-401 OFFICE EQUIPMENT	-	370	370
607-403 MAINTENANCE OF EQUIPMENT	-	225	-
607-404 AUTOMOTIVE EQUIPMENT	-	250	250
607-407 SOFTWARE MAINTENANCE	56,721	66,845	67,490
Sub Total	56,721	67,690	68,110
MISCELLANEOUS SERVICES			
607-501-01 TELEPHONE	928	1,030	1,100
607-501-03 INTERNET	2,331	2,015	2,060
607-502 RENTAL OF EQUIPMENT	705	585	705
607-503 INSURANCE	928	900	900
607-504 SPECIAL SERVICES	148	75	75
607-506 BUSINESS & TRANSPORTATION	-	2,500	2,500
607-508 FEE BASIS SERVICES	-	-	-
607-510 CONTRACTUAL SERVICES	6	-	-
Sub Total	5,046	7,105	7,340

	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
SUNDRY CHARGES			
607-601 TRAINING & EDUCATION	-	-	-
607-602 MEMBERSHIPS & SUBSCRIPTIONS	5,785	3,500	6,000
607-604 WORKER'S COMP.	299	280	310
607-606 FREIGHT EXPENSE	6	25	25
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Sub Total	6,090	3,805	6,335
CAPITAL OUTLAY			
607-901 OFFICE EQUIPMENT	1,528	15,700	-
607-902 AUTOMOTIVE EQUIPMENT	-	55,000	-
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Sub Total	1,528	70,700	-
NON CAPITALIZED EQUIPEMENT			
607-905 NON CAPITALIZED EQUIPMENT	1,081	2,000	2,000
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Sub Total	1,081	2,000	2,000
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TOTAL BUDGET	169,206	256,300	191,910

Public Safety Function Expense

Fiscal Year 2024



Description: This pie chart highlights the relationship between the department "Police" and the other departments within the Public Safety Functional area.

BUDGET SUMMARY

Fund	Function	Department Number		
General	Public Safety	Police		
		Actual 2021-2022	Budgeted 2022-2023	Proposed 2023-2024
Expenditure Class				
Personnel Services		\$ 1,713,990	\$ 2,200,640	\$ 2,251,370
Supplies		111,187	114,150	116,550
Maintenance		146,559	104,530	218,415
Services		71,752	92,495	90,645
Sundry Charges		162,766	126,900	184,300
Capital Outlay		147,095	122,800	269,600
Non Capitalized Equipment		1,589	2,000	2,000
TOTAL ALL ACCOUNTS		\$ 2,354,938	\$ 2,763,515	\$ 3,132,880

Mission Statement

The mission of the Snyder Police Department is to preserve order, protect rights, life, and property of all people. We strive to nurture an environment of well-being, and together with the citizens of Snyder, work toward the development, safety, and growth of the community. We will be proactive in our efforts, professional in our demeanor, and adhere to the concept that justice is blind; therefore, will apply the law without bias to age, race, religion, gender, sexual orientation, or ethnic origin. Pride, Honor, Integrity, Community, and Innovation all reside here.

Description

The Snyder Police Department currently consists of twenty-five (24) total personnel and is broken down as follows: Chief of Police; one (1) Lieutenant; four (4) Sergeants; three (3) Corporals; twelve (12) Police Officers; two (2) Senior Clerks; and one (1) Clerk/Evidence Tech.

At the current time, the Department is split into two (2) distinct divisions. These are: Patrol and Support Services.

The Department currently maintains a fleet of twenty-two (22) vehicles and (4) police bicycles. A police vehicle is assigned to each police officer as of March 1, 1997.

Activities of the Police Department include traffic law enforcement, traffic accident investigation, criminal investigation, narcotic and dangerous drug investigation, and response to calls for service received on a day to day 24-hour a day basis.

Other activities include maintenance of criminal records and files, as well as arrest records and files. Also included are completion and filing of local/state/federal reports (monthly and annually), grand jury and court appearances, funeral, and other escorts. The Special Services Division works closely with all segments of the community to act on prevention and education activities.

Goals and Objectives

1. Continue to expand Community relations through activities and functions so crime education is provided to the citizens and business of Snyder.
2. Continue to expand on narcotic law enforcement by proactive drug investigation and with the proactive use of the K-9 for drug detection.
3. Continue to respond to calls in a timely manner, and proactively patrol neighborhoods and businesses as well as enforce traffic law of the State of Texas.
4. Increase training levels and raise employment standards for police officers. Promote educational advancement of all officers with an emphasis on college degree programs and specialized instructions. Emphasize and promote leadership skills for all officers in department.
5. Make a positive impact on juvenile crime and take whatever steps are necessary to minimize youth involvement in criminal activities.
6. Make the Snyder Police Department a model department for police departments of its size by continued purchase of state-of-the-art equipment and the hiring of professional peace officers. Maintain a competitive salary and other appropriate measures to retain trained and qualified officers.
7. Increase the visibility of Police Officers and police units in all areas of the city in an effort to reduce crime through a complete fleet of police vehicles. Officers are encouraged to be easily accessible to all citizens and interact in a positive manner. Use of concentrated patrol in areas identified as high crime or increased traffic infractions will be utilized.
8. Continue to enforce City Ordinances put in place by the City of Snyder.
9. Continue with the School Resource Officer Program by assigning two Snyder Police Officers to the Snyder Independent School District. One officer is assigned to Snyder High School and the other is assigned to Snyder Jr. High. Both officers work to serve Snyder Elementary.
10. Promote community safety and a feeling of security among Snyder residents and visitors to the city done primarily through preservation of public peace.
11. Protect the rights and liberties afforded to all people through the U.S. and Texas Constitution and provide police services to all persons in a fair, honest, prompt, and courteous manner.
12. Continue to expand the functions and services of the Special Services Division in order to provide education to the citizens in all phases of crime prevention, safety measures, alcohol and drug prevention and removing impaired drivers from the roadway of the city.
13. Work diligently toward the overall reduction of crime and criminal activity within the City of Snyder.
14. Promote traffic safety programs in an effort to reduce traffic accidents.

Indicators

	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
1. Traffic citations	706	671	615
2. Traffic warnings	2,760	2,398	1776
3. Traffic accidents	371	189	199
4. DWI	96	50	85
5. DWLS	110	27	27
6. Burglary	75	37	46
7. Theft	33	31	137
8. Criminal mischief	46	46	53
9. Robbery	3	1	3
10. Assault	174	176	128
11. Sexual assault	5	15	17
12. Homicide	0	2	1
13. Juvenile arrest	23	12	21
14. Adult arrest	1,618	661	671
15. Burglar alarms	280	362	414
16. Emergency messages	2	2	6
17. House watches	372	110	134
18. Open doors/windows	120	68	58

19.	Motorist assists	79	48	41
20.	In-service Training	45	46	61
	A. Traffic	4	5	7
	B. Investigations	15	15	10
	C. Firearms	1	1	4
	D. Specialized	25	25	40
21.	Public Education Programs	21	34	16
	A. Youth	16	24	6
	B. Civic Clubs/Groups	5	10	8
	C. Home Inspections	0	0	0
	D. Business Inspections	0	0	2

POLICE - DEPARTMENT NO. 16

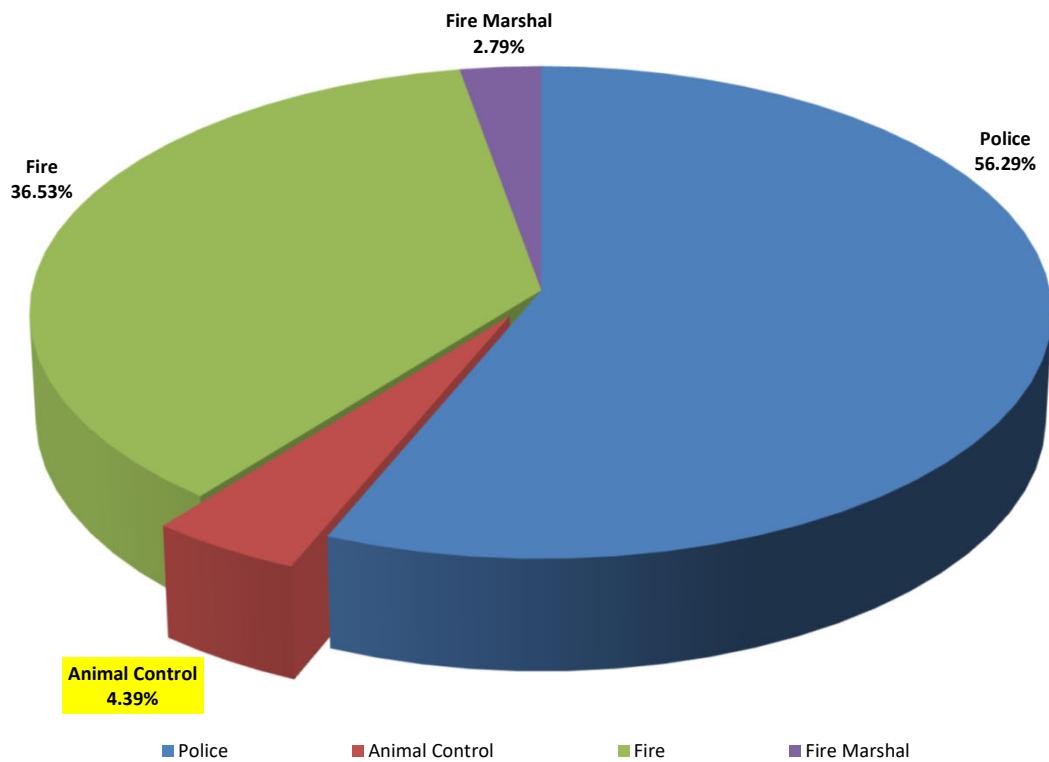
EXPENDITURES - FUND 01

	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES			
616-101 SUPERVISION	90,333	97,405	100,310
616-102 CLERICAL	144,665	156,025	160,715
616-103 OPERATIONS	887,013	1,235,690	1,267,955
616-105 LONGEVITY	8,697	9,270	10,275
616-106 OVERTIME	107,514	100,000	100,000
616-107 PART-TIME	-	-	-
616-108 FICA EXPENSE	74,680	99,100	101,635
616-109 TMRS EXPENSE	171,541	219,775	236,915
616-110 INSURANCE EXPENSE	212,081	260,200	249,795
616-111 MEDICARE EXPENSE	17,466	23,175	23,770
Sub Total	1,713,990	2,200,640	2,251,370
SUPPLIES & MATERIALS			
616-201 OFFICE SUPPLIES	12,327	14,000	12,500
616-202 FORMS	-	150	150
616-204 UNIFORM & CLOTHING	10,879	10,000	12,000
616-205 TIRES & TUBES	4,854	6,000	5,000
616-206 MOTOR VEHICLE SUPPLIES	1,009	2,000	2,000
616-207 MINOR TOOLS & APPARATUS	121	400	400
616-208 JANITORIAL SUPPLIES	81	600	500
616-212 GAS	65,413	65,000	66,000
616-215 OTHER SUPPLIES	15,841	12,000	16,000
616-216 CANINE MAINTENANCE SUPPLIES	662	4,000	2,000
Sub Total	111,187	114,150	116,550
MAINTENANCE OF BUILDINGS			
616-301 BUILDINGS & GROUNDS	277	300	500
Sub Total	277	300	500
MAINTENANCE OF EQUIPMENT			
616-401 OFFICE EQUIPMENT	736	1,500	1,825
616-403 EQUIPMENT	2,503	8,090	33,165
616-404 AUTOMOTIVE EQUIPMENT	68,948	30,000	60,000
616-406 MINOR TOOLS & EQUIPMENT	-	100	100
616-407 SOFTWARE MAINTENANCE	70,458	56,540	117,825
616-411 RADIO INSTALLATION	3,637	8,000	5,000
Sub Total	146,282	104,230	217,915

	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
MISCELLANEOUS SERVICES			
616-501-01 TELEPHONE	71	8,500	2,700
616-501-02 CELLULAR	13,380	12,600	13,300
616-501-03 INTERNET	16,650	18,120	17,000
616-502 RENTAL OF EQUIPMENT	6,835	2,275	21,145
616-503 INSURANCE	22,142	36,000	21,000
616-504 SPECIAL SERVICES	5,011	5,300	6,000
616-505 ADVERTISING	1,584	1,700	1,500
616-506 BUSINESS & TRANSPORTATION	6,079	7,000	8,000
616-508 FEE BASIS SERVICES	-	-	-
616-512 DATA PROCESSING	-	-	-
616-514 MISC. EXPENDITURES, OTHER	-	1,000	-
 Sub Total	 71,752	 92,495	 90,645
SUNDRY CHARGES			
616-601 TRAINING & EDUCATION	22,743	26,000	25,000
616-602 MEMBERSHIP & SUBSCR.	870	900	3,800
616-604 WORKER'S COMP.	136,424	98,000	150,000
616-606 FREIGHT EXPENSE	2,729	2,000	5,500
616-608 BAD DEBT EXPENSE	-	-	-
 Sub Total	 162,766	 126,900	 184,300
CAPITAL OUTLAY			
616-901 OFFICE EQUIPMENT	13,167	-	-
616-902 AUTOMOTIVE EQUIPMENT	119,628	122,800	221,400
616-903 MACHINERY & OTHER EQUIPMENT	14,300	-	48,200
 Sub Total	 147,095	 122,800	 269,600
NON CAPITALIZED EQUIPMENT			
616-905 NON CAPITALIZED EQUIPMENT	1,589	2,000	2,000
 Sub Total	 1,589	 2,000	 2,000
 TOTAL BUDGET	 2,354,938	 2,763,515	 3,132,880

Public Safety Function Expense

Fiscal Year 2024



Description: This pie chart highlights the relationship between the department "Animal Control" and the other departments within the Public Safety Functional area.

BUDGET SUMMARY

Fund	Function	Department Number		
General	Public Safety	Animal Control		
		Actual 2021-2022	Budgeted 2022-2023	Proposed 2023-2024
Expenditure Class				
Personnel Services		\$ 126,222	\$ 132,620	\$ 144,635
Supplies		12,888	17,150	17,620
Maintenance		30,234	7,185	12,785
Services		14,709	14,465	15,320
Sundry Charges		2,481	4,870	3,000
Capital Outlay		13,129	-	49,700
Non Capitalized Equipment		1,525	1,000	1,500
TOTAL ALL ACCOUNTS		\$ 201,188	\$ 177,290	\$ 244,560

Mission Statement

The City of Snyder Animal Control Services' mission is to protect the health and safety of our citizens, to promote responsible pet ownership, prevent the spread of animal borne diseases, reduce the number of nuisance animals roaming throughout the city, to provide a temporary shelter for stray, unwanted or injured animals, to increase pet adoptions and reunite lost pets with their owners. All these activities shall be done in compliance with Federal, State and Local ordinances and regulations in a humane and professional manner.

Description

The department is responsible for enforcement of all city codes and ordinances pertaining to animals, and for the apprehension and control of stray animals within the city limits.

The department has two full-time animal control officers who regularly patrol the city and respond to calls for service regarding animal complaints from citizens, apprehend and impound animals running at large, pick up dead and injured animals, provide education to citizens on animal control issues and issue citations to pet owners who are found to be in violation of a city animal code or ordinance.

This department also maintains the animal control facility that is staffed by one full-time shelter employee, who maintains the shelter and cares for the animals that are housed in the facility.

Goals

1. To promote animal care to the general public through education.
2. Prevent the spread of disease through animals.
3. Minimize the inconvenience to the public from stray animals.
4. Provide timely response to the public concerning animal complaints.
5. Increase code enforcement of the leash law.
6. Increase the number of pets adopted.

7. Decrease the number of animals to be destroyed.

Objectives

1. Reduce the stray animal and livestock population within the city by increasing the number of animal patrols per year, the number of animals impounded, and the number of citations issued.
2. Decrease the number of dead animals picked up from city streets.
3. Continue to provide a community education program on pet problems and rabies for newspaper, radio and talks to schools and civic groups.
4. To utilize the new website.

Indicators

	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
1. Animals picked up	1,302	704	525
2. Animals reclaimed	145	102	52
3. Animals destroyed	796	436	321
4. Animals died in pound	80	20	40
5. Dead animals picked up	722	362	339
6. Animal bite cases	70	33	14
7. Ordinance enforcements	184	116	119
8. Dog running at large citations	12	30	8
9. Failure to vaccinate for rabies citations	0	8	0
10. Pound fees collected	\$5,760	\$2,695	\$1,875
11. Dog tags sold	\$90	\$80	\$40
12. Microchip fees	\$645	\$225	\$540

ANIMAL CONTROL - DEPARTMENT NO. 17

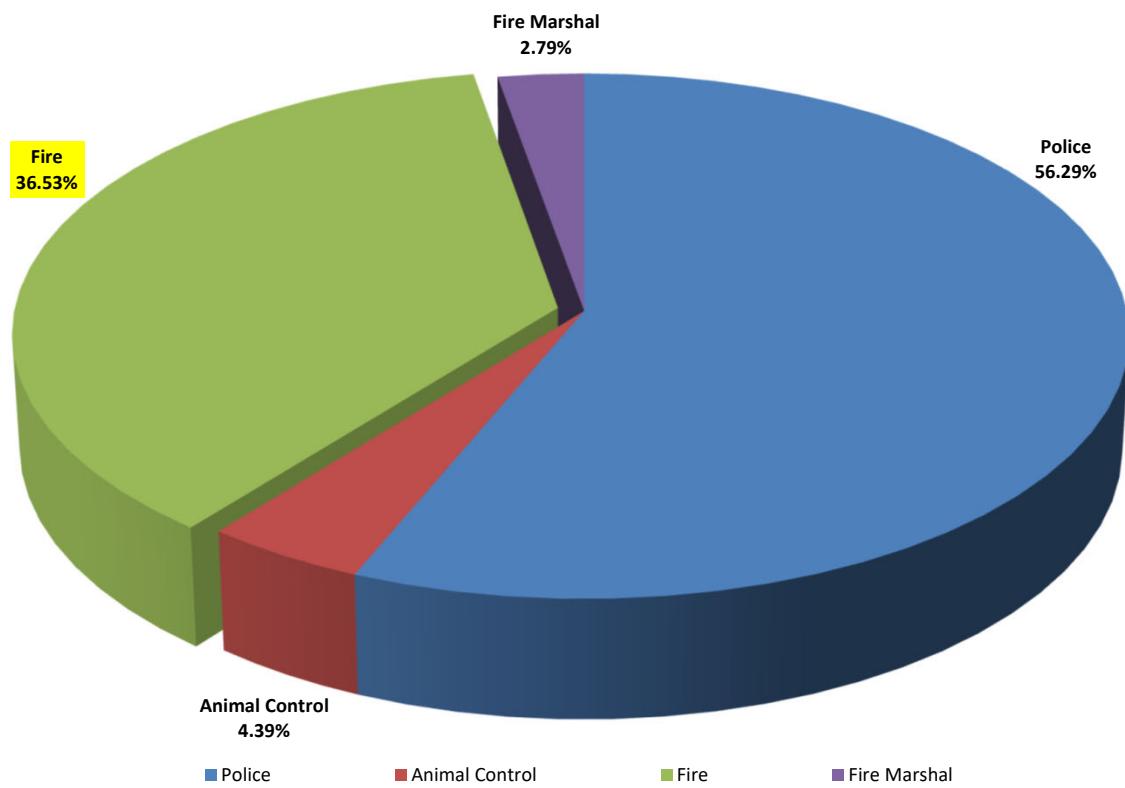
EXPENDITURES - FUND 01

	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES			
617-103 OPERATIONS	79,910	84,935	94,130
617-105 LONGEVITY	1,967	2,160	2,280
617-106 OVERTIME	3,721	5,000	5,000
617-108 FICA EXPENSE	5,176	5,710	6,285
617-109 TMRS EXPENSE	11,853	12,665	14,655
617-110 INSURANCE EXPENSE	22,384	20,815	20,815
617-111 MEDICARE EXPENSE	1,211	1,335	1,470
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Sub Total	126,222	132,620	144,635
SUPPLIES & MATERIALS			
617-201 OFFICE SUPPLIES	157	1,000	700
617-202 FORMS-PROCEDURAL	417	250	420
617-204 UNIFORM & CLOTHING	1,256	2,000	1,500
617-205 TIRES & TUBES	437	600	500
617-206 MOTOR VEHICLE SUPPLIES	83	1,000	500
617-207 MINOR TOOLS & APPARATUS	109	300	300
617-208 JANITORIAL SUPPLIES	2,547	2,500	3,000
617-209 CHEMICALS	-	600	500
617-212 GAS	3,631	3,400	3,700
617-215 OTHER SUPPLIES	1,222	500	1,500
617-216 CANINE MAINTENANCE SUPPLIES	3,029	5,000	5,000
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Sub Total	12,888	17,150	17,620
MAINTENANCE OF BUILDINGS			
617-301 BUILDINGS & GROUNDS	26,899	3,000	3,000
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Sub Total	26,899	3,000	3,000
MAINTENANCE OF EQUIPMENT			
617-401 OFFICE EQUIPMENT	-	-	450
617-404 AUTOMOTIVE EQUIPMENT	1,697	1,500	1,500
617-407 SOFTWARE MAINTENANCE	1,638	1,685	7,835
617-411 RADIO INSTALLATION	-	1,000	-
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Sub Total	3,335	4,185	9,785

	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
MISCELLANEOUS SERVICES			
617-501-01 TELEPHONE	1,984	1,750	2,275
617-501-02 CELLULAR	390	400	570
617-501-03 INTERNET	3,000	3,000	3,000
617-502 RENTAL OF EQUIPMENT	803	615	635
617-503 INSURANCE	1,670	1,800	1,800
617-504 SPECIAL SERVICES	479	400	500
617-505 ADVERTISING EXPENSE	-	-	500
617-506 BUSINESS & TRANSPORTATION	939	500	900
617-508 FEE BASIS SERVICE	590	-	-
617-511-01 ELECTRICITY	4,854	6,000	5,140
Sub Total	14,709	14,465	15,320
SUNDRY CHARGES			
617-601 TRAINING & EDUCATION	300	650	650
617-602 MEMBERSHIPS & SUBSCRIPTIONS	-	120	-
617-604 WORKER'S COMP.	2,026	4,000	2,200
617-606 FREIGHT EXPENSE	155	100	150
617-608 BAD DEBT EXPENSE	-	-	-
Sub Total	2,481	4,870	3,000
CAPITAL OUTLAY			
617-701 BUILDINGS	13,129	-	-
617-901 OFFICE EQUIPMENT	-	-	1,700
617-902 AUTOMOTIVE EQUIPMENT	-	-	46,500
617-903 MACHINERY & OTHER EQUIPMENT	-	-	1,500
Sub Total	13,129	-	49,700
NON CAPITALIZED EQUIPMENT			
617-905 NON CAPITALIZED EQUIPMENT	1,525	1,000	1,500
Sub Total	1,525	1,000	1,500
TOTAL BUDGET	201,188	177,290	244,560

Public Safety Function Expense

Fiscal Year 2024



Description: This pie chart highlights the relationship between the department "Fire" and the other departments within the Public Safety Functional area.

BUDGET SUMMARY

Fund	Function	Department Number		
General	Public Safety	Fire		
		Actual 2021-2022	Budgeted 2022-2023	Proposed 2023-2024
Expenditure Class				
Personnel Services		\$ 888,732	\$ 927,550	\$ 1,030,755
Supplies		88,103	96,400	104,800
Maintenance		64,038	64,640	76,105
Services		104,308	99,755	115,585
Sundry Charges		15,120	23,850	27,770
Capital Outlay		160,420	58,615	674,000
Non Capitalized Equipment		1,502	5,000	4,000
TOTAL ALL ACCOUNTS		\$ 1,322,223	\$ 1,275,810	\$ 2,033,015

Mission Statement

To serve and protect lives and property in Snyder and Scurry County from loss due to fire, natural and/or man-made disasters, mishaps, and terrorism. To provide prompt response and suppression of fires while rendering the scene safe. To provide advanced level rescue capability, both confined space and high angle. To provide “all hazard” emergency management for all situations within the City of Snyder and Scurry County, through training, mitigation, preparation, planning, response, and recovery. To meet the intent of the National Incident Management Plan related to Homeland Security, and to enforce state and local laws regarding fire safety and fire prevention while providing fire education at various levels.

Description

The Snyder Fire Department is comprised of 11 paid fire personnel, working in conjunction with the Snyder Volunteer Fire Department Inc., a volunteer organization. Nine paid suppression personnel and the Chief are assigned to Department-18, and 1 Fire Marshal is assigned to Department-19. The Chief for the Snyder Fire Department is also the Chief for the SVFD. Total personnel include 1 Chief, who also serves as the Snyder/Scurry County Emergency Management Coordinator and Fire Marshal, 1 Deputy Fire Marshal/Arson Investigator, 3 Volunteer Captains, 6 Lieutenants (3 paid, 3 volunteer) 6 paid Firefighters, and approximately 21 additional volunteer fire fighters. Of the total personnel, there are approximately 4 Paramedics, 2 EMT-Intermediate, 8 EMTs and 2 ECA's. All paid personnel are required to maintain ECA (or higher) certification with the State Department of Health Services. Several paid firefighters are certified Fire Department instructors, and certifications range from Basic to Advanced. The Chief, in addition to Advanced TCFP certification, is a certified Paramedic, advanced certified Fire Investigator (CFI), Certified Wildland Fire Investigator (CWLF), Level-II Fire Instructor, EMS Program Instructor/Examiner (Paramedic Level), TCOLE Instructor and Certified Emergency Manager through EMI/FEMA, advanced certification pending. The Chief/EMC currently maintains all required Emergency Management Documents and is the chief EM Planner for both the City and County. The Deputy Fire Marshal is also certified through EMI, and serves as a deputy EMC, handling the routine practical aspects of Emergency Management operations and planning under the oversight of the Chief. These include local disaster planning documents in the all hazards EM plan.

Fire Operations are from one central station, staffed 24/7/365 by at least two certified paid fire fighters, and this facility houses the 6-primary response apparatus to include three Class-A Engines, one Rescue truck, one Tanker truck, and an 85' Tower Ladder (Class-A Engine). Additionally, a sub-station houses two CAFS (compressed air foam) multi-purpose units, 7 additional Brush Fire apparatus (5 owned by the County), 1 hazmat unit, 1 mobile command unit, two tactical rescue trailers, and a high-volume pump trailer. One Water Transport (18 wheelers) is also provided by the County and the City provides an additional tanker truck. The central station also houses the emergency management facility, to include a 2,000 sq. foot below ground Emergency Operations Center (EOC) and redundant communications equipment for both the City and County emergency response agencies. This is the local warning point for Emergency Management. CATV alert and other public warning systems are controlled from this facility. Additionally, SKYWARN (weather watching/warning) is coordinated out of the EOC by approximately 21 spotters trained annually by the National Weather Service. The Chief serves as one of 8 regional coordinators for the Midland NWS (MAF/NE Region).

Training is conducted in-house by a team of certified fire instructors, both Volunteer and paid. Training is conducted twice monthly for all personnel, while paid firefighters obtain other required continuing education regularly. A Technical Rescue Training Field is maintained by the VFD at no cost to the City, and a city Fire Suppression Training Facility is maintained adjacent to the rescue training facility. All volunteer personnel are required to obtain a minimum certification of SFFMA Introductory Certification within one year of joining the department and Certifications range from Introductory to Master.

FCC Licenses Held		Expiration Date
KKV – 620 (Fire)	154.355/153.950	6-18-2032
WNFX – 525 (Emergency Management)	155.100/153.755	2-20-2031

Department communications are compliant with the Federal Communications Commission, and in line with the Texas State Interoperability Plan, and the WCTCOG Regional Communications Plan. The Department is P25 digital capable, and interoperable. The Snyder VFD is likewise interoperable and P25 capable.

Goals

1. To serve all citizens through response, control, and recovery efforts by safeguarding from fires, hazardous materials, natural disasters, and terrorism.
2. To safeguard the general economy and welfare of the community through prevention, protection, and planning of essential industry, business, and both public and private property.
3. To protect individual property, and the economic well-being of the citizens from destructive fires, explosions, and other hazards. In meeting this goal, all property deserves to have equivalent degrees of protection, regardless of the geographical location, or monetary value of the property, with life safety as the first goal.

Objectives

1. To provide a performance level that meets or exceeds the expectations of the citizens of Snyder and Scurry County.
2. To provide a life safety level that meets or exceeds the expectations of the citizens of Snyder and Scurry County.
3. To afford a prompt response and adequate stabilization of incidents to an acceptable level of the occupants and/or owners concerned.
4. To suppress fires with the least amount of property damage possible.
5. To provide selected emergency services as related to life safety and property damage, both man made, natural and terrorism related.
6. To meet or exceed performance levels that have been established under a favorable ratio of cost-to-performance effectiveness.

7. To adequately evaluate, mitigate, prepare, plan, respond, and perform all situations under the jurisdiction of Fire.

Indicators

	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
1. Volunteer man-hours	2,784	5,575	3,126
2. ISO Rating	3	3	3

Activity Summary

	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
Fire Dept. responses in city	264	278	294
Fire Dept. responses in county	285	284	358
Mutual aid	16	13	34
Drills/Exercises	1	0	0
Total fire calls	566	575	688

Fire Runs by Location FY 21-22

	COUNT		COUNT
Scurry County		City of Snyder	294
Pct-1	74	Mutual Aid	34
Pct-2	96	Borden Co.	14
Pct-3	84	Fisher Co.	4
Pct-4	104	Garza Co.	0
		Kent Co.	7
		Mitchell Co.	8
		Nolan Co.	1
		Howard Co.	0

Fire Runs by Type FY 21-22

	COUNT
Fire, other	9
Building Fire	21
Fires in structure other than in a building	4
Cooking fire, confined to container	3
Trash or rubbish fire, contained	7
Fire in mobile home used as fixed residence	1
Fire in motor home, camper, recreational vehicle	3
Fire in portable building, fixed location	1
Mobile property (vehicle) fire, other	3
Passenger vehicle fire	8
Road freight or transport vehicle fire	2
Rail vehicle fire	1
Camper or recreational vehicle (RV) fire	1
Off-road vehicle or heavy equipment fire	1
Natural vegetation fire, other	4
Forest, woods, or wildland fire	2
Brush or brush-and-grass mixture fire	46
Grass Fire	59

Outside rubbish fire, other	3
Outside rubbish, trash, or waste fire	10
Dumpster or other outside trash receptacle fire	1
Special outside fire, other	1
Cultivated vegetation, crop fire other	1
Cultivated grain or crop fire	1
Overpressure rupture, explosion, overheat other	1
Steam rupture of pressure or process vessel	1
Overpressure rupture of air or gas pipe/pipeline	1
Medical assist, assist EMS crew	40
Emergency medical service, other	2
EMS call, excluding vehicle accident with injury	2
Motor vehicle accident with injuries	61
Motor vehicle/pedestrian accident (MV Ped)	1
Motor vehicle accident with no injuries	58
Lock-In (if lock out, use 511)	2
Search for person on land	3
Extrication, rescue, other	1
Extrication of victim(s) from vehicle	3
High-angle rescue	1
Swift water rescue	2
Hazardous condition, other	2
Gasoline or other flammable liquid spill	2
Gas leak (natural gas or LPG)	13
Oil or other combustible liquid spill	3
Carbon monoxide incident	4
Electrical wiring/equipment problem, other	5
Heat from short circuit (wiring), defective/worn	3
Power line down	3
Arcing, shorted electrical equipment	4
Service call, other	55
Person in distress, other	1
Lock-out	5
Water evacuation	1
Water or steam leak	1
Animal problem, other	1
Animal problem	3
Animal rescue	2
Public service assistance, other	8
Assist police or other governmental agency	10
Police matter	1
Public service	28
Assist invalid	1
Unauthorized burning	9
Good intent call, other	21
Dispatched and cancelled en route	47
No incident found on arrival at dispatch address	7
Authorized controlled burning	2
Smoke scare, odor of smoke	22
Steam, vapor, fog or dust thought to be smoke	2
EMS call, party transported by non-fire agency	2
False alarm or false call, other	7
Municipal alarm system, malicious false alarm	3
Telephone, malicious false alarm	1
Local alarm system, malicious false alarm	1
System malfunction, other	1

Smoke detector activation due to malfunction	1
Alarm system sounded due to malfunction	6
Unintentional transmission of alarm, other	2
Smoke detector activation, no fire – unintentional	7
Alarm system activation, no fire – unintentional	4
Severe weather or natural disaster standby	1
Special type of incident, other	10
Citizen complaint	4
TOTAL INCIDENTS:	688

FIRE - DEPARTMENT NO. 18

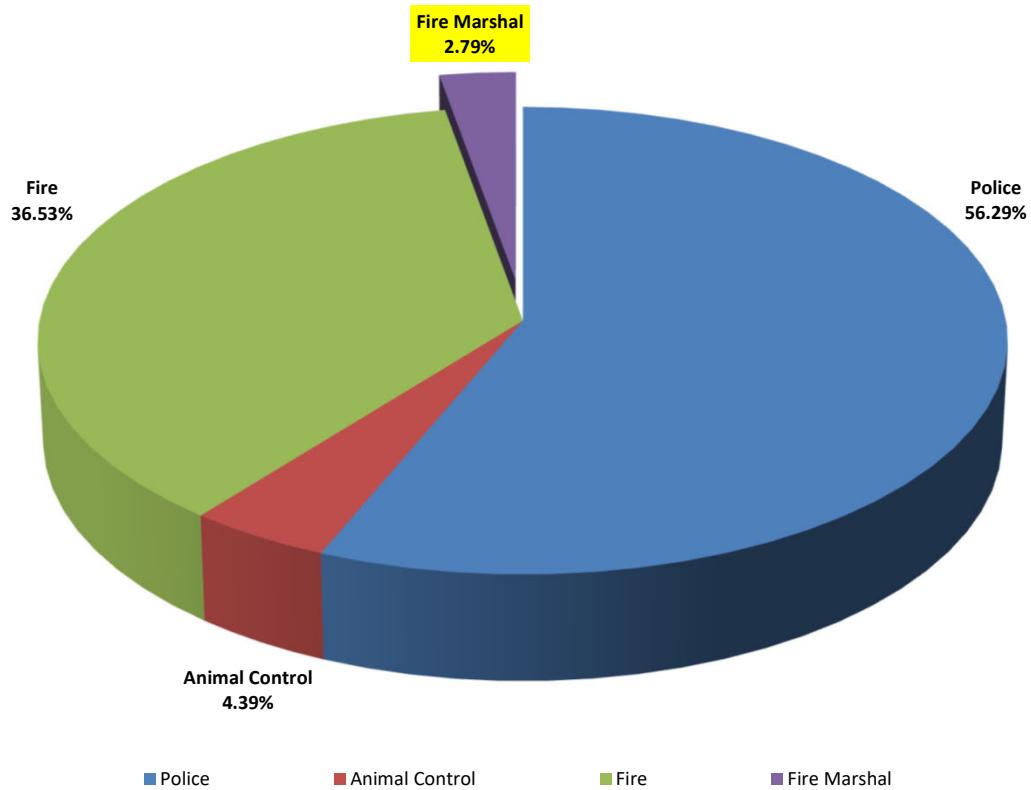
EXPENDITURES - FUND 01

	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES			
618-101 SUPERVISION	87,749	92,785	95,555
618-103 OPERATIONS	495,817	527,005	601,235
618-105 LONGEVITY	5,822	6,520	5,875
618-106 OVERTIME	54,064	52,000	52,000
618-108 FICA EXPENSE	38,181	42,055	46,790
618-109 TMRS EXPENSE	89,090	93,270	109,070
618-110 INSURANCE EXPENSE	109,079	104,080	109,285
618-111 MEDICARE EXPENSE	8,930	9,835	10,945
Sub Total	888,732	927,550	1,030,755
SUPPLIES & MATERIALS			
618-201 OFFICE SUPPLIES	767	700	800
618-204 UNIFORM & CLOTHING	33,816	34,000	45,000
618-205 TIRES & TUBES	5,194	10,000	7,000
618-206 MOTOR VEHICLE SUPPLIES	5,702	10,000	9,000
618-207 MINOR TOOLS & APPARATUS	2,155	2,000	2,500
618-208 JANITORIAL SUPPLIES	1,469	1,200	1,500
618-209 CHEM. & MECH. SUPPLIES	5,950	6,000	6,000
618-212 GAS	9,132	9,000	9,000
618-213 DIESEL	23,452	22,000	23,000
618-215 OTHER SUPPLIES	466	1,500	1,000
Sub Total	88,103	96,400	104,800
MAINTENANCE OF BUILDINGS			
618-301 BUILDINGS & GROUNDS	17,164	7,300	10,000
Sub Total	17,164	7,300	10,000
MAINTENANCE OF EQUIPMENT			
618-401 OFFICE EQUIPMENT	38	240	240
618-402 MACHINERY	718	600	600
618-403 EQUIPMENT	15,764	22,000	25,000
618-404 AUTOMOTIVE EQUIPMENT	23,880	25,000	25,000
618-406 MINOR TOOLS & EQUIPMENT	-	600	600
618-407 SOFTWARE MAINTENANCE	5,711	5,900	11,665
618-411 RADIO INSTALLATION	763	3,000	3,000
Sub Total	46,874	57,340	66,105

	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
MISCELLANEOUS SERVICES			
618-501-01 TELEPHONE	9,060	10,000	10,200
618-501-02 CELLULAR	579	600	655
618-501-03 INTERNET	1,669	2,570	2,595
618-502 RENTAL OF EQUIPMENT	2,100	1,815	1,935
618-503 INSURANCE	13,756	15,100	14,050
618-504 SPECIAL SERVICES	47,820	45,000	47,000
618-505 ADVERTISING	1,008	1,000	1,000
618-506 BUSINESS & TRANSPORTATION	4,663	5,000	15,000
618-508 FEE BASIS SERVICES	3,677	-	-
618-510 CONTRACTUAL SERVICES	6,538	7,670	8,330
618-511-01 ELECTRICITY	8,522	7,000	7,750
618-511-02 GAS	4,916	4,000	7,070
Sub Total	104,308	99,755	115,585
SUNDRY CHARGES			
618-601 TRAINING & EDUCATION	2,404	9,600	11,000
618-602 MEMBERSHIP & SUBSCRIPTIONS	51	250	150
618-604 WORKER'S COMP.	11,920	13,000	15,500
618-606 FREIGHT EXPENSE	634	1,000	1,000
618-607 PRINTING EXPENSE	111	-	120
Sub Total	15,120	23,850	27,770
CAPITAL OUTLAY			
618-701 BUILDINGS	104,200	15,000	-
618-901 OFFICE EQUIPMENT	-	-	10,000
618-902 AUTOMOTIVE EQUIPMENT	-	-	625,000
618-903 MACHINERY & OTHER EQUIPMENT	56,220	43,615	39,000
Sub Total	160,420	58,615	674,000
NON CAPITALIZED EQUIPMENT			
618-905 NON CAPITALIZED EQUIPMENT	1,502	5,000	4,000
Sub Total	1,502	5,000	4,000
TOTAL BUDGET	1,322,223	1,275,810	2,033,015

Public Safety Function Expense

Fiscal Year 2024



Description: This pie chart highlights the relationship between the department "Fire Marshal" and the other departments within the Public Safety Functional area.

BUDGET SUMMARY

Fund	Function	Department Number		
General	Public Safety	Fire Marshal		
		Actual 2021-2022	Budgeted 2022-2023	Proposed 2023-2024
Expenditure Class				
Personnel Services		\$ 113,710	\$ 113,500	\$ 123,535
Supplies		7,247	7,300	8,050
Maintenance		4,309	3,080	9,145
Services		5,657	5,375	6,755
Sundry Charges		3,643	6,010	6,000
Capital Outlay		3,191	1,480	2,000
Non Capitalized Equipment		-	-	-
TOTAL ALL ACCOUNTS		\$ 137,757	\$ 136,745	\$ 155,485

Mission Statement

To serve and protect lives and property in Snyder and Scurry County from loss due to fire, through proper enforcement of fire & safety codes and local ordinances. To promptly investigate the cause and origin or structure fires and other fires when deemed necessary within the City Limits of Snyder. To assist the Snyder Fire Department in the suppression of fires, and prevention of fires. The lead agency for fire prevention education and public education about fires and other related safety programs. To meet the standards of the State of Texas Fire Marshal's Office, NIMS, and Homeland Security related to all aspects of emergency management. To safeguard the general economy and welfare of the community through prevention, protection, and planning of essential industry, business, and both public and private property.

Description

The Snyder Fire Department Fire Marshal's Office is comprised of the administrative Fire Marshal (the Chief), whose duties are primarily administrative. The day-to-day operation of the Fire Marshal's Office (FMO) are handled by a Deputy FM whose duties are primarily FMO related, but who also assist with, and will fill the position of firefighter, and as Deputy Emergency Management Coordinator during such events and situations as necessary. FMO personnel maintain the following credentials:

TCFP Structure Fire Certification (Hines-Advanced, Westmoreland-Advanced)
 TCFP Fire Investigator (Hines-Advanced, Westmoreland-Advanced)
 TCFP Fire Inspector (Hines-Advanced)
 TCFP Fire Service Instructor-1 (Westmoreland)
 TCFP Wildland Firefighter (Hines, Westmoreland)
 NWCG Wildland Fire Investigator (Westmoreland-Basic)
 TCFP Arson Investigator (Hines-Advanced)
 IFSAC Seals, Plans Examiner
 IFSAC Seals, Haz-Mat Operations (Hines, Westmoreland)
 IFSAC Seals, FF-2 (Hines, Westmoreland)
 TCOLE-Peace Officer (Hines)

TCOLE-Peace Officer Instructor (Westmoreland)
EMI-FEMA (Hines-Basic, Westmoreland-Advanced Pending)
HEAD-OF-DEPT (Westmoreland)

The Deputy Fire Marshal maintains normal business hours, 8-5 M-F, and office out of Central Fire Station.

The Deputy Fire Marshal is an active firefighter as well, and responds to all fires in accordance with protocols and staffing requirements.

The Fire Marshal's office will function on the same radio frequency as the Suppression Division:

KKV – 620 (Fire) 154.355/153.950 6-18-2032

Indicators

Daily compliance with local fire codes, involving multiple commercial contacts.

	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
Home/Facility Inspections	55	49	40
Public Education Programs	2	6	11
Number of People Reached	200	450	3,000
Violations Noted	7	22	40
Cases Filed	20	0	35
Cases Investigated	0	29	40
Charges Filed	0	3	12

FIRE MARSHAL - DEPARTMENT NO. 19

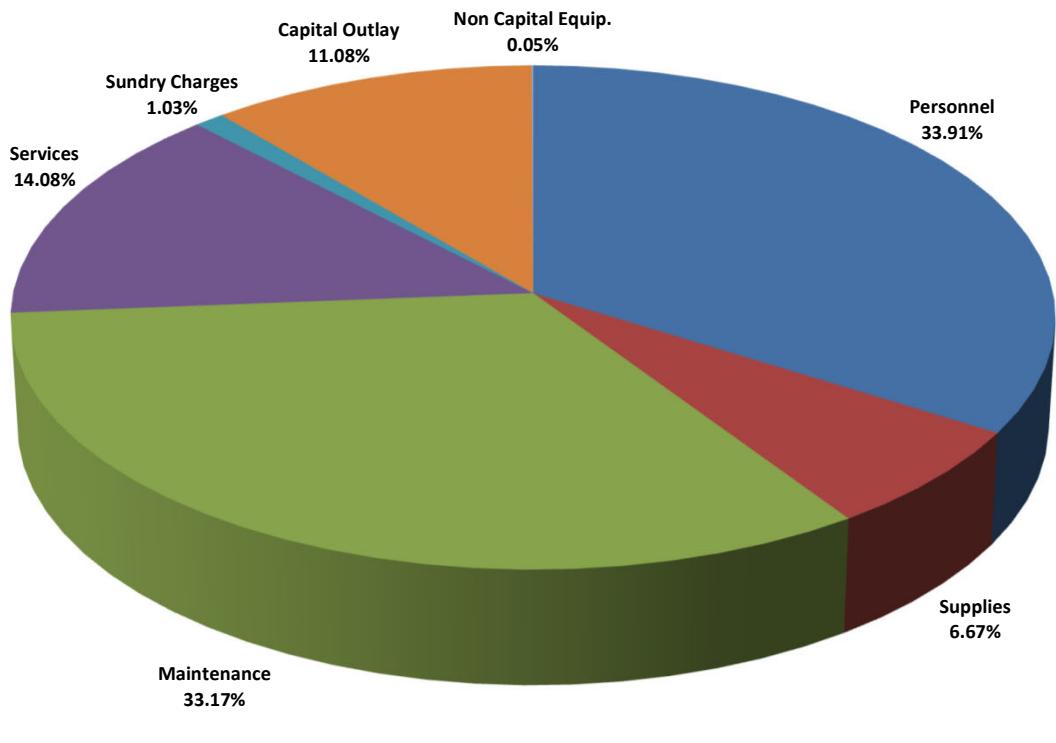
EXPENDITURES - FUND 01

	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES			
619-103 OPERATIONS	72,942	74,450	82,175
619-105 LONGEVITY	875	970	970
619-106 OVERTIME	10,892	9,500	9,500
619-108 FICA EXPENSE	4,965	5,265	5,745
619-109 TMRS EXPENSE	11,731	11,675	13,390
619-110 INSURANCE EXPENSE	11,144	10,410	10,410
619-111 MEDICARE EXPENSE	1,161	1,230	1,345
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Sub Total	113,710	113,500	123,535
SUPPLIES & MATERIALS			
619-201 OFFICE SUPPLIES	574	500	500
619-204 UNIFORM & CLOTHING	2,883	3,000	3,000
619-205 TIRES & TUBES	-	-	-
619-206 MOTOR VEHICLE SUPPLIES	113	500	500
619-207 MINOR TOOLS & APPARATUS	72	-	200
619-212 GAS	3,548	3,200	3,700
619-215 OTHER SUPPLIES	57	100	150
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Sub Total	7,247	7,300	8,050
MAINTENANCE OF EQUIPMENT			
619-403 EQUIPMENT	896	1,000	1,000
619-404 AUTOMOTIVE EQUIPMENT	2,380	1,000	500
619-406 MINOR TOOLS & EQUIPMENT	-	-	-
619-407 SOFTWARE MAINTENANCE	1,033	1,080	7,645
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Sub Total	4,309	3,080	9,145
MISCELLANEOUS SERVICES			
619-501-02 CELLULAR	579	600	600
619-501-03 INTERNET	1,500	1,975	1,955
619-503 INSURANCE	591	700	600
619-504 SPECIAL SERVICES	8	100	100
619-506 BUSINESS & TRANSPORTATION	2,979	2,000	3,500
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Sub Total	5,657	5,375	6,755

	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
SUNDRY CHARGES			
619-601 TRAINING & EDUCATION	1,407	3,300	3,000
619-602 MEMBERSHIP & SUBSCRIPTIONS	1,022	1,310	1,300
619-604 WORKER'S COMP.	1,192	1,200	1,500
619-606 FREIGHT EXPENSE	22	200	200
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Sub Total	3,643	6,010	6,000
CAPITAL OUTLAY			
619-901 OFFICE EQUIPMENT	-	-	2,000
619-902 AUTOMOTIVE EQUIPMENT	3,191	-	-
619-903 MACHINERY & OTHER EQUIP.	-	1,480	-
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Sub Total	3,191	1,480	2,000
NON CAPITALIZED EQUIPMENT			
619-905 NON CAPITALIZED EQUIPMENT	-	-	-
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Sub Total	-	-	-
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TOTAL BUDGET	137,757	136,745	155,485

Public Works Expenditures

Fiscal Year 2024



Description: This pie chart visually shows the percentage of Street Department expenditures allocated to the various major categories for the Fiscal Year 2023-2024.

BUDGET SUMMARY

Fund	Function	Department Number		
General	Public Works	Street		
		Actual 2021-2022	Budgeted 2022-2023	Proposed 2023-2024
Expenditure Class				
Personnel Services		\$ 478,592	589,805	\$ 658,045
Supplies		133,210	111,000	129,500
Maintenance		631,632	758,705	643,700
Services		283,425	339,195	273,175
Sundry Charges		16,741	17,050	20,060
Capital Outlay		128,296	425,000	215,000
Non Capitalized Equipment		-	1,000	1,000
TOTAL ALL ACCOUNTS		\$ 1,671,896	\$ 2,241,755	\$ 1,940,480

Mission Statement

To provide efficient economic access to desired destinations, such as employment, shopping, and other facilities in a quick, convenient and safe manner for all population groups in the community.

Description

Activities of the Street Department include the maintenance of paved streets, unpaved streets, paved alleys, unpaved alleys, drainage ways, street sweeping, mowing of rights-of-way, drainage channels and city owned lots; making and maintenance of street signs.

Goals

The provision of well-maintained streets for the convenience and safety of the public, and for the provision of all-weather alleys for use by the various utility providers.

Objectives

1. To patch and repair streets as needed.
2. To make longer lasting repairs in the alleys.
3. To seal coat all the paved streets in a seven-year cycle.
4. Water and care for the shrubs and remove trash three times a week.
5. To facilitate and assist contract street sweeping service as necessary.
6. To continue the flood control and drainage way maintenance for proper storm water removal.
7. Maintain an efficient weed abatement program for city streets and sidewalks, to effectively remove weeds and grasses.
8. Increase training of assigned personnel in public works and traffic engineering by providing training videos and by attending public works seminars and traffic engineering schools.
9. Repair and maintain street signs within city limits for the safety of citizens.

Indicators

	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
1. Blocks Seal Coated	81	80	60
2. Blocks Treated with Emulsion	0	0	20
3. Street Sweeper Hours of Operation	100	250	581
4. Number of Utility Cuts Repaired	26	33	30
5. Alleys Bladed and Stabilized	50	65	55
6. Number of Seminars & Engineering Schools Attended	4	2	3
7. Number of Training Videos Shown	10	15	12

STREET - DEPARTMENT NO. 25

EXPENDITURES - FUND 01

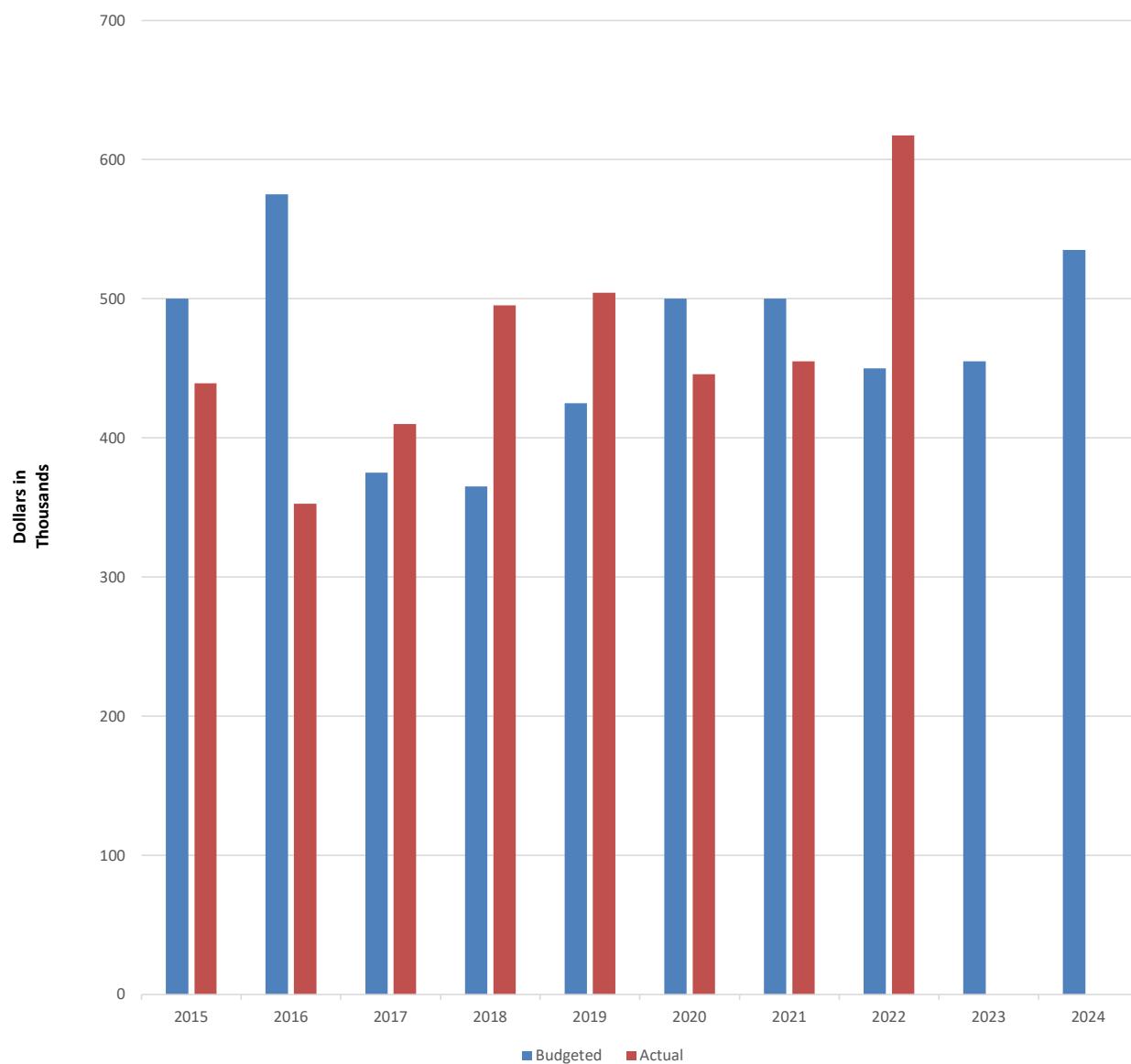
	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES			
625-101 SUPERVISION	10,367	10,885	13,980
625-104 MAINTENANCE	261,182	365,285	385,330
625-105 LONGEVITY	1,146	1,570	1,760
625-106 OVERTIME	58,974	40,000	60,000
625-107 PART-TIME	8,962	10,000	10,000
625-108 FICA EXPENSE	20,321	24,930	29,205
625-109 TMRS EXPENSE	46,036	53,935	66,635
625-110 INSURANCE EXPENSE	66,852	77,330	84,305
625-111 MEDICARE	4,752	5,870	6,830
Sub Total	478,592	589,805	658,045
SUPPLIES & MATERIALS			
625-201 OFFICE SUPPLIES	314	600	500
625-204 UNIFORM & CLOTHING	10,504	8,500	10,500
625-205 TIRES & TUBES	5,410	2,400	7,000
625-206 MOTOR VEHICLE SUPPLIES	26,602	20,000	24,000
625-207 MINOR TOOLS & APPARATUS	9,865	8,000	9,000
625-208 JANITORIAL SUPPLIES	897	500	500
625-209 CHEM. & MECH. SUPPLIES	16,677	15,000	15,000
625-212 GAS	14,727	15,000	15,000
625-213 DIESEL	44,361	40,000	45,000
625-215 OTHER SUPPLIES	3,853	1,000	3,000
Sub Total	133,210	111,000	129,500
MAINTENANCE OF BUILDINGS			
625-301 BUILDINGS & GROUNDS	2,619	5,000	4,000
625-308 STREET & ALLEYS	557,666	700,000	550,000
Sub Total	560,285	705,000	554,000
MAINTENANCE OF EQUIPMENT			
625-402 MACHINERY	5,047	1,500	5,500
625-403 EQUIPMENT	3,946	7,000	6,000
625-404 AUTOMOTIVE EQUIPMENT	53,065	35,000	60,000
625-406 MINOR TOOLS & APPARATUS	467	300	300
625-407 SOFTWARE MAINTENANCE	1,558	1,605	7,600
625-410 SIGNAL & SIGN SYSTEM	6,471	8,000	10,000
625-411 RADIO INSTALLATION	793	300	300
Sub Total	71,347	53,705	89,700

	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
MISCELLANEOUS SERVICES			
625-501-02 CELLULAR	1,162	1,200	1,200
625-501-03 INTERNET	473	495	455
625-502 RENTAL OF EQUIPMENT	35,110	65,000	7,395
625-503 INSURANCE	13,021	11,500	13,320
625-504 SPECIAL SERVICES	8,180	1,600	9,000
625-505 ADVERTISING	-	400	400
625-506 BUSINESS & TRANSPORTATION	5,410	4,000	4,000
625-508 FEE BASIS SERVICES	10,406	15,000	11,000
625-510 CONTRACTUAL SERVICES	-	-	-
625-511-01 ELECTRICITY	209,663	240,000	226,405
 Sub Total	 283,425	 339,195	 273,175
SUNDRY CHARGES			
625-601 TRAINING & EDUCATION	1,339	6,000	7,000
625-602 MEMBERSHIPS & SUBSCRIPTIONS	60	50	60
625-604 WORKER'S COMP.	8,531	9,000	9,000
625-606 FREIGHT EXPENSE	6,812	2,000	4,000
 Sub Total	 16,741	 17,050	 20,060
CAPITAL OUTLAY			
625-901 OFFICE EQUIPMENT	5,652	-	-
625-902 AUTOMOTIVE EQUIPMENT	-	100,000	215,000
625-903 MACHINERY & OTHER EQUIPMENT	122,644	325,000	-
 Sub Total	 128,296	 425,000	 215,000
NON CAPITALIZED EQUIPMENT			
625-905 NON CAPITALIZED EQUIPMENT	-	1,000	1,000
 Sub Total	 -	 1,000	 1,000
TOTAL BUDGET	1,671,896	2,241,755	1,940,480

Snyder enjoys a strong economy, driven by oil, gas and wind industries. Discovered in 1948, the SACROC unit is one of the largest and oldest oil fields in the United States using carbon dioxide flooding technology. The field is comprised of approximately 50,000 acres, located in the Permian Basin in Scurry County, Texas. Two of the largest wind farms in the nation are in the Snyder area. Other important industries in Snyder include cotton and manufacturing.

Motel Tax Revenue

Fiscal Years 2015-2024



Description: This graph shows the Motel Tax Revenue budgeted compared to the actual revenue from Fiscal Year 2015 through 2022 and the budgeted amounts for Fiscal Years 2023 & 2024.

CITY OF SNYDER, TEXAS
SPECIAL REVENUE FUND

COMBINING STATEMENT OF OPERATING REVENUES
EXPENSES AND CHANGES IN WORKING CAPITAL

2023-2024 BUDGET

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Proposed Budget
Revenues:				
Ad Valorem Taxes	87,280	92,136	72,795	72,260
Occupancy Tax	454,964	617,366	455,000	535,000
Grant	224,251	276,584	-	-
Interest	<u>135</u>	<u>1,260</u>	<u>-</u>	<u>-</u>
Total Revenues	766,630	987,346	527,795	607,260
Expenditures:				
Ad Valorem Taxes	151	-	-	-
Occupancy Tax	449,536	622,781	455,000	535,000
Grant	<u>224,251</u>	<u>276,584</u>	<u>-</u>	<u>-</u>
Total Expenditures	673,938	899,365	455,000	535,000
Excess (Deficiency) of Revenues over Expenditures	<u>92,692</u>	<u>87,981</u>	<u>72,795</u>	<u>72,260</u>
Fund Balance at B-O-Y Prior Period Adjustment	364,915	457,607	545,588	618,383
Fund Balance at E-O-Y	457,607	545,588	618,383	690,643

CITY OF SNYDER, TEXAS
SPECIAL REVENUE FUND
MOTEL TAX

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

2023-2024 BUDGET

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Proposed Budget
Revenues:				
Occupancy Tax	454,964	617,366	455,000	535,000
Contributions & Donations	-	-	-	-
Total Revenues	454,964	617,366	455,000	535,000
Total Expenditures	449,536	622,781	455,000	535,000
Excess (Deficiency) of Revenues over Expenditures	<u>5,428</u>	<u>(5,415)</u>	<u>-</u>	<u>-</u>
Fund Balance at B-O-Y Prior Period Adjustment	(3,382)	2,046	(3,369)	(3,369)
Fund Balance at E-O-Y	2,046	(3,369)	(3,369)	(3,369)

CITY OF SNYDER, TEXAS
SPECIAL REVENUE FUND
TAX INCREMENT FINANCING

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

2023-2024 BUDGET

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Proposed Budget
Revenues:				
Ad Valorem Taxes	87,280	92,136	72,795	72,260
Total Revenues	87,280	92,136	72,795	72,260
Total Expenditures	151	-	-	-
Excess (Deficiency) of Revenues over Expenditures	<u>87,129</u>	<u>92,136</u>	<u>72,795</u>	<u>72,260</u>
Fund Balance at B-O-Y Prior Period Adjustment	368,297	455,426	547,562	620,357
Fund Balance at E-O-Y	455,426	547,562	620,357	692,617

CITY OF SNYDER, TEXAS
SPECIAL REVENUE FUND
AMERICAN RESCUE PLAN GRANT

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

2023-2024 BUDGET

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Proposed Budget
Revenues:				
Grant	-	219,031	-	-
Interest	<u>135</u>	<u>1,260</u>	<u>-</u>	<u>-</u>
Total Revenues	135	220,291	-	-
 Total Expenditures	 -	 219,031	 -	 -
 Excess (Deficiency) of Revenues over Expenditures	 <u>135</u>	 <u>1,260</u>	 <u>-</u>	 <u>-</u>
 Fund Balance at B-O-Y Prior Period Adjustment	 -	 135	 1,395	 1,395
Fund Balance at E-O-Y	135	1,395	1,395	1,395

Snyder was granted a city charter in 1907. That same year, construction began on the Roscoe, Snyder, and Pacific Railway, bringing about significant change. The 1910 census indicated Snyder had grown to a population of 2,514.

**ENTERPRISE FUNDS
NARRATIVE
FISCAL YEAR 2023-2024**

Anticipated revenues for the Enterprise Funds total \$11,152,765, an increase of \$450,005 or 4.20% above the preceding year's budget. The graph on page 101, showing Enterprise Fund revenues for the period FY 2015 through 2024, reflects recent increases necessary to cover rising expenses due to State and Federal regulations.

Water sales (50.21%), sewer charges (13.90%), and sanitation charges (22.64%) combined, amount to 86.75% of the total revenue for the fund (see graph, page 101). Sewage treatment charges are dependent on water sales and together are generally indicators of growth in the city. Drought conditions, however, also impact these totals as water consumption increases during drought conditions. The increase in non-operating revenue indicates an increase in the gain on sale of equipment and/or interest earned. The amount of revenues from various sources and the increase/(decrease) from last year are shown in the following tabulation:

Revenue Source	Amount	Percent of Total	Increase/(Decrease) from FY 2023
Water Sales	\$ 5,600,000	50.21%	\$ 200,000
Sewer Charges	1,550,000	13.90%	(20,000)
Sanitation Charges	2,525,000	22.64%	25,000
Landfill Gate Fees	800,000	7.17%	(15,000)
Billings & Collections	208,765	1.87%	12,305
Water & Sewer Taps	35,000	0.31%	-
Permits & Inspections	8,000	0.07%	-
Miscellaneous	60,000	0.54%	(3,800)
Roll-off Containers	7,000	0.06%	(3,000)
Non-Operating	359,000	3.22%	254,500
Total	\$ 11,152,765	100.00%	\$ 450,005

Expenses for the Enterprise Funds total \$11,219,640 for FY 2024, an increase of \$820,985 or 7.90% over FY 2023 (see graph, page 106). Changes in levels of expenditures for the individual departments over the preceding year are shown in the following tabulation:

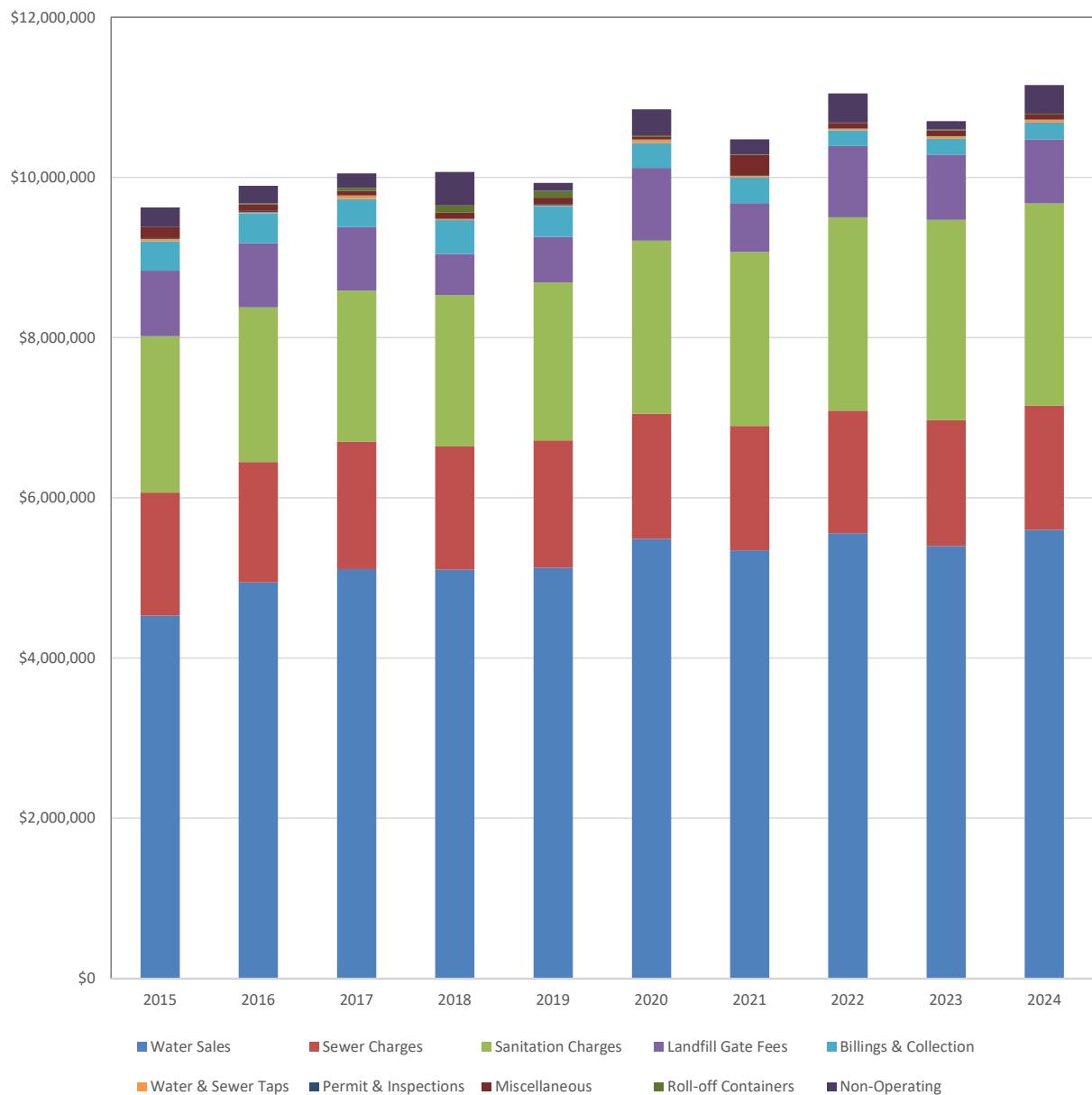
Department	Amount	Percent of Total	Increase/(Decrease) from FY 2023
Sanitation - Collection	\$ 1,178,115	10.50%	\$ 98,340
Sanitation - Landfill	2,112,930	18.83%	334,500
Sanitary Sewer	534,480	4.76%	45,280
Sewage Treatment Plant	1,092,875	9.74%	59,885
Water Production Plant	3,767,340	33.58%	314,055
Water Distribution	1,705,050	15.20%	(48,750)
Utility Billings & Collections	555,355	4.95%	40,735
Debt Service	273,495	2.44%	(23,060)
Total	\$ 11,219,640	100.00%	\$ 820,985

The Debt Service amount of \$273,495 (2.44%) of the total expense budget for 2024 is the anticipated interest payments of \$12,750 for the Certificates of Obligation Series 2021A issued in 2021 for \$3,495,000 for an energy analysis and service agreement for an automatic meter reading system, \$27,920 for a lease agreement issued in 2012 for \$2,985,314 for improvements to the Water Treatment Plant, \$140,290 for a \$9,000,000 Certificates of Obligation Series 2021B issued in 2021 for replacement of water lines and improvements to water systems, and \$91,335 for a \$3,975,000 Certificates of Obligation issued in 2019 for capital improvements in Water & Sewer.

Personnel costs increased by 4.96%, supplies by 31.71%, services by 9.00%, sundry charges by 15.18%, and depreciation by 10.27%, while maintenance decreased by 5.96% and debt service by 7.78% over the Fiscal Year 2022-2023.

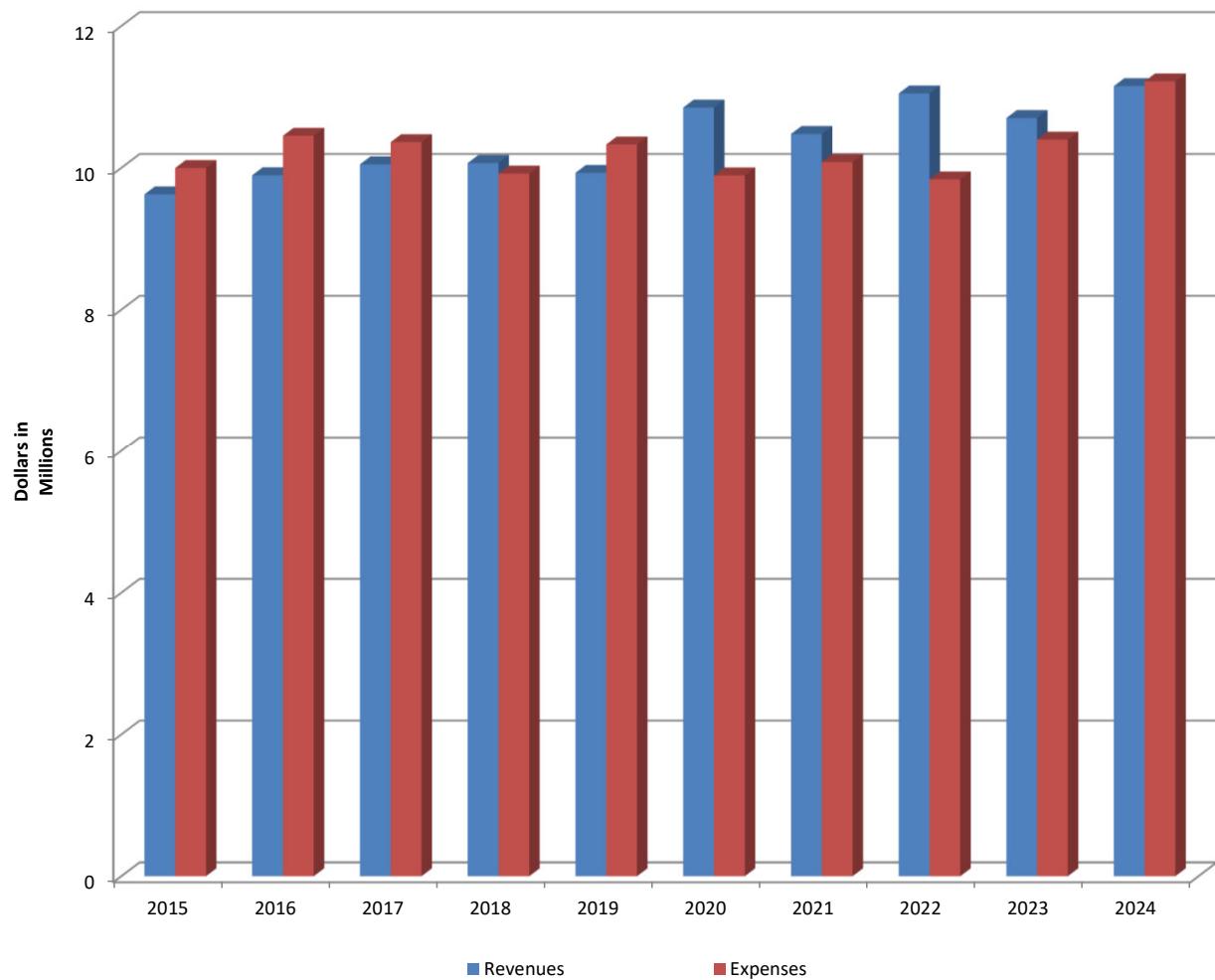
Enterprise Fund Revenues

Fiscal Years 2015-2024



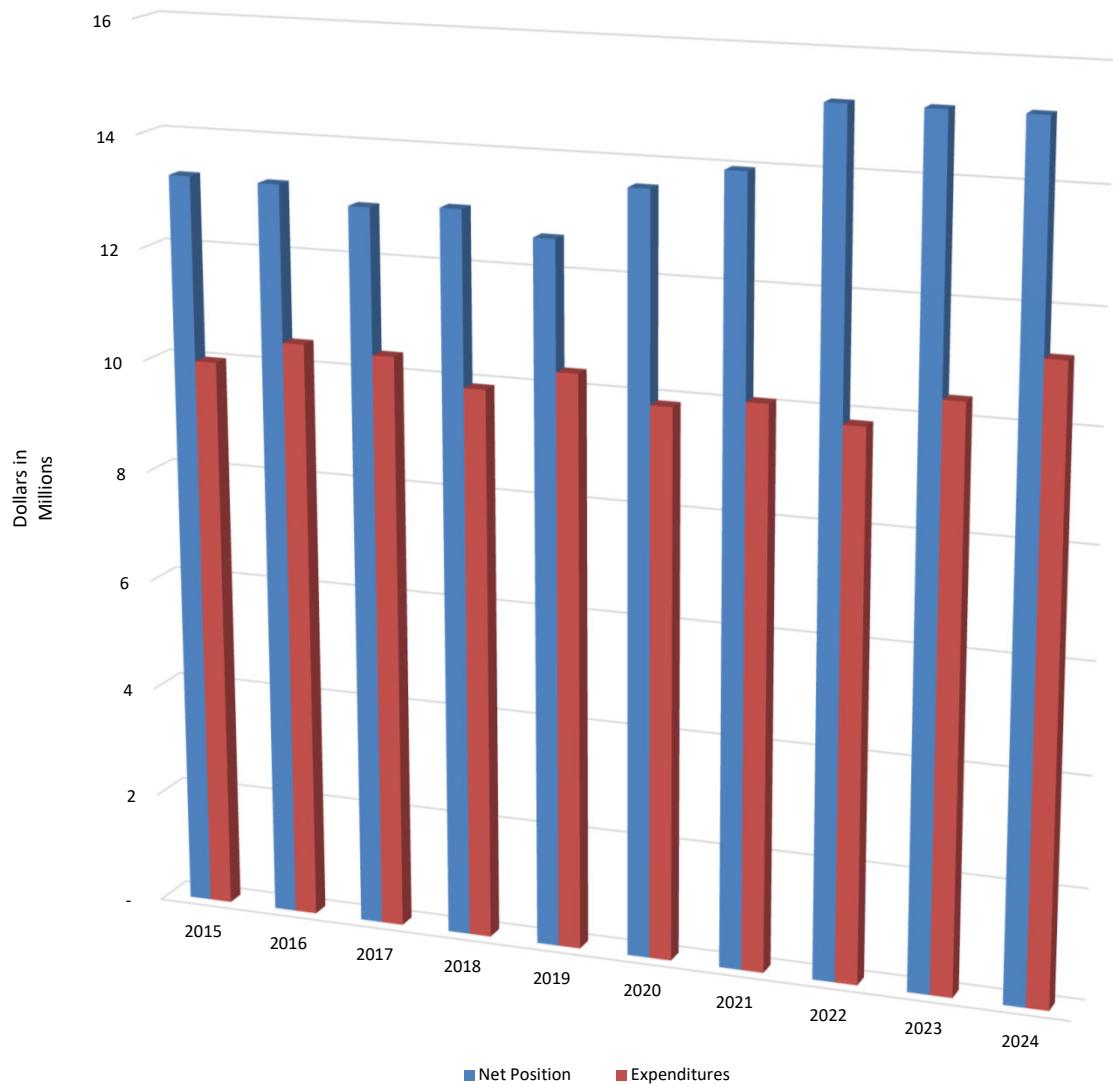
Description: This graph shows the actual Enterprise Fund Revenues for the Fiscal Years 2015-2022 and the budgeted amounts for Fiscal Years 2023 and 2024.

Enterprise Fund
Revenues and Expenses
Fiscal Years 2015-2024



Description: This graph shows the actual Enterprise Fund Revenues and Expenses for Fiscal Year 2015 through Fiscal Year 2022 and budgeted amounts for Fiscal Year 2023 and 2024.

Enterprise Fund
Net Position and Expenditures
Fiscal Years 2015-2024



Description: This graph shows the actual relationship between Enterprise Net Position and Expenditures for Fiscal Years 2015 - 2022 and Budgeted amounts for Fiscal Years 2023 and 2024.

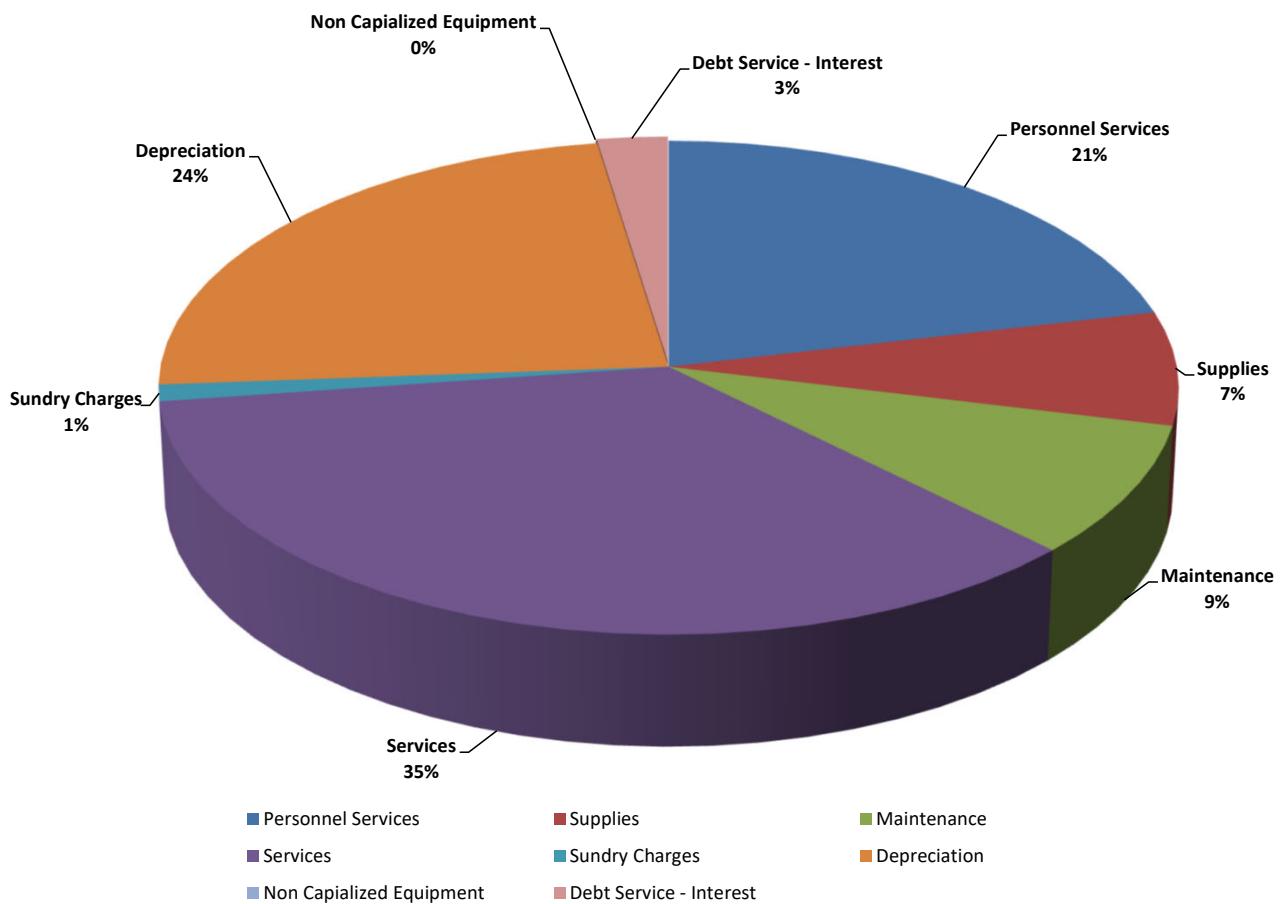
CITY OF SNYDER, TEXAS
ENTERPRISE FUND

COMBINING STATEMENT OF OPERATING REVENUES,
EXPENSES AND CHANGES IN WORKING CAPITAL
2023-2024 BUDGET

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Proposed Budget
Operating Revenues:				
Water Sales	5,342,208	5,554,423	5,400,000	5,600,000
Sewer Charges	1,555,078	1,535,407	1,570,000	1,550,000
Sanitation Charges	2,172,971	2,413,689	2,500,000	2,525,000
Landfill Gate Fees	609,317	889,334	815,000	800,000
Billings & Collections for Sanitation	316,614	196,626	196,460	208,765
Water & Sewer Taps	23,350	21,479	35,000	35,000
Plumbing Permits & Inspections	7,864	6,835	8,000	8,000
Roll-off containers	6,785	6,900	10,000	7,000
Miscellaneous	254,499	61,748	63,800	60,000
Total Oper. Revenues	10,288,686	10,686,441	10,598,260	10,793,765
Operating Expenses:				
Personnel Services	1,876,484	1,786,918	2,284,305	2,397,690
Supplies	535,200	815,028	633,110	833,900
Maintenance	834,994	971,767	1,029,160	967,810
Services	3,718,424	3,565,995	3,636,840	3,964,300
Sundry Charges	62,584	75,589	105,635	121,670
Non Capitalized Equipment	580	1,286	-	-
Depreciation	2,474,355	2,298,064	2,413,050	2,660,775
Total Oper. Expenses	9,502,621	9,514,647	10,102,100	10,946,145
Operating Income or (Loss)	786,065	1,171,794	496,160	(152,380)
Non-Oper. Revenues/(Expenses):				
Interest Income	30,918	50,128	34,500	130,000
Grants	-	12,819	-	1,000
Gain (Loss) on Sale of Asset	848	202,914	60,000	208,000
Proceeds from Insurance	156,857	97,116	10,000	20,000
Debt Service-Interest	(580,326)	(323,327)	(296,555)	(273,495)
Total Non-Oper.	(391,703)	39,650	(192,055)	85,505
Net Income (Loss)	394,362	1,211,444	304,105	(66,875)
Cash and Cash Equivalents B-O-Y	4,868,886	4,700,869	5,375,133	5,707,658
Cash Flows from Operating Activities	3,370,995	3,058,805	3,516,225	3,102,900
Cash Flows from Interfund Loans	(129,629)	(31,115)	-	1,000
Cash Flows from Capital Activities	(3,412,959)	(2,394,187)	(3,218,200)	455,240
Cash Flows from Investing Activities	3,576	40,761	34,500	130,000
Net Increase or (Decrease) in Cash	(168,017)	674,264	332,525	3,689,140
Cash and Cash Equivalents E-O-Y	4,700,869	5,375,133	5,707,658	9,396,798

Enterprise Fund Expenses

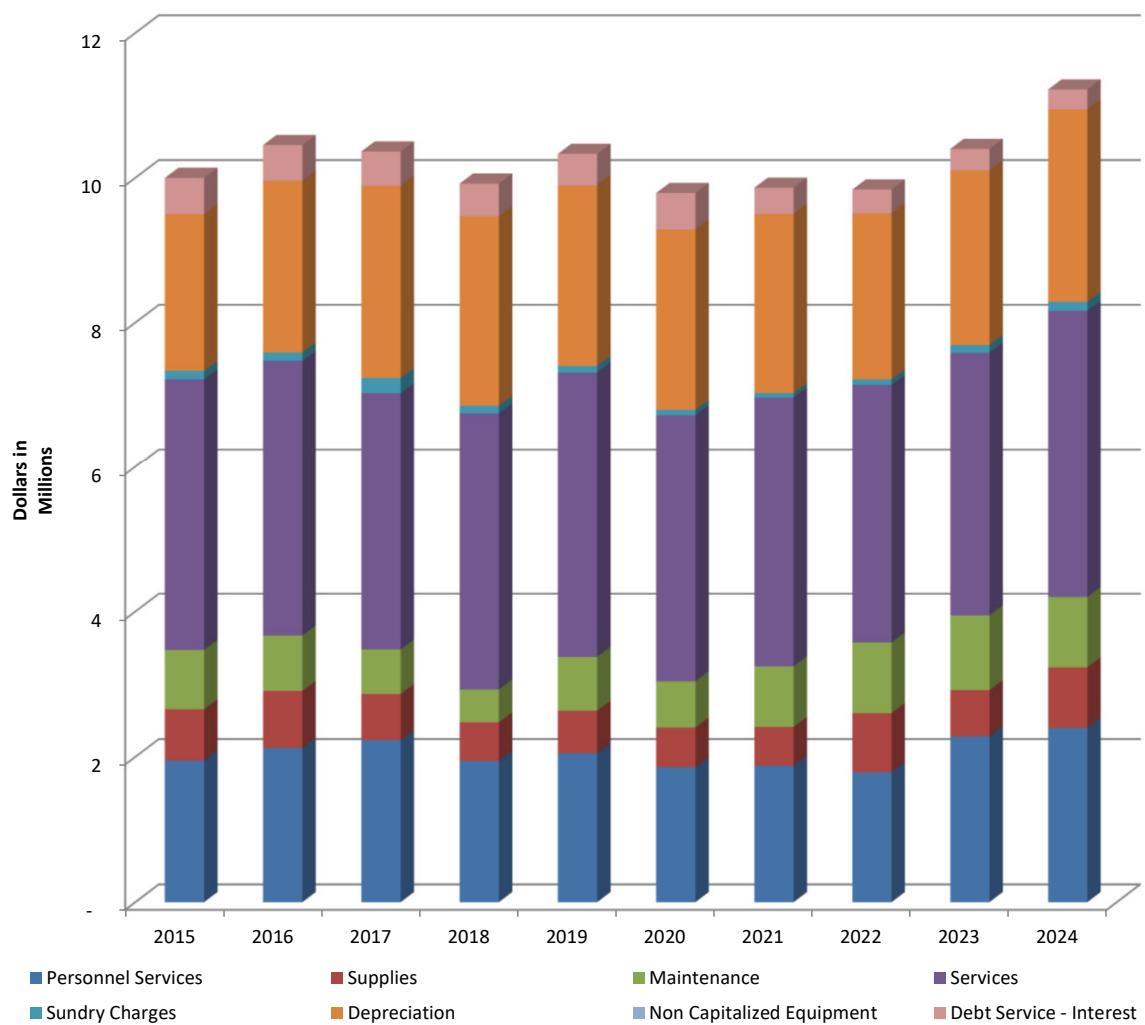
Fiscal Year 2024



Description: This pie chart visually shows the percentage of Enterprise Fund expenses allocated to the various major categories for the budget for Fiscal Year 2024.

Enterprise Fund Expenditures

Fiscal Years 2015-2024



Description: This graph shows a visual comparison of actual expenditure allocations for Fiscal Years 2015 through 2022 and budgeted amounts for Fiscal Years 2023 and 2024.

CITY OF SNYDER, TEXAS
ENTERPRISE FUND
SANITATION

COMPARATIVE STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN WORKING CAPITAL

2023-2024 BUDGET

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Proposed Budget
Operating Revenues:				
Sanitation Charges	2,172,971	2,413,689	2,500,000	2,525,000
Landfill Gate Fees	609,317	889,334	815,000	800,000
Roll off Containers	6,785	6,900	10,000	7,000
Miscellaneous	<u>18,135</u>	<u>8,903</u>	<u>12,350</u>	<u>7,550</u>
Total Oper. Revenues	2,807,208	3,318,826	3,337,350	3,339,550
Operating Expenses:				
Personnel Services	692,258	583,246	781,990	838,460
Supplies	206,747	348,950	278,200	361,650
Maintenance	209,793	266,647	193,560	216,500
Services	906,586	762,252	756,530	850,215
Sundry Charges	33,636	43,890	51,115	59,020
Non Capitalized Equipment	140	425	-	-
Depreciation	<u>746,065</u>	<u>753,332</u>	<u>796,810</u>	<u>965,200</u>
Total Oper. Expenses	2,795,227	2,758,742	2,858,205	3,291,045
Operating Income or (Loss)	11,981	560,084	479,145	48,505
Interest Income	21,208	24,466	25,000	70,000
Grants	-	2,588	-	1,000
Gain (Loss) on Sale of Asset	5	167,200	60,000	200,000
Proceeds from Insurance	<u>27,652</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Non-operating Revenues/(Expenses)	48,865	194,254	85,000	271,000
Net Income (Loss)	<u>60,846</u>	<u>754,338</u>	<u>564,145</u>	<u>319,505</u>
Cash and Cash Equivalents B-O-Y	517,997	1,121,889	1,798,855	1,972,440
Cash Flows from Operating Activities	785,639	1,113,615	1,210,585	1,052,060
Cash Flows from Non Capital Financing Activities	-	2,588	-	1,000
Cash Flows from Capital Activities	(175,613)	(454,434)	(1,062,000)	(1,455,000)
Cash Flows from Investing Activities	(6,134)	15,197	25,000	70,000
Net Increase or (Decrease) in Cash	603,892	676,966	173,585	(331,940)
Cash and Cash Equivalents E-O-Y	1,121,889	1,798,855	1,972,440	1,640,500
Reserved for Closure/Post Closure	(2,037,080)	(2,050,490)	(2,050,490)	(2,050,490)

CITY OF SNYDER, TEXAS
SANITATION ENTERPRISE FUND

DESCRIPTION OF REVENUES

2023-2024 BUDGET

COLLECTION CHARGES \$ 2,525,000

Sanitation rates within the corporate limits for the City of Snyder shall be as follows:

Residential (two collections per week)

Minimum monthly charge: \$34.15

Commercial and Business (two collections per week) to include motels, hotels, nursing homes, hospitals, schools, churches, industrial, government entities, apartments, two-plex or larger, and restaurants.

Minimum monthly charge: \$56.71

Commercial individual account per container (multiple collections per week) inside city limits:

Depends on container size and number of collections ranging from \$89.36 for a 3-yard container and 2 collections per week to \$521.30 for a 4-yard container and 10 collections per week.

Sanitation rates outside the city limits:

Rural individual account depends on the size container and the distance in miles ranging from \$121.00 for a 3-yard container at 3.0 miles to \$340.00 for a 4-yard container at 20.0 miles.

LANDFILL GATE FEES \$ 800,000

Disposal of contaminated waste dirt and concrete shall be charged at \$80.00/ton, minimum 0-1600 lbs. \$60.00.

Disposal of rock, bricks, construction materials, demolition materials, trees, limbs, lumber, and any similar type materials shall be charged at \$33.50 per ton for Snyder Residents (inside the City limits, minimum 0-1100 lbs. is \$16.00. Non-Snyder Residents (outside the City limits) and Solid Waste Disposal Service Providers shall be charged at \$38.00 per ton, minimum 0-1600 lbs. is \$27.00.

RESIDENTIAL/COMMERCIAL ROLL-OFF FEES \$ 7,000

(Restricted to inside City Limits/Extra Territorial Jurisdiction)

Includes-	Delivery	\$115.00
	Haul Fee (Exchange RO/Empty)	\$230.00
	Final Pickup (Empty/Return to Yard)	\$115.00

Landfill Fee/Ton (\$35.00/Ton)	
(Minimum = 3 Tons @ \$35.00)	\$105.00
Monthly Rental	\$100.00

Each Additional Pick Up - \$335.00 + Landfill Fee/Tons over minimum

<u>GAIN/LOSS ON SALE OF EQUIPMENT</u>	\$ 200,000
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<u>MISCELLANEOUS</u>	\$ 8,550
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Includes any revenue that would not fit into another account and sales tax.

<u>INTEREST</u>	\$ 70,000
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<u>TOTAL SANITATION</u>	<u>\$ 3,610,550</u>
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CITY OF SNYDER, TEXAS
ENTERPRISE FUND
SANITATION

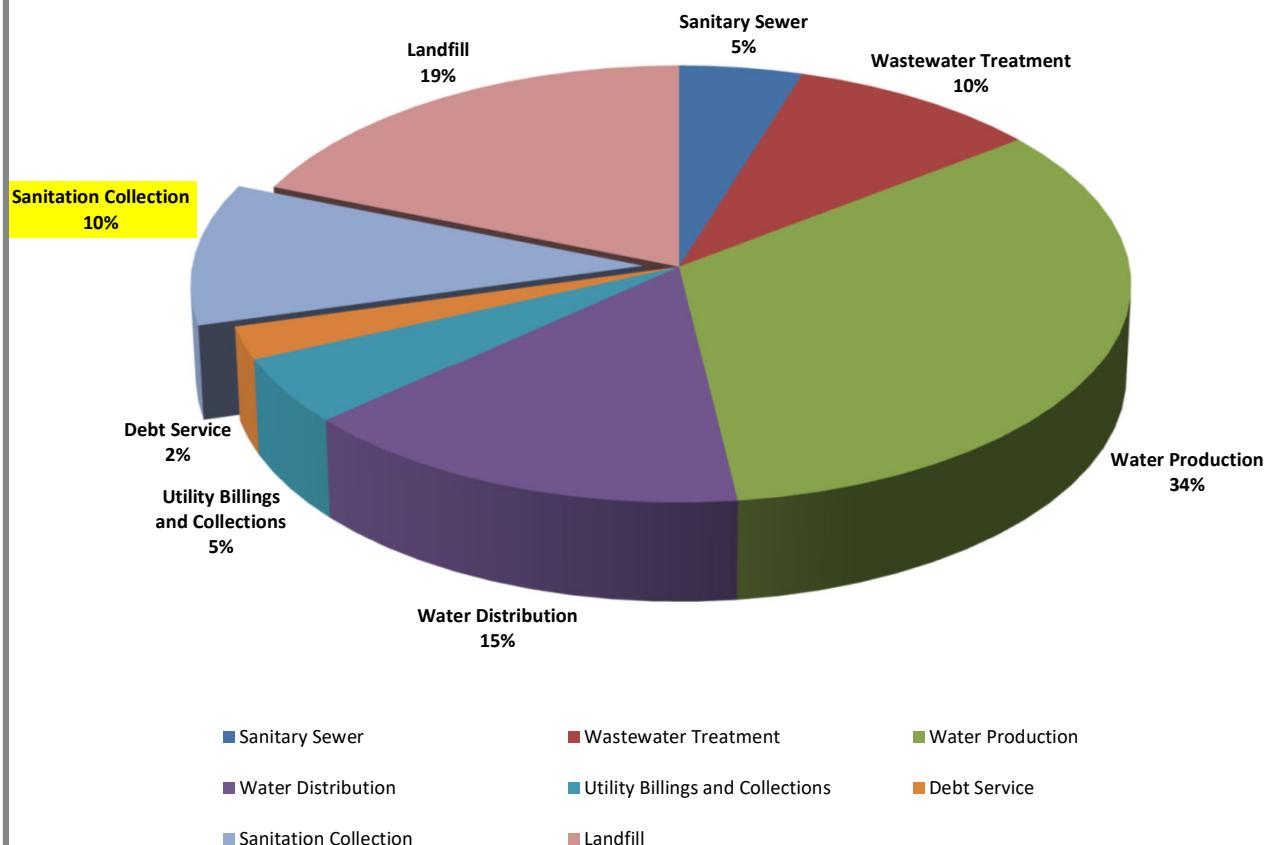
STATEMENT OF EXPENDITURES

2023-2024 BUDGET

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Proposed Budget
SANITATION				
Collection:				
Personnel Services	264,988	247,687	325,860	351,020
Supplies	104,651	186,615	148,500	177,450
Maintenance	101,146	49,223	78,340	83,340
Services	320,276	270,750	295,035	290,805
Sundry Charges	11,617	14,557	12,115	20,820
Non Capitalized Equipment	-	-	-	-
Depreciation	<u>148,292</u>	<u>155,720</u>	<u>219,925</u>	<u>254,680</u>
Totals	950,971	924,552	1,079,775	1,178,115
Landfill:				
Personnel Services	427,270	335,559	456,130	487,440
Supplies	102,096	162,335	129,700	184,200
Maintenance	108,647	217,424	115,220	133,160
Services	586,310	491,502	461,495	559,410
Sundry Charges	22,019	29,333	39,000	38,200
Non Capitalized Equipment	140	425	-	-
Depreciation	<u>597,773</u>	<u>597,612</u>	<u>576,885</u>	<u>710,520</u>
Totals	1,844,256	1,834,190	1,778,430	2,112,930
TOTAL EXPENSES	<u>2,795,227</u>	<u>2,758,742</u>	<u>2,858,205</u>	<u>3,291,045</u>

Enterprise Function Expense

Fiscal Year 2024



Description: This pie chart highlights the "Sanitation Collection" department in relationship to the other departments within the Enterprise Fund for Fiscal Year 2024.

BUDGET SUMMARY

Fund	Function	Department Number		
Sanitation				
Enterprise	Municipal Services	Sanitation Collection		
		Actual	Budgeted	Proposed
	Expenditure Class	2021-2022	2022-2023	2023-2024
	Personnel Services	\$ 247,687	\$ 325,860	\$ 351,020
	Supplies	186,615	148,500	177,450
	Maintenance	49,223	78,340	83,340
	Services	270,750	295,035	290,805
	Sundry Charges	14,557	12,115	20,820
	Non Capitalized Equipment	-	-	-
	Depreciation	155,720	219,925	254,680
	TOTAL ALL ACCOUNTS	\$ 924,552	\$ 1,079,775	\$ 1,178,115

Mission Statement

The department is responsible for the collection and disposal of solid waste generated by residential and commercial establishments in the City.

Description

The department collects solid waste as follows:

1. Four routes within the city, from which 2,000 refuse dumpsters are emptied on a daily or twice-weekly basis. The rural route includes weekly pick up of 49 dumpsters. There are six 33-yard, full automated, side load sanitation trucks, four of which are used for daily routes, one used for the recycling route.
2. A roll-off can be parked overnight, free of charge, at a requested location to be used for large quantities of refuse such as tree trimmings and remodeling project trash. The roll-off is picked up the following morning and driven to the landfill.
3. A pick-up route for recyclables is scheduled for twice a week, primarily paper, plastics (number 1 & 2) and cardboard products.

Goal

To promote the health and safety of the residents and to enhance the aesthetics of the community by providing an environment free from the hazards and unpleasantness of uncollected refuse and brush, with the least possible inconvenience to residents, while maintaining the containers in a near-new condition.

Objective

To complete all collection routes on schedule without missing any collection points.

Indicators

	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
1. Side Load Sanitation Truck Loads	2,319	2,117	2,134
2. Containers Repaired	42	20	27
3. Containers Painted	42	20	27

SANITATION COLLECTION - DEPARTMENT NO. 30

EXPENDITURES - FUND 04

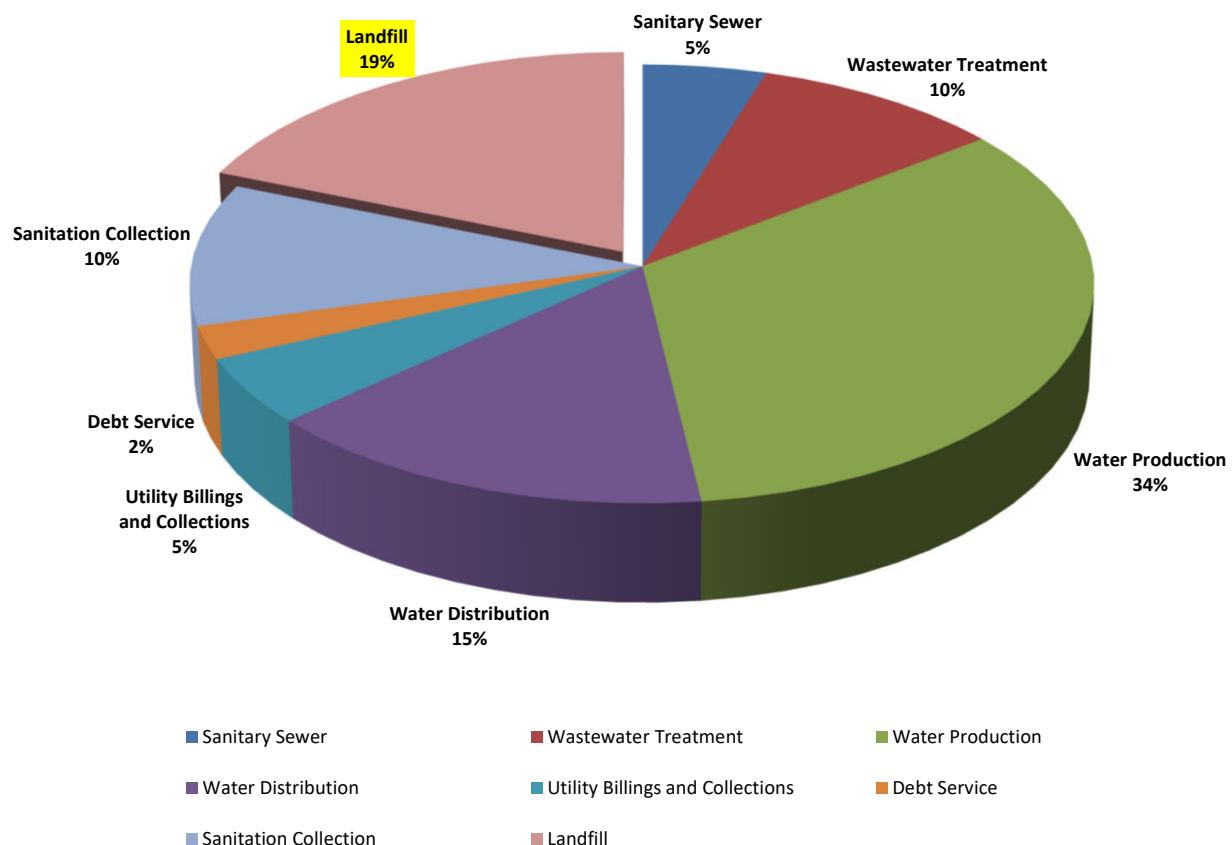
	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES			
630-103 OPERATIONS	196,666	216,985	224,040
630-105 LONGEVITY	301	565	820
630-106 OVERTIME	19,474	8,000	20,000
630-108 FICA EXPENSE	13,060	13,985	15,180
630-109 TMRS EXPENSE	(36,389)	31,015	35,390
630-110 INSURANCE EXPENSE	47,266	52,040	52,040
630-111 MEDICARE	3,054	3,270	3,550
630-112 ACCRUED COMP. ABSENCES	4,255	-	-
 Sub Total	 247,687	 325,860	 351,020
SUPPLIES & MATERIALS			
630-201 OFFICE SUPPLIES	196	400	400
630-204 UNIFORM & CLOTHING	5,417	5,700	6,000
630-205 TIRES & TUBES	25,444	25,000	25,000
630-206 MOTOR VEHICLE SUPPLIES	78,716	52,000	60,000
630-207 MINOR TOOLS & APPARATUS	813	750	750
630-208 JANITORIAL SUPPLIES	387	500	500
630-209 CHEM. & MECH. SUPPLIES	-	500	500
630-212 GAS	3,112	3,300	3,500
630-213 DIESEL	71,808	60,000	80,000
630-215 OTHER SUPPLIES	723	350	800
 Sub Total	 186,615	 148,500	 177,450
MAINTENANCE OF BUILDINGS			
630-301 BUILDINGS & GROUNDS	2,055	3,000	2,100
 Sub Total	 2,055	 3,000	 2,100
MAINTENANCE OF EQUIPMENT			
630-403 EQUIPMENT	12,552	7,000	14,000
630-404 AUTOMOTIVE EQUIPMENT	33,246	67,000	60,000
630-407 SOFTWARE MAINTENANCE	1,311	1,340	7,240
630-411 RADIO INSTALLATION	59	-	-
 Sub Total	 47,168	 75,340	 81,240

	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
MISCELLANEOUS SERVICES			
630-501-01 TELEPHONE	-	-	-
630-501-03 INTERNET	17	40	-
630-502 RENTAL OF EQUIPMENT	39,402	40,000	395
630-503 INSURANCE	5,555	5,500	5,500
630-504 SPECIAL SERVICES	1,923	2,500	2,000
630-505 ADVERTISING	603	1,000	500
630-506 BUSINESS & TRANSPORTATION	-	1,500	1,500
630-508 FEE BASIS SERVICES	223,250	244,495	280,910
 Sub Total	 270,750	 295,035	 290,805
SUNDRY CHARGES			
630-601 TRAINING & EDUCATION	305	1,500	1,500
630-602 MEMBERSHIPS & SUBSCRIPTIONS	108	115	520
630-604 WORKER'S COMPENSATION	7,450	7,500	7,800
630-605 UNEMPLOYMENT	146	-	-
630-606 FREIGHT EXPENSE	4,238	3,000	8,000
630-609 BOTTLE CHALLENGE	2,310	-	3,000
 Sub Total	 14,557	 12,115	 20,820
CAPITAL OUTLAY			
630-902 AUTOMOTIVE EQUIPMENT	*	-	-
630-903 MACHINERY & OTHER EQUIPMENT	*	-	-
630-904 REFUSE COLLEC. EQUIP.	*	-	-
630-910 DEPRECIATION	155,720	219,925	254,680
 Sub Total	 155,720	 219,925	 254,680
NON CAPITALIZED EQUIPMENT			
630-905 NON CAPITALIZED EQUIPMENT	-	-	-
 Sub Total	 -	 -	 -
 TOTAL BUDGET	 924,552	 1,079,775	 1,178,115

* MEMORANDUM ONLY

Enterprise Function Expense

Fiscal Year 2024



Description: This pie chart highlights the "Landfill" department in relationship to the other departments within the Enterprise Fund for Fiscal Year 2024.

BUDGET SUMMARY

Fund	Function	Department Number		
Sanitation Enterprise	Municipal Services	Sanitation Landfill		
		Actual 2021-2022	Budgeted 2022-2023	Proposed 2023-2024
Expenditure Class				
Personnel Services		\$ 335,559	\$ 456,130	\$ 487,440
Supplies		162,335	129,700	184,200
Maintenance		217,424	115,220	133,160
Services		491,502	461,495	559,410
Sundry Charges		29,333	39,000	38,200
Non Capitalized Equipment		425	-	-
Depreciation		597,612	576,885	710,520
TOTAL ALL ACCOUNTS		\$ 1,834,190	\$ 1,778,430	\$ 2,112,930

Mission Statement

The department is responsible for operating the Sanitary Landfill, which is permitted by the Texas Commission of Environmental Quality and disposes of approximately 150 tons per day. The hours of operation are:

Monday thru Friday	8:00 a.m. to 5:00 p.m.
First Saturday of the month	8:00 a.m. to 12:00 p.m.
Sunday	Closed

Description

The department disposes of solid waste as follows:

1. Maintains the Landfill in compliance with Subtitle D Regulations.
2. Disposes of approximately 150 tons of solid waste per day.
3. Collects gate fees for individual loads of waste brought to the landfill.

Goal

To dispose of waste in a safe, healthy, and environmentally sound and aesthetically acceptable manner.

Objectives

1. To reduce the amount of blowing trash at the landfill.
2. To continue to operate the landfill in compliance with Subtitle D, regulated by the Texas Commission on Environmental Quality.

SANITATION LANDFILL - DEPARTMENT NO. 31

EXPENDITURES - FUND 04

	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES			
631-101 SUPERVISION	36,285	37,990	48,910
631-102 CLERICAL	55,699	57,590	61,260
631-103 OPERATIONS	179,980	200,590	206,485
631-105 LONGEVITY	3,537	3,685	3,945
631-106 OVERTIME	30,410	30,000	33,000
631-108 FICA EXPENSE	18,033	20,450	21,925
631-109 TMRS EXPENSE	(51,457)	45,355	51,105
631-110 INSURANCE EXPENSE	59,641	55,685	55,685
631-111 MEDICARE	4,218	4,785	5,125
631-112 ACCRUED COMP. ABSENCES	(787)	-	-
 Sub Total	 335,559	 456,130	 487,440
SUPPLIES & MATERIALS			
631-201 OFFICE SUPPLIES	1,767	2,500	2,500
631-204 UNIFORM & CLOTHING	6,756	5,000	7,000
631-205 TIRES & TUBES	1,837	6,000	4,000
631-206 MOTOR VEHICLE SUPPLIES	11,367	16,000	16,000
631-207 MINOR TOOLS & APPARATUS	3,309	2,000	2,000
631-208 JANITORIAL SUPPLIES	2,673	2,000	3,000
631-209 CHEM. & MECH. SUPPLIES	440	400	400
631-212 GAS	10,063	9,000	10,500
631-213 DIESEL	123,270	86,000	138,000
631-215 OTHER SUPPLIES	853	800	800
 Sub Total	 162,335	 129,700	 184,200
MAINTENANCE OF BUILDINGS			
631-301 BUILDINGS & GROUNDS	50,326	20,000	30,000
 Sub Total	 50,326	 20,000	 30,000
MAINTENANCE OF EQUIPMENT			
631-401 OFFICE EQUIPMENT	169	300	360
631-402 MACHINERY	74	200	200
631-403 EQUIPMENT	762	1,000	1,000
631-404 AUTOMOTIVE EQUIPMENT	162,284	88,000	90,000
631-407 SOFTWARE MAINTENANCE	3,809	5,720	11,600
631-411 RADIO INSTALLATION	-	-	-
 Sub Total	 167,098	 95,220	 103,160

	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
MISCELLANEOUS SERVICES			
631-501-01 TELEPHONE	1,544	1,800	1,550
631-501-02 CELLULAR	629	600	650
631-501-03 INTERNET	3,777	3,955	3,455
631-502 RENTAL OF EQUIPMENT	4,341	2,030	2,150
631-503 INSURANCE	14,571	14,570	16,000
631-504 SPECIAL SERVICES	15,382	4,000	12,000
631-505 ADVERTISING	110	150	400
631-506 BUSINESS & TRANSPORTATION	2,262	2,000	2,500
631-508 FEE BASIS SERVICES	444,314	427,490	515,060
631-511-01 ELECTRICITY	4,572	4,900	5,645
631-512 DATA PROCESSING	-	-	-
Sub Total	491,502	461,495	559,410
SUNDRY CHARGES			
631-601 TRAINING & EDUCATION	3,171	9,000	6,000
631-602 MEMBERSHIPS & SUBSCRIPTIONS	1,079	600	1,200
631-604 WORKER'S COMP.	11,007	11,000	12,000
631-606 FREIGHT EXPENSE	667	900	1,500
631-608 BAD DEBT EXPENSE	-	2,500	2,500
631-615 LANDFILL CLOSURE/POST CLOSURE CARE	13,409	15,000	15,000
Sub Total	29,333	39,000	38,200
CAPITAL OUTLAY			
631-806 LANDFILL IMPROVEMENTS	*	-	-
631-901 OFFICE EQUIPMENT	*	-	-
631-902 AUTOMOTIVE EQUIPMENT	*	-	-
631-903 OTHER EQUIPMENT	*	-	-
631-910 DEPRECIATION	597,612	576,885	710,520
Sub Total	597,612	576,885	710,520
NON CAPITALIZED EQUIPMENT			
631-905 NON CAPITALIZED EQUIPMENT	425	-	-
Sub Total	425	-	-
TOTAL BUDGET	1,834,190	1,778,430	2,112,930

* MEMORANDUM ONLY

CITY OF SNYDER, TEXAS
ENTERPRISE FUND
WATER & SEWER

COMPARATIVE STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN WORKING CAPITAL

2023-2024 BUDGET

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Proposed Budget
Operating Revenues:				
Water Sales	5,342,208	5,554,423	5,400,000	5,600,000
Sewer Charges	1,555,078	1,535,407	1,570,000	1,550,000
Billings & Collections for Sanitation	316,614	196,626	196,460	208,765
Water Taps	17,800	8,735	20,000	20,000
Sewer Taps	5,550	12,744	15,000	15,000
Plumbing Permits & Inspections	7,864	6,835	8,000	8,000
Miscellaneous	236,364	52,845	51,450	52,450
Total Oper. Revenues	7,481,478	7,367,615	7,260,910	7,454,215
Operating Expenses:				
Personnel Services	1,184,226	1,203,672	1,502,315	1,559,230
Supplies	328,453	466,078	354,910	472,250
Maintenance	625,201	705,120	835,600	751,310
Services	2,811,837	2,803,743	2,880,310	3,114,085
Sundry Charges	28,948	31,699	54,520	62,650
Non Capitalized Equipment	440	861	-	-
Depreciation	1,728,289	1,544,732	1,616,240	1,695,575
Total Oper. Expenses	6,707,394	6,755,905	7,243,895	7,655,100
Operating Income or (Loss)	774,084	611,710	17,015	(200,885)
Non-Oper. Revenues/(Expenses):				
Investment earnings	9,710	25,662	9,500	60,000
Interest and fees expense	(359,756)	(323,327)	(296,555)	(273,495)
Capital grant	-	10,231	-	-
Gain (Loss) on Sale of Asset	843	35,714	-	8,000
Proceeds from Insurance	129,205	97,116	10,000	20,000
Bond issuance costs	(220,570)	-	-	-
Total Non-Oper.	(440,568)	(154,604)	(277,055)	(185,495)
Net Income (Loss)	333,516	457,106	(260,040)	(386,380)
Cash and Cash Equivalents B-O-Y	4,350,889	3,578,980	3,576,278	3,735,218
Cash Flows from Operating Activities	2,585,356	1,945,190	2,305,640	2,050,840
Cash Flows from Non Capital Financing Activities	(129,629)	(33,703)	-	-
Cash Flows from Cap. Activities and Related Financing	(3,237,346)	(1,939,753)	(2,156,200)	1,910,240
Cash Flows from Investing Activities	9,710	25,564	9,500	60,000
Net Increase or (Decrease) in Cash	(771,909)	(2,702)	158,940	4,021,080
Cash and Cash Equivalents E-O-Y	3,578,980	3,576,278	3,735,218	7,756,298

CITY OF SNYDER, TEXAS
WATER & SEWER ENTERPRISE FUND

DESCRIPTION OF REVENUES

2023-2024 BUDGET

WATER SALES \$ 5,600,000

Includes the sale of treated water through the distribution system within the city, and also the cities of Ira, Rotan, and Union/Fluvanna.

Minimum charge for single family dwelling inside city limits:
\$39.30 / 2,000 gal.

Monthly Consumption Tier	Rate per Thousand Gallons
2,001 to 10,000	\$5.34
10,001 to 25,000	\$6.49
25,001 to 40,000	\$7.07
Over 40,001	\$7.65

For more than one (1) family or business units, the minimum charge shall be \$39.30 for the first family or business unit plus \$19.65 (or 50% of \$39.30) times the remaining number of family or business units, for the first 2,000 gallons each unit.

Minimum charge per month outside city limits for 2,000 gallons or less, \$56.13. Multiple dwellings or business units, supplied by a single meter, the minimum charge shall be \$56.13 times the total number of family or business units for the first 2,000 gallons each unit.

Monthly Consumption Tier	Rate per Thousand Gallons
2,001 to 10,000	\$8.01
10,001 to 25,000	\$9.74
25,001 to 40,000	\$10.60
Over 40,001	\$11.47

Water rates for water purchased direct from city facilities are as follows: Fire hydrant with meter, the charge shall be a monthly service charge at \$39.30 plus a usage rate at \$7.19 per thousand gallons. Deposit on City owned fire hydrant is \$500.00, other than the City's is \$1,000.00.

The bulk water dispenser is for high volume users. Pre-paid cards may be purchased at the Utility Department in the City Hall. The minimum amount on a card is \$75.00. The rate shall be \$10.38 per thousand gallons or less. Excess over 1,000 shall be \$15.54 per thousand gallons. Replacement card fee shall be \$10.00.

WASTEWATER CHARGES \$ 1,550,000

Sewer rates within the corporate limits of the city are as follows:

Minimum charge per service:
Base \$12.98
+ an additional charge of \$2.69 per thousand gallons
calculated at 90% of water consumption.

Industrial Wastewater rates:

Minimum charge per service:
BOD/TSS 200-250 (mg/l) Base \$9.98
+ \$3.17 per thousand gallons.

BILLINGS AND COLLECTIONS FOR SANITATION \$ 208,765

The utility billings and collections department is fully expensed in the Water and Sewer Fund. The amount to be charged for the time to bill and collect for sanitation charges is then charged to the Sanitation Fund.

WATER AND SEWER TAPS \$ 35,000

Includes the fee for tying onto the city distribution system and the wastewater collection system. The fee covers 100% of the cost.

PLUMBING PERMITS AND INSPECTION \$ 8,000

Permit charges of \$25.00 for any work involving water, sewer, and gas. Inspection fees range from \$6.00 to \$30.00 depending on work that is inspected.

PROCEEDS FROM INSURANCE \$ 20,000

GAIN/LOSS ON SALE OF EQUIPMENT \$ 8,000

MISCELLANEOUS \$ 52,450

Includes any revenue that would not fit into another account.

INTEREST \$ 60,000

TOTAL WATER & SEWER **\$ 7,542,215**

CITY OF SNYDER
ENTERPRISE FUND
WATER & SEWER

STATEMENT OF EXPENDITURES

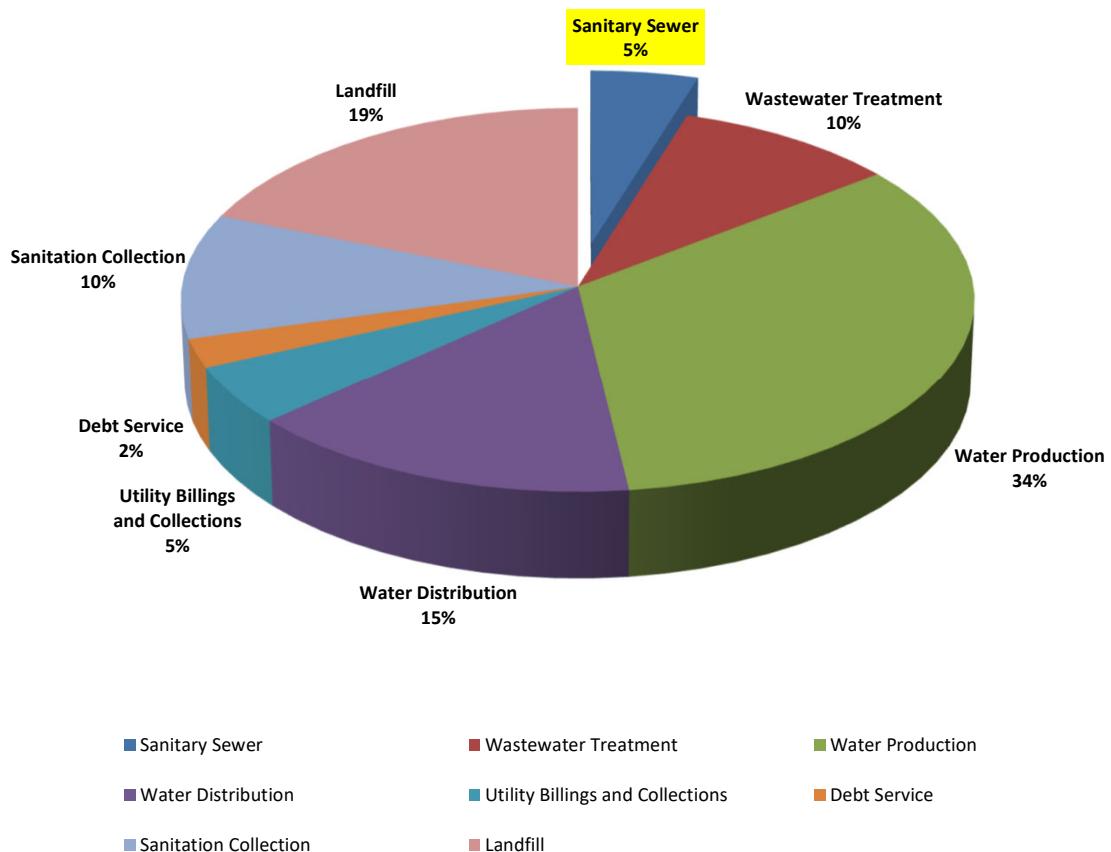
2023-2024 BUDGET

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Proposed Budget
SEWER:				
Sanitary sewer:				
Personnel Services	122,641	107,334	186,195	195,280
Supplies	6,216	58,681	41,650	62,600
Maintenance	87,212	33,493	38,220	43,645
Services	81,754	85,936	99,135	104,665
Sundry Charges	5,890	6,440	11,210	11,500
Non Capitalized Equipment	-	-	-	-
Depreciation	<u>79,223</u>	<u>111,253</u>	<u>112,790</u>	<u>116,790</u>
Totals	382,936	403,137	489,200	534,480
Sewage Treatment:				
Personnel Services	206,003	217,832	241,220	254,665
Supplies	45,311	45,229	41,650	45,100
Maintenance	107,391	143,125	100,885	129,630
Services	331,808	335,710	347,315	372,470
Sundry Charges	5,285	6,785	6,400	9,800
Non Capitalized Equipment	-	425	-	-
Depreciation	<u>273,572</u>	<u>285,671</u>	<u>295,520</u>	<u>281,210</u>
Totals	969,370	1,034,777	1,032,990	1,092,875
WATER:				
Water Production:				
Personnel Services	389,134	393,348	467,650	502,640
Supplies	234,346	254,234	196,200	256,200
Maintenance	145,108	213,544	204,030	228,750
Services	1,947,136	1,968,206	2,019,840	2,128,775
Sundry Charges	13,014	12,331	10,800	16,100
Non Capitalized Equipment	-	425	-	-
Depreciation	<u>500,718</u>	<u>550,199</u>	<u>554,765</u>	<u>634,875</u>
Totals	3,229,456	3,392,287	3,453,285	3,767,340

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Proposed Budget
Water Distribution:				
Personnel Services	250,262	247,095	337,965	354,495
Supplies	10,350	81,298	49,950	77,850
Maintenance	253,051	260,031	440,280	289,740
Services	269,141	256,097	273,000	317,670
Sundry Charges	3,341	6,035	9,510	8,100
Non Capitalized Equipment	-	-	-	-
Depreciation	<u>546,578</u>	<u>575,489</u>	<u>643,095</u>	<u>657,195</u>
Totals	1,332,723	1,426,045	1,753,800	1,705,050
Utility Department:				
Personnel Services	216,186	238,062	269,285	252,150
Supplies	32,230	26,637	25,460	30,500
Maintenance	32,439	54,928	52,185	59,545
Services	181,998	157,794	141,020	190,505
Sundry Charges	1,418	108	16,600	17,150
Non Capitalized Equipment	440	10	-	-
Depreciation	<u>328,198</u>	<u>22,120</u>	<u>10,070</u>	<u>5,505</u>
Totals	792,909	499,659	514,620	555,355
Debt Service:				
Interest & Fees	359,756	323,327	296,555	273,495
Bond issuance costs	<u>220,570</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals	580,326	323,327	296,555	273,495
TOTAL EXPENSES	<u>7,287,720</u>	<u>7,079,232</u>	<u>7,540,450</u>	<u>7,928,595</u>

Enterprise Function Expense

Fiscal Year 2024



Description: This pie chart highlights the "Sanitary Sewer" department in relationship to the other departments within the Enterprise Fund for Fiscal Year 2024.

BUDGET SUMMARY

Fund	Function	Department Number		
Water and Sewer	Enterprise	Distribution	Sanitary Sewer	35
Expenditure Class		Actual 2021-2022	Budgeted 2022-2023	Proposed 2023-2024
Personnel Services		\$ 107,334	\$ 186,195	\$ 195,280
Supplies		58,681	41,650	62,600
Maintenance		33,493	38,220	43,645
Services		85,936	99,135	104,665
Sundry Charges		6,440	11,210	11,500
Non Capitalized Equipment		-	-	-
Depreciation		111,253	112,790	116,790
TOTAL ALL ACCOUNTS		<hr/> \$ 403,137	<hr/> \$ 489,200	<hr/> \$ 534,480

Mission Statement

To ensure reliable collection of all Snyder system wastewater, delivering it to the wastewater treatment plant.

Description

The department is responsible for the operation and maintenance of the wastewater collection system. Included tasks are making sewer taps, laying new sewer lines, cleaning line stoppages, repairing or replacing damaged lines.

Goals

1. To maintain the collection system so that it will provide consistently reliable service to all customers.
2. To make necessary repairs with a minimum disruption of service.

Objectives

1. To train department employees to be able to properly deal with all collection system problems that may be encountered.
2. To increase certification levels of all department employees.
3. To locate chronic problem areas, and to determine how a permanent cure may be affected.

Indicators

	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
1. Service Line Stop	65	70	50
2. Sewer Main Stoppages	75	71	60
3. Customer Taps	13	8	5
4. Sewer Mains Installed (Footage)	240	250	200

SANITARY SEWER - DEPARTMENT NO. 35

EXPENDITURES - FUND 02

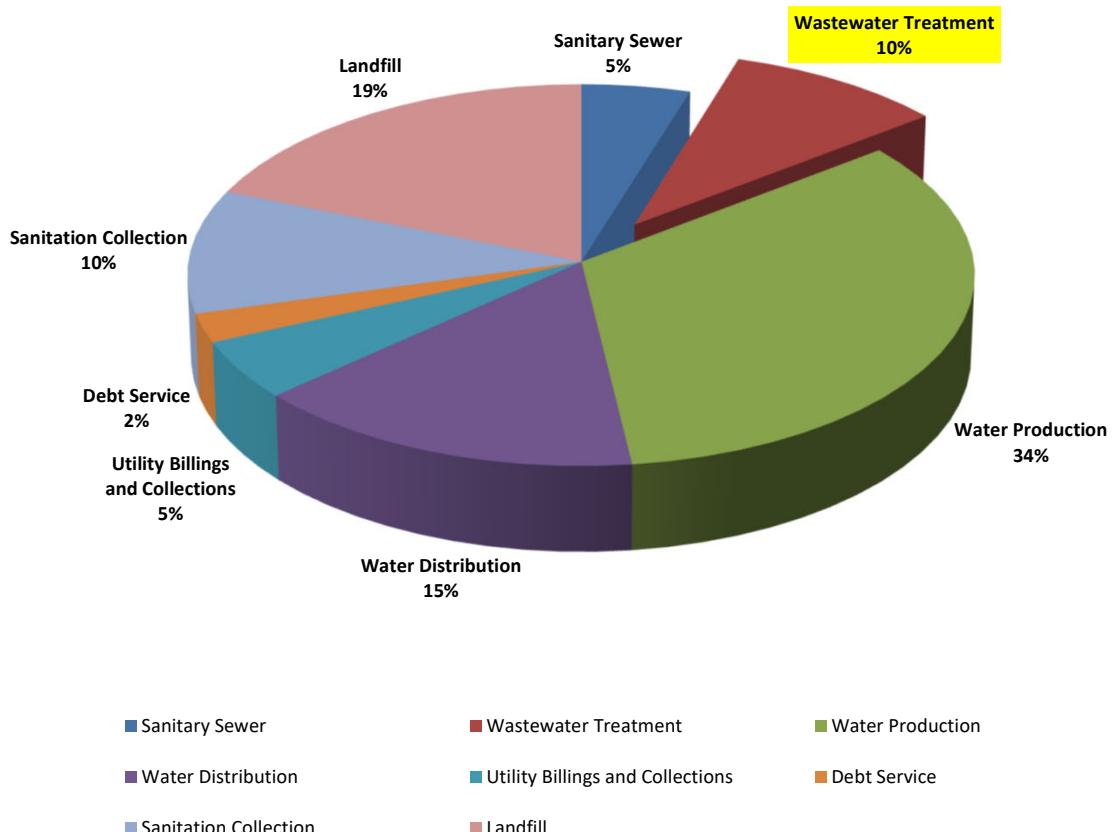
	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES			
635-104 MAINTENANCE	68,931	116,965	123,515
635-105 LONGEVITY	810	975	1,105
635-106 OVERTIME	7,713	14,000	14,000
635-108 FICA EXPENSE	4,567	8,180	8,595
635-109 TMRS EXPENSE	7,031	18,140	20,035
635-110 INSURANCE EXPENSE	14,452	26,020	26,020
635-111 MEDICARE EXPENSE	1,068	1,915	2,010
635-112 ACCRUED COMP. ABSENCES	2,762	-	-
Sub Total	107,334	186,195	195,280
SUPPLIES & MATERIALS			
635-201 OFFICE SUPPLIES	223	300	300
635-204 UNIFORM & CLOTHING	3,026	3,000	4,500
635-205 TIRES & TUBES	-	-	-
635-206 MOTOR VEHICLE SUPPLIES	44,485	30,000	43,000
635-207 MINOR TOOLS & APPARATUS	1,828	1,000	1,000
635-208 JANITORIAL	309	400	500
635-209 CHEMICAL & MECHANICAL SUPPLIES	-	300	300
635-213 DIESEL	8,092	6,500	12,000
635-215 OTHER SUPPLIES	719	150	1,000
Sub Total	58,681	41,650	62,600
MAINTENANCE OF BUILDINGS			
635-304 SEWER LINES	25,837	30,000	30,000
Sub Total	25,837	30,000	30,000
MAINTENANCE OF EQUIPMENT			
635-402 MACHINERY	20	-	-
635-404 AUTOMOTIVE EQUIPMENT	6,307	7,000	6,500
635-406 MINOR TOOLS & APPARATUS	510	400	400
635-407 SOFTWARE MAINTENANCE	819	820	6,745
Sub Total	7,656	8,220	13,645

	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
MISCELLANEOUS SERVICES			
635-501-02 CELLULAR	709	600	850
635-501-03 INTERNET	486	495	230
635-502 RENTAL OF EQUIPMENT	12,856	12,590	1,000
635-503 INSURANCE	6,310	6,390	6,390
635-504 SPECIAL SERVICES	1,947	1,000	2,000
635-505 ADVERTISING EXPENSE	215	200	200
635-506 BUSINESS & TRANSPORTATION	393	800	800
635-508 FEE BASIS SERVICES	61,588	75,860	91,995
635-510 CONTRACTUAL SERVICES	1,432	1,200	1,200
Sub Total	85,936	99,135	104,665
SUNDRY CHARGES			
635-601 TRAINING & EDUCATION	110	5,000	5,000
635-602 MEMBERSHIPS AND SUBSCRIPTIONS	-	10	-
635-604 WORKER'S COMP.	5,995	6,000	6,250
635-605 UNEMPLOYMENT COMP.	-	-	-
635-606 FREIGHT EXPENSE	335	200	250
Sub Total	6,440	11,210	11,500
CAPITAL OUTLAY			
635-804 SEWER SYSTEM IMPROV.	*	-	-
635-903 MACHINERY	*	-	-
635-910 DEPRECIATION	111,253	112,790	116,790
Sub Total	111,253	112,790	116,790
NON CAPITALIZED EQUIPMENT			
635-905 NON CAPITALIZED EQUIPMENT	-	-	-
Sub Total	-	-	-
TOTAL BUDGET	403,137	489,200	534,480

* MEMORANDUM ONLY

Enterprise Function Expense

Fiscal Year 2024



Description: This pie chart highlights the "Wastewater Treatment" department in relationship to the other departments within the Enterprise Fund for Fiscal Year 2024.

BUDGET SUMMARY

Fund	Function	Department Number		
Water and Sewer	Enterprise	Sewage Treatment	Wastewater Treatment	36
		Actual 2021-2022	Budgeted 2022-2023	
Expenditure Class				
Personnel Services		\$ 217,832	\$ 241,220	\$ 254,665
Supplies		45,229	41,650	45,100
Maintenance		143,125	100,885	129,630
Services		335,710	347,315	372,470
Sundry Charges		6,785	6,400	9,800
Non Capitalized Equipment		425	-	-
Depreciation		285,671	295,520	281,210
TOTAL ALL ACCOUNTS		\$ 1,034,777	\$ 1,032,990	\$ 1,092,875

Mission Statement

To provide proper treatment of all wastewater received from the Snyder sanitary sewer and to appropriately dispose of plant effluent according to state and federal agency requirements.

Description

The department is responsible for the operation of the wastewater treatment plant which treats the wastewater from the Snyder sanitary sewer. The plant is operated by operators certified by the Texas Commission on Environmental Quality. Treated effluent is utilized for irrigation on the City alfalfa field and the Western Texas College golf course with the remainder channeled into Deep Creek.

Goals

1. To ensure that the plant is operated in accordance with all regulatory agencies.
2. To ensure that the quality of the plant effluent exceeds the quality required by the discharge permit.
3. To maintain the plant in an attractive efficient manner.

Objectives

1. To continue formal training of operators to increase certification levels.
2. To continue the appearance improvements programs.

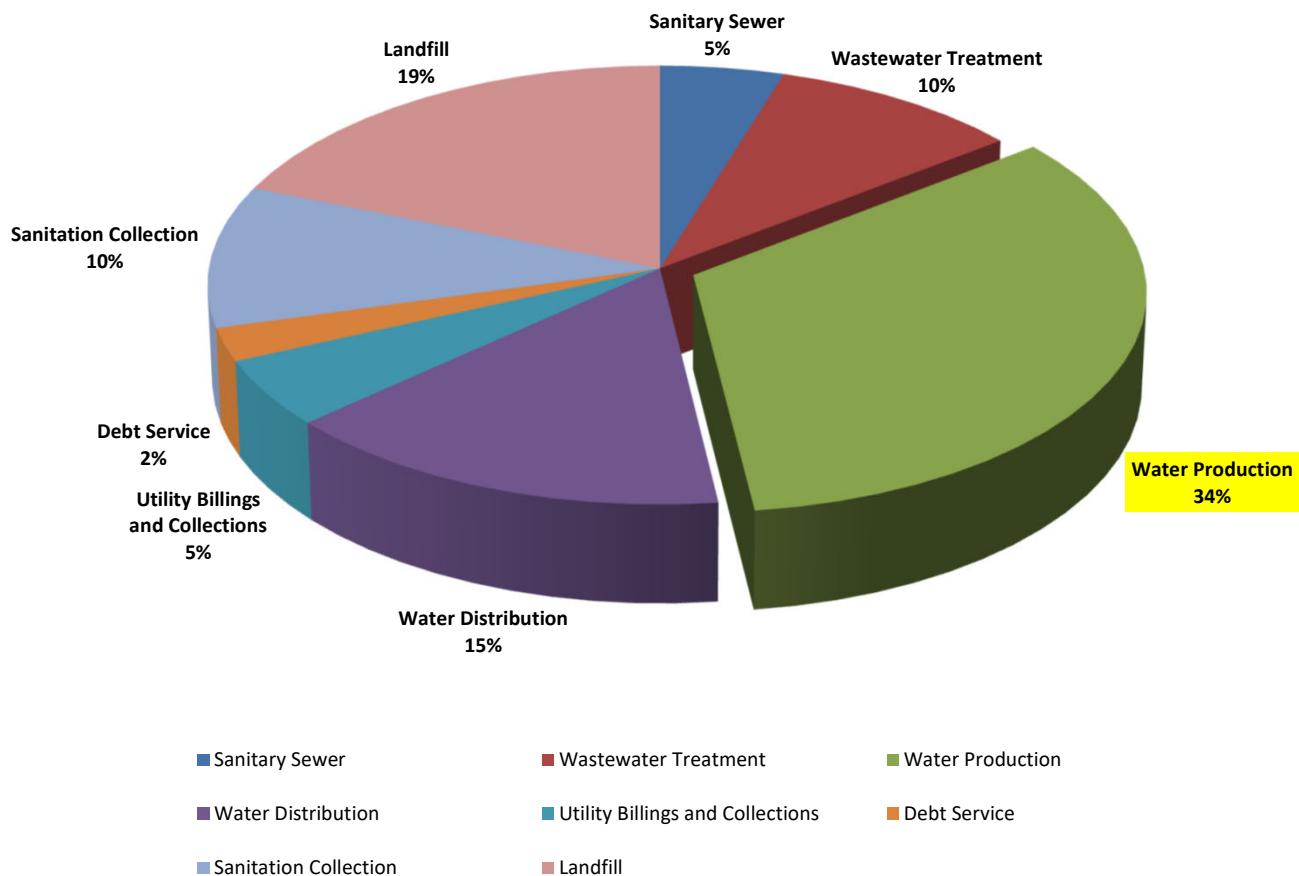
WASTEWATER TREATMENT - DEPARTMENT NO. 36

EXPENDITURES - FUND 02	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES			
636-103 OPERATIONS	139,354	147,250	152,135
636-105 LONGEVITY	1,976	1,860	2,040
636-106 OVERTIME	21,014	15,000	20,000
636-107 PART-TIME	-	10,000	10,000
636-108 FICA EXPENSE	9,888	10,795	11,420
636-109 TMRS EXPENSE	14,635	22,565	25,175
636-110 INSURANCE EXPENSE	31,805	31,225	31,225
636-111 MEDICARE EXPENSE	2,312	2,525	2,670
636-112 ACCRUED COMP. ABSENCES	(3,152)	-	-
Sub Total	217,832	241,220	254,665
SUPPLIES & MATERIALS			
636-201 OFFICE SUPPLIES	1,042	1,600	1,600
636-203 SHOP SUPPLIES	457	500	1,000
636-204 UNIFORM & CLOTHING	4,467	4,000	4,000
636-205 TIRES & TUBES	2,367	1,000	1,000
636-206 MOTOR VEHICLE SUPPLIES	1,843	2,000	2,000
636-207 MINOR TOOLS & APPARATUS	5,603	3,500	4,000
636-208 JANITORIAL SUPPLIES	2,751	2,000	2,500
636-209 CHEM. & MECH. SUPPLIES	19,714	21,000	23,000
636-212 GAS	4,581	4,500	4,500
636-213 DIESEL	465	1,150	500
636-215 OTHER SUPPLIES	1,939	400	1,000
Sub Total	45,229	41,650	45,100
MAINTENANCE OF BUILDINGS			
636-301 BUILDINGS & GROUNDS	70,557	25,000	25,000
636-305 SEWAGE TREATMENT PLANT	9,202	3,000	12,000
636-315 OTHER	118	-	-
Sub Total	79,877	28,000	37,000
MAINTENANCE OF EQUIPMENT			
636-401 OFFICE EQUIPMENT	-	-	-
636-402 MACHINERY	3,905	1,500	3,000
636-403 EQUIPMENT	18,278	15,000	15,000
636-404 AUTOMOTIVE EQUIPMENT	6,107	1,500	7,000
636-406 MINOR TOOLS & APPARATUS	491	500	500
636-407 SOFTWARE MAINTENANCE	1,287	17,385	32,130
636-422 WASTEWATER SYSTEM EQUIPMENT	33,180	37,000	35,000
Sub Total	63,248	72,885	92,630

	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
MISCELLANEOUS SERVICES			
636-501-01 TELEPHONE	689	800	800
636-501-02 CELLULAR	774	780	780
636-501-03 INTERNET	3,397	3,495	3,455
636-502 RENTAL OF EQUIPMENT	55,172	53,135	53,255
636-503 INSURANCE	12,198	12,000	15,000
636-504 SPECIAL SERVICES	362	500	500
636-505 ADVERTISING	262	100	100
636-506 BUSINESS & TRANSPORTATION	218	2,000	2,000
636-508 FEE BASIS SERVICE	189,483	192,225	219,925
636-510 CONTRACTUAL SERVICES	2,280	2,280	2,280
636-511-01 ELECTRICITY	68,777	78,000	71,100
636-511-02 GAS	2,098	2,000	3,275
636-512 DATA PROCESSING	-	-	-
 Sub Total	 335,710	 347,315	 372,470
SUNDRY CHARGES			
636-601 TRAINING & EDUCATION	120	1,500	3,750
636-602 MEMBERSHIPS & SUBSCRIPTIONS	325	100	700
636-604 WORKER'S COMP.	2,740	2,800	2,850
636-606 FREIGHT EXPENSE	3,600	2,000	2,500
 Sub Total	 6,785	 6,400	 9,800
CAPITAL OUTLAY			
636-903 MACHINERY & OTHER EQUIP.	*	-	-
636-910 DEPRECIATION		285,671	295,520
 Sub Total	 285,671	 295,520	 281,210
NON CAPITALIZED EQUIPMENT			
636-905 NON CAPITALIZED EQUIPMENT	425	-	-
 Sub Total	 425	 -	 -
 TOTAL BUDGET	 1,034,777	 1,032,990	 1,092,875

*MEMORANDUM ONLY

Enterprise Function Expense Fiscal Year 2024



Description: This pie chart highlights the "Water Production" department in relationship to the other departments within the Enterprise Fund for Fiscal Year 2024.

BUDGET SUMMARY

Fund	Function	Department Number		
Water and Sewer	Enterprise	Water Treatment Water Production		
		74	Actual 2021-2022	Budgeted 2022-2023
Expenditure Class		Proposed 2023-2024	Actual 2021-2022	Budgeted 2022-2023
Personnel Services		\$ 502,640	\$ 393,348	\$ 467,650
Supplies		256,200	254,234	196,200
Maintenance		228,750	213,544	204,030
Services		2,128,775	1,968,206	2,019,840
Sundry Charges		16,100	12,331	10,800
Non Capitalized Equipment		-	425	-
Depreciation		634,875	550,199	554,765
TOTAL ALL ACCOUNTS		\$ 3,767,340	\$ 3,392,287	\$ 3,453,285

Mission Statement

To provide potable water for use by the City's residential, commercial, industrial, and wholesale contract customers and to do so in a manner which meets or exceeds the requirements of regulatory agencies.

Description

The department operates two water treatment plants, which receive raw water from the Colorado River Municipal Water District. Included responsibilities are operation and preventative maintenance of the water plants, daily testing of water quality, and periodic bacterial and chemical sampling of the distribution system to meet Texas Commission on Environmental Quality requirements. The plants are operated 24 hours a day by operators certified by the TCEQ.

Goals

1. To improve efficiency and quality of operation and maintenance of the water treatment plants.
2. To anticipate the future requirements of the Water Quality Act and to furnish water which will continue to meet those requirements.
3. To ensure that the customers receive an adequate supply of high quality potable water.

Objectives

1. To install additional equipment to aid plant operation and decrease maintenance.
2. To continue the formal training program for department employees.

WATER PRODUCTION - DEPARTMENT NO. 74

EXPENDITURES - FUND 02

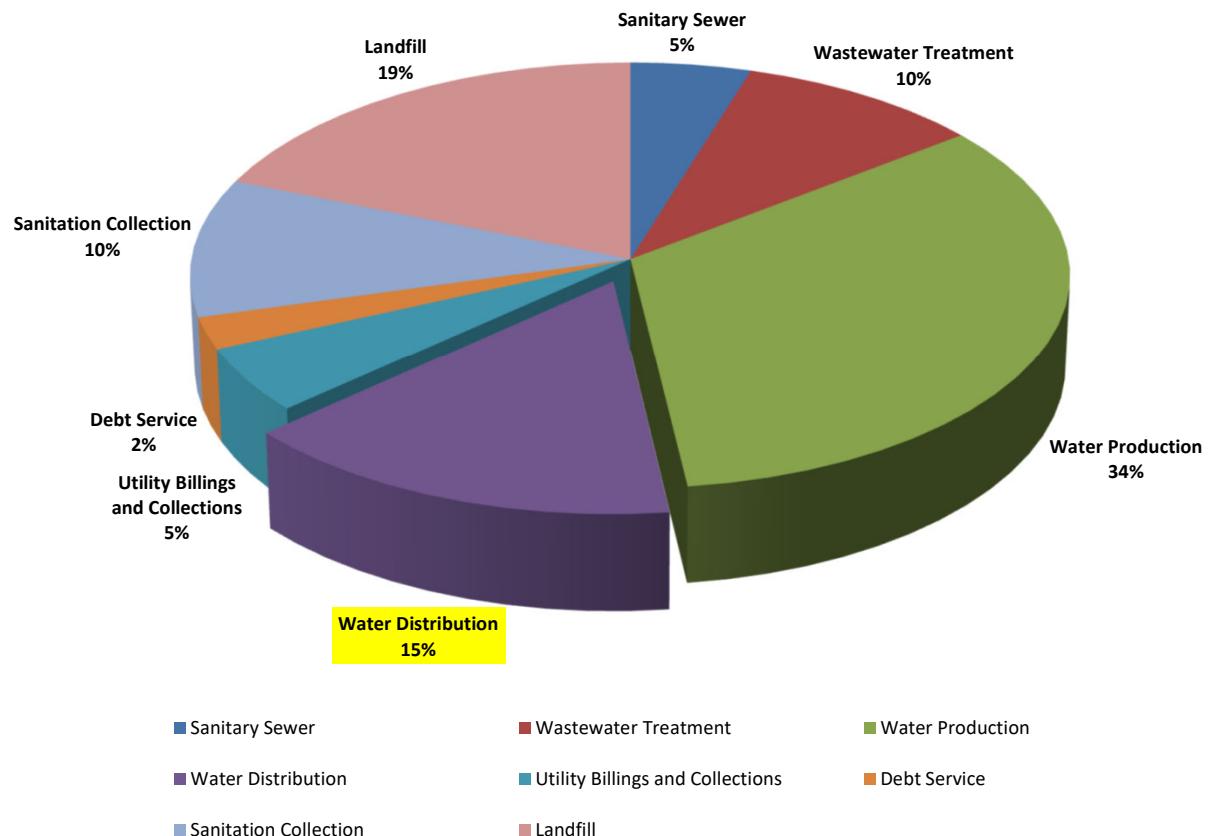
	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES			
674-101 SUPERVISION	57,019	59,590	76,885
674-103 OPERATIONS	199,092	239,330	248,435
674-105 LONGEVITY	2,533	2,710	3,025
674-106 OVERTIME	32,522	36,000	36,000
674-108 FICA EXPENSE	17,559	20,935	22,590
674-109 TMRS EXPENSE	26,307	46,425	52,655
674-110 INSURANCE EXPENSE	55,385	57,765	57,765
674-111 MEDICARE EXPENSE	4,107	4,895	5,285
674-112 ACCRUED COMP. ABSENCES	(1,176)	-	-
 Sub Total	 393,348	 467,650	 502,640
SUPPLIES & MATERIALS			
674-201 OFFICE SUPPLIES	1,365	1,300	1,300
674-203 LAB SUPPLIES	6,260	2,500	7,000
674-204 UNIFORM & CLOTHING	5,400	3,500	6,000
674-205 TIRES & TUBES	152	700	700
674-206 MOTOR VEHICLE SUPPLIES	1,351	1,200	1,200
674-207 MINOR TOOLS & APPARATUS	2,050	2,000	2,000
674-208 JANITORIAL SUPPLIES	2,679	2,000	3,000
674-209 CHEM. & MECH. SUPPLIES	224,541	175,000	225,000
674-212 GAS	8,758	7,000	8,500
674-213 DIESEL	-	500	500
674-215 OTHER SUPPLIES	1,678	500	1,000
 Sub Total	 254,234	 196,200	 256,200
MAINTENANCE OF BUILDINGS			
674-301 BUILDINGS & GROUNDS	20,636	45,000	20,000
674-303 WATER PLANT	33,751	5,000	5,000
674-314 WATER TOWER & TANKS	4,409	15,000	13,000
 Sub Total	 58,797	 65,000	 38,000
MAINTENANCE OF EQUIPMENT			
674-401 OFFICE EQUIPMENT	-	-	-
674-402 MACHINERY	311	500	500
674-403 EQUIPMENT	37,262	29,005	37,420
674-404 AUTOMOTIVE EQUIPMENT	8,834	1,000	1,000
674-405 SHOP EQUIPMENT	-	200	200
674-406 MINOR TOOLS & EQUIPMENT	38	-	-
674-407 SOFTWARE MAINTENANCE	2,645	18,325	101,630
674-411 RADIO INSTALLATION	10,905	-	-
674-422 WATER SYSTEM EQUIPMENT	94,753	90,000	50,000
 Sub Total	 154,747	 139,030	 190,750

	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
MISCELLANEOUS SERVICES			
674-501-01 TELEPHONE	689	800	850
674-501-02 CELLULAR	944	1,060	1,060
674-501-03 INTERNET	3,625	3,495	4,370
674-502 RENTAL OF EQUIPMENT	63,675	52,165	52,780
674-503 INSURANCE	43,687	43,000	54,000
674-504 SPECIAL SERVICES	1,251	2,100	6,000
674-505 ADVERTISING	442	500	500
674-506 BUSINESS & TRANSPORTATION	290	2,500	2,500
674-508 FEE BASIS SERVICES	549,051	572,240	683,235
674-510 CONTRACUAL SERVICES	2,123	1,980	1,990
674-511-01 ELECTRICITY	63,863	80,000	71,490
674-512 DATA PROCESSING		-	-
674-516 COST OF WATER (CRMWD)	1,238,566	1,260,000	1,250,000
Sub Total	1,968,206	2,019,840	2,128,775
SUNDRY CHARGES			
674-601 TRAINING & EDUCATION	1,630	2,500	3,000
674-602 MEMBERSHIPS & SUBSCRIP.	325	600	600
674-604 WORKER'S COMP.	4,395	4,700	6,000
674-606 FREIGHT EXPENSE	5,981	3,000	6,500
Sub Total	12,331	10,800	16,100
CAPITAL OUTLAY			
674-901 OFFICEE EQUIPMENT	*	-	-
674-902 AUTOMOTIVE EQUIPMENT	*	-	-
674-903 OTHER EQUIPMENT	*	-	-
674-910 DEPRECIATION	550,199	554,765	634,875
Sub Total	550,199	554,765	634,875
NON CAPITALIZED EQUIPMENT			
674-905 NON CAPITALIZED EQUIPMENT	425	-	-
Sub total	425	-	-
TOTAL BUDGET	3,392,287	3,453,285	3,767,340

* MEMORANDUM ONLY

Enterprise Function Expense

Fiscal Year 2024



Description: This pie chart highlights the "Water Distribution" department in relationship to the other departments within the Enterprise Fund for Fiscal Year 2024.

BUDGET SUMMARY

Fund	Function	Department Number		
Water and Sewer	Enterprise	Distribution	Water Distribution	
			Actual 2021-2022	Budgeted 2022-2023
Expenditure Class			2021-2022	2022-2023
Personnel Services			\$ 247,095	\$ 337,965
Supplies			81,298	49,950
Maintenance			260,031	440,280
Services			256,097	273,000
Sundry Charges			6,035	9,510
Non Capitalized Equipment			-	-
Depreciation			575,489	643,095
TOTAL ALL ACCOUNTS			\$ 1,426,045	\$ 1,753,800
				\$ 1,705,050

Mission Statement

To operate and maintain all pipelines and pertinent equipment necessary to distribute potable water in adequate quantity to meet the needs of Water Department customers.

Description

The department is responsible for the operation and maintenance of the Snyder water distribution system. Included in the responsibility are all piping, valves, fittings, fire hydrants in the system. Water taps, laying of new lines, replacing or repairing damaged lines, and related responsibilities also fall within the scope of this department's mission.

Goals

1. To replace all small size mains which have substandard pressure and capacity.
2. To locate and replace all chronically troublesome water mains.
3. To repair all leaks on a timely basis.
4. To reduce the system loss percentage.

Objectives

1. To change out 10 deficient fire hydrants and repaint all fire hydrants according to nationally recognized capacity code systems.
2. To increase certification levels of all department employees.

Indicators

	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
1. Service Lines Repaired	119	120	106
2. Main Lines Repaired	21	20	24

3. Fire Hydrants Repaired	1	1	2
4. Fire Hydrants Replaced	7	5	4
5. Valve Boxes Replaced	22	26	20
6. Customer Taps	30	0	8
7. Dead Ends Flushed	0	4	4

WATER DISTRIBUTION - DEPARTMENT NO. 75

EXPENDITURES - FUND 02

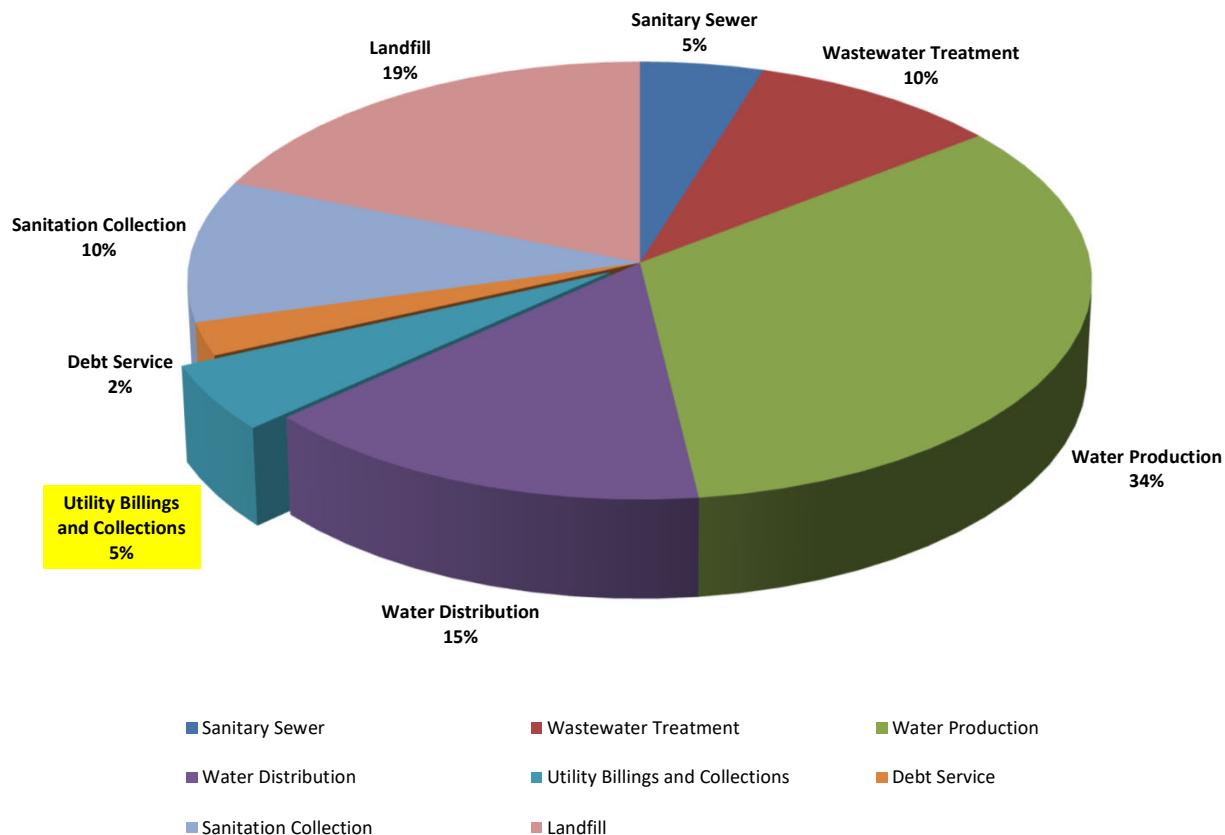
	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES			
675-104 MAINTENANCE	164,450	225,790	232,415
675-105 LONGEVITY	1,398	1,020	1,555
675-106 OVERTIME	10,726	13,000	18,000
675-108 FICA EXPENSE	10,615	14,870	15,620
675-109 TMRS EXPENSE	15,948	32,975	36,415
675-110 INSURANCE EXPENSE	36,834	46,835	46,835
675-111 MEDICARE	2,483	3,475	3,655
675-112 ACCRUED COMP. ABSENCES	4,641	-	-
Sub Total	247,095	337,965	354,495
SUPPLIES & MATERIALS			
675-201 OFFICE SUPPLIES	234	200	250
675-204 UNIFORM & CLOTHING	8,127	4,500	7,000
675-205 TIRES & TUBES	1,524	250	2,000
675-206 MOTOR VEHICLE SUPPLIES	42,478	30,000	42,000
675-207 MINOR TOOLS & APPARATUS	12,343	4,000	8,000
675-208 JANITORIAL	337	-	600
675-209 CHEMICAL & MECHANICAL	-	-	-
675-212 GAS	7,316	4,500	9,000
675-213 DIESEL	6,722	6,000	8,000
675-215 OTHER SUPPLIES	2,215	500	1,000
Sub Total	81,298	49,950	77,850
MAINTENANCE OF BUILDINGS			
675-301 BUILDINGS & GROUNDS	9	1,600	1,000
675-304 WATER LINES	32,738	55,000	47,000
675-308 STREETS AND ALLEYS	-	4,500	3,000
Sub Total	32,747	61,100	51,000
MAINTENANCE OF EQUIPMENT			
675-402 MACHINERY	3,277	-	-
675-403 EQUIPMENT	1,978	3,000	4,300
675-404 AUTOMOTIVE EQUIPMENT	17,083	25,000	12,000
675-406 MINOR TOOLS & EQUIPMENT	256	-	-
675-407 SOFTWARE MAINTENANCE	1,814	1,180	7,440
675-422 WATER SYSTEM EQUIPMENT	12,044	50,000	15,000
675-425 METERS & SETTINGS	190,832	300,000	200,000
Sub Total	227,284	379,180	238,740

	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
MISCELLANEOUS SERVICES			
675-501-02 CELLULAR	1,867	1,740	1,900
675-501-03 INTERENET	1,353	1,400	1,130
675-502 RENTAL OF EQUIPMENT	31,505	-	-
675-503 INSURANCE	7,306	7,000	10,000
675-504 SPECIAL SERVICES	847	500	500
675-505 ADVERTISING	215	100	100
675-506 BUSINESS & TRANSPORTATION	1,366	1,500	4,000
675-508 FEE BASIS SERVICES	194,118	234,760	280,710
675-511-01 ELECTRICITY	17,520	26,000	19,330
 Sub Total	 256,097	 273,000	 317,670
SUNDRY CHARGES			
675-601 TRAINING & EDUCATION	410	5,500	4,000
675-602 MEMBERSHIP & SUBSCRIPTION	60	10	100
675-604 WORKER'S COMP.	3,596	3,600	2,500
675-605 UNEMPLOYMENT COMP.	-	-	-
675-606 FREIGHT EXPENSE	1,969	400	1,500
 Sub Total	 6,035	 9,510	 8,100
CAPITAL OUTLAY			
675-803 WATER SYSTEM IMPROV.	*	-	-
675-809 NEW WATER LINES	*	-	-
675-901 OFFICE EQUIPMENT	*	-	-
675-902 AUTOMOTIVE EQUIPMENT	*	-	-
675-903 MACHINERY & OTHER EQUIP.	*	-	-
675-910 DEPRECIATION	575,489	643,095	657,195
 Sub Total	 575,489	 643,095	 657,195
NON CAPITALIZED EQUIPMENT			
675-905 NON CAPITALIZED EQUIPMENT	-	-	-
 Sub total	 -	 -	 -
 TOTAL BUDGET	 1,426,045	 1,753,800	 1,705,050

* MEMORANDUM ONLY

Enterprise Function Expense

Fiscal Year 2024



Description: This pie chart highlights the "Utility Billings and Collections" department in relationship to the other departments within the Enterprise Fund for Fiscal Year 2024.

BUDGET SUMMARY

Fund	Function	Department Number		
Water and Sewer				
Enterprise	Utility Billings and Collections	76		
Expenditure Class	Actual 2021-2022	Budgeted 2022-2023	Proposed 2023-2024	
Personnel Services	\$ 238,062	\$ 269,285	\$ 252,150	
Supplies	26,637	25,460	30,500	
Maintenance	54,928	52,185	59,545	
Services	157,794	141,020	190,505	
Sundry Charges	108	16,600	17,150	
Non Capitalized Equipment	10	-	-	
Depreciation	22,120	10,070	5,505	
TOTAL ALL ACCOUNTS	\$ 499,659	\$ 514,620	\$ 555,355	

Mission Statement

The Utility Department is responsible for billing and collections of water, sewer and sanitation receivables for services rendered by the City of Snyder; collection of 90 day past due accounts and preparing records for collection agency; keeping accurate records on customer accounts; modifications to and the addition of new service accounts; mailouts for water conservation and recycling; processing and reporting on all complaints within the City organization; assist customer in all areas needed to the best of our ability; and various other duties. Monitoring customers' water leak issues and making sure that leaks are repaired in a timely manner.

Description

Duties of the Utility Department include processing of orders from the start to termination of utility services, receiving and processing utility payments and deposits on a daily basis, handling of customer service, billing problems and complaints, billing finals on a daily basis, billing of customers on a twice-a-month basis for utility services, billing septic waste, bulk water, fire hydrant meters, landfill and roll-off container customers, preparing the consumption report, monthly balance reports and monthly Departmental Reports for the Accounting Department. Personnel in this department are responsible for ensuring the consumption billed is accurate. The Utility Department is also responsible for records and billings for rural sanitation service and extra pick-ups within the city limits, billings for landfill fee charges, and recycling programs. Monitoring leaks is now available through Fixed Base and AMR meters.

Goals

1. To provide the best possible service and to assist residential, commercial, and industrial customers in obtaining and terminating utility services in a timely manner.
2. To maintain the financial integrity of the water, sewer and garbage revenue through accurate billing, collection and accounting for services provided and reduce bad debts.
3. To perform all other duties of this department at an optimum level.

4. To monitor leaks through Fixed Base and get the information to the customers to keep the loss of water due to leaks to a minimum.
5. To have all clerks in the Utility Department knowledgeable in all aspects of running the office efficiently.

Objectives

1. To process all customer orders for start and termination of services within the same day the order was received.
2. To bill the six zones for utility services monthly with a 99.9% rate of accuracy.
3. To interface with other departments in an efficient and courteous manner.
4. To be aware at all times of the possibility of collecting bad debts from prior years.
5. To always be willing to do everything possible to satisfy the customer.
6. To keep the City's line loss at a percentage that is acceptable to both the Texas Water Development Board and the City.
7. To have a minimum number of addresses on the Fixed Base trouble shoot report.

Indicators

	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
1. % of orders for start and termination processed within same day order was received	98.0%	98.0%	98.0%
2. % of utility bills without errors	100.0%	100.0%	100.0%
3. % of utility payments processed & posted to customer account on date of receipt	100.0%	100.0%	100.0%
4. Number of days that cash drawers were not balanced by the end of the working day	0	0	0
5. Meters changed out	45	167	174
6. New meters set	N/A	14	11
7. Meter boxes repaired	59	18	40
8. Flo test	9	7	5
9. Pulled meters	48	25	28
10. City leak repair	53	39	53
11. Register Swap	91	30	20
12. MIU Swap	203	0	0
13. Antenna Swap	153	13	1

UTILITY OFFICE - DEPARTMENT NO. 76

EXPENDITURES - FUND 02

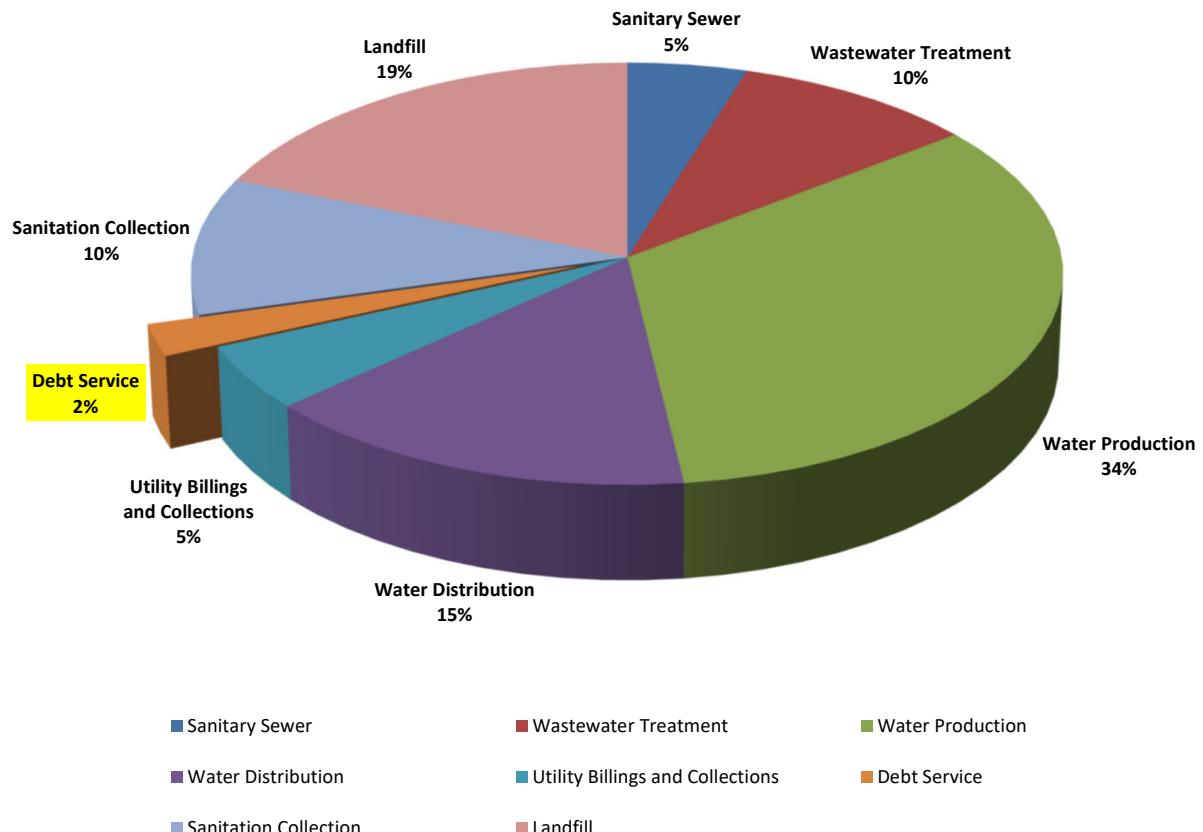
	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES			
676-101 SUPERVISION	26,503	30,540	72,600
676-102 CLERICAL	145,992	159,730	105,420
676-105 LONGEVITY	1,491	1,755	1,910
676-106 OVERTIME	131	1,500	1,000
676-108 FICA EXPENSE	10,578	12,000	11,220
676-109 TMRS EXPENSE	15,705	26,610	26,150
676-110 INSURANCE EXPENSE	36,919	34,345	31,225
676-111 MEDICARE	2,474	2,805	2,625
676-112 ACCRUED COMP. ABSENCES	(1,731)	-	-
 Sub Total	 238,062	 269,285	 252,150
SUPPLIES & MATERIALS			
676-201 OFFICE SUPPLIES	26,267	25,000	30,000
676-202 FORMS	87	300	300
676-206 MOTOR VEHICLE SUPPLIES	186	-	-
676-208 JANITORIAL SUPPLIES	27	100	100
676-212 GAS	-	-	-
676-215 OTHER SUPPLIES	70	60	100
 Sub Total	 26,637	 25,460	 30,500
MAINTENANCE OF BUILDINGS			
676-301 BUILDINGS & GROUNDS	114	150	150
 Sub Total	 114	 150	 150
MAINTENANCE OF EQUIPMENT			
676-401 OFFICE EQUIPMENT	-	370	370
676-403 EQUIPMENT	4,541	4,770	5,190
676-407 SOFTWARE MAINTENANCE	50,273	46,895	53,835
 Sub Total	 54,814	 52,035	 59,395

	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
MISCELLANEOUS SERVICES			
676-501-01 TELEPHONE	1,749	1,910	2,000
676-501-03 INTERNET	1,425	1,425	1,425
676-502 RENTAL OF EQUIPMENT	4,820	4,700	7,195
676-503 INSURANCE	-	475	475
676-504 SPECIAL SERVICES	70,336	50,000	80,000
676-505 ADVERTISING	-	600	600
676-506 BUSINESS & TRANSPORTATION	94	300	600
676-508 FEE BASIS SERVICES	71,856	76,810	92,930
676-510 CONTRACTUAL SERVICES	6	-	-
676-511-01 ELECTRICITY	6,732	4,000	4,090
676-511-02 GAS	776	800	1,190
Sub Total	157,794	141,020	190,505
SUNDRY CHARGES			
676-601 TRAINING & EDUCATION	-	600	1,000
676-602 MEMBERSHIPS & SUBSCRIP.	495	500	600
606-603 WATER CONSERVATION REQUIREMENTS	-	-	-
676-604 WORKER'S COMP.	(396)	300	350
676-606 FREIGHT EXPENSE	9	200	200
676-608 BAD DEBT EXPENSE	-	15,000	15,000
Sub Total	108	16,600	17,150
CAPITAL OUTLAY			
676-901 OFFICE EQUIPMENT	*	-	-
676-910 DEPRECIATION		22,120	10,070
Sub Total	22,120	10,070	5,505
NON CAPITALIZED EQUIPMENT			
676-905 NON CAPITALIZED EQUIPMENT	10	-	-
Sub Total	10	-	-
TOTAL BUDGET	499,659	514,620	555,355

* MEMORANDUM ONLY

Enterprise Function Expense

Fiscal Year 2024



Description: This pie chart highlights the "Debt Service" department in relationship to the other departments within the Enterprise Fund for Fiscal Year 2024.

BUDGET SUMMARY

Fund	Function	Department Number		
Water and Sewer	Enterprise	Debt Service	78	
			Actual	Budgeted
		2021-2022	2022-2023	Proposed
Expenditure Class				2023-2024
Principal General Obligation Refunding Bonds 2021A		260,000	265,000	280,000
Interest General Obligation Refunding Bonds 2021A		28,800	20,925	12,750
Principal Energy and Water Conservation Project		208,912	214,845	220,945
Interest Energy and Water Conservation Project		39,952	34,020	27,920
Principal Combination Tax and Surplus Revenue 2013		190,000	200,000	-
Interest Combination Tax and Surplus Revenue 2013		8,850	3,000	-
Principal General Obligation Refunding Bonds 2021B		90,000	90,000	290,000
Interest General Obligation Refunding Bonds 2021B		141,546	141,275	140,290
Principal Certificates of Obligation 2019		155,000	160,000	160,000
Interest Certificates of Obligation 2019		100,805	95,735	91,335
TOTAL ALL ACCOUNTS		\$ 1,223,865	\$ 1,224,800	\$ 1,223,240

These Certificates of Obligation are to pay for energy savings (automatic water meter reading system).

Combination Tax & Surplus Revenue General Obligation Refunding Bonds Series 2021A Tax - Exempt

Last payment 3-01-2025 \$292,750

Energy & Water Conservation Project for Water and Wastewater Plant.

Last Payment 2-24-2028 \$248,865

These Certificates of Obligation are for improvements to the sewer and water system and to replace cast iron waterlines.

Combination Tax & Surplus Revenue General Obligation Refunding Bonds Series 2021B Taxable

Last payment 3-01-2034 \$430,290

These Certificates of Obligation are for improvements to the sewer and water system.

Combination Tax & Surplus Revenue
Certificates of Obligation Series 2019

Last payment 3-01-2040 \$251,335

A summary of the Revenue Bonds outstanding as September 30, 2022, follows:

Revenue Bonds

\$1,090,000, 2021 Tax Exempt Series 2021A General Obligation Refunding Bonds, Tax and Surplus Revenue Certificates of Obligation Due in annual installments of \$260,000 to \$285,000 through March 1, 2025; interest at 3.00%; payable from income derived from the water and sewer enterprise fund; tax revenues serve as collateral.	<u>\$830,000</u>
\$9,000,000, 2013 Combination Tax and Surplus Revenue Certificates of Obligation due in annual installments of \$190,000 to \$200,000 through March 1, 2023; interest at 3.00%; payable from income derived from the water and sewer enterprise fund; tax revenues serve as collateral.	<u>\$200,000</u>
\$8,115,000, 2021 Taxable Series 2021B General Obligation Refunding Bonds, Combination Tax and Surplus Revenue Certificates of Obligation due in annual installments of \$90,000 to \$975,000 through March 1, 2034; interest at .25% - 2.30%; payable from income derived from the water and sewer enterprise fund; tax revenues serve as collateral.	<u>\$8,025,000</u>
\$3,975,000, 2019 Combination Tax and Surplus Revenue Certificates of Obligation due in annual installments of \$145,000 to \$250,000 through March 1, 2040; interest at 5 – 2.5%; payable from income derived from the water and sewer enterprise fund; tax revenues serve as collateral.	<u>\$3,675,000</u>
Total outstanding Revenue Bonds	<u>\$12,730,000</u>

A summary of the Municipal Lease Agreement outstanding as September 30, 2022, follows:

Municipal Lease Agreement

\$2,985,314 Municipal Lease Purchase Agreement due in semi-annual installments of \$40,246 to \$122,702 through February 2028; interest at 2.82%; payable from income derived from the water and sewer enterprise fund.	<u>\$1,259,699</u>
Total outstanding Municipal Lease Agreement	<u>\$1,259,699</u>

Snyder became a boomtown in 1948, when oil was discovered in the Canyon reef area north of town. The population jumped to approximately 12,000 in just a year's time. By the time the boom ended in 1951, an estimated peak population of 16,000 had been reached. This soon decreased to the 10,000 to 11,000 level and stabilized. Although the boom was over, oil remained a vital part of the local economy, with the Snyder area being one of the leading oil producing areas in Texas. In 1973, the one billionth barrel of oil was pumped from the nearby field.

CITY OF SNYDER, TEXAS
INTERNAL SERVICE FUND
CENTRAL GARAGE

COMPARATIVE STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN WORKING CAPITAL

2023-2024 BUDGET

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Proposed Budget
Operating Revenues:				
Billings to Departments	286,179	503,874	469,360	569,190
Miscellaneous	<u>2,611</u>	<u>7,567</u>	<u>5,625</u>	<u>5,100</u>
Total Oper. Revenues	288,790	511,441	474,985	574,290
Operating Expenses:				
Personnel Services	86,169	44,227	74,110	89,965
Supplies	213,354	305,267	285,750	334,850
Maintenance	14,623	10,803	9,370	18,325
Services	29,263	36,162	29,395	44,775
Sundry Charges	858	3,230	2,500	2,800
Non Capitalized Equipment	474	162	-	-
Depreciation	<u>76,324</u>	<u>75,379</u>	<u>73,860</u>	<u>83,575</u>
Total Oper. Expenses	421,065	475,230	474,985	574,290
Operating Income or (Loss)	(132,275)	36,211	-	-
Non-Oper. Revenues:				
Gain (Loss) on Sale of Asset	-	-	-	-
Proceeds from Insurance	117,750	-	-	-
Total Non-Oper.	117,750	-	-	-
Net Income (Loss)	<u>(14,525)</u>	<u>36,211</u>	<u>-</u>	<u>-</u>
Cash and Cash Equivalents B-O-Y	-	-	-	-
Cash Flows from Operating Activities	(52,870)	241,878	-	-
Cash Flows from Interfund Loans	(60,971)	(86,606)	-	-
Cash Flows from Capital Activities	113,841	(155,272)	-	-
Cash Flows from Investing Activities	-	-	-	-
Net Increase or (Decrease) in Cash	-	-	-	-
Cash and Cash Equivalents E-O-Y	-	-	-	-

BUDGET SUMMARY

Fund	Function	Department Number		
Intergovernmental	Central Garage	80		
		Actual 2021-2022	Budgeted 2022-2023	Proposed 2023-2024
Expenditure Class				
Personnel Services	\$ 44,227	\$ 74,110	\$ 89,965	
Supplies	305,265	285,750	334,850	
Maintenance	10,803	9,370	18,325	
Services	36,161	29,395	44,775	
Sundry Charges	3,235	2,500	2,800	
Non Capitalized Equipment	162	-	-	
Depreciation	75,379	73,860	83,575	
TOTAL ALL ACCOUNTS	\$ 475,232	\$ 474,985	\$ 574,290	

Mission Statement

Maintain a well-stocked inventory of vehicle and equipment parts as well as other supplies for the city's normal daily operation.

Description

This department is responsible for maintaining the stock of materials used in maintenance of city vehicles, such as filters, fluids, grease, and fuel. Personnel consist of an inventory foreman.

Goal

To provide inventory as needed. Additionally, to provide a maintenance and fueling center and wash bay for all City departments' vehicles.

Objective

Maintain accurate inventory records and purchase only inventory necessary as needed.

CENTRAL GARAGE - DEPARTMENT NO. 80

EXPENDITURES - FUND 03

	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES			
680-103 OPERATIONS	46,548	48,995	50,450
680-105 LONGEVITY	400	475	535
680-106 OVERTIME	4,429	3,000	5,000
680-107 PART-TIME	-	-	10,400
680-108 FICA EXPENSE	2,949	3,255	4,115
680-109 TMRS EXPENSE	(22,920)	7,215	8,090
680-110 INSURANCE EXPENSE	11,144	10,410	10,410
680-111 MEDICARE EXPENSE	690	760	965
680-112 ACCRUED COMP. ABSENCES	987	-	-
 Sub Total	 44,227	 74,110	 89,965
SUPPLIES & MATERIALS			
680-201 OFFICE SUPPLIES	1,061	800	800
680-203 SHOP SUPPLIES	-	-	-
680-204 UNIFORM & CLOTHING	1,650	1,200	1,700
680-206 MOTOR VEHICLE SUPPLIES	160	-	-
680-207 MINOR TOOLS & APPARATUS	48	2,500	500
680-208 JANITORIAL SUPPLIES	518	1,000	600
680-209 CHEMICAL & MECH. SUPPLIES	-	250	250
680-212 GAS PURCHASED	140,214	115,000	140,000
680-213 DIESEL PURCHASED	177,848	140,000	188,000
680-214 OIL PURCHASED	95	10,000	1,000
680-215 OTHER SUPPLIES	(16,327)	9,000	1,000
680-216 TIRE PURCHASES	-	6,000	1,000
 Sub Total	 305,265	 285,750	 334,850
MAINTENANCE OF BUILDINGS			
680-301 BUILDINGS & GROUNDS	6,350	5,000	8,000
 Sub Total	 6,350	 5,000	 8,000
MAINTENANCE OF EQUIPMENT			
680-401 MAINTENANCE OF OFFICE EQUIP.	7	300	300
680-403 EQUIPMENT	2,982	2,500	2,500
680-404 AUTOMOTIVE EQUIPMENT	-	-	-
680-407 SOFTWARE MAINTENANCE	1,464	1,570	7,525
 Sub Total	 4,453	 4,370	 10,325

	ACTUAL 2021-2022	BUDGETED 2022-2023	PROPOSED 2023-2024
MISCELLANEOUS SERVICES			
680-501-01 TELEPHONE	575	625	700
680-501-02 CELLULAR	531	600	550
680-501-03 INTERNET	3,369	3,495	3,455
680-502 RENTAL OF EQUIPMENT	2,205	1,875	1,995
680-503 INSURANCE	7,312	7,300	9,500
680-504 SPECIAL SERVICES	355	100	100
680-506 BUSINESS & TRANSPORTATION	400	-	-
680-508 FEE BASIS SERVICES	9,526	1,900	10,800
680-511-01 ELECTRICITY	5,980	8,000	7,220
680-511-02 GAS	5,909	5,500	10,455
Sub Total	36,161	29,395	44,775
SUNDRY CHARGES			
680-601 TRAINING & EDUCATION	1,075	400	1,000
680-604 WORKER'S COMP.	1,798	1,800	1,500
680-606 FREIGHT EXPENSE	362	300	300
Sub Total	3,235	2,500	2,800
CAPITAL OUTLAY			
680-903 MACHINERY & OTHER EQUIP.	*	-	-
680-910 DEPRECIATION	75,379	73,860	83,575
Sub Total	75,379	73,860	83,575
NON CAPITALIZED EQUIPMENT			
680-905 NON CAPITALIZED EQUIPMENT	162	-	-
Sub Total	162	-	-
TOTAL BUDGET	475,231	474,985	574,290

*MEMORANDUM ONLY

PAY PLAN

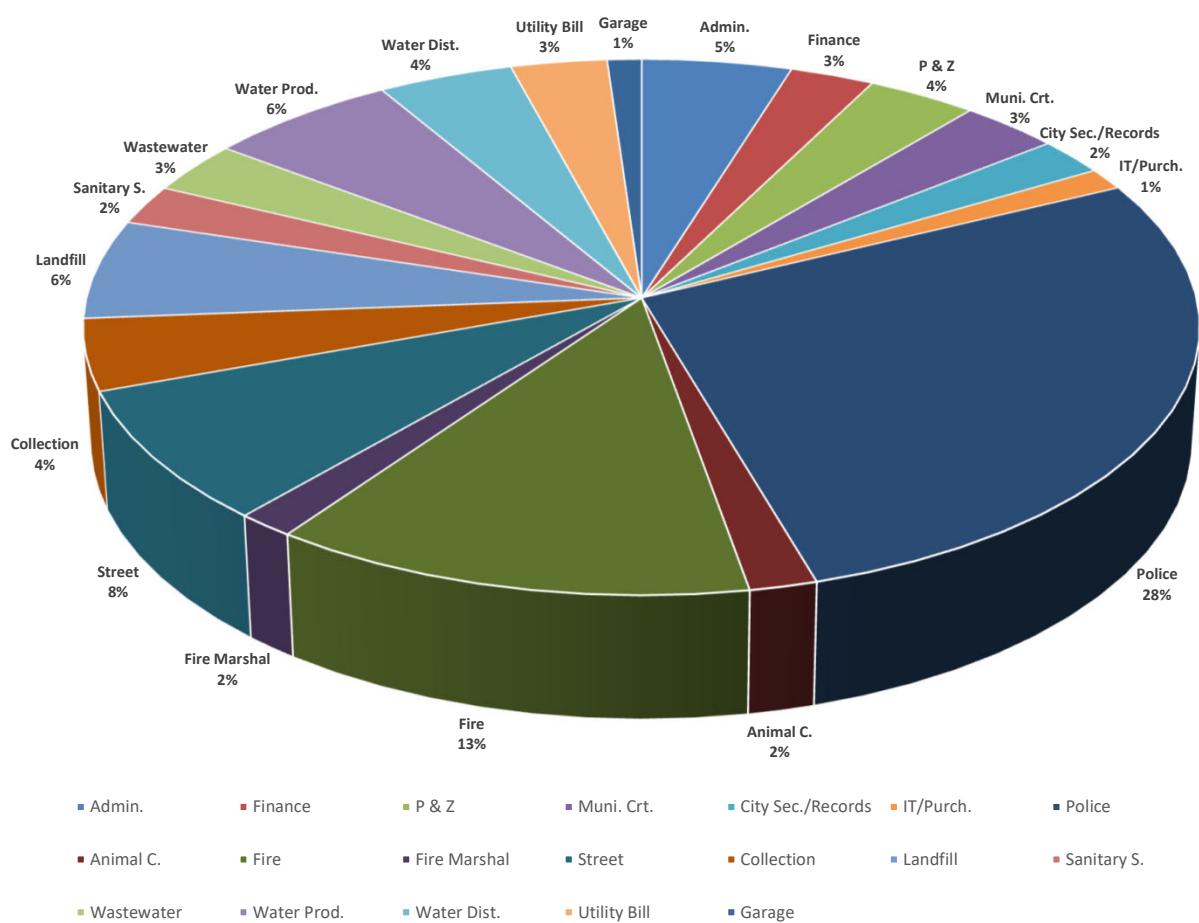
ADOPTED BY COUNCIL OCTOBER 1, 1999

The following items and explanations are for use in administering the pay plan:

- **Personnel Schedule for 2023-2024 Budget.** This schedule lists the approved positions in each department.
- **Position Levels, Base and Maximum Salary.** This alphabetical list will allow one to quickly see the level of each position, the base salary for that position, and the maximum salary approved for the position. This schedule also indicates the positions for which there are currently pay incentives.
- **Basic Pay Schedule in Monthly Amounts.** The rows down the left are the levels that correspond to the levels indicated for each position. The columns across are steps within each level. As indicated at the top of the page, there is 3.50% between levels, 3.00% between steps 1, 2, & 3 (Base), and 1.50% between steps 3, 4, 5, 6, 7, & 8.
 - a.) A **newly hired** employee may be hired at Entry (Step 1). After six (6) months, the employee may be moved to Step 2 with approval from the Department Head. At the end of one year of employment, the employee is moved to Base (Step 3). For Public Safety personnel only, an employee is moved to Step 4 after four (4) years of service with the City, moving to the next step each additional three (3) years until reaching the final step (Step 8).
 - b.) When an employee is **promoted** to a budgeted position, the employee's pay is increased to the level for the new position at the same step as in the current position.
 - c.) **Transferred** employees maintain their step level.
- **Incentive Benefits.** A schedule describing how incentives will be earned and paid is in the blocked area at the top of the page titled *Incentive Benefits*. The first column is the type of incentive, the second column indicates the accepted source of the incentive, the third column indicates the amount of the incentive, and the last column on the right states the position for which the incentive is applicable. This form also determines the basic requirements for a position by the statement of applicable positions.

Personnel Services

Fiscal Year 2023-2024



Description: This pie chart highlights the allocation among all departments for the total personnel cost for the Fiscal Year 2023-2024.

**PERSONNEL SCHEDULE
2023-2024 BUDGET**

PAY GRADE	POSITION	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024
ADMINISTRATION (Dept. 1)				
Unclassified	City Manager	1.00	1.00	1.00
26	Human Resource/Risk Management	1.00	0.00	1.00
11	Receptionist/Secretary	1.00	1.00	1.00
		3.00	2.00	3.00
FINANCE (Dept. 2)				
Unclassified	Director of Finance/Treasurer	0.70	0.70	1.00
21	Human Resources/Risk Management	0.00	1.00	0.00
19	Accounting Clerk	0.00	1.00	1.00
19	Clerk 3	1.00	0.00	0.00
		1.70	2.70	2.00
PLANNING & ZONING (Dept. 3)				
27	Superintendent	1.00	1.00	1.00
25	Inspector	1.00	1.00	1.00
20	Permit Technician	0.00	1.00	1.00
		2.00	3.00	3.00
MUNICIPAL COURT (Dept. 4)				
26	Dept. Head	1.00	1.00	1.00
12	Clerk 1	1.00	1.00	1.00
14	Clerk 2	1.00	1.00	1.00
		3.00	3.00	3.00
CITY SECRETARY/RECORDS MANAGEMENT (Dept 6)				
26	City Secretary	1.00	1.00	1.00
19	Clerk 3/Deputy City Secretary	1.00	1.00	1.00
		2.00	2.00	2.00
PURCHASING/DATA PROCESSING (Dept. 7)				
26	Administrator	1.00	1.00	1.00
		1.00	1.00	1.00
POLICE (Dept. 16)				
Unclassified	Chief	1.00	1.00	1.00
29	Lieutenant	1.00	1.00	1.00
24	Sergeant	4.00	4.00	4.00
21	Corporal	0.00	3.00	3.00
21	Field Training Officer	3.00	0.00	0.00
20	Patrol Officer	13.00	13.00	12.00
12	Clerk 1	1.00	1.00	1.00
19	Clerk 3	2.00	2.00	2.00
		25.00	25.00	24.00

ANIMAL CONTROL (Dept. 17)

11	Animal Warden	2.00	2.00	2.00
		2.00	2.00	2.00

FIRE (Dept. 18)

Unclassified	Chief	1.00	1.00	1.00
21	Lieutenant	3.00	3.00	3.00
20	Firefighter	6.00	6.00	6.00
24	Emergency Management Coordinator/Fire Inspector	0.00	0.00	1.00
		10.00	10.00	11.00

FIRE MARSHAL (Dept. 19)

26	Deputy Fire Marshal/Arson Investigator	1.00	1.00	1.00
		1.00	1.00	1.00

STREET (Dept. 25)

Unclassified	Public Works Director	0.10	0.10	0.10
18	Foreman	1.00	2.00	2.00
12	Maintenance 2	2.00	5.00	4.00
15	Maintenance 3	3.00	1.00	2.00
		6.10	8.10	8.10

SANITATION/COLLECTION (Dept. 30)

12	Driver Operator	5.00	5.00	5.00
		5.00	5.00	5.00

SANITATION/LANDFILL (Dept. 31)

Unclassified	Public Works Director	0.35	0.35	0.35
18	Foreman	1.00	1.00	1.00
15	Heavy Equipment Operator	3.00	3.00	3.00
19	Clerk 3	1.00	1.00	0.00
20	Public Works Assistant	0.00	0.00	1.00
		5.35	5.35	5.35

SANITARY SEWER (Dept. 35)

18	Foreman	0.50	1.00	0.50
12	Maintenance 2	1.00	0.50	1.00
15	Maintenance 3	1.00	1.00	1.00
		2.50	2.50	2.50

WASTEWATER TREATMENT-SEWAGE (Dept. 36)

20	Supervisor	0.50	0.50	0.50
14	Plant Operator	2.50	2.50	2.50
		3.00	3.00	3.00

TREATMENT - WATER (Dept. 74)

Unclassified	Public Works Director	0.55	0.55	0.55
20	Supervisor	0.50	0.50	0.50
14	Water Plant Operator	4.50	4.50	4.50
		5.55	5.55	5.55

DISTRIBUTION - WATER (Dept. 75)

18	Foreman	0.50	1.00	0.50
12	Maintenance 2	1.00	0.50	1.00
15	Maintenance 3	1.00	1.00	1.00
12	Meter Reader	2.00	2.00	2.00
		4.50	4.50	4.50

UTILITY (Dept. 76)

Unclassified	Director of Finance/Treasurer	0.30	0.30	0.00
26	Dept. Head	0.00	0.00	1.00
12	Clerk 1	1.00	0.00	0.00
14	Clerk 2	0.00	1.00	1.00
19	Clerk 3	1.00	1.00	1.00
20	Office Manager	1.00	1.00	0.00
		3.30	3.30	3.00

INTERGOVERNMENTAL (Dept. 80)

15	Inventory Control Clerk	1.00	1.00	1.00
		1.00	1.00	1.00
	TOTAL	87.00	90.00	90.00

**POSITIONS, LEVELS, BASE AND MAXIMUM SALARY
FOR THE FISCAL YEAR 2023-2024**

TITLE	LEVEL	ENTRY	MAX	INCENTIVE PAY
ACCOUNTING CLERK	19	4,484	4,758	*
ADMINISTRATIVE ASSISTANT	11	3,397	3,604	*
ADMINISTRATOR/IT & PURCHASING	26	5,703	6,050	
ANIMAL CONTROL OFFICER	11	3,397	3,883	*
CITY SECRETARY/RECORDS MANAGEMENT	26	5,703	6,050	
CLERK 1	12	3,519	3,734	*
CLERK 2	14	3,772	4,002	*
CLERK 3	19	4,484	4,758	*
COURT ADMINISTRATOR/DEPT. HEAD	26	5,703	6,050	
DRIVER/OPERATOR	12	3,519	3,734	*
EMERGENCY MGT COOR./FIRE INSPECTOR	24	5,324	6,086	*
FIREFIGHTER	20	4,643	5,305	*
FIRE LIEUTENANT	21	4,805	5,491	*
FIRE MARSHAL, DEPUTY/ARSON INVGT	26	5,703	6,517	*
HEAVY EQUIPMENT OPERATOR	15	3,906	4,144	*
HUMAN RESOURCES/RISK MANAGEMENT	26	5,703	6,050	
INSPECTOR	25	5,514	5,849	*
INVENTORY CLERK	15	3,906	4,144	
MAINTENANCE 1	7	2,963	3,144	*
MAINTENANCE 2	12	3,519	3,734	*
MAINTENANCE 3	15	3,906	4,144	*
METER READER/REPAIRMAN	12	3,519	3,734	*
OFFICE MANAGER	20	4,643	4,925	
PERMIT TECHNICIAN	20	4,643	4,925	*
PLANT OPERATORS	14	3,772	4,002	*
PUBLIC WORKS ASSISTANT	20	4,643	4,925	*
POLICE CORPORAL	21	4,805	5,491	*
POLICE OFFICER	20	4,643	5,305	*
POLICE SERGEANT	24	5,324	6,086	*
POLICE LIEUTENANT	29	6,325	7,229	*
SUPERINTENDENT	27	5,906	6,265	*
SUPERVISOR/FOREMAN PUBLIC WORKS	18	4,331	4,595	*
SUPERVISOR/WATER WASTEWATER PLANTS	20	4,643	4,925	*
UTILITY DEPT. HEAD	26	5,703	6,050	

CITY MANAGER



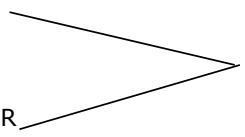
SALARY SET BY COUNCIL

FINANCE DIRECTOR

FIRE CHIEF

POLICE CHIEF

PUBLIC WORKS DIRECTOR



SALARY SET BY CITY MANAGER
WITH APPROVAL OF COUNCIL

BASIC PAY SCHEDULE IN MONTHLY AMOUNTS
3.50 PERCENT BETWEEN LEVELS
3.00 PERCENT BETWEEN STEPS 1, 2, & 3
1.50 PERCENT BETWEEN STEPS 3, 4, 5, 6, 7, & 8
WITH 3.0% C.O.L. INCREASE FOR 2023-2024

LEVEL	ENTRY	6 MONS.	BASE (1 YR)	4+ YRS	7+ YRS	10+ YRS	13+ YRS	16+ YRS
1	1	2	3	4	5	6	7	8
1	2,407	2,479	2,553	2,591	2,630	2,669	2,709	2,750
2	2,491	2,566	2,643	2,683	2,723	2,764	2,805	2,847
3	2,581	2,658	2,738	2,779	2,821	2,863	2,906	2,950
4	2,669	2,749	2,831	2,873	2,916	2,960	3,004	3,049
5	2,766	2,849	2,934	2,978	3,023	3,068	3,114	3,161
6	2,860	2,946	3,034	3,080	3,126	3,173	3,221	3,269
7	2,963	3,052	3,144	3,191	3,239	3,288	3,337	3,387
8	3,068	3,160	3,255	3,304	3,354	3,404	3,455	3,507
9	3,174	3,269	3,367	3,418	3,469	3,521	3,574	3,628
10	3,287	3,386	3,488	3,540	3,593	3,647	3,702	3,758
11	3,397	3,499	3,604	3,658	3,713	3,769	3,826	3,883
12	3,519	3,625	3,734	3,790	3,847	3,905	3,964	4,023
13	3,645	3,754	3,867	3,925	3,984	4,044	4,105	4,167
14	3,772	3,885	4,002	4,062	4,123	4,185	4,248	4,312
15	3,906	4,023	4,144	4,206	4,269	4,333	4,398	4,464
16	4,041	4,162	4,287	4,351	4,416	4,482	4,549	4,617
17	4,185	4,311	4,440	4,507	4,575	4,644	4,714	4,785
18	4,331	4,461	4,595	4,664	4,734	4,805	4,877	4,950
19	4,484	4,619	4,758	4,829	4,901	4,975	5,050	5,126
20	4,643	4,782	4,925	4,999	5,074	5,150	5,227	5,305
21	4,805	4,949	5,097	5,173	5,251	5,330	5,410	5,491
22	4,970	5,119	5,273	5,352	5,432	5,513	5,596	5,680
23	5,146	5,300	5,459	5,541	5,624	5,708	5,794	5,881
24	5,324	5,484	5,649	5,734	5,820	5,907	5,996	6,086
25	5,514	5,679	5,849	5,937	6,026	6,116	6,208	6,301
26	5,703	5,874	6,050	6,141	6,233	6,326	6,421	6,517
27	5,906	6,083	6,265	6,359	6,454	6,551	6,649	6,749
28	6,111	6,294	6,483	6,580	6,679	6,779	6,881	6,984
29	6,325	6,515	6,710	6,811	6,913	7,017	7,122	7,229
30	6,548	6,744	6,946	7,050	7,156	7,263	7,372	7,483

INCENTIVE PAY BENEFITS

Incentive pay will be awarded to employees who have received or qualify for the following certificates, degrees, classifications, or licenses, as long as they are not necessary to meet the minimum requirements of the position. Degrees must have been awarded by a state accredited university or college. Certificates, classifications, and licenses must have been awarded by the appropriate state agency having licensing authority. All awarded incentive amounts are subject to maintaining the status of each certification. Revocation of any certificate or license will result in a reduction in the incentive payment amount. Incentive payments can be accumulated up to a maximum of \$300.00 per month. The following amounts will apply or any combination thereof up to the maximum.

TYPE	AGENCY	AMOUNT	APPLICABLE POSITION
Masters Degree	College	\$120.00	Department Head
Bachelor Degree	College	\$100.00	Superintendent, Lieutenant
Associate Degree (applied field)	College	\$80.00	Secretarial, Clerical, Accounting, Superintendent
Master Certificate	TCLOSE	\$100.00	Police Sergeant & Lieutenant
Advanced Certificate	TCLOSE	\$80.00	Patrolman, Corporal & Sergeant
Intermediate Certificate	TCLOSE	\$60.00	Patrolman & Corporal
Field Training Officer	TCLOSE	\$250.00	Patrolman
K-9 Handler		\$250.00	K-9 Dog Handler
K-9 Therapy		\$100.00	K-9 Therapy Dog Handler
Advanced Certificate	TACA	\$60.00	Animal Warden
Animal Euthanasia Certificate	ACT	\$40.00	Animal Warden
Master Certificate	TCFP	\$100.00	Lieutenant & Deputy Fire Marshal
Advanced Certificate	TCFP	\$80.00	Firefighters & Lieutenant
Intermediate Certificate	TCFP	\$60.00	Firefighter & Lieutenant
Paramedic	TDH	\$80.00	Firefighter, Lieutenant, & Deputy Fire Marshal
EMT Intermediate	TDH	\$60.00	Firefighter, Lieutenant, & Deputy Fire Marshal
EMT	TDH	\$60.00	Firefighter, Lieutenant, & Deputy Fire Marshal
SCBA AirPack Technician	MSA	\$40.00	Firefighter, Lieutenant, & Deputy Fire Marshal
Advanced Gear Inspector Certification	Fire Acad	\$40.00	Lieutenant
EmtMgt Certificate	FEMA	\$60.00	Emergency Mgt Asst & Fire Marshal
Wastewater Treatment Plant Operator & Waterworks Operator			
A & A Certificates	TCEQ	\$160.00	Plant Operators (\$80.00 per A)
B & B Certificates	TCEQ	\$120.00	Plant Operators (\$60.00 per B)
C & C Certificates	TCEQ	\$80.00	Plant Operators (\$40.00 per C)
Wastewater Collection Systems Operator or Wastewater Treatment Plant Operator & Waterworks Operator			
Class II or A & A Certifications	TCEQ	\$160.00	Water & Sewer Line Foreman (\$80.00 per A)
Class II or B & B Certifications	TCEQ	\$120.00	Water & Sewer Line Crew & Foreman (\$60.00 per B)
Class II or C & C Certifications	TCEQ	\$80.00	Water & Sewer Line Crew & Foreman (\$40.00 per C)
Waterworks/Wastewater Works Operator C	TCEQ	\$60.00	Meter Foreman, Water Sewer Crew (\$30.00 per C)
Waterworks/Wastewater Works Operator D	TCEQ	\$40.00	Meter Crew, Water Sewer Crew (\$20.00 per D)
Solid Waste Class A Letter of Completion	TCEQ	\$80.00	Landfill Gate Attendant & Landfill HEO
Solid Waste Class B Letter of Completion	TCEQ	\$60.00	Landfill Gate Attendant & Landfill HEO
Pesticide Applicator Certification (Mosquito)	TDH	\$40.00	Public Works
Pesticide Applicator Certification (Weeds)	TDH	\$20.00	Public Works
Backflow Prevention Assembly Certificate	TCEQ	\$40.00	Inspector
Asbestos Contractor/Supervisor Training	EPA	\$40.00	Inspector, Public Works, Water & Wastewater
Municipal Court Clerk 1	TMCA	\$40.00	Municipal Court
Municipal Court Clerk 2	TMCA	\$80.00	Municipal Court
Municipal Court Clerk 3	TMCA	\$160.00	Municipal Court
Bilingual Translator		\$25.00	Applicable Positions

BENEFIT SUMMARY FOR FISCAL YEAR 2023-2024

- **Vacation.** Each employee (other than in the Fire Department) earns two weeks (10 days) vacation for years 1 through 10, three weeks (15 days) for years 11-20, and four weeks (20 days) for 21 years and over.

Fire Department employees on 24-hour shift, earn 4 shifts for years 1 through 10, 6 shifts for years 11-20, and 8 shifts for 21 years and over.

All vacation time must be taken within an employee's anniversary year or it is forfeited. The City Manager and Department Heads have an additional three-month period following their anniversary to take vacation days.

- **Sick Days.** Each employee (other than in the Fire Department) earns 1 sick day per month. Any unused sick days at the end of the Fiscal Year (September 30) are moved to the employee's sick bank. An employee who has not used any of the twelve sick days during a fiscal year will earn 3 Bonus Vacation days.

Fire Department employees on 24 hour shifts, earn $\frac{1}{2}$ shift (12 hrs.) per month. Unused sick shifts are moved to the employee's sick bank at the end of the fiscal year. A fire department employee who has not used any of the 6 shifts during a fiscal year will earn $1\frac{1}{2}$ Bonus Vacation days.

Employees are not paid for unused sick time upon termination.

- **Sick Bank.** Employees may accumulate up to 180 days in the sick bank for use during a long-term illness or incapacity.
- **Uniform Allowance.** The employees in the Police, Animal Control, and Fire departments receive \$30.00 per month for uniform allowance. The plainclothes officers and the Police Chief receive \$60.00 per month.
- **Longevity Pay.** Each employee is paid \$5.00 per month in longevity pay for each year the employee works for the City.
- **Health & Life Insurance.** The City provides health and life insurance for all full time employees. Life amount is \$10,000 per employee.
- **Retirement.** The City contributes to the Texas Municipal Retirement System for each employee at a ratio of 2:1. The employee contributes 7% of salary. The City updates service credit on an annual basis.
- **Holidays.** The City observes 15 paid holidays during the year as listed below:
(The Firemen receive $7\frac{1}{2}$ paid holiday shifts.)

New Year's Day
Martin Luther King Day
Presidents' Day
Texas Independence Day
Good Friday
Memorial Day
Independence Day

Labor Day (for Firefighters 9/11)
Columbus Day
Veterans Day
Thanksgiving Day
Friday after Thanksgiving
Christmas Eve
Christmas Day
Floating Holiday

UNCLASSIFIED SALARY STRUCTURE

For Fiscal Year 2023-2024

Title	Monthly Salary
City Manager	\$12,875.00
	City Vehicle
	\$12,875.00
 Director of Finance/Treasurer	 \$8,739.00
 Police Chief	 \$8,299.00
	\$60.00 Clothing Allowance
	City Vehicle
	\$8,359.00
 Fire Chief	 \$7,933.00
	\$30.00 Clothing Allowance
	City Vehicle
	\$7,963.00
 Public Works Director	 11,588.00
	City Vehicle
	\$11,588.00

CAPITAL OUTLAY IN GENERAL FUND

NEXT 5 YEARS

Administration Department - Dept. 01

CAPITAL OUTLAY IN GENERAL FUND

NEXT 5 YEARS

Finance Department - Dept. 02

CAPITAL OUTLAY IN GENERAL FUND

NEXT 5 YEARS

Planning & Zoning Department - Dept. 03

CAPITAL OUTLAY IN GENERAL FUND

NEXT 5 YEARS

Municipal Court Department - Dept. 04

**CAPITAL OUTLAY IN GENERAL FUND
NEXT 5 YEARS
Community Service - Dept. 05**

CAPITAL OUTLAY IN GENERAL FUND NEXT 5 YEARS

CAPITAL OUTLAY IN GENERAL FUND NEXT 5 YEARS

CAPITAL OUTLAY IN GENERAL FUND

NEXT 5 YEARS

Police Department - Dept. 16

Description	2024	2025	2026	2027	2028
2016 Ford F150 (Admin) 160216	\$	\$ 50,000	\$	\$	\$
2019 Ford F150 (Admin) 162519			50,000		
2012 Ford F150 (CID) 1601	50,000				
2013 Chev 1500 (CID) 16-03 replaced '22					
2014 Ford F150 (Pat) 1612		50,000			
2015 Chev Tahoe (Pat) 1605	50,000				
2015 Chev Tahoe (Pat) 16-23 replaced '22					
2015 Chev Tahoe (Pat) 1621	50,000				
2016 Chev Tahoe (Pat) 160616		50,000			
2016 Chev Tahoe (Pat) 161616		50,000			
2017 Ford Inter (Pat) 161517			50,000		
2017 Ford Inter (Pat) 1617-17 replaced '22					
2018 Ford Inter (Pat) 161018			50,000		
2018 Ford Inter (SRO) 161818			50,000		
2020 Chev Tahoe (Pat) 160820				50,000	
2020 Chev Tahoe (Pat) 160920				50,000	
2020 Chev Tahoe (Pat) 161420				50,000	
2021 Ford Inter (Pat) 161321					50,000
2021 Ford Inter (K-9) 1619-21 replaced '22					
2021 Ford Inter (Pat) 162021					50,000
2021 Ford Inter (Pat) 1622-21 replaced '22					
2022 Ford Inter (Pat) replaced '22					
Deluxe Consoles	2,400	4,800	4,800	4,800	4,800
L3 Camera	9,000	9,000	9,000	9,000	9,000
L3 Camera	9,000	9,000	9,000	9,000	9,000
L3 Camera		9,000	9,000	9,000	9,000
Misc. Vehicle Equipment	25,000	25,000	25,000	25,000	25,000
Light Bars	5,000	7,500	7,500	7,500	7,500
Radars	14,000	21,000	21,000	21,000	21,000
P.C. System	7,000	7,000	7,000	7,000	7,000
Server					
Drug Terminator					
Tasers	41,700				
K-9/Cage/Training					
Body Cameras					
Shipping Container					
Police Radio	6,500				
Printer Mounts (17)					
TOTAL	\$269,600	\$292,300	\$292,300	\$242,300	\$192,300

CAPITAL OUTLAY IN GENERAL FUND

NEXT 5 YEARS

Animal Control Department - Dept. 17

Description	2024	2025	2026	2027	2028
2009 Ford F150 (Warden) 17-01		\$	\$	\$	\$
2016 Ford F250 (Warden) 17-02			50,000		
2002 Animal Transport Mod. 17-01	40,000				
2007 Animal Transport Mod. 17-02					
Weighing Scales					1,000
Versa Cage					
Small Animal Cage	500				
Cat Cages					
Parking Lot					
Roof					
Soffit					
Office Building					
Steam Cleaner		2,800			
Electric Gate					
Washer & Dryer					
I.P.C. System			1,200		
Tranquilizer Rifle					
Riding Lawnmower					2,000
Noise Baffle System					
Refrigerator					
Handheld Radio (2)					
Mobile Radio (1)					
L-3 Body Cameras (2)					
PC & Monitor	1,700				
Net Gun					
Tommy Lift	4,000				
Freezer					
Large Animal Trap	1,000				
Light Bar	2,500		2,500		
TOTAL	\$49,700	\$2,800	\$53,700	\$0	\$3,000

CAPITAL OUTLAY IN GENERAL FUND

NEXT 5 YEARS

Fire Department - Dept. 18

Description	2024	2025	2026	2027	2028
2012 Ford F250 (Chief) 18-15	\$	\$ 55,000	\$	\$	\$
2010 Ford F150 (Station) 18-12					
2007 F750 CAFS 18-02 CAF-1		500,000			
2001 GMC Engine 18-04 E-2	625,000				
2005 American 18-06 Ladder-1					
2013 Engine 18-03 E-3					
2003 Mack 18-08				500,000	
2002 Ford F450 18-07/2021 Ford F 600					
2019 Freightliner Engine 18-11 E-1					
Jaws Engine					
TIG Welder					
Gas Heater					
Laptop					
SCBA Fill Cabinet					
Co Detector					
Plasma Cutter					
AirPaks (4)	32,000		30,000		31,000
SCBA Cylinders	7,000		8,000		
Pagers (6)			6,500		7,000
Overhead Doors					
Chemical Suits				7,000	
Radio Upgrade					7,500
Jaws of Life		20,000			
Breathing Air Compressor					
Exhaust Fans			5,200		
Generators port. & EOC			4,000		
Ventilation Saw					
Flow Tester			17,000		
500 PSI Hose Tester					
Portable Generator					
Telephone System					
Evaporative Coolers (3)		3,000			3,200
Shop Air Compressor (2)			1,600		
Ice Machine & Cleaner			5,900		
Emer. Lighting 18-15		5,000			
Engine Room Heaters			8,000		
Air Cond. Day Room					
Air Cond. Dispatch		4,000			
Bedroom Mattresses					
Pressure Washer			5,000		

CAPITAL OUTLAY IN GENERAL FUND**NEXT 5 YEARS****Fire Department - Dept. 18****Page 2**

Description	2024	2025	2026	2027	2028
Dump Tank	\$	\$	\$ 3,000	\$	\$
Gas Monitors					
Exercise Equipment					
Rescue Hose & Reel					
Hurst Lifting Bags					
Building Improvements			35,000		
Audio System for Training					
Additional Station Heaters					
EOC Construction/Renov.					
AED's (5)		14,000			
Dispatch Renovation					
SCBA Work Units (4)				8,500	
Office Computers (5)	10,000				
EOC Computers (13)					
Covered Parking			8,500		
Iscrub Floor Cleaner					
A/C Day Room					
Rolling Tool Chest					
Emergency Light Upgrade E-2					
Emergency Light Upgrade C-2					
Hydrostatic Tester					
Akron Monitor					
Rescue Lifting Bags (Set)					
Wildland Fire Pumps (2)					
Remote Bumper Nozzle					
IPAD for CAD					
IPAD Car Stand					
E-2 Refurbish					
TK-1 Refurbish					
Training Facility					
Roof on Building					
TOTAL	\$674,000	\$601,000	\$137,700	\$515,500	\$48,700

CAPITAL OUTLAY IN GENERAL FUND NEXT 5 YEARS Fire Marshal - Dept. 19

CAPITAL OUTLAY IN GENERAL FUND
NEXT 5 YEARS
Street Department - Dept. 25

Description	2024	2025	2026	2027	2028
2011 Ford F250 P.U. 25-24	\$ 65,000	\$	\$	\$	\$
2015 Ford F250 P.U. 142506		65,000			
2016 Ford F250 P. U. 152528			65,000		
2019 Ford F250 250719				65,000	
2019 Ford F250 251119					65,000
F550 Chassis with bed	100,000				
Ford F550 Service Truck		240,000			
2017 Freightliner 114SD 14yd 162548					200,000
2017 Freightliner M2106 6yd 162533					200,000
2018 Freightliner 114SD 14yd 172550				200,000	
2023 Ford F550 Dump Truck		100,000			
1995 KW Truck 2510					
2019 Freightliner M2106 Water Truck					
2023 108SD Freightliner Roll Off					
2014 114SD Freightliner Roll Off 142502					
Mini Skid Steer		60,000			
2020 953 Truck Loader 25-15					
2014 John Deere 5100E 142527		75,000			
2016 John Deere Tractor 1605E 162538			75,000		
2013 CAT 930K Loader 132521					
2016 CS56B Vibratory Compactor			200,000		
1991 Hamm Compactor 25-01		200,000			
CC34B Vibratory/Pneumatic					
6150 Wheel Paver					
2002 Superior Broom 25-32					
2021 Broce Broom 250221					
2017 Tymco 600 Sweeper 162512				280,000	
Tack Tank Trailer 2502					
2015 Eager Beaver Lowboy					
2017 Elite Cargo Trailer					
Gooseneck Trailer	50,000				
2016 Brush Hog 3815-2 162536					
2022 Brush Hog 3815-3 250422					
2014 Clarke Mosquito Fogger 25-40		16,000			
2014 Clarke Mosquito Fogger 25-22		16,000			
Culvert Cleaner			15,000		
Salt Spreader			2,000		
PC & Monitor		1,400			
Laptop					
TOTAL	\$215,000	\$773,400	\$357,000	\$545,000	\$465,000

CAPITAL OUTLAY IN SANITATION FUND NEXT 5 YEARS

CAPITAL OUTLAY IN SANITATION FUND
NEXT 5 YEARS
Sanitation Landfill - Dept. 31

Description	2024	2025	2026	2027	2028
2019 F-250 310119	\$	\$	\$		\$ 65,000
2011 Chevy 2500 31-03					
2014 F250 143106	65,000				
2016 Chevy 2500 163109			65,000		
2020 108SD Frtliner Water Trk 312119					
2018 140H Cat Grader 311618		300,000			
2020 623K Cat Scraper 313520				1,000,000	
2016 D6R Cat Dozer 163137					
2017 826K Cat Compactor	1,200,000				
2017 Cat Skid Steer 299D2			100,000		
2023 Cat Skid Steer 299D3 310123					
2014 John Deere Loader 143107		350,000			
2017 Vermeer Chipper BC 1500			50,000		
Tarpomatic Tarping Machine	100,000				
2017 Washer/Utility Trailer					
2006 PJ Dump Trailer					
Big Tex Utility Trailer					
2006 Trailer/Welder					
2021 Boss Fuel Trailer					
2000 Multi-Equip Pump 31-32					
2007 Godwin Pump					
Pump & Pressure Tank					
Diesel Pump					
Radiation Monitor					
Air Compressor					4,500
Portable Air Compressor					
Gem 5000 Gas Analyzer					7,000
Radio for Scraper					
Remote Control Transmitter					
PC & Monitor					2,000
Mac Laptop					2,000
Hoist for Building					
Service Building					
Metal Building					
Fence for Landfill					
Groundwater Sampling System					
Cell 4A					
Cell Expansion					
Drainage Improvements					
TOTAL	\$1,365,000	\$650,000	\$215,000	\$1,000,000	\$80,500

CAPITAL OUTLAY IN WATER & SEWER FUND NEXT 5 YEARS Sanitary Sewer - Dept. 35

CAPITAL OUTLAY IN WATER & SEWER FUND

NEXT 5 YEARS

Wastewater Treatment - Dept. 36

Description	2024	2025	2026	2027	2028
2013 Ford F150 133610	\$ 65,000	\$	\$		
2023 Chevy 1500 360523					
Mower SCAG (Tiger Cat)					
Mower SCAG (Tiger Cat)				15,000	
Millipore Desktop Oven					8,000
Dissolved Oxygen Meter			3,500		
Dissolved Oxygen Probe			3,500		
Oxygen Portable Meters		3,500			
Muffle Furnace (2)					4,000
Desicator Cabinet					
Water Analysis Thermometer					
Thermo Scientific Incubator					
3700 Sampler					5,000
AC Power Converter					
Battery Charger for Generator					
Transfer Switch @ WWT Plant					
30 HP Pump	40,000				
20 HP Pump	25,000				
10 HP Pump	15,000				
7.5 HP Pump				15,000	
5 HP Pump	10,000				
Generator at College LS					
Generator at Industrial LS					
Generator at Deep Creek LS					
Generator at 250 LS					
Industrial Lift Station					
250 Lift Station					
Deep Creek Lift Station					
College Lift Station					
Belt Press					
Air Mac Blower	9,000				
Aeration System					
Carousel Gear Boxes(2)					
Clarifiers					
Sludge Conveyor					
Rolloff		5,000			
Lab Cabinets					
Office Equipment			5,000		
Office Furniture					
TOTAL	\$164,000	\$8,500	\$12,000	\$30,000	\$17,000

CAPITAL OUTLAY IN WATER & SEWER FUND

NEXT 5 YEARS

Water Treatment - Dept. 74

Description	2024	2025	2026	2027	2028
2016 Chevrolet 2500 167401	\$	\$	\$ 65,000	\$	\$
2023 Chevrolet 1500 740523					
Paramount Lab Vent Hood	8,000				
Hach Ci2 Pocket Meter				3,000	
Capital Chloride Analyzer			4,500		
Desktop Turbidity Analyzer					20,000
Monochlorine Analyzer 5500 SC					
TU 5300 Turbidity Analyzers					
Hach Turbidimetr SC 200					
CL2 Alarm & Ammonia	5,000				6,000
Chlorinator Ejectors, Reg, Rotomtr	15,000				
Chlorine Disinfection					
Chemical Metering Pumps	2,500				13,000
Pump #4 @ H.S.					
Pump #1 @ H.S.	150,000	150,000	150,000	150,000	150,000
VFD #4					
VFD/Cooling Unit #4		7,000			
VFD #1					
VFD/Cooling Unit #1		7,000			
Waste Pump				200,000	
Backwash Pump		500,000			
Actuators					
Booster Station Scales					
250,000 Gal. Ground Storage Tank					
North Booster Station					
West Booster Station					
Backup Generator/Water Plant				8,000	
Hoist	8,000				
Air Compressor				5,000	
Decant Ponds					
Improvement to WTP					
HS Pump Building					
Shop					
HVAC Unit					115,000
PC & Monitor				2,000	
PC & monitor					2,000
Apple Ipad Air (2)	2,800				2,800
Office Furniture/Equipment					
Lab Cabinets/Equipment			40,000		
TOTAL	\$191,300	\$664,000	\$259,500	\$368,000	\$308,800

CAPITAL OUTLAY IN WATER & SEWER FUND

NEXT 5 YEARS

Water Distribution - Dept. 75

Description	2024	2025	2026	2027	2028
2007 Chevy 1500 750223	\$	\$		\$	\$
2013 Chevy 1500					
2013 F250 137515	65,000				
2008 Sterling Service Truck 75-01					205,000
2023 F550 Service Truck					
2014 F450 Service Truck 147515					
2012 JD Backhoe 75-05	195,000				
2014 310SK JD Backhoe 147511		195,000			
Mini Excavator					
2015 Case Forklift 157525		80,000			
2017 Freightliner M2 106 167520				100,000	
16" Utility Trailer				3,500	
Compaction Wh. For Backhoe					
2" Hammer Mole					3,500
K-7500 Rigid Machine					
Paving Breaker				3,500	
I.R. Paving Breaker				3,500	
I.R. Air Compressor					
I.R. Air Tamper					
Wachs Portable Power Gen.					
Honda Portable Generator					
Stanley Trash Pump					
Washs Trash Pump (Hydraulic)			3,500		
Valve Exercise Machine/GPS					
Fisher Pipe & Cable Locator			5,000		
Metal Detector			3,000		
Hydraulic Cut-Off Saw				1,500	
Wachs - Wire Saw					6,000
14" Air Chop Saw					
Walk-Behind Concrete Saw			55,000		
PC & Monitor				100,000	
Water Line Replace			100,000		100,000
In House	25,000	25,000			
Contract					
Grant					
TCDP Grant					
TOTAL	\$285,000	\$300,000	\$166,500	\$212,000	\$314,500

CAPITAL OUTLAY IN WATER & SEWER FUND NEXT 5 YEARS

CAPITAL OUTLAY IN INTERNAL SERVICE FUND
NEXT 5 YEARS
Central Garage - Dept. 80

Description	2024	2025	2026	2027	2028
Lincoln Welder 8008	\$	\$	\$	\$	\$
2021 Miller Welder 218009					
Arc Welder					
2018 Cat Forklift 188001			5,000		
20 T Bottle Jack					
Air Jack					
Ice Machine					
Oil Filter Crusher			3,500		
Hot Water Washer					
PC & Monitor					
Laptop					
Fuel Management System					
Digital Pressurized Leak Detection					
Air Compressor-Shop					
Hose Reel (2)					
4 Ton Porta Power					
Jet Band Saw	2,500				
Automatic Tank Fuel Gauges					
Fence					
Fence Separation			1,400		
Gas Pumps & Installation			5,000		
Office/Personnel/Training Fac.					
Washbay Facility				32,000	
Awning					
Warehouse Shelves					
Shop/5 Ton Hoist					
Base Station - Radio					
Handheld Radio					
Cameras					
Reverse Osmosis System					
Oil-Tainer Storage Tank					
TOTAL	\$2,500	\$0	\$14,900	\$32,000	\$0

A statue of an albino buffalo on the grounds of the Scurry County courthouse pays homage to the town's beginnings as a buffalo trading post.

CITY OF SNYDER

Classification of Expenditures by Object Code Classification and Explanation

CODE

100 – 199 PERSONNEL SERVICES

Compensation to individuals in the form of salaries and wages.

- 101 Supervision
Administration and direction.
- 102 Clerical
Clerical services or services of that nature.
- 103 Operations
Services including policemen, firemen, plant operators and other full-time personnel.
- 104 Maintenance
Maintenance services including street, sanitation sewer, etc.
- 105 Longevity
Additional pay based on years of service.
- 106 Overtime
- 107 Part-time
Employees who work less than 40 hours per week or employees who are full-time for the summer months only.
- 108 FICA
City share of contribution to the Social Security System.
- 109 TMRS
City share of contribution to the Texas Municipal Retirement System.
- 110 Insurance Expense
Includes life insurance, hospitalization, medical, surgical, and major medical insurance coverage. City share of contribution to the Insurance System.
- 111 Medicare Expense
City share of contributions to Medicare for part-time employees.
- 112 Accrued Compensated Absences

200 – 299 SUPPLIES AND MATERIALS

Includes expendable materials and operating supplies necessary to operate a department. No capital outlay items are included in this classification.

201 Office
Includes supplies for the operation of an office such as storage files, paper supplies, film processing, postage, etc.

202 Forms
Includes all preprinted forms.

203 Shop supplies, Lab supplies – Water Plant

204 Uniform Clothing
To include all purchased clothing & rental uniforms (protective material, etc.)

205 Tires & Tubes

206 Motor Vehicle Supplies
To include antifreeze, batteries, etc.

207 Minor Tools & Apparatus
Articles normally of small unit value costing less than \$100, which are subject to loss or rapid deterioration. These items are not capitalized.

208 Janitorial Supplies
All cleaning supplies.

209 Chemical and Mechanical Supplies
Includes chemical, mechanical, paint, medical supplies, foam wet water recharge, etc.

210 Botanical and Agricultural
Includes purchasing of indoor and outdoor plants.

211 Election Supplies
Includes all supplies needed in order to conduct the General Election.

212 Gas Purchases

213 Diesel Purchases

214 Oil Purchases

215 Other Supplies

216 Canine Maintenance Supplies

300 – 399 MAINTENANCE OF BUILDINGS, STRUCTURES, & LAND

Includes all material or contract expenditures covering repair and replacement of property that is already existing.

301 Buildings and Grounds
Includes all material and services required in the maintenance of buildings and structures, including walks, drives, fences, paint, fixtures, etc.

302 Bridges

303 Water Filtration Plant

- 304 Water Lines and Sewer Lines
- 305 Sewage Treatment Plant
- 306 Storm Sewer
- 307 Standpipe, Reservoirs and Storage Tanks
- 308 Streets and Alleys
 - Includes seal coating, rock, and emulsion, etc.
- 309 Unassigned
- 310 Unassigned
- 311 Unassigned
- 312 Unassigned
- 313 Unassigned
- 314 Water Towers and Tanks
 - Includes all water towers and related apparatus, such as valves, fittings, piping, painting, etc.
- 315 Other

400 – 499 MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS & INSTALLATION

Includes all material, services, or contract expenditures covering maintenance of equipment, machinery and tools.

- 401 Office Equipment
 - Includes all expenditure in maintenance and repair of office equipment such as; typewriters, adding machines, calculators, desks and chairs; also including all maintenance contracts.
- 402 Machinery and Equipment
 - Includes maintenance of machinery or equipment that does not require gas or oil.
- 403 Machinery and Equipment
 - Includes maintenance of machinery or equipment.
- 404 Automotive Equipment
 - Includes all material and services required in the maintenance and repair of all automobiles, trucks, pickups, trailers, ambulances, and attachments and appendages to vehicles.
- 405 Shop Equipment
 - Includes all material and services to maintain all battery chargers, air compressors, welders, cutters, drills, generators, jacks, etc. Does not include small hand tools.
- 406 Minor Tools and Equipment
 - Maintenance and repair of small hand tools and equipment with unit value less than \$100.

410 **Signal and Sign System**
 Includes all material and services used in maintenance of traffic lights, school zone lights, stop and yield signs and other traffic control devices.

411 **Radio Installation**
 Includes all material and services required for the proper maintenance of 2-way radio equipment including the removal and installation of radios, consoles, etc.

422 **Water System Equipment**
 Includes maintenance of water distribution system equipment such as, water mains, booster pumps, gate valves, repair saddles, water well pumping equipment and fire hydrants, etc.

423 **Unassigned**

425 **Meters and Settings**
 Includes all expenditures in the maintenance and repair of water meters and settings; also includes maintenance service provided through contracts.

426 **Other**

500 – 599 MISCELLANEOUS SERVICES

Includes those expenses which do not fall into any category.

501 **Communication**
 To include telephone and teletype.

502 **Rental of Equipment**
 Includes payments for use of all non-owned equipment: postage meter, copier, air bottles, etc.

503 **Insurance**
 Includes premiums for Fire and all Extended Coverage Insurance, Notary Bonds, Property Insurance, Surety Bonds and Insurance Umbrella.

504 **Special Services**
 Includes services provided for the City by another agency such as; Retired Senior Center, R.S.V.P., summer recreation programs, employee service awards functions, boy scouts, Snyder Volunteer Fire Department and Firemen's Pension Fund.

505 **Advertising**
 Includes cost of advertising, publication of public notices, ordinance, bid invitations, etc.

506 **Business and Transportation**
 Includes transportation, meals, lodging and other approved expenses incurred in the performance of official business. Mileage to be calculated at the rate set by the IRS each year.

507 **Tax Collection Costs**
 (Department 5 only)

508 **Fee Basis Services**
 Includes any special professional services paid on a fee basis such as, legal fees, certified public accountants, architectural, election workers, jury fees, auditor, city attorney, municipal judge, breathing air test, etc.

509 Custody Support Services
For departmental use, includes food and support for persons or animals in custody of the City (jail prisoners, etc.)

510 Contractual Services
Services contracted by the City such as, ambulance service contract, water meter repair contract, coffee service, Perdue Brandon & Blair, appraisal district, etc.

511 Utility Services
Electrical, gas, and all utility services.

512 Data Processing
Includes report forms, computer software, etc.

513 Junk Vehicles

514 Miscellaneous Expenditures, other.
Includes advertising, promotion, convention and visitors' activities.

515 Other Services

516 Cost of Water from CRMWD
Includes monthly fixed charges from the District and the cost of purchased water.

517 Jury Payments
The City pays \$6.00 to jurors.

518 Demolition Costs
Includes any costs associated with the demolition of buildings or houses and the costs associated with mowing and cleaning lots.

600 – 699 OTHER SERVICES AND CHARGES

Includes those expenses which are obligations of the City as a public operation.

601 Training & Education
Includes cost of any courses, classes, seminars, and certifications.

602 Memberships and Subscriptions
Includes annual dues to the West Central Texas Council of Governments and the Texas Municipal League, Texas Fire Chief Association, Fireman's and Fire Marshal's Association, Texas Town and Cities, etc. Memberships; subscriptions from professional organizations, publications and local dues.

603 Water Conservation Requirement

604 Workers Compensation
Includes the premiums for workman's compensation insurance, and any claims that may occur that are not covered through insurance.

605 Unemployment Compensation
Includes payments for compensation to former employees who meet certain unemployment criteria.

606 Freight

- 607 Printing
Includes envelopes, letterheads, reports, zone ordinances, etc.
- 608 Bad Debt Expense/Charge Offs
- 609 Bottle Challenge – Sanitation Collection
- 610 Unassigned
- 611 Unassigned
- 612 Unassigned
- 613 Unassigned
- 614 Penalty & Interest
- 615 Closure/Post Closure Care Cost

700 – 799 CAPITAL IMPROVEMENTS TO LAND AND BUILDINGS

Capital Outlay includes the purchase of all real property such as land, buildings, and other improvements, and any expenditures that increase the actual value of same.

- 701 Buildings
Includes all buildings and structures, wells, pump houses, park buildings, fire stations, refuse disposal, canopies for sanitation trucks, etc.
- 751 Land
Includes all costs of acquiring land such as purchase price, commission, abstracts, court costs, filing fees, appraisals, attorney's fees, etc.

800 – 899 IMPROVEMENTS OTHER THAN BUILDINGS

- 801 Betterments to Land
Includes all expenditures covering costs of drainage, engineering, inspections, sodding, grading, etc.
- 802 Street Improvements
Includes street paving, sidewalks, curbs, gutters, culverts, storm drains, etc.
- 803 Water System Improvements
Includes water mains, meters and settings, fire hydrants, storage tanks, water towers, water wells, pumping units, controller panel, backwash controllers, etc. Does not apply to material purchased from pro-rata construction fund – See account 813.
- 804 Sewer System Improvements
Includes sewer lift stations, sewer mains, storm sewers & sewage treatment installation.
- 805 Traffic Engineering Improvements
Includes expenditures relating to design and location of traffic control devices, and for installation of traffic control devices such as, traffic signals, street name signs and traffic signs.

806 Other Improvements
Includes fences, sprinkler irrigation system, tennis courts, parking lot paving, firing range, etc.

809 New Water Lines

810 New Sewer Systems

813 Pro-Rata Water and Sewer Improvements
Includes expenditures for construction of water and sewer extensions to areas not previously served by the City. This applies only to funds expended from the pro-rata construction fund. This fund controls funds deposited by citizens for construction of lines under City supervision.

814 Unassigned

900 – 999 EQUIPMENT & MACHINERY

The purchase of items for property that meet the following requirements:

Must have an estimated life of more than 2 years.
Must be capable of being permanently identified as an individual unit of property.
Must belong to one of the general classes of property which are commonly considered as fixed assets in accordance with generally accepted accounting practice. Fixed assets are defined as the items of more or less an enterprise. As a general rule, an item which meets the first two requirements and has a unit cost of \$1,000 or more should be classified as Capital Outlay, while items costing less than \$1,000 should be classified as non-capitalized equipment or under supplies and materials.

901 Office Equipment
Includes all new or used additions to office equipment such as, typewriters, adding machines, calculators, duplicating machines, desks, chairs, filing cabinets, modem converter box, PC, printer, lab equipment, drive-in window equipment and installation, draperies, etc.

902 Automotive Equipment
Includes the purchase price of all automobiles, trucks, trailers, attachments, and appendages. All major items purchased to equip the vehicle for service are to be charged to this account. This includes such items as power takeoff, winch, siren, beacon lights, etc.

903 Machinery & Other Equipment
Includes the purchase price of all tractors, ditching machines, dozers, booms, power mowers, sweepers, jack hammer, tamper, pumps, and other heavy construction equipment.

904 Refuse Collection Equipment
Includes purchase price & related expenses of front-load boxes, side-load containers, and packer type bodies for trash collection.

905 Non-Capitalized Equipment
Includes all equipment purchased that does not meet the requirement as listed above and is below the threshold of \$1,000.

910 Depreciation Expense

Classification of Expenditures by Program or Project.

An account number will be assigned to a program or project and all expenditures related to the project will be charged to this account number. Expenditures charged to a program or project will apply to special funds and projects only and will not apply to City Departmental budgets.

City of Snyder, Texas
 Net Position by Component
 Last Ten Fiscal Years
 (accrual basis of accounting)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental activities										
Net investment in capital assets	\$ 3,126,495	\$ 3,241,249	\$ 3,717,131	\$ 3,779,532	\$ 4,314,365	\$ 4,336,707	\$ 4,622,426	\$ 5,181,050	\$ 5,004,677	\$ 4,722,161
Restricted	-	63,556	82,633	112,347	171,441	255,987	334,688	438,262	539,831	650,893
Unrestricted	6,842,848	7,896,426	5,893,694	5,621,007	4,033,394	4,430,135	5,328,754	5,021,675	6,714,005	8,720,124
Total governmental activities	<u>\$ 9,969,343</u>	<u>\$ 11,201,231</u>	<u>\$ 9,693,458</u>	<u>\$ 9,512,886</u>	<u>\$ 8,519,200</u>	<u>\$ 9,022,829</u>	<u>\$ 10,285,868</u>	<u>\$ 10,640,987</u>	<u>\$ 12,258,513</u>	<u>\$ 14,093,178</u>
Business-type activities										
Net investment in capital assets	\$ 10,384,788	\$ 12,112,688	\$ 13,620,030	\$ 14,849,708	\$ 12,852,474	\$ 13,388,214	\$ 13,000,678	\$ 12,569,120	\$ 11,940,976	\$ 11,967,073
Unrestricted	3,851,239	2,367,658	(348,277)	(1,6,150)	88,828	(370,582)	(382,598)	1,006,412	2,028,918	3,242,65
Total business-type activities	<u>\$ 14,236,027</u>	<u>\$ 14,480,346</u>	<u>\$ 13,271,753</u>	<u>\$ 13,231,558</u>	<u>\$ 12,941,302</u>	<u>\$ 13,017,632</u>	<u>\$ 12,618,080</u>	<u>\$ 13,575,532</u>	<u>\$ 13,969,894</u>	<u>\$ 15,181,338</u>
Primary government										
Net investment in capital assets	\$ 13,511,283	\$ 15,353,937	\$ 17,337,161	\$ 18,629,240	\$ 17,166,839	\$ 17,724,921	\$ 17,623,104	\$ 17,750,170	\$ 16,945,653	\$ 16,689,234
Restricted	-	63,556	82,633	112,347	171,441	255,987	334,688	438,262	539,831	650,893
Unrestricted	10,694,087	10,264,084	5,545,417	4,002,857	4,122,222	4,059,553	4,946,156	6,028,087	8,742,923	11,934,389
Total primary government	<u>\$ 24,205,370</u>	<u>\$ 25,681,577</u>	<u>\$ 22,965,211</u>	<u>\$ 22,744,444</u>	<u>\$ 21,460,502</u>	<u>\$ 22,040,461</u>	<u>\$ 22,903,948</u>	<u>\$ 24,216,519</u>	<u>\$ 26,228,407</u>	<u>\$ 29,274,516</u>

City of Snyder, Texas
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

Expenses	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental activities:										
General government	\$ 1,851,500	\$ 1,879,404	\$ 2,347,070	\$ 2,252,281	\$ 2,477,557	\$ 2,193,133	\$ 1,982,364	\$ 1,834,046	\$ 1,838,332	\$ 1,778,816
Public safety	3,378,246	3,691,936	3,634,361	4,207,512	4,011,884	3,789,316	3,784,243	4,311,647	3,868,427	4,097,006
Public works	1,197,706	902,713	1,230,913	1,061,527	1,521,418	1,203,857	1,600,975	1,695,656	1,654,062	1,933,681
Culture and recreation	433,360	432,968	438,425	355,908	409,911	495,243	504,265	445,823	449,536	622,781
Total governmental activities expenses	<u>\$ 6,860,812</u>	<u>6,907,021</u>	<u>7,650,769</u>	<u>7,877,228</u>	<u>8,420,770</u>	<u>7,672,549</u>	<u>7,870,947</u>	<u>8,287,172</u>	<u>7,810,357</u>	<u>8,432,284</u>
Business-type activities:										
Water and sewer	5,959,164	6,570,359	6,686,015	7,019,673	6,983,993	6,651,852	7,162,053	6,640,136	6,927,964	6,755,905
Sanitation	2,678,390	2,409,061	2,811,828	2,948,316	2,913,815	2,822,241	2,743,716	2,757,176	2,795,227	2,758,742
Interest expense	214,530	435,359	500,505	484,479	465,003	445,076	423,883	495,671	359,756	323,327
Total business-type activities expenses	<u>\$ 8,852,084</u>	<u>9,414,779</u>	<u>9,998,348</u>	<u>10,452,468</u>	<u>10,362,811</u>	<u>9,919,169</u>	<u>10,329,652</u>	<u>9,892,983</u>	<u>10,082,947</u>	<u>9,837,974</u>
Total primary government expenses	<u>\$ 15,712,896</u>	<u>\$ 16,321,800</u>	<u>\$ 17,649,117</u>	<u>\$ 18,329,696</u>	<u>\$ 18,783,581</u>	<u>\$ 17,591,718</u>	<u>\$ 18,200,599</u>	<u>\$ 18,180,155</u>	<u>\$ 17,893,304</u>	<u>\$ 18,270,258</u>
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 1,278,267	\$ 1,357,010	\$ 1,580,185	\$ 1,477,484	\$ 1,374,720	\$ 1,847,090	\$ 1,597,557	\$ 1,502,648	\$ 1,488,065	\$ 1,535,266
Public safety	108,867	108,421	143,898	158,744	149,967	162,808	151,906	108,388	112,427	116,754
Public works	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Other activities	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions	328,534	125,681	142,942	134,256	131,150	108,519	106,617	441,236	389,405	413,188
Capital grants and contributions	-	23,000	23,000	-	-	-	-	-	-	-
Total governmental activities program revenues	<u>\$ 1,715,668</u>	<u>\$ 1,614,112</u>	<u>\$ 1,890,025</u>	<u>\$ 1,770,484</u>	<u>\$ 1,655,837</u>	<u>\$ 2,118,417</u>	<u>\$ 1,856,080</u>	<u>\$ 2,052,272</u>	<u>\$ 2,052,272</u>	<u>\$ 2,065,208</u>
Business-type activities:										
Charges for services:										
Water and sewer	\$ 5,999,504	\$ 6,592,796	\$ 6,601,615	\$ 6,908,227	\$ 7,150,421	\$ 7,147,397	\$ 7,179,129	\$ 7,439,535	\$ 7,481,478	\$ 7,367,615
Sanitation	2,680,803	2,852,578	2,779,075	2,765,491	2,722,754	2,503,496	2,654,617	3,084,251	2,807,208	3,318,826
Operating grants and contributions	-	-	-	23,740	516,708	23,393	-	-	-	12,819
Capital grants and contributions	-	-	-	-	-	-	-	-	-	-
Total business-type activities program revenues	<u>\$ 8,680,307</u>	<u>9,445,374</u>	<u>9,404,430</u>	<u>10,190,426</u>	<u>9,896,568</u>	<u>9,650,893</u>	<u>9,833,746</u>	<u>10,523,786</u>	<u>10,288,686</u>	<u>10,699,260</u>
Total primary government program revenues	<u>\$ 10,392,975</u>	<u>\$ 11,059,486</u>	<u>\$ 11,294,455</u>	<u>\$ 11,960,910</u>	<u>\$ 11,552,405</u>	<u>\$ 11,769,310</u>	<u>\$ 11,689,826</u>	<u>\$ 12,576,058</u>	<u>\$ 12,278,583</u>	<u>\$ 12,764,468</u>

City of Snyder, Texas
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Net (expense) revenue	\$ (5,145,144)	\$ (5,292,909)	\$ (5,760,744)	\$ (6,106,744)	\$ (6,764,933)	\$ (5,554,133)	\$ (6,014,867)	\$ (6,234,900)	\$ (5,820,460)	\$ (6,367,076)
Governmental activities	(171,777)	30,595	(593,918)	(262,042)	(466,243)	(268,275)	(495,906)	630,803	205,739	861,286
Business-type activities										
Total primary government net expense	<u>\$ (5,316,921)</u>	<u>\$ (5,262,314)</u>	<u>\$ (6,354,662)</u>	<u>\$ (6,368,786)</u>	<u>\$ (7,231,176)</u>	<u>\$ (5,822,408)</u>	<u>\$ (6,510,773)</u>	<u>\$ (5,604,097)</u>	<u>\$ (5,614,721)</u>	<u>\$ (5,505,790)</u>
General Revenues and Other Changes in Net Position	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental activities:										
Taxes										
Property taxes	\$ 1,895,078	\$ 1,961,319	\$ 2,173,091	\$ 2,447,999	\$ 2,414,445	\$ 2,437,856	\$ 2,607,612	\$ 2,807,452	\$ 2,947,356	\$ 3,051,002
Sales taxes	3,069,630	3,255,941	2,710,301	2,000,496	2,031,217	2,375,541	2,560,295	2,350,725	2,792,914	3,463,534
Franchise taxes	758,122	816,773	778,439	742,578	745,505	763,172	742,234	722,457	716,484	768,723
Alcoholic beverage	11,903	12,082	11,461	9,595	12,191	24,981	26,402	10,937	27,875	29,112
Hotel/motel occupancy taxes	435,612	432,968	439,227	352,564	409,911	495,243	504,265	445,825	454,964	617,366
Investment earnings	24,677	24,012	49,732	44,837	61,524	118,708	140,257	90,155	26,643	127,903
Gain on sale of capital assets	4,977	21,702	-	142,008	35,000	1,328	154,885	82,057	35,500	14,128
Miscellaneous	-	-	-	9,408	186,096	61,449	9,700	541,456	80,411	436,250
Total governmental activities	<u>\$ 6,199,999</u>	<u>\$ 6,524,797</u>	<u>\$ 6,171,659</u>	<u>\$ 5,926,173</u>	<u>\$ 5,771,242</u>	<u>\$ 6,226,529</u>	<u>\$ 7,277,906</u>	<u>\$ 6,590,019</u>	<u>\$ 7,437,986</u>	<u>\$ 8,201,741</u>
Business-type activities:										
Investment earnings	14,588	55,934	60,969	47,092	38,125	69,351	83,173	89,273	30,918	50,128
Miscellaneous	-	-	-	27,455	81,162	241	10,170	37,286	156,857	97,116
Gain on sales of capital assets	4,300	249,106	185,000	147,300	56,700	347,500	3,011	200,110	848	202,914
Total business-type activities	<u>\$ 18,888</u>	<u>\$ 305,040</u>	<u>\$ 245,969</u>	<u>\$ 221,847</u>	<u>\$ 175,987</u>	<u>\$ 417,092</u>	<u>\$ 96,254</u>	<u>\$ 326,649</u>	<u>\$ 188,623</u>	<u>\$ 350,158</u>
Total primary government	<u><u>\$ 6,218,887</u></u>	<u><u>\$ 6,829,837</u></u>	<u><u>\$ 6,417,678</u></u>	<u><u>\$ 6,148,020</u></u>	<u><u>\$ 5,947,229</u></u>	<u><u>\$ 6,643,621</u></u>	<u><u>\$ 7,374,760</u></u>	<u><u>\$ 6,916,668</u></u>	<u><u>\$ 7,626,609</u></u>	<u><u>\$ 8,551,899</u></u>
Change in Net Position										
Governmental activities	\$ 1,054,855	\$ 1,231,888	\$ 410,915	\$ (180,571)	\$ (993,691)	\$ 672,396	\$ 1,263,039	\$ 355,119	\$ 1,617,526	\$ 1,834,665
Business-type activities	(152,889)	335,635	(347,949)	(40,195)	(290,256)	148,817	(399,552)	957,452	394,362	1,211,444
Total primary government	<u><u>\$ 901,966</u></u>	<u><u>\$ 1,567,523</u></u>	<u><u>\$ 62,966</u></u>	<u><u>\$ (220,766)</u></u>	<u><u>\$ (1,283,947)</u></u>	<u><u>\$ 821,213</u></u>	<u><u>\$ 863,487</u></u>	<u><u>\$ 1,312,571</u></u>	<u><u>\$ 2,011,888</u></u>	<u><u>\$ 3,046,109</u></u>

City of Snyder, Texas
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022*
General Fund										
Nonspendable	\$ 230	\$ 67	\$ 833	\$ 696	\$ 574	\$ 460	\$ 327	\$ 180	\$ 184	\$ 131
Restricted	-	64	79	61	57	65	55	70	84	103
Committed	251	506	400	295	290	290	653	295	550	614
Unassigned	6,328	7,623	7,077	7,183	6,080	6,797	7,441	7,522	8,394	9,868
Total general fund	<u>\$ 6,809</u>	<u>\$ 8,260</u>	<u>\$ 8,389</u>	<u>\$ 8,235</u>	<u>\$ 7,001</u>	<u>\$ 7,612</u>	<u>\$ 8,476</u>	<u>\$ 8,067</u>	<u>\$ 9,212</u>	<u>\$ 10,716</u>
All other governmental funds										
Restricted	\$ -	\$ -	\$ 3	\$ 51	\$ 114	\$ 191	\$ 279	\$ 368	\$ 455	\$ 548
Assigned	-	-	-	-	-	-	-	-	2	1
Unassigned, reported in:										
Special revenue funds	<u>\$ (1)</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ (3)</u>	<u>\$ (48)</u>	<u>\$ (4)</u>	<u>\$ (4)</u>	<u>\$ (3)</u>	<u>\$ -</u>	<u>\$ (3)</u>
Total other governmental funds	<u>\$ (1)</u>	<u>\$ (1)</u>	<u>\$ 3</u>	<u>\$ 48</u>	<u>\$ 110</u>	<u>\$ 187</u>	<u>\$ 276</u>	<u>\$ 365</u>	<u>\$ 457</u>	<u>\$ 546</u>

* Increase to fund balance was due to an increase in tax revenues, primarily sales taxes. Budgeted revenues were figured when the economy was still at a low due to COVID.

City of Snyder, Texas
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues										
Taxes	\$ 6,171	\$ 6,479	\$ 6,112	\$ 5,455	\$ 5,597	\$ 6,096	\$ 6,454	\$ 6,324	\$ 6,947	\$ 7,916
Licenses and permits	146	56	144	37	74	75	124	94	121	141
Intergovernmental	106	126	143	134	131	109	107	441	389	413
Charges for services	1,069	1,150	1,299	1,332	1,220	1,497	1,462	1,409	1,367	1,394
Fines and forfeitures	108	108	144	159	150	190	150	110	102	124
Interest	24	24	50	45	62	119	140	90	27	128
Contributions and donations	223	23	23	-	-	-	-	-	-	-
Miscellaneous	63	151	137	267	80	329	160	23	73	34
Total Revenues	\$ 7,910	\$ 8,117	\$ 8,052	\$ 7,429	\$ 7,314	\$ 8,415	\$ 8,597	\$ 8,491	\$ 9,026	\$ 10,150
Expenditures										
General government	\$ 1,731	\$ 1,826	\$ 2,310	\$ 2,158	\$ 2,358	\$ 2,205	\$ 1,921	\$ 1,843	\$ 1,795	\$ 1,954
Public safety	2,914	3,370	3,334	3,743	3,501	3,606	3,436	3,825	3,961	3,747
Public works	1,063	793	1,101	914	1,316	1,011	1,424	1,838	1,478	1,762
Culture and recreation	433	433	438	356	410	495	504	446	450	623
Capital outlay	639	512	745	537	997	175	892	996	381	564
Debt service	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Other charges	-	-	-	-	-	-	-	-	-	-
Total expenditures	\$ 6,780	\$ 6,934	\$ 7,928	\$ 7,708	\$ 8,582	\$ 7,492	\$ 8,177	\$ 8,948	\$ 8,065	\$ 8,650
Excess of revenues over (under) expenditures	\$ 1,130	\$ 1,183	\$ 124	\$ (279)	\$ (1,268)	\$ 923	\$ 420	\$ (457)	\$ 961	\$ 1,500

City of Snyder, Texas
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Other financing sources (uses)										
Proceeds from sale of assets	\$ 5	\$ 22	\$ 9	\$ -	\$ 35	\$ 1	\$ 155	\$ 82	\$ 36	\$ 14
Proceeds from insurance	-	-	169	62	10	377	55	241	241	78
Transfers in	-	246	-	-	-	-	-	-	-	-
Total other financing sources (uses)	\$ 5	268	9	169	97	11	532	137	277	92
Net change in fund balances	\$ 1,135	\$ 1,451	\$ 133	\$ (110)	\$ (1,171)	\$ 934	\$ 952	\$ (320)	\$ 1,238	\$ 1,592
Debt service as a percentage of noncapital expenditures	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

City of Snyder, Texas
 Tax Revenue by Source, Governmental Funds
 Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

Fiscal Year	Property	Sales & Use	Occupancy	Franchise	Alcoholic Beverage	Total
2013	1,895	3,070	436	758	12	6,171
2014	1,961	3,256	433	817	12	6,479
2015	2,173	2,710	439	778	12	6,112
2016	2,349	2,000	353	743	10	5,455
2017	2,398	2,031	410	746	12	5,597
2018	2,438	2,376	495	763	25	6,097
2019	2,620	2,560	504	742	26	6,452
2020	2,794	2,351	446	722	11	6,324
2021	2,954	2,793	455	716	28	6,946
2022	3,037	3,464	617	769	29	7,916

City of Snyder, Texas
Assessed Value and Estimated Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year Ended	Total Assessed	Less:		Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value¹ as a Percentage of Actual Value
		Tax Exempt Real Property	Real Property				
2013	365,340,602	14,487,492		350,853,110	0.4445	350,853,110	104.13%
2014	385,179,707	4,232,603		380,947,104	0.4445	380,947,104	101.11%
2015	463,792,092	10,728,810		453,063,282	0.4387	453,063,282	102.37%
2016	472,053,602	8,833,423		463,220,179	0.4410	463,220,179	101.91%
2017	462,576,991	3,965,258		458,611,733	0.4410	458,611,733	100.86%
2018	463,732,398	3,965,258		459,767,140	0.4410	459,767,140	100.86%
2019	490,690,666	4,875,981		485,814,685	0.4700	485,814,685	101.00%
2020	522,603,155	3,313,241		519,289,914	0.4800	519,289,914	100.64%
2021	561,348,428	2,355,943		558,992,485	0.4700	558,992,485	100.42%
2022	565,791,018	3,977,269		561,813,749	0.4800	561,813,749	100.71%

Source:

Scurry County Appraisal District
Note:

Assessed values are determined as of January 1, and relate to taxes levied on the first day of the following fiscal year.
Assessed value is equal to 100% of estimated value. All property is assessed the same rate regardless of real or personal property, commercial, residential, or industrial.

¹Includes tax-exempt property.

City of Snyder, Texas
 Property Tax Rates¹
 Direct and Overlapping² Governments
 Last Ten Fiscal Years

Fiscal Year	City of Snyder Tax Rate			Scurry County			Overlapping Tax Rates			Scurry County Hospital			Total Direct & Overlapping Rates	
							SISD			Western Texas College				
	Operating	Debt	Service	Total	Operating	Debt	Service	Total	Operating	Debt	Service	Total	Operating	Debt
2013	0.4445	0	0.000	0.4445	0.2790	0.0346	0.3136	1.0400	0.1240	1.1640	0.1858	0.0000	0.1858	0.2100
2014	0.4387	0	0.000	0.4387	0.2790	0.0346	0.3136	1.0400	0.1240	1.1640	0.2500	0.0000	0.2500	0.2064
2015	0.4387	0	0.000	0.4387	0.2841	0.0287	0.3128	1.0400	0.1240	1.1640	0.2457	0.0000	0.2457	0.2064
2016	0.4410	0	0.000	0.4410	0.2843	0.0357	0.3200	1.0400	0.1240	1.1640	0.3275	0.0000	0.3275	0.2538
2017	0.4410	0	0.000	0.4410	0.3800	0.0000	0.3800	1.0400	0.1240	1.1640	0.3300	0.0000	0.3300	0.2803
2018	0.4410	0	0.000	0.4410	0.3656	0.0144	0.3800	1.0400	0.1240	1.1640	0.3300	0.0000	0.3300	0.2774
2019	0.4700	0	0.000	0.4700	0.4090	0.0408	0.4498	1.0400	0.0780	1.1180	0.3112	0.0000	0.3112	0.2788
2020	0.4800	0	0.000	0.4800	0.4169	0.0329	0.4498	0.9700	0.0630	1.0330	0.2655	0.0000	0.2655	0.2301
2021	0.4700	0	0.000	0.4700	0.4105	0.0393	0.4498	0.9564	0.0630	1.0194	0.2950	0.0000	0.2950	0.2593
2022	0.4800	0	0.000	0.4800	0.4925	0.0436	0.5361	0.9634	0.0630	1.0264	0.3400	0.0000	0.3400	0.3077

Source: Scurry County Tax Collector, Snyder Independent School District, and Western Texas College

¹Tax rate is per \$100 of taxable assessed value

²Overlapping rates are those of local and county governments that apply to property owners within the City of Snyder. Not all overlapping rates apply to all City of Snyder property owners (e.g., the rates for special districts apply only to the proportion of the government's property owners whose property is located within the geographic boundaries of the special district).

City of Snyder, Texas
Principal Property Taxpayers
Fiscal Year End 2022 and 2013
(amounts expressed in thousands)

Taxpayer	2022		2013		Percentage of Total Taxable Assessed	
	Taxable Assessed Value	Rank	Taxable Assessed Value	Rank	Taxable Assessed Value	Rank
Diamond Wtg Engineering	\$ 19,391	1			3.5%	
W L Plastics	12,375	2			2.2%	
Perfect Power Solutions Texas LLC	7,164	3			1.3%	
Wal-mart Real Estate Business Tr	6,644	4			1.2%	
Suddenlink Communications	6,274	5			1.1%	
Oncor Electric Delivery Co.	6,151	6			1.1%	
Rafter J Industries LLC	6,122	7			1.1%	
W L Plastics Corporation	5,219	8			0.9%	
BNSF Railway Company	4,671	9			0.8%	
BFAC5 LLC	4,635	10			0.8%	
Comerica Leasing Corp.			7,141	1		2.0%
Centrilift/Baker Hughes			5,776	2		1.6%
H I E Hotel LLC			4,750	3		1.4%
Cudd Pumping Services			4,151	4		1.2%
Spirit SPE US			3,189	6		0.9%
Borger Hospitality			2,950	7		0.8%
Wal-Mart Stores			2,937	8		0.8%
Grimmet Bros. Inc.			2,936	9		0.8%
Totals	\$ 78,646		14.0%		\$ 40,471	
						11.5%

Source: Scurry County Appraisal District

City of Snyder, Texas
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended	Total Tax Levy for Fiscal Year	Collections within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	Percentage of Levy
		Amount	Percentage of Levy			
2013	1,822,737	1,781,214	97.72%	39,687	1,820,901	99.9%
2014	1,918,640	1,875,104	97.73%	33,010	1,908,114	99.5%
2015	2,150,281	2,102,723	97.79%	22,062	2,124,785	98.8%
2016	2,353,019	2,280,256	96.91%	66,962	2,347,218	99.8%
2017	2,380,231	2,245,243	94.33%	97,271	2,342,514	98.4%
2018	2,570,098	2,322,535	90.37%	74,728	2,397,263	93.3%
2019	2,771,114	2,437,856	87.97%	51,194	2,489,050	89.8%
2020	2,921,402	2,653,442	90.83%	56,579	2,710,021	92.8%
2021	2,994,919	2,810,493	93.84%	62,428	2,872,921	95.9%
2022	2,959,108	2,882,531	97.41%	-	2,882,531	97.4%

City of Snyder, Texas
Taxable Sales by Category
Last Ten Calendar Years
(amounts expressed in thousands)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Construction	\$ 8,695	\$ 10,010	\$ 6,578	\$ 5,961	\$ 10,065	\$ 7,329	\$ 3,780	\$ 3,323	\$ 1,635	
Mining/Quarrying/Oil & Gas Extraction	510,406	773,350	478,059	91,514	303,206	235,236	105,764	139,096	119,641	
Manufacturing	21,513	19,919	15,337	9,502	15,572	22,672	21,676	22,855	34,539	38,857
Wholesale Trade	12,167	13,330	7,441	3,918	5,588	7,526	10,380	9,310	10,479	5,416
Transportation/Warehousing	130	35	14	13	6	136	1,175	548	216	45
Retail Trade	82,832	88,604	80,363	73,346	77,510	84,963	88,479	86,378	96,917	48,781
Information	4,315	4,737	4,805	4,765	4,418	5,134	5,939	4,890	4,327	1,405
Finance/Insurance	1,947	77	112	86	58	90	77	47	86	40
Real Estate/Rental/Leasing	8,336	8,664	3,717	1,731	1,828	2,967	4,953	8,061	4,600	
Professional/Scientific/Technical Services	626	1,081	683	823	992	981	1,315	837	1,457	485
Admin/Support/Waste Mgmt/Remediation Serv.	681	1,034	849	701	794	879	887	1,079	1,171	668
Educational Services	2	3	1	-	-	-	-	-	-	-
Health Care/Social Assistance	126	322	384	412	406	382	432	306	403	221
Arts/Entertainment/Recreation	431	432	329	275	247	291	399	257	544	309
Accommodation/Food Services	21,445	22,184	21,824	20,181	21,360	23,683	25,686	22,905	30,158	16,139
Other Services (except Public Administration)	9,692	9,758	8,825	7,960	8,114	8,884	8,947	7,588	9,203	5,524
Total	\$ 683,344	\$ 953,540	\$ 629,321	\$ 221,188	\$ 443,963	\$ 402,750	\$ 414,103	\$ 271,497	\$ 339,980	\$ 243,766
City direct sales tax	1,50%	1,50%	1,50%	1,50%	1,50%	1,50%	1,50%	1,50%	1,50%	1,50%

Source: State Comptroller of Texas
 (information available for current year is only for first two quarters)

City of Snyder, Texas
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(amounts expressed in thousands, except per capita amount)

Fiscal Year	Governmental Activities			Business-Type Activities			Total Government	Percentage of Personal Income ¹	Per Capita ¹
	General Obligation Bonds	Capital Leases	Leases	Water Sewer Bonds	Capital Leases	Primary			
2013	-	-	-	3,514	2,945	6,459	6,459	2.38%	567
2014	-	-	-	12,172	2,778	14,950	14,950	5.60%	1,335
2015	-	-	-	11,678	2,606	14,284	14,284	5.28%	1,257
2016	-	-	-	11,268	2,430	13,698	13,698	4.81%	1,164
2017	-	-	-	10,853	2,248	13,101	13,101	4.61%	1,113
2018	-	-	-	10,429	2,061	12,490	12,490	4.56%	1,103
2019	-	-	-	9,994	1,869	11,863	11,863	4.33%	1,048
2020	-	-	-	13,663	1,672	15,335	15,335	5.43%	1,341
2021	-	-	-	13,636	1,469	15,105	15,105	5.40%	1,376
2022	-	-	-	12,910	1,260	14,170	14,170	4.29%	1,247

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

¹See the Schedule of Demographic and Economic Statistics for personal income and population data.

Details regarding the City's outstanding debt can be found in the notes section page 36.

City of Snyder, Texas
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years
(amounts expressed in thousands, except per capita amount)

Fiscal Year	General Obligations Bonds	Percentage of Estimated Actual Taxable Value¹ of Property			Per Capita²
		Estimated	Actual Taxable	Value¹ of Property	
2013	-	-	-	0.00%	-
2014	-	-	-	0.00%	-
2015	-	-	-	0.00%	-
2016	-	-	-	0.00%	-
2017	-	-	-	0.00%	-
2018	-	-	-	0.00%	-
2019	-	-	-	0.00%	-
2020	-	-	-	0.00%	-
2021	-	-	-	0.00%	-
2022	-	-	-	0.00%	-

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

¹See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.

²Population data can be found in the Schedule of Demographic and Economic Statistics

City of Snyder, Texas

Direct and Overlapping Governmental Activities Debt

As of September 30, 2022

(amounts expressed in thousands)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable¹</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes:			
City of Snyder direct debt	\$ -	100.00%	\$ -
Scurry County	10,030	19.01%	1,907
Scurry County JCD	7,885	18.73%	1,477
Snyder Independent School District	11,645	24.24%	2,823
Scurry County Hospital District	-	18.95%	-
Total direct and overlapping debt	\$ <u><u>29,560</u></u>		\$ <u><u>6,206</u></u>

Sources:

- Assessed value data used to estimate applicable percentages provided by the Scurry County Appraisal District.

- Debt outstanding data provided by the individual entities.

Note:

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the city of Snyder. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

¹The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the county's taxable assessed value that is within the governments boundaries and dividing it by the county's total taxable assessed value.

City of Snyder, Texas
Legal Debt Margin Information
Last Ten Fiscal Years
(amounts expressed in thousands)

Note: Under state finance law, the City of Snyder's outstanding general obligation debt should not exceed 10 percent of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

**City of Snyder, Texas
Pledged-Revenue Coverage
Last Ten Fiscal Years**

Fiscal Year	Water & Sewer Charges and Other						Water & Sewer Revenue Bonds		
	Sewer Charges and Other	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage			
				Principal	Interest				
2013	5,957,620	4,780,613	1,177,007	785,000		1.31			
2014	6,602,087	5,122,274	1,479,813	465,000		1.87			
2015	6,625,686	5,296,161	1,329,525	485,000		1.49			
2016	6,930,358	5,564,019	1,366,339	400,000		1.72			
2017	7,211,379	5,208,371	2,003,008	405,000		2.54			
2018	7,156,024	4,864,101	2,291,923	415,000		2.93			
2019	7,225,131	5,354,920	1,870,211	425,000		2.39			
2020	7,492,653	4,761,503	2,731,150	435,000		3.50			
2021	7,597,886	4,979,105	2,618,781	590,000		2.84			
2022	7,514,859	5,211,173	2,303,686	695,000		2.36			

Note: Details regarding the government's outstanding debt can be found in the notes to the financial statements. Water & Sewer Charges and Other includes investment earnings but not tap fees. Operating expenses do not include interest or depreciation.

City of Snyder, Texas
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population	Per (in thousands)			Median Age	School Enrollment	Unemployment Rate
		Personal Income	Per Capita Personal Income	Age			
2013	11,400	271,913	23,852	33.6	7,573	4,60%	
2014	11,202	267,190	23,852	33.0	5,017	3.20%	
2015	11,368	270,297	23,777	33.0	5,039	4.10%	
2016	11,768	284,715	24,194	36.0	5,037	6.70%	
2017	11,768	284,185	24,149	36.0	4,763	3.40%	
2018	11,320	273,876	24,194	34.4	4,784	3.60%	
2019	11,320	273,876	24,194	34.4	4,613	3.00%	
2020	11,438	282,214	24,924	34.3	4,097	3.40%	
2021	10,979	279,855	25,490	34.8	4,919	6.10%	
2022	11,362	330,362	29,076	33.3	4,014	4.50%	

Data Sources: U.S. Census, Snyder Independent School District, Western Texas College, Texas Workforce Commission.

Note: Population, median age, education level information and personal income are based on 2010 census and 2020 census.
 Unemployment rate information is an adjusted yearly average. School enrollment is based on the census as of September 30.

**City of Snyder, Texas
Principal Employers
Fiscal Year End 2022 and 2013**

<u>Employer</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment¹</u>	
			<u>2022</u>	<u>2013</u>
Price Daniel Unit	444	1	8.80%	3.45%
Snyder ISD	435	2	8.62%	3.36%
Walmart Supercenter	300	3	5.94%	2.76%
Snyder Oaks Nursing & Rehabilitation Center	270	4	5.35%	2.74%
E D Walton Construction Co Inc	246	5	4.87%	2.30%
Cogdell Memorial Hospital	245	6	4.85%	2.11%
West Texas Gas	162	7	3.21%	2.02%
Patterson-UTI Drilling Co LLC	142	8	2.81%	1.84%
Western Texas College	125	9	2.48%	1.72%
Big Country Electric	85	10	1.68%	1.56%
Total	2,454		48.62%	23.86%

Source: Texas Workforce Commission

City of Snyder, Texas
Full-time Equivalent City Government Employees by Function
Last Ten Fiscal Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
GENERAL FUND										
Administration	2	2	2	2	2	2	2	2	2	3
Finance	4	4	4	4	4	4	4	3	3	2
Planning & Zoning	2	3	3	3	3	3	3	2	2	2
Municipal Court	3	3	3	3	3	3	3	3	3	3
Accounting	0	0	0	0	0	0	0	0	0	0
Data Processing	1	1	1	1	1	1	1	1	1	1
City Sec./Records Management	0	2	2	2	2	2	2	2	2	2
Police	22	23	27	25	25	25	25	25	25	25
Animal Control	3	3	3	3	3	3	2	2	2	2
Fire	10	10	10	11	11	11	11	11	11	11
Street	4	4	5	6	6	6	6	6	6	6
Total General Fund	51	55	60	60	60	60	57	57	57	57
WATER & SEWER										
Sanitary Sewer	2	2	2	2	2	2	2	2.5	2.5	2.5
Wastewater Treatment	5	5	3	3	3	3	3	3	3	3
Treatment - Water	5	5	6	6	6	6	6	6	6	6
Distribution - Water	2	2	3	2	2	2	2	2.5	4.5	4.5
Utility	6	6	6	6	6	6	6	3	3	3
Total Water & Sewer Fund	20	20	20	19	19	19	20	19	18	19
SANITATION										
Sanitation/Collection	5	5	6	6	6	6	5	5	5	5
Sanitation/Landfill	6	6	5	5	5	5	5	5	5	5
Total Sanitation Fund	11	11	11	11	11	11	10	10	10	10
INTERNAL SERVICE										
Central Garage	1	1	1	1	1	1	1	1	1	1
Total Central Garage	1									
TOTAL	86	87	92	91	91	88	87	86	87	87

Source: City of Snyder Human Resources Office

City of Snyder, Texas
Operating Indicators by Function
Last Ten Fiscal Years

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Police										
Physical arrests	478	588	478	731	616	634	1,021	616	705	668
Traffic violations	5,601	5,299	4,949	3,781	2,050	1,572	1,602	3,466	4,277	2,819
Fire										
Number of calls answered	439	452	463	500	412	520	490	566	631	740
Inspections	113	72	77	153	56	51	80	57	40	60
Public Education Programs	-	-	21	25	28	10	12	6	-	18
Highways and streets										
Street resurfacing (blocks)	100	-	50	-	163	-	-	-	100	100
Sanitation										
Refuse collected (tons/day)	150	175	175	170	162	153	162	156	123	139
Recyclables collected (tons/mo)	27	24	25	20	21	21	22	18	19	20
Water										
New connections	1,510	1,561	1,723	1,736	1,882	2,000	2,144	2,073	774	531
Water mains breaks	25	48	80	32	18	25	19	21	20	24
Average daily consumption (millions of gallons)	2	2	2	2	2	2	2	2	2	2
Wastewater										
Average daily sewage treatment (thousands of gallons)	991	1,400	1,454	1,454	1,221	1,156	1,311	1,002	1,003	724

Sources: Various government departments

City of Snyder, Texas
Capital Asset Statistics by Function
Last Ten Fiscal Years

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Public Safety										
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	21	21	22	22	22	22	22	22	22	22
Fire stations	1	1	1	1	1	1	1	1	1	1
Sanitation										
Collection trucks	6	6	6	6	6	6	6	6	6	6
Highways and streets										
Streets (miles)	111	111	111	111	111	111	111	111	111	111
Streetlights	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177
Traffic signals (controlled by City)	-	-	-	-	-	-	-	-	-	-
Culture and recreation										
Parks acreage	126	126	126	126	126	126	126	126	126	126
Swimming pools	1	1	1	1	1	1	1	1	1	1
Water										
Water mains (miles)	91	91	91	91	91	91	91	91	91	91
Fire hydrants	424	424	424	424	424	424	424	424	424	424
Maximum daily capacity (thousands of gallons)	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
Sewer										
Sanitary sewers (miles)	87	87	87	87	87	87	87	87	87	87
Storm sewers (miles)	2	2	2	2	2	2	2	2	2	2
Maximum daily treatment capacity (thousands of gallons)	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310

Sources: Various city departments.

ORDINANCE NO. 2133

**AN ORDINANCE MAKING APPROPRIATION
FOR THE SUPPORT TO THE CITY
GOVERNMENT FOR THE FISCAL YEAR
BEGINNING OCTOBER 1, 2023 AND
ENDING SEPTEMBER 30, 2024.**

WHEREAS, The City Manager has prepared and submitted to the City Council a budget estimate of expenditures and revenues of all city departments for the fiscal year beginning October 1, 2023 and ending September 30, 2024, which has been approved.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SNYDER,
TEXAS:**

SECTION 1: THAT the sum of \$10,087,440 is hereby appropriated out of the General Fund for the payment of expenses of the city government hereinafter itemized, to wit:

<u>FUND</u>	<u>APPROPRIATION</u>
General Fund	\$ 10,007,540

SECTION 2: THAT the sum of \$607,260 is hereby appropriated out of the Special Revenue Fund as hereinafter itemized, to wit:

<u>FUND</u>	<u>APPROPRIATION</u>
Motel Tax Fund	\$ 535,000
TIF	72,260
	<hr/>
	\$ 607,260

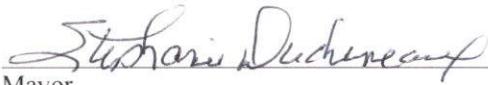
SECTION 3: THAT the sum of \$11,219,640 is hereby appropriated out of the Enterprise Fund as hereinafter itemized, to wit:

<u>FUND</u>	<u>APPROPRIATION</u>
Water and Sewer	\$ 7,928,595
Sanitation	3,291,045
	<hr/>
Total Enterprise Fund	\$ 11,219,640

SECTION 4: THAT the sum of \$574,290 is hereby appropriated out of the Internal Service Fund as hereinafter itemized, to wit:

<u>FUND</u>	<u>APPROPRIATION</u>
Central Garage Fund	\$ 574,290
Total Internal Service Fund	<hr/> \$ 574,290
<u>TOTAL BUDGET (Memo Only)</u>	\$ 22,408,730

PASSED AND APPROVED by the City Council on first reading this 21st day of August, 2023.



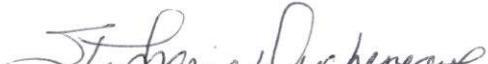
Mayor

ATTEST:



City Secretary

PASSED AND ADOPTED by the City Council on second reading this 28th day of August, 2023.



Mayor

ATTEST:



City Secretary

ORDINANCE NO. 2134

AN ORDINANCE SETTING THE TAX RATE AND LEVYING A TAX UPON ALL PROPERTY SUBJECT TO TAXATION WITHIN THE CITY OF SNYDER, TEXAS, FOR THE YEAR 2023, APPORTIONING SAID LEVY AMONG THE VARIOUS FUNDS AND ITEMS FOR WHICH REVENUE MUST BE RAISED; AND ASSESSING PENALTY AND INTEREST FOR THE NON-PAYMENT OF SUCH TAXES WITHIN THE TIME SET.

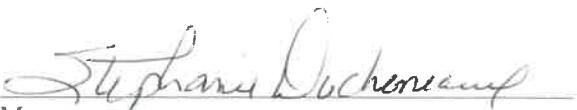
THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SNYDER, TEXAS:

SECTION 1. THAT there shall be levied and assessed upon property subject to taxation within the City of Snyder, Texas, for the year 2023 the sum of \$0.3981 per One Hundred Dollars (\$100.00) valuation thereof, and the same shall be applied to the General Fund.

SECTION 2. THAT all ad valorem taxes shall be paid before the 1st day of February, 2024, and taxes not paid by that date shall be delinquent, and all persons or property owners failing to pay any taxes owing on or before its delinquent date shall be charged interest at the rate of one-half of one percent (1/2 of 1%) for each month or fraction thereof, and, in addition, shall be charged a penalty of one percent (1%) of the principal amount due for the first month or part of month, or such delinquency, and thereafter, in addition to interest a penalty of one percent (1%) of the principal amount due for each additional month or fraction thereof, provided that the aggregate penalties to be charged shall never exceed ten percent (10%) on the original principal amount and such penalties shall not bear interest.

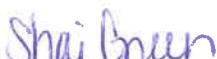
This tax rate will not raise more taxes for maintenance and operations than last year's tax rate. The tax rate will effectively set at the no-new-revenue tax rate.

PASSED AND APPROVED by the City Council on first reading this 28th day of August, 2023.



Stephanie Duchenay
Mayor

ATTEST:



Shai Brun

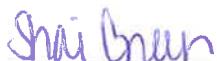
City Secretary

PASSED AND ADOPTED by the City Council on second reading this 11th day of September, 2023.



Stephanie Duchenay
Mayor

ATTEST:



Shai Brun

City Secretary

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Taxing Unit Name

Phone (area code and number)

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.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 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	\$ _____
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ _____
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ _____
4.	2022 total adopted tax rate.	\$ _____ /\$100
5.	2022 Taxable Value lost because court appeals of ARB decisions reduced 2022 appraised Value. <ul style="list-style-type: none"> A. Original 2022 ARB values: \$ _____ B. 2022 values resulting from final court decisions: - \$ _____ C. 2022 value loss. Subtract B from A.³ 	\$ _____
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25. <ul style="list-style-type: none"> A. 2022 ARB certified value: \$ _____ B. 2022 disputed value: - \$ _____ C. 2022 undisputed value. Subtract B from A.⁴ 	\$ _____
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ _____

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.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ _____
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ _____
10.	2022 taxable value lost because property first qualified for an exemption in 2023. 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 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value:..... \$ _____ B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ _____ C. Value loss. Add A and B. ⁶	\$ _____
11.	2022 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 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ _____ B. 2023 productivity or special appraised value: - \$ _____ C. Value loss. Subtract B from A. ⁷	\$ _____
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ _____
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ _____
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ _____
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ _____
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ _____
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ _____
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ _____ B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____ 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:..... - \$ _____ D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 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 - \$ _____ E. Total 2023 value. Add A and B, then subtract C and D.	\$ _____

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. 2023 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 B. 2023 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 C. Total value under protest or not certified. Add A and B.	\$ _____ + \$ _____ \$ _____
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ _____
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ _____
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ _____
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ _____
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ _____
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ _____
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ _____/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ _____/\$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.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ _____/\$100
29.	2022 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> .	\$ _____

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 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ _____
31.	Adjusted 2022 levy for calculating NNR M&O rate. <ul style="list-style-type: none"> A. M&O taxes refunded for years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. + \$ _____ B. 2022 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 2023 captured appraised value in Line 18D, enter 0. - \$ _____ C. 2022 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. +/- \$ _____ D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ _____ E. Add Line 30 to 31D. 	\$ _____
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ _____ /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0. <ul style="list-style-type: none"> A. 2023 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. \$ _____ B. 2022 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. - \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. 	\$ _____ /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0. <ul style="list-style-type: none"> A. 2023 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ _____ B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. 	\$ _____ /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code § 26.044

²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.	
	<p>A. 2023 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, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ _____</p> <p>B. 2022 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, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100...... \$ _____ /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100...... \$ _____ /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____ /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.	
	<p>A. 2023 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. \$ _____</p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100...... \$ _____ /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100...... \$ _____ /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____ /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	<p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.....</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ /\$100
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ _____ /\$100
40.	Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.	
	<p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ _____ /\$100
41.	2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 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> <ol style="list-style-type: none"> 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred <p>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 2023 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> <ol style="list-style-type: none"> (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>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ _____</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ _____</p> <p>D. Subtract amount paid from other resources - \$ _____</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ _____
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ _____
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ _____
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector.³⁰ %</p> <p>B. Enter the 2022 actual collection rate. %</p> <p>C. Enter the 2021 actual collection rate. %</p> <p>D. Enter the 2020 actual collection rate. %</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>	%
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ _____
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ _____ /\$100
D49.	<p>Disaster Line 49 (D49): 2023 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.</p> <p>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 2023 county voter-approval tax rate.	\$ _____ /\$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 2022 or May 2023, 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 2022, enter 0.	\$ _____
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. 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 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$100
55.	2023 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> .	\$ _____ /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ _____ /\$100
57.	2023 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> .	\$ _____ /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ _____ /\$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.	2023 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
62.	2023 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

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(i)

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

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

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63. Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.		
A. Voter-approval tax rate (Line 67).	\$ _____ /\$100	
B. Unused increment rate (Line 66).	\$ _____ /\$100	
C. Subtract B from A.	\$ _____ /\$100	
D. Adopted Tax Rate.	\$ _____ /\$100	
E. Subtract D from C.	\$ _____ /\$100	
64. Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.		
A. Voter-approval tax rate (Line 67).	\$ _____ /\$100	
B. Unused increment rate (Line 66).	\$ _____ /\$100	
C. Subtract B from A.	\$ _____ /\$100	
D. Adopted Tax Rate.	\$ _____ /\$100	
E. Subtract D from C.	\$ _____ /\$100	
65. Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.		
A. Voter-approval tax rate (Line 65).	\$ _____ /\$100	
B. Unused increment rate (Line 64).	\$ _____ /\$100	
C. Subtract B from A.	\$ _____ /\$100	
D. Adopted Tax Rate.	\$ _____ /\$100	
E. Subtract D from C.	\$ _____ /\$100	
66. 2023 unused increment rate. Add Lines 63E, 64E and 65E.		\$ _____ /\$100
67. Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).		\$ _____ /\$100

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §§26.0501(a) and (c)

⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(b-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ _____ /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ _____ /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ _____ /\$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.⁴⁷

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. 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
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
74.	Adjusted 2022 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 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. - or - If a disaster occurred prior to 2022 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 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ _____ /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ _____
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ _____ /\$100

⁴⁶ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ _____ /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ _____ /\$100

As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: _____

Voter-approval tax rate. \$ _____ /\$100

As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).

Indicate the line number used: _____

De minimis rate. \$ _____ /\$100

If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁰

print here 

Printed Name of Taxing Unit Representative

sign here 

Taxing Unit Representative

Date

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

GLOSSARY

APPROPRIATED BUDGET: Expenditure authority created by the appropriation bills or ordinances that are signed into law and related estimated revenues. The appropriated budget includes all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes.

ASSIGNED FUND BALANCE: The portion of the net position of a governmental fund that reflects a government's intended use of resources.

COMMITTED FUND BALANCE: The portion of the net position of a governmental fund that represents resources whose use is subject to a legally binding constraint that is imposed by the government itself at its highest level of decision-making authority and that remains legally binding unless removed in the same manner.

COMPONENT UNIT: Legally separate organization that must be included in the financial report of the primary government (primary government + component units= financial reporting entity).

CURRENT ASSET: Those assets that can be converted into cash within one year. On the asset side of the ledger, accounts are arranged in order of their liquidity – the speed which they can be sold for cash. Cash and investments are the most liquid. Other current assets include taxes and accounts receivable, inventory and prepaid expenses.

DEPRECIATION: A type of expense associated with the use of fixed assets other than land. The annual depreciation of fixed assets is reported on the financial statements of funds using the accrual basis of accounting.

ENTERPRISE FUND: A separate fund used to account for services – for example, water, sewer – that are supported primarily by service charges paid by users.

EXPENDITURES: An accounting term that refers to the value of goods and services received during a period of time, regardless of when they are used (accrual basis) or paid for (cash basis).

EXPENSES: An accounting term that refers to the value of goods and services used during a period of time, regardless of when they were received (modified accrual basis) or paid for (cash basis). For example, depreciation is the expense incurred in using up fixed assets for the accounting period.

FIXED ASSETS: A category of noncurrent assets that includes land, building and equipment that are reported in proprietary and fiduciary funds. The annual cost of using buildings and equipment in producing the services provided by the fund is reported as depreciation in the CAFR.

FUND ACCOUNTING: A term used to describe the use of funds in recording, reconciling, and reporting financial transactions. Governmental accounting information is organized into funds, each with separate revenues, expenditures, (or expenses), and fund balances, and each fund is a self-contained set of self-balancing accounts.

FUND BALANCE: Net position of a governmental fund (difference between assets, liabilities, deferred outflows of resources, and deferred inflows of resources).

GENERAL FUND: One of five governmental fund types. The general fund typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources not accounted for in some other fund.

INTERNAL SERVICE FUNDS: Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS: Costs incurred to provide for the protection of the environment that occurs near or after the date that a municipal solid-waste landfill stops accepting solid waste and throughout the post closure period. Closure and post closure care costs include the cost of equipment and facilities (leachate collection systems and final cover) as well as the cost of services (post closure maintenance and monitoring costs).

LIABILITY ACCOUNT: A type of account that contains information on claims to be fund's assets, either by other funds of the local government or by external entities. As liabilities come due (accounts payable, bonds payable), cash or other assets are transferred to the claimant to satisfy the claim.

LINE-ITEM BUDGET: A budget format in which departmental outlays are grouped according to the items that will be purchased, with one item or group of items on each line.

NET ASSETS: Under the accrual basis of accounting, the difference between assets and liabilities. A net assets statement combines all funds and any component units in which the local government has a primary financial interest, such as a school district.

NET INCOME: A measure of the profitability of an enterprise fund. Net income is the difference between the revenues earned from the services provided by the fund and the expenses incurred in generating those revenues. It is a measure of the efficiency of the enterprise at leveraging its expenses into profits.

RECEIVABLES: A type of asset account that records revenues that are due but not yet collected.

RESTRICTED FUND BALANCE: The portion of the net position of a governmental fund that represents resources subject to externally enforceable constraints.

REVENUES: The resources that governments derive from taxes, user charges, and other sources of income. Revenues are recognized by local governments in their accounts in one of two ways. For governmental funds using the modified accrual basis of accounting, revenues are recognized when they are measureable and available to pay for expenditures. For proprietary and fiduciary funds, revenues are recognized when they are measureable and earned.

TAX INCREMENT FINANCING (TIF): A tax incentive designed to attract business investment by the dedication of property tax revenue from the redevelopment of an area (tax increment district) to finance development-related costs in that district. TIF divides tax revenue from the area into two categories: (1) taxes on the predevelopment value of the tax base, which are kept by each taxing body; and (2) taxes from increased property value resulting from redevelopment, which are deposited by each jurisdiction in a tax increment fund and are used to finance public improvements in the redevelopment area.

UNASSIGNED FUND BALANCE: The difference between total fund balance in a governmental fund and its non-spendable, restricted, committed, and assigned component.

UNRESTRICTED FUND BALANCE: The difference between total fund balance in a governmental fund and its non-spendable and restricted components.

WORKING CAPITAL - Current assets less current liabilities. The measure of working capital indicates the relatively liquid portion of total enterprise fund capital, which constitutes a margin or buffer for meeting obligations.