

CITY OF SNYDER
FISCAL YEAR 2024-2025
ANNUAL BUDGET COVER PAGE

This budget will raise more revenue from property taxes than last year's budget by an amount of \$81,370, which is a 3.20% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$31,233.

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

FOR: Councilmembers Sarah Jamison, Ralph Hernandez, Jerry Webb, Bill Robertson, and Carson Matthies.

AGAINST: None.

PRESENT and not voting: None.

ABSENT: Councilmember Julian Dominguez.

Property Tax Rate Comparison

	2024-2025	2023-2024
Property Tax Rate	\$0.3981/100	\$0.3981/100
No-New-Revenue Tax Rate	\$0.3907/100	\$0.3981/100
No-New-Revenue Maintenance & Operations (M&O) Rate	\$0.00	\$0.00
Voter-Approval Tax Rate	\$0.4252/100	\$0.4105/100
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, 2024

CITY COUNCIL

Stephanie Ducheneaux, Mayor
Sarah Jamison, Mayor Pro-Tem
Ralph Hernandez, Councilmember
Jerry Webb, Councilmember
Julian Dominguez, Councilmember
Bill Robertson, Councilmember
Carson Matthies, Councilmember

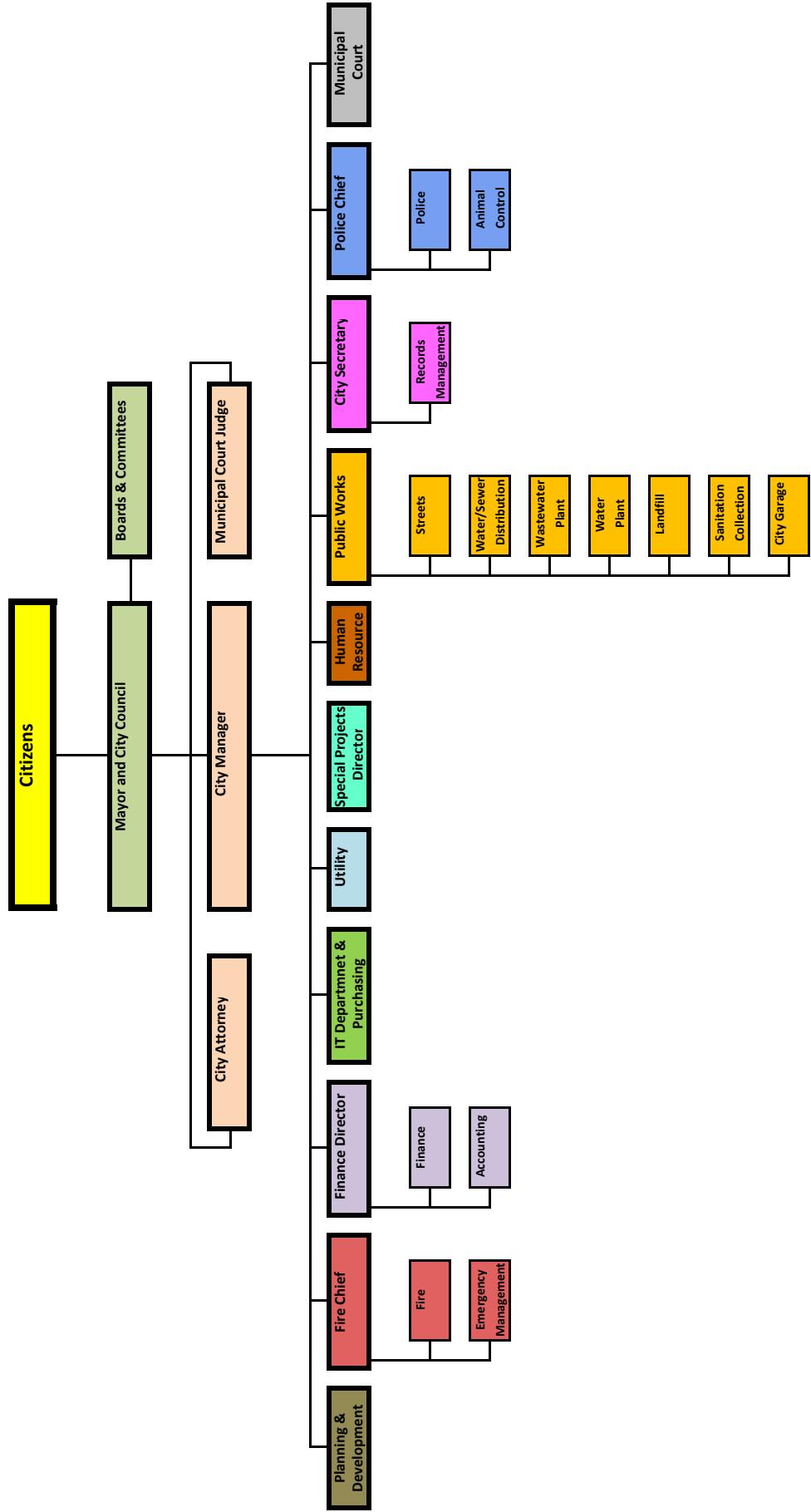
ADMINISTRATIVE STAFF

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

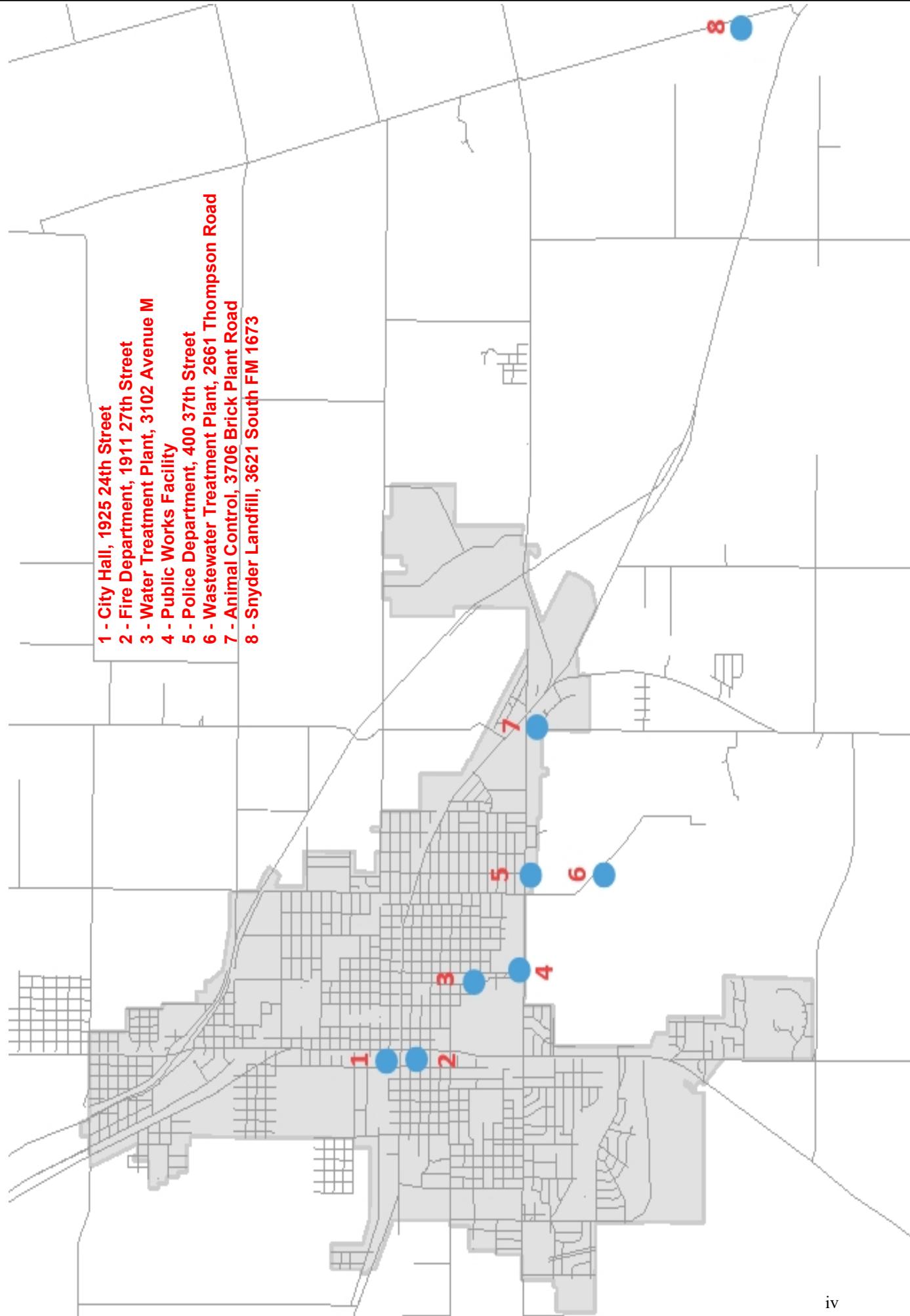
City of Snyder

Organization Chart

Fiscal Year 2025



City Offices



CITY OF SNYDER, TEXAS
ANNUAL BUDGET 2024-2025

Table of Contents

INTRODUCTORY SECTION	
Cover Page.....	i
Title Page.....	ii
Organizational Chart.....	iii
City Office Locations.....	iv
Table of Contents.....	v
Letter of Transmittal.....	x
SUMMARY SECTION	
Proposed Budget Summary – 2024-2025 Budget.....	1
Combined Statement of Revenues, Expenses and Changes in Fund Balances/Working Capital – All Governmental Fund Types.....	3
Combined Statement of Revenues, Expenses and Changes in Working Capital – All Proprietary Fund Types.....	5
GENERAL FUND	
General Fund Narrative.....	7
Chart – Tax Rate History.....	9
Graph – Ad Valorem Tax, Sales Tax, and Other Revenue.....	10
Graph – General Fund Revenues and Expenditures.....	11
Graph – Sales Tax Revenue History.....	12
Pie Chart – General Fund Expenditures – Fiscal Year 2025.....	13
Graph – General Fund Expenditures – 2016 through 2025.....	14
Graph – General Fund Undesignated Fund Balance/Expenditures.....	15
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance.....	16
Graph – General Fund Revenue Sources – 2016 through 2025.....	17
Statement of Revenues.....	18
Description of Revenues.....	19
Pie Chart – General Government – Function Expense.....	23
Statement of Expenditures – General Government.....	24
Dept. 1 – Administration.....	24
Dept. 2 – Finance.....	24
Dept. 3 – Planning and Developmental Services.....	24
Dept. 4 – Municipal Court.....	24
Dept. 5 – Community Services.....	25
Dept. 6 – City Secretary/Records.....	25
Dept. 7 – Information Technology/Purchasing.....	25
Pie Chart – Public Safety – Function Expense.....	26

Statement of Expenditures (cont.) – Public Safety.....	27
Dept. 16 – Police.....	27
Dept. 17 – Animal Control.....	27
Dept. 18 – Fire.....	27
Dept. 19 – Fire Marshal.....	27
Pie Chart – Public Works – Function Expense.....	28
Statement of Expenditures (cont.) – Public Works.....	29
Dept. 25 – Street.....	29
General Government	
Pie Chart – Administration Function Expense.....	30
Dept. 1 – Administration Budget Summary.....	31
Pie Chart – Finance Function Expense.....	35
Dept. 2 – Finance Budget Summary.....	36
Pie Chart – Planning and Developmental Services Function Expense.....	40
Dept. 3 – Planning and Developmental Services Budget Summary.....	41
Pie Chart – Municipal Court Function Expense.....	46
Dept. 4 – Municipal Court Budget Summary.....	47
Pie Chart – Community Services Function Expense.....	51
Dept. 5 – Community Services Budget Summary.....	52
Pie Chart – City Secretary/Records Function Expense.....	55
Dept. 6 – City Secretary/Records Budget Summary.....	56
Pie Chart – Information Technology/Purchasing Function Expense.....	60
Dept. 7 – Information Technology/Purchasing Budget Summary.....	61
Public Safety	
Pie Chart – Police Department Function Expense.....	65
Dept. 16 – Police Department Budget Summary.....	66
Pie Chart – Animal Control Function Expense.....	71
Dept. 17 – Animal Control Budget Summary.....	72
Pie Chart – Fire Department Function Expense.....	76
Dept. 18 – Fire Department Budget Summary.....	77
Pie Chart – Fire Marshal Function Expense.....	83
Dept. 19 – Fire Marshal Budget Summary.....	84
Public Works	
Pie Chart – Street Department Function Expense.....	88
Dept. 25 – Street Department Budget Summary.....	89
SPECIAL REVENUE	
Graph – Motel Tax Revenue.....	93

Combining Statement of Operating Revenues, Expenses and Changes in Working Capital.....	94
Motel Tax Fund	
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance.....	95
Tax Increment Financing	
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance.....	96
Opioid Settlement Fund	
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance.....	97
American Rescue Plan Grant	
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance.....	98
ENTERPRISE FUNDS	
Enterprise Fund Narrative.....	99
Graph – Enterprise Fund Revenues – 2016 through 2025.....	101
Graph – Enterprise Fund Revenues and Expenses – 2016 through 2025.....	102
Graph – Enterprise Fund Net Position and Expenditures – 2016 through 2025....	103
Combining Statement of Operating Revenues, Expenses and Changes in Working Capital.....	104
Pie Chart – Enterprise Fund Expenses – Fiscal Year 2025.....	105
Graph – Enterprise Fund Expenditures – 2016 through 2025.....	106
Sanitation	
Comparative Statement of Revenues, Expenses and Changes in Working Capital.....	107
Description of Revenues.....	108
Statement of Expenditures.....	110
Dept. 30 – Sanitation Collection.....	110
Dept. 31 – Sanitation Landfill.....	110
Pie Chart – Sanitation Collection Function Expense.....	111
Dept. 30 – Sanitation Collection Budget Summary.....	112
Pie Chart – Sanitation Landfill Function Expense.....	116
Dept. 31 – Sanitation Landfill Budget Summary.....	117

Water and Sewer

Comparative Statement of Revenues, Expenses and Changes in Working Capital.....	120
Description of Revenues.....	121
Statement of Expenditures (cont.).	123
Dept. 35 – Sanitary Sewer.....	123
Dept. 36 – Sewage Treatment.....	123
Dept. 74 – Water Production.....	123
Dept. 75 – Water Distribution.....	124
Dept. 76 – Utility Department.....	124
Dept. 80 – Debt Service.....	124
Pie Chart – Sanitary Sewer Function Expense.....	125
Dept. 35 – Sanitary Sewer Budget Summary.....	126
Pie Chart – Sewage Treatment Function Expense.....	129
Dept. 36 – Sewage Treatment Budget Summary.....	130
Pie Chart – Water Production Function Expense.....	133
Dept. 74 – Water Production Budget Summary.....	134
Pie Chart – Water Distribution Function Expense.....	137
Dept. 75 – Water Distribution Budget Summary.....	138
Pie Chart – Utility Department Function Expense.....	142
Dept. 76 – Utility Department Budget Summary.....	143
Pie Chart – Debt Service Function Expense.....	147
Dept. 78 – Debt Service Budget Summary.....	148

INTERNAL SERVICE

Comparative Statement of Revenues, Expenses and Changes in Working Capital.....	150
Dept. 80 – Central Garage Budget Summary.....	151

PERSONNEL

Pay Plan.....	154
Pie Chart – Personnel Services – All Departments.....	155
Personnel Schedule.....	156
Position Levels.....	159
Pay Schedule Matrix.....	160
Incentive Benefits.....	161
Benefits Summary.....	162
Unclassified Salary Structure.....	163

CAPITAL IMPROVEMENT

Multi-Year Capital Improvements, Equipment and Replacement Program, and Total Capital Improvements.....	164
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EXPENDITURE ACCOUNTS DESCRIPTION.....	185
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STATISTICAL SECTION

Net Position by Component.....	193
Changes in Net Position.....	194
Fund Balances of Governmental Funds.....	196
Changes in Fund Balances of Governmental Funds.....	197
Tax Revenue by Source, Governmental Funds.....	199
Assessed and Estimated Actual Value of Taxable Property.....	200
Property Tax Rates, Direct and Overlapping Governments.....	201
Principal Property Taxpayers.....	202
Property Tax Levies and Collections.....	203
Taxable Sales by Category.....	204
Ratios of Outstanding Debt by Type.....	205
Ratios of General Bonded Debt Outstanding.....	206
Direct and Overlapping Governmental Activities Debt.....	207
Legal Debt Margin Information.....	208
Pledged-Revenue Coverage.....	209
Demographic and Economic Statistics.....	210
Principal Employers, Current Year and Nine Years Ago.....	211
Full-time Equivalent City Government Employees by Function.....	212
Operating Indicators by Function.....	213
Capital Asset Statistics by Function.....	214

APPENDIX

Appropriation Ordinance No. 2139.....	215
Tax Rate Ordinance No. 2141.....	217
Tax Rate Calculation Worksheet.....	218
Glossary.....	228



THE CITY OF SNYDER, TEXAS

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

September 30, 2024

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 2024-2025 (FY 2025) 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 2025 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 2024-25, which totals \$27,188,615, an increase of \$4,159,885 or 18.06% over appropriations for FY 2023-24. The increase is a result of higher revenues and improvement projects.

Total Appropriations (Budget Basis)

Fund	FY 2025	FY 2024	% Change
General	\$ 14,390,970	\$ 10,627,540	35.41%
Water & Sewer	8,221,425	7,928,595	3.69%
Sanitation	3,333,030	3,291,045	1.28%
Intergovernmental	514,960	574,290	-10.33%
Motel	650,000	535,000	21.50%
TIF	78,230	72,260	8.26%
Total Appropriations	\$ 27,188,615	\$ 23,028,730	18.06%

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 Developmental Services
- 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)
- Opioid Settlement
- American Rescue Plan Grant

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 general instructions, a budget calendar, personnel evaluations, prior year's actual expenditures, and five-year capital improvement programs.

General instructions provided to department heads were:

Review dates and submission deadlines according to the budget calendar provided.

Evaluate personnel staffing as to align with City goals and objectives. Normal scale for new employees should be budgeted.

Complete line items as necessary for 2024-2025 budget, requesting department heads maintain status quo on operational expenses as in the previous FY 23-2024.

Prioritize capital improvement 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 and sewer infrastructure. The Certificates of Obligation will mature in 2040.

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 2.0% C.O.L.A. included in the 2024-2025 budget. The city currently has 90 full-time employees budgeted for the fiscal year 2024-2025.

REVENUE AND EXPENDITURES

The City's General Fund reflects the economic condition of the local economy. Actual sales tax revenue increased by 23.41% from FY 2022 to FY 2023. The budgeted amount is estimated to increase from FY 2024 to FY 2025 by \$240,100, or 6.42%. This is a result of rising prices and solar farms in the area. The property tax rate for FY 2024 was 0.3981. Property valuations have increased by 2.23% (\$16,545,869) causing the no-new revenue tax rate for FY 24-25 to be 0.3907. 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 11,251 in 2023. This is a decrease of 1.63%. Various statistics can be found in the Statistical section of the budget.

General Fund expenditures are up by \$3,763,430 (35.41%) compared to FY 2023-24 budget. The increase is a result of higher prices due to the economy, a Downtown Street Project, and a façade program.

Water sales revenue is projected to increase by \$190,000 or 3.39% with no increase in utility fees for the fiscal year 2024-2025. The increase reflects better monitoring of water usage due to upgraded meters. Sanitation collection charges decreased by \$90,000 or 3.56% 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 \$3,680,800 to \$5,871,250 or 59.51% from last year. Primary projects include a Downtown Street Improvement Project (\$3,000,000), a freightliner for the street department (\$270,000), a freightliner for sanitation collection (\$300,000), a loader for the landfill (\$310,000), and a backhoe for the water distribution department (\$310,000).

Motel/hotel revenue is projected to increase by \$115,000 (21.50%) to \$650,000. The amount of the property tax that is obligated to the TIF Fund has increased by \$5,970 or 8.26%, which is a result of the adopted tax rate being slightly higher than the no-new revenue tax rate 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 15th 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 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.
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 City's financial position 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 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 meeting the City's long-range policies regarding financial management.

13. Continue the safety program with regular training through departmental meetings, along with video, to reduce the cost of worker's compensation expense.
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. Continue to upgrade the Emergency Management System.
8. Continue updates on mapping all water, sewer mains, valves, and streets for computer assisted graphics adaptation. (GIS)
9. Continue safety training and CPR certification for all employees.
10. Continue support of Federal designation for a four-lane divided highway between I-27 and I-20.
11. Continue utilization of Scurry County Orange Crew.
12. Continue financial support of the STAR program.
13. Continue School Resource Officer Program.
14. Continue providing Regroup mass notification service for citizens.
15. Apply for Community Improvement Grants and continue the process for the Community Development grant for streets, downtown TDWB, and the TDEM grant for backup generators for the pump stations at the water plants.
16. Lake J.B. Thomas is nearing 40% capacity into CRMWD system.
17. Continue to offer incentives through sales tax and property tax abatements to qualified property owners in Snyder.
18. Continue to promote Snyder for future growth and development.
19. Begin implementation of the short and long-term goals of the City of Snyder's comprehensive plan.

20. Continue to keep the public informed of ongoing events and information related to the daily operations of the City of Snyder through social media.
21. Continue contributing to the TIF Fund with ad valorem taxes collected in that district and promote development in that area.
22. Continue with the springtime clean up within the City of Snyder.
23. Initiate the façade program.
24. Continue to seek grants that can be used to renovate and maintain the downtown area through the Texas Downtown Association.
25. Proceed with the Downtown Streets Project, addressing the streets and sidewalks.
26. Continue upgrading and modifying our information technology system.
27. Continue updating and modifying all city websites.
28. Continue water and wastewater systems capital improvements using the \$3.9 million in Certificates of Obligation issued in 2019.
29. Capital improvement projects for water and sewer using the American Rescue Plan funds were completed.
30. Enhance the capability of online access for planning and developmental services.
31. Improve online services for utility customers, including the availability to go online and check their accounts for possible leaks or excessive usage on their water account.
32. Continue to encourage paperless billing in the utility department to save on both postage and supplies.
33. Continue the water meter replacement program.
34. Continue updating the CSI and backflow program.
35. Continue improving SCADA system at the water treatment and wastewater treatment plants.
36. 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 2024-2025 City Budget.

Respectively submitted,



Elias Torres
City Manager

CITY OF SNYDER

BUDGET SUMMARY
Fiscal Year 2024-2025

FUND	DESCRIPTION	BUDGETED	BUDGET	ACTUAL	ACTUAL	ACTUAL
		9/30/2025	9/30/2024	9/30/2023	9/30/2022	9/30/2021
GENERAL						
	REVENUES:					
	Taxes	\$ 2,767,615	\$ 2,673,645	\$ 2,932,065	\$ 2,944,959	\$ 2,867,072
	Property	3,980,715	3,740,615	4,274,293	3,463,534	2,792,914
	Sales	30,000	30,000	33,517	29,112	27,875
	Liquor	800,000	750,000	757,742	768,723	716,484
	Franchise	168,005	145,765	158,576	141,157	120,753
	Licenses & Permits	57,700	132,635	207,062	136,604	165,154
	Intergovernmental					
	Charges for Services					
	Administrative Fee	1,951,165	1,767,505	1,562,733	1,325,704	1,326,844
	Municipal Court Fee	60,080	47,080	66,248	49,543	20,296
	Billings for Emergency Services	25,000	30,000	25,348	17,914	19,170
	Credit Card Fees	1,600	1,000	1,450	948	1,002
	Fines & Forfeitures	132,620	126,060	135,773	124,315	102,431
	Miscellaneous					
	Interest	622,250	250,000	697,240	126,643	26,508
	Proceeds from Insurance	40,000	40,000	182,912	78,070	241,291
	Gain/Loss on Sale of Equipment	50,000	30,000	32,500	14,128	35,500
	Misc. Revenue & Other Sources	57,050	55,050	132,639	33,680	73,042
	Transfer from Reserve	<u>3,647,170</u>	<u>808,185</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total	<u>\$ 14,390,970</u>	<u>\$ 10,627,540</u>	<u>\$ 11,200,098</u>	<u>\$ 9,255,034</u>	<u>\$ 8,536,336</u>
	EXPENDITURES:					
	Administration	\$ 604,210	\$ 451,300	\$ 299,374	\$ 385,785	\$ 282,278
	Finance	330,705	308,900	372,828	252,464	349,433
	Planning & Developmental Services	527,295	415,720	320,347	260,967	246,451
	Municipal Court	347,865	331,535	348,940	302,494	273,311
	Community Service	948,870	588,855	587,802	515,657	319,270
	City Secretary/Records	198,895	212,900	191,802	176,429	183,171
	IT/Purchasing	288,955	191,910	230,171	169,206	162,927
	Police	3,569,290	3,132,880	2,987,372	2,354,938	2,560,653
	Animal Control	253,280	244,560	201,253	201,188	165,461
	Fire	1,732,525	2,653,015	1,447,353	1,322,223	1,140,587
	Fire Marshal	153,905	155,485	204,732	137,757	136,495
	Street	<u>5,435,175</u>	<u>1,940,480</u>	<u>2,119,690</u>	<u>1,671,896</u>	<u>1,571,457</u>
	Total	<u>\$ 14,390,970</u>	<u>\$ 10,627,540</u>	<u>\$ 9,311,664</u>	<u>\$ 7,751,004</u>	<u>\$ 7,391,494</u>
	Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 1,888,434	\$ 1,504,030	\$ 1,144,842
WATER & SEWER						
	REVENUES:					
	Water Sales	\$ 5,790,000	\$ 5,600,000	\$ 5,732,031	\$ 5,554,423	\$ 5,342,208
	Sewer Charges	1,550,000	1,550,000	1,548,004	1,535,407	1,555,078
	Billings & Collections for Sanitation	225,825	208,765	229,800	196,626	316,614
	Water Taps	18,000	20,000	16,807	8,735	17,800
	Sewer Taps	15,000	15,000	15,547	12,744	5,550
	Plumbing Permits & Inspections	11,000	8,000	8,001	6,835	7,864
	Miscellaneous	52,450	52,450	54,103	52,845	236,364
	Interest Income	108,185	60,000	129,004	25,662	9,710
	Gain (loss) on Sale of Equipment	20,000	8,000	14,025	35,714	843
	Proceeds from Insurance	20,000	20,000	64,414	97,116	129,205
	Capital Grant	<u>-</u>	<u>-</u>	<u>1,044,332</u>	<u>10,231</u>	<u>-</u>
	Total	<u>\$ 7,810,460</u>	<u>\$ 7,542,215</u>	<u>\$ 8,856,068</u>	<u>\$ 7,536,338</u>	<u>\$ 7,621,236</u>
	EXPENSES:					
	Sanitary Sewer	\$ 597,700	\$ 534,480	\$ 519,563	\$ 403,137	\$ 382,936
	Wastewater Treatment Plant	1,045,190	1,092,875	1,151,481	1,034,777	969,370
	Water Production	3,713,440	3,767,340	3,730,201	3,392,287	3,229,456
	Water Distribution	2,003,355	1,705,050	1,829,213	1,426,045	1,332,723
	Utility and Collections	609,140	555,355	618,572	499,659	792,909
	Debt Service	<u>252,600</u>	<u>273,495</u>	<u>298,114</u>	<u>323,327</u>	<u>580,326</u>
	Total	<u>\$ 8,221,425</u>	<u>\$ 7,928,595</u>	<u>\$ 8,147,144</u>	<u>\$ 7,079,232</u>	<u>\$ 7,287,720</u>
	Change in Net Position	\$ (410,965)	\$ (386,380)	\$ 708,924	\$ 457,106	\$ 333,516

FUND	DESCRIPTION	BUDGETED 9/30/2025	BUDGET 9/30/2024	ACTUAL 9/30/2023	ACTUAL 9/30/2022	ACTUAL 9/30/2021
SANITATION	REVENUES:					
	Sanitation Charges	\$ 2,435,000	\$ 2,525,000	\$ 2,437,518	\$ 2,413,689	\$ 2,172,971
	Landfill Gate Fees	745,000	800,000	746,865	889,334	609,317
	Roll Off Containers	15,000	7,000	30,915	6,900	6,785
	Grant	2,500	1,000	1,000	2,588	-
	Miscellaneous	10,750	7,550	5,026	8,903	18,135
	Interest	103,430	70,000	95,063	24,466	21,208
	Gain (Loss) on Sale of Asset	80,000	200,000	8,500	167,200	5
	Proceeds from Insurance	-	-	-	-	27,652
	Total	\$ 3,391,680	\$ 3,610,550	\$ 3,324,887	\$ 3,513,080	\$ 2,856,073
	EXPENSES:					
	Collection	\$ 1,333,495	\$ 1,178,115	\$ 1,025,333	\$ 924,552	\$ 950,971
	Landfill	1,999,535	2,112,930	1,837,323	1,834,190	1,844,256
	Total	\$ 3,333,030	\$ 3,291,045	\$ 2,862,656	\$ 2,758,742	\$ 2,795,227
	Change in Net Position	\$ 58,650	\$ 319,505	\$ 462,231	\$ 754,338	\$ 60,846
INTERGOVERNMENTAL	REVENUES:					
	Billings to Departments	\$ 511,860	\$ 569,190	\$ 448,970	\$ 503,874	\$ 286,179
	Miscellaneous	3,100	5,100	1781	7,567	2,611
	Gain (Loss) on Sale of Asset	-	-	-	-	-
	Total	\$ 514,960	\$ 574,290	\$ 450,751	\$ 511,441	\$ 288,790
	EXPENSES:					
	Personnel Services	\$ 86,390	\$ 89,965	\$ 88,078	\$ 44,227	\$ 86,169
	Supplies	281,850	334,850	281,999	305,267	213,354
	Maintenance	20,585	18,325	16,909	10,803	14,623
	Services	40,095	44,775	33,936	36,162	29,263
	Sundry Charges	3,500	2,800	2,669	3,230	858
	Non Capitalized Equipment	-	-	361	162	474
	Depreciation	82,540	83,575	86,930	75,379	76,324
	Total	\$ 514,960	\$ 574,290	\$ 510,882	\$ 475,230	\$ 421,065
	Change in Net Position	\$ -	\$ -	\$ (60,131)	\$ 36,211	\$ (132,275)
SPECIAL REVENUE TIF MOTEL OPIOID	REVENUES:					
	Property Taxes	\$ 78,230	\$ 72,260	\$ 85,199	\$ 92,136	\$ 87,280
	Occupancy	650,000	535,000	698,881	617,366	454,964
	Settlement	-	-	2,831	-	-
	Grant	-	-	1,169,331	276,584	224,251
	Interest	-	-	7,164	1,260	135
	Total	\$ 728,230	\$ 607,260	\$ 1,963,406	\$ 987,346	\$ 766,630
	EXPENDITURES:					
	Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 151
	Occupancy	650,000	535,000	698,881	622,781	449,536
	Grant	-	-	1,169,332	276,584	224,251
	Total	\$ 650,000	\$ 535,000	\$ 1,868,213	\$ 899,365	\$ 673,938
	Excess (Deficiency) of Revenues over Expenditures	\$ 78,230	\$ 72,260	\$ 95,193	\$ 87,981	\$ 92,692
	ALL FUNDS REVENUES	\$ 26,836,300	\$ 22,961,855	\$ 25,795,210	\$ 21,803,239	\$ 20,069,065
	ALL FUNDS EXPENSES	\$ 27,110,385	\$ 22,956,470	\$ 22,700,559	\$ 18,963,573	\$ 18,569,444
	NET ALL FUNDS	\$ (274,085)	\$ 5,385	\$ 3,094,651	\$ 2,839,666	\$ 1,499,621

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

2024-2025 BUDGET

	Governmental Fund Types		Totals
	General	Special Revenue	Proposed 2024-2025 Budget
Revenues:			
Taxes	7,578,330	728,230	8,306,560
Licenses and Permits	168,005	-	168,005
Intergovernmental	57,700	-	57,700
Charges for Services	2,037,845	-	2,037,845
Fines and Forfeitures	132,620	-	132,620
Interest	622,250	-	622,250
Contributions & Donations	-	-	-
Miscellaneous	57,050	-	57,050
Total Revenues	10,653,800	728,230	11,382,030
Expenditures:			
General Government	3,246,795	-	3,246,795
Public Safety	5,709,000	-	5,709,000
Public Works	5,435,175	-	5,435,175
Culture and Recreation	-	650,000	650,000
Tax Increment Financing	-	-	-
Total Expenditures	14,390,970	650,000	15,040,970
Excess (Deficiency) of Revenues over Expenditures	(3,737,170)	78,230	(3,658,940)
Other Financing Sources (Uses):			
Sale of Fixed Assets	50,000	-	50,000
Proceeds from Insurance	40,000	-	40,000
Proceeds from Cert. of Oblig.	-	-	-
Transfers from Reserve	3,647,170	-	3,647,170
Excess (Deficiency) of Rev. & Other Sources over Expenditures	-	78,230	78,230
Fund Balance B-O-Y	12,604,478	713,041	13,317,519
Plus depreciation	-	-	-
Changes in inventory	-	-	-
Changes in accounting prin.	-	-	-
Fund Balance E-O-Y	12,604,478	791,271	13,395,749

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 2023-2024	Actual 2022-2023	Actual 2021-2022	Actual 2020-2021
Revenues:				
Taxes	7,801,520	8,781,697	7,915,830	6,946,589
Licenses and Permits	145,765	158,576	141,157	120,753
Intergovernmental	132,635	1,379,224	413,188	389,405
Charges for Services	1,845,585	1,655,779	1,394,109	1,367,312
Fines and Forfeitures	126,060	135,773	124,315	102,431
Interest	250,000	704,404	127,903	26,643
Contributions & Donations	-	-	-	-
Miscellaneous	55,050	132,639	33,680	73,042
Total Revenues	10,356,615	12,948,092	10,150,182	9,026,175
Expenditures:				
General Government	2,501,120	2,351,264	2,063,002	1,816,992
Public Safety	6,185,940	4,840,710	4,073,659	4,227,447
Public Works	1,940,480	3,289,022	1,890,927	1,571,457
Culture and Recreation	535,000	698,881	622,781	449,536
Tax Increment Financing	-	-	-	-
Total Expenditures	11,162,540	11,179,877	8,650,369	8,065,432
Excess (Deficiency) of Revenues over Expenditures	(805,925)	1,768,215	1,499,813	960,743
Other Financing Sources (Uses):				
Sale of Fixed Assets	30,000	32,500	14,128	35,500
Proceeds from Insurance	40,000	182,912	78,070	241,291
Proceeds from Cert. of Oblig.	-	-	-	-
Transfer from Reserve	808,185	-	-	-
Excess (Deficiency) of Rev. & Other Sources over Expenditures	72,260	1,983,627	1,592,011	1,237,534
Fund Balance B-O-Y	13,245,259	11,261,632	9,669,621	8,432,087
Prior year adjustment	-	-	-	-
Plus depreciation	-	-	-	-
Changes in inventory	-	-	-	-
Changes in accounting prin.	-	-	-	-
Fund Balance E-O-Y	13,317,519	13,245,259	11,261,632	9,669,621

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

2024-2025 BUDGET

	Proprietary Fund Types		Totals
	Enterprise	Internal Service	
Operating Revenues:			
Billings to Departments	-	511,860	511,860
Water Sales	5,790,000	-	5,790,000
Sewer Charges	1,550,000	-	1,550,000
Sanitation Charges	2,435,000	-	2,435,000
Landfill Gate Fees	745,000	-	745,000
Billings & Collections for Sanitation	225,825	-	225,825
Water & Sewer Taps	33,000	-	33,000
Plumbing Permits & Inspc.	11,000	-	11,000
Roll-off Containers	15,000	-	15,000
Miscellaneous	63,200	3,100	66,300
Total Oper. Revenues	10,868,025	514,960	11,382,985
Operating Expenses:			
Personnel Services	2,425,815	86,390	2,512,205
Supplies	926,800	281,850	1,208,650
Maintenance	1,053,950	20,585	1,074,535
Services	4,235,405	40,095	4,275,500
Sundry Charges	132,860	3,500	136,360
Non Capitalized Equipment	-	-	-
Depreciation	2,527,025	82,540	2,609,565
Total Oper. Expenses	11,301,855	514,960	11,816,815
Operating Income or (Loss)	(433,830)	-	(433,830)
Non-Oper. Revenues/(Expenses):			
Interest Income	211,615	-	211,615
Gain (Loss) on Sale of Asset	100,000	-	100,000
Proceeds from Insurance	20,000	-	20,000
Bond Issuance Cost	-	-	-
Debt Service	(252,600)	-	(252,600)
Total Non-Oper.	79,015	-	79,015
Grant Contributions	2,500	-	2,500
Net Income (Loss)	(352,315)	-	(352,315)
Total Net Position - beginning	16,187,531	-	16,187,531
Prior Period Adjustment	-	-	-
Total Net Position - ending	15,835,216	-	15,835,216

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 2023-2024	Actual 2022-2023	Actual 2021-2022	Actual 2020-2021
Operating Revenues:				
Billings to Departments	569,190	448,970	503,874	286,179
Water Sales	5,600,000	5,732,031	5,554,423	5,342,208
Sewer Charges	1,550,000	1,548,004	1,535,407	1,555,078
Sanitation Charges	2,525,000	2,437,518	2,413,689	2,172,971
Landfill Gate Fees	800,000	746,865	889,334	609,317
Billings & Collections for Sanitat	208,765	229,800	196,626	316,614
Water & Sewer Taps	35,000	32,354	21,479	23,350
Plumbing Permits & Inspc.	8,000	8,001	6,835	7,864
Rolloff containers	7,000	30,915	6,900	6,785
Miscellaneous	65,100	60,910	69,315	257,110
Total Oper. Revenues	11,368,055	11,275,368	11,197,882	10,577,476
Operating Expenses:				
Personnel Services	2,487,655	2,467,547	1,831,144	1,962,653
Supplies	1,168,750	1,234,562	1,120,296	748,554
Maintenance	986,135	1,115,760	982,570	849,617
Services	4,009,075	3,929,832	3,602,157	3,747,687
Sundry Charges	124,470	105,579	78,819	63,442
Non Capitalized Equipment	-	3,582	1,448	1,054
Depreciation	2,744,350	2,365,706	2,373,443	2,550,679
Total Oper. Expenses	11,520,435	11,222,568	9,989,877	9,923,686
Operating Income or (Loss)	(152,380)	52,800	1,208,005	653,790
Non-Oper. Revenues/(Expenses):				
Interest Income	130,000	224,067	50,128	30,918
Gain (Loss) on Sale of Asset	208,000	22,525	202,914	848
Proceeds from Insurance	20,000	97,650	97,116	274,607
Bond Issuance Cost	-	-	-	(220,570)
Debt Service	(273,495)	(298,114)	(323,327)	(359,756)
Total Non-Oper.	84,505	46,128	26,831	(273,953)
Grant Contributions	1,000	1,045,332	12,819	-
Net Income (Loss)	(66,875)	1,144,260	1,247,655	379,837
Total Net Position - beginning	16,254,406	15,110,146	13,862,491	13,482,654
Prior Period Adjustment	-	-	-	-
Total Net Position - ending	16,187,531	16,254,406	15,110,146	13,862,491

**GENERAL FUND
NARRATIVE
FISCAL YEAR 2024-2025**

Sales tax revenue is projected to increase by 6.42% for FY 2024-25 and current Ad Valorem tax collections are anticipated to be \$81,370 more than last year due to an increase in the tax levy with the adopted tax rate of 0.3981 per \$100.00. Franchise taxes will increase by \$50,000 or 6.67%. The increase in budgeted revenue for the FY 2024-25 is due primarily to the increase in sales tax and interest income.

The City had an increase in property valuations creating a no-new revenue tax rate of 0.3907. The ad valorem rate of 0.3981 was adopted to fund the expenditures budgeted for 2024-25 (see chart on page 9 for history of tax rates).

Anticipated revenues for the General Fund total \$14,390,970, an increase of \$3,763,430 or 35.41% 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 2024
Taxes	\$ 7,578,330	52.66%	\$ 384,070
Licenses & Permits	168,005	1.17%	22,240
Intergovernmental	57,700	0.40%	(74,935)
Charges for Services	2,037,845	14.16%	192,260
Fines & Forfeitures	132,620	0.92%	6,560
Interest	622,250	4.32%	372,250
Miscellaneous	147,050	1.02%	22,000
Transfer from Reserve	3,647,170	25.34%	2,838,985
Total	\$ 14,390,970	100.00%	\$ 3,763,430

Ad valorem taxes, both current and delinquent and any additional revenue associated with ad valorem, are expected to produce 36.52% of the General Fund tax revenues for FY 2025 as compared to 37.16% of the budgeted tax revenues for FY 2024, (refer to graph on page 10). Sales tax revenues which amount to 52.53% of the total for FY 2025 have increased by 6.42% (see graph on page 12) from FY 2024. Franchise and Liquor taxes make up the remaining 10.95% 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 2025 is \$757,308,851, an increase of \$16,545,869 (2.23%) from FY 2024.

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 0.4252 per \$100 of assessed valuation.

Expenditures for the General Fund total \$14,390,970 for FY 2025, an increase of 35.41% from FY 2024, (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 2024
General Government	\$ 3,246,795	22.56%	\$ 745,675
Public Safety	5,709,000	39.67%	(476,940)
Public Works	5,435,175	37.77%	3,494,695
Total	\$ <u>14,390,970</u>	<u>100.00%</u>	\$ <u>3,763,430</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 increased by 29.81% from last year. Personnel increased by 10.32%, supplies by 19.11%, maintenance by 144.89%, services by 31.77%, sundry charges by 12.72%, and capital outlay by 12.29%.

Public Safety budgeted expenditures decreased by 7.71% from last year. Personnel increased by 9.63%, supplies by 13.35%, services by 12.40%, and sundry charges by 6.58%, while maintenance decreased by 1.23% and capital outlay by 55.40%.

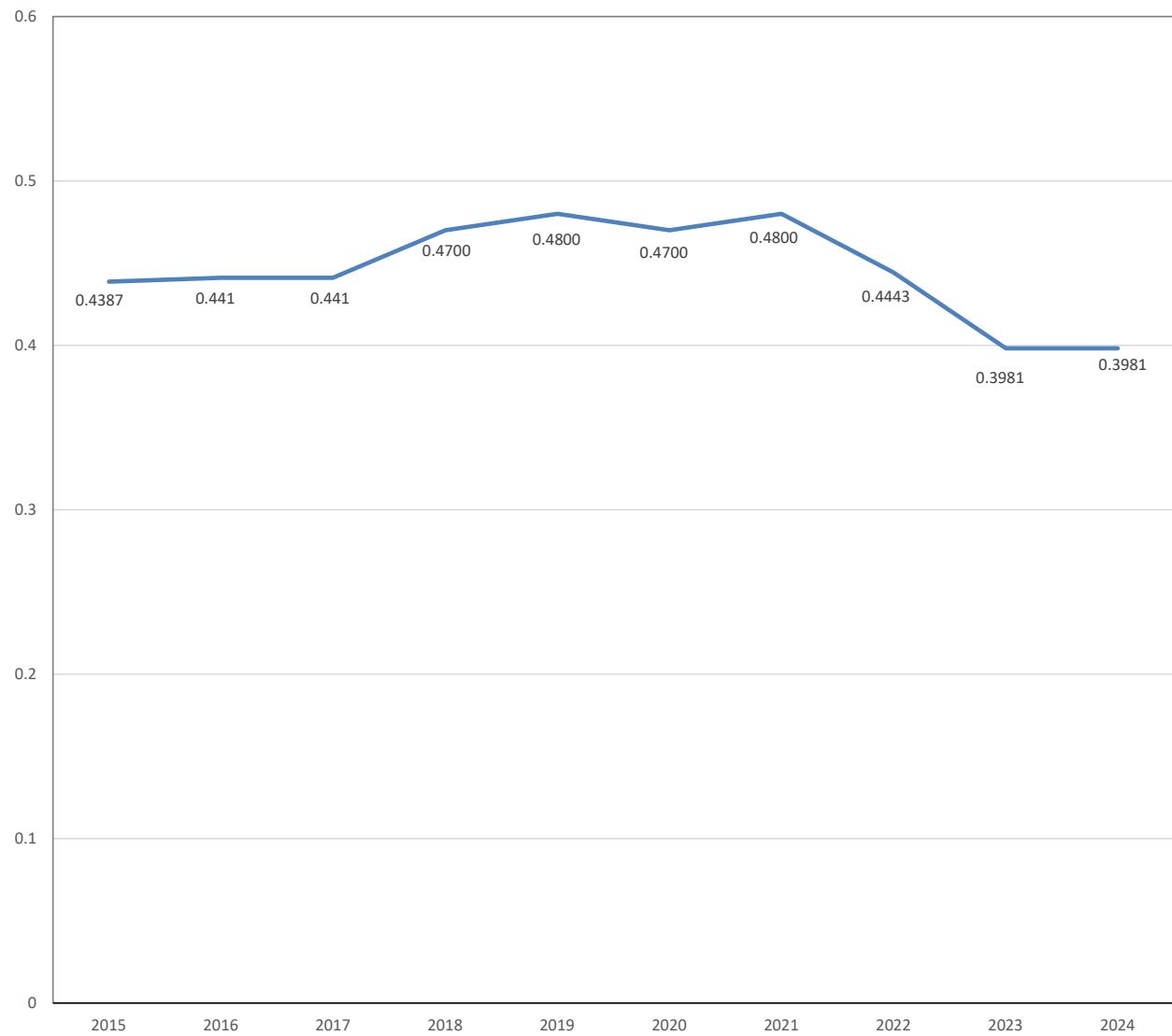
Public Works (street department) budgeted expenditures increased by 180.09%. Personnel decreased by 8.34% and services by 0.35%, while supplies increased by 5.02%, maintenance by 17.24%, sundry charges by 25.42%, and capital outlay by 1,594.42%.

The budgeted Undesignated Fund Balance at the end of FY 2025 is expected to reflect no change from the FY 2024 balance. The relationship between annual actual expenditures and undesignated fund balance for the ten-year period FY 2016 – FY 2025 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 2025. Capital expenditures for 2025 are \$4,458,050 as compared to \$1,294,500 for the previous fiscal year. The expenditures for capital improvements are found in all departmental budgets.

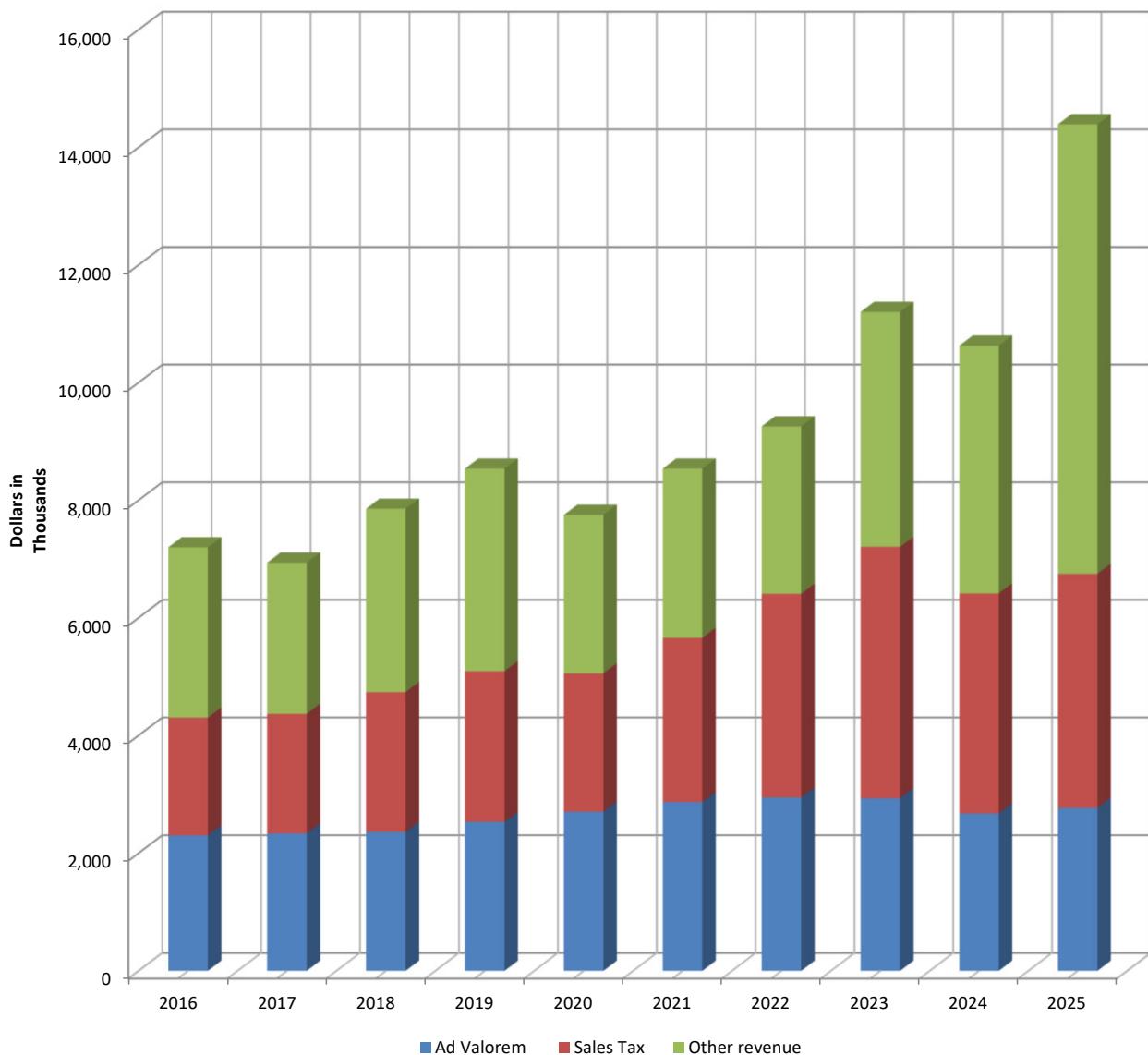
The City Council established a Tax Increment Financing Zone (TIF) in November 2013 – promoting the development of a certain contiguous area within its jurisdiction and ETJ by the creation of a reinvestment zone. Sixty-five percent (65%) of the property taxes from this district go into the TIF Fund.

Advalorem Tax Rate 10 year history



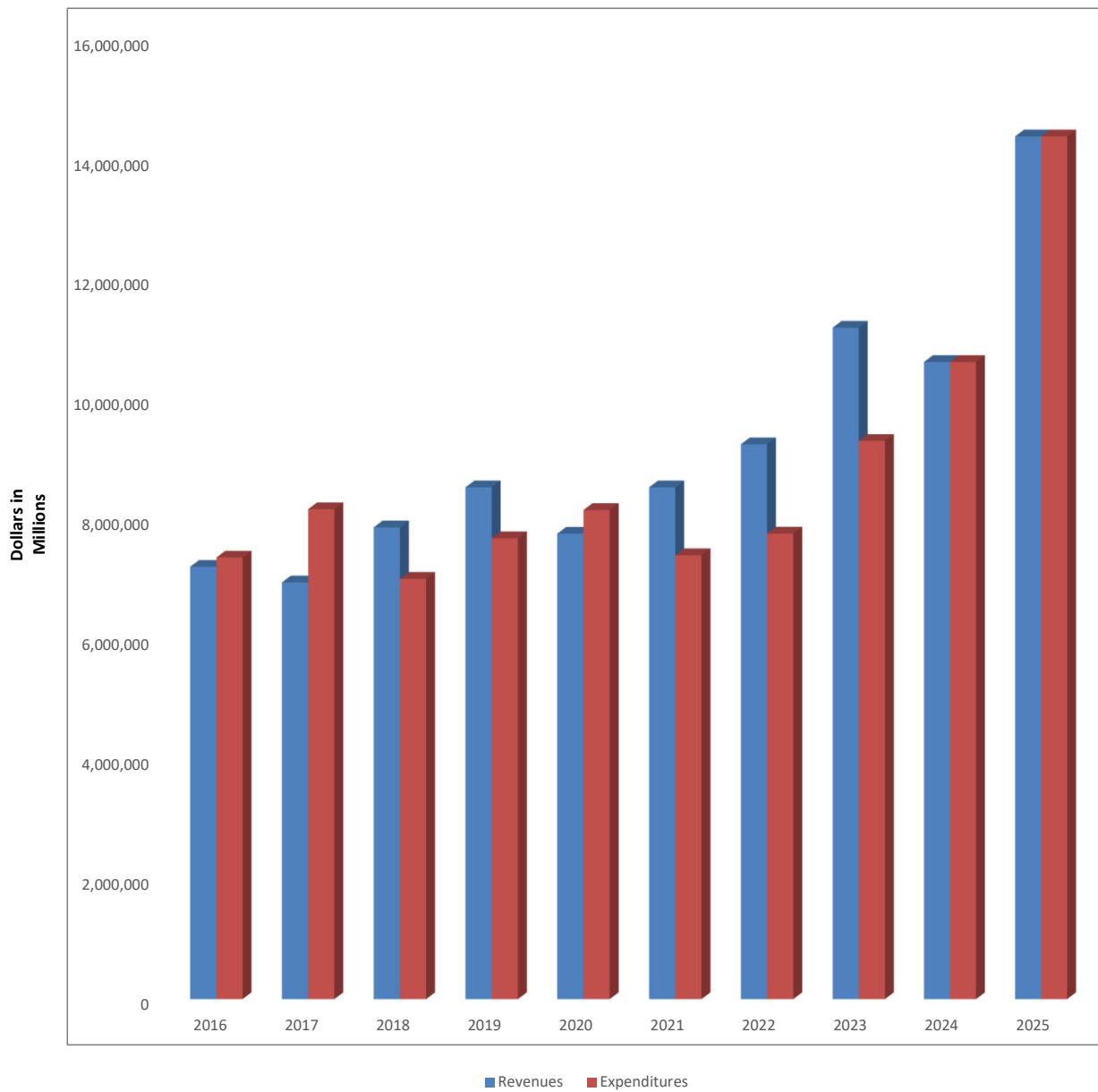
This chart displays the tax rate for the past ten years for the City of Snyder from 0.4387 per \$100 of assessed value in 2015 to 0.3981 per \$100 of assessed value in 2024. This is a 0.0406 decrease which would equal to a decrease of \$40.60 on a home valued at \$100,000 over a period of ten years.

General Fund
Ad Valorem, Sales Tax, Other Revenue
Fiscal Years 2016-2025



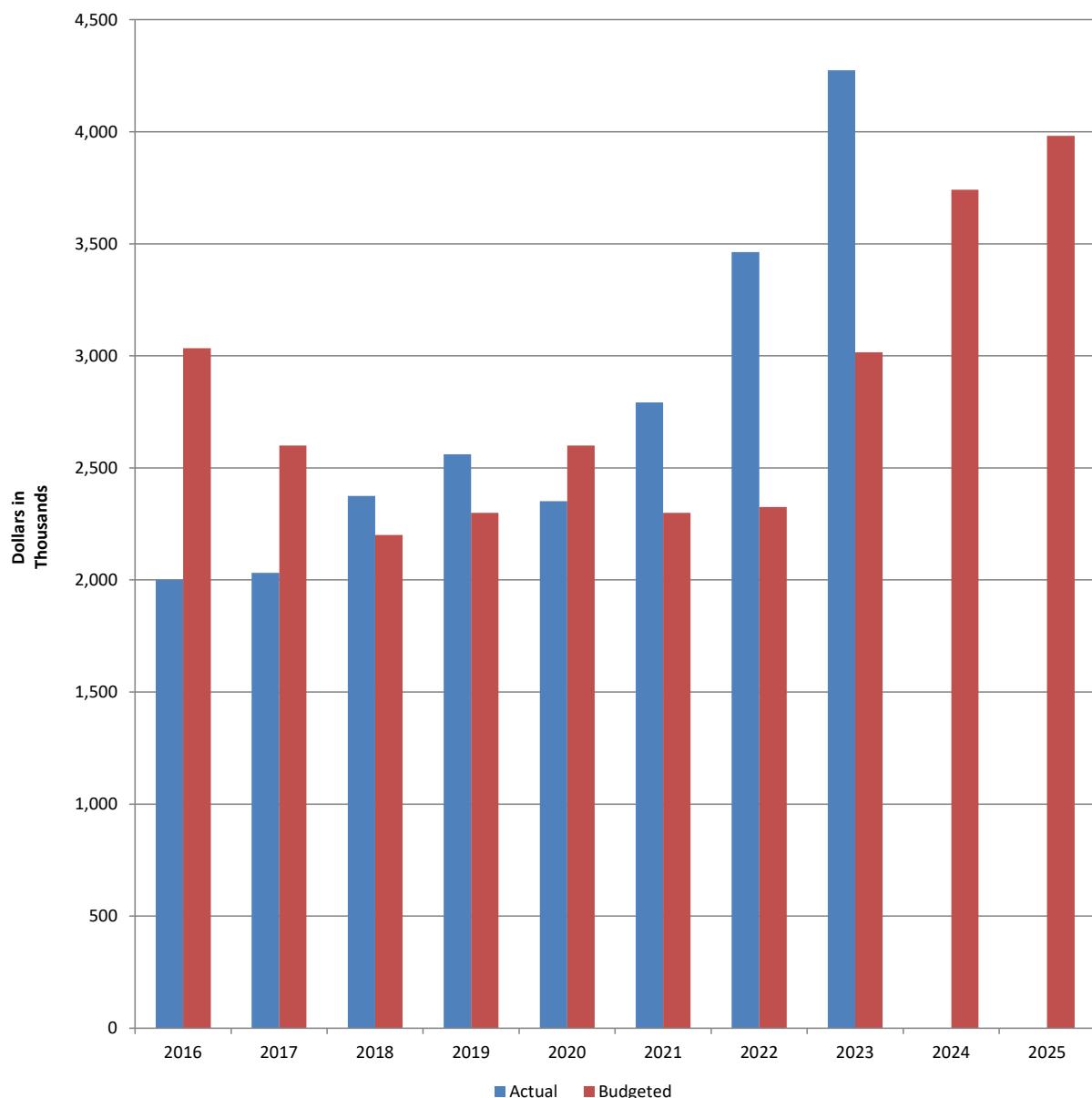
Description: This graph shows the relationship between actual Ad Valorem Taxes and Sales Tax to Total Revenue in the General Fund for the period Fiscal Year 2016 to Fiscal Year 2023 and the budgeted amount for Fiscal Years 2024 and 2025.

General Fund
Revenues & Expenditures
Fiscal Years 2016-2025



Description: This graph shows the actual General Fund Revenues and Expenditures for Fiscal Year 2016 to Fiscal Year 2023 and budgeted revenues and expenditures for Fiscal Years 2024 and 2025.

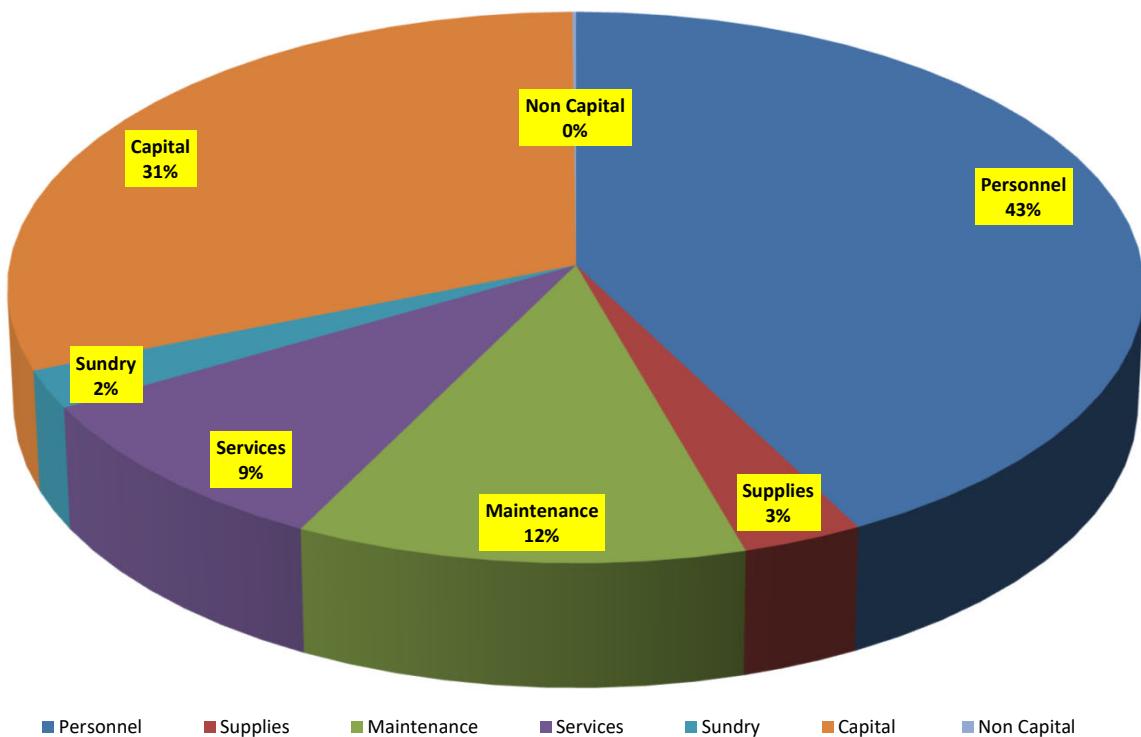
Sales Tax Revenue 10 year history



Description: This graph shows the Actual Sales Tax Received compared to the Budgeted Sales Tax for Fiscal Years 2016 through 2023 and Budgeted Sales Tax for Fiscal Years 2024 and 2025. Sales tax recorded in 2024 is through September. Budgeted amount for 2025 anticipates an increase, due to changes in our local economy.

General Fund Expenditures

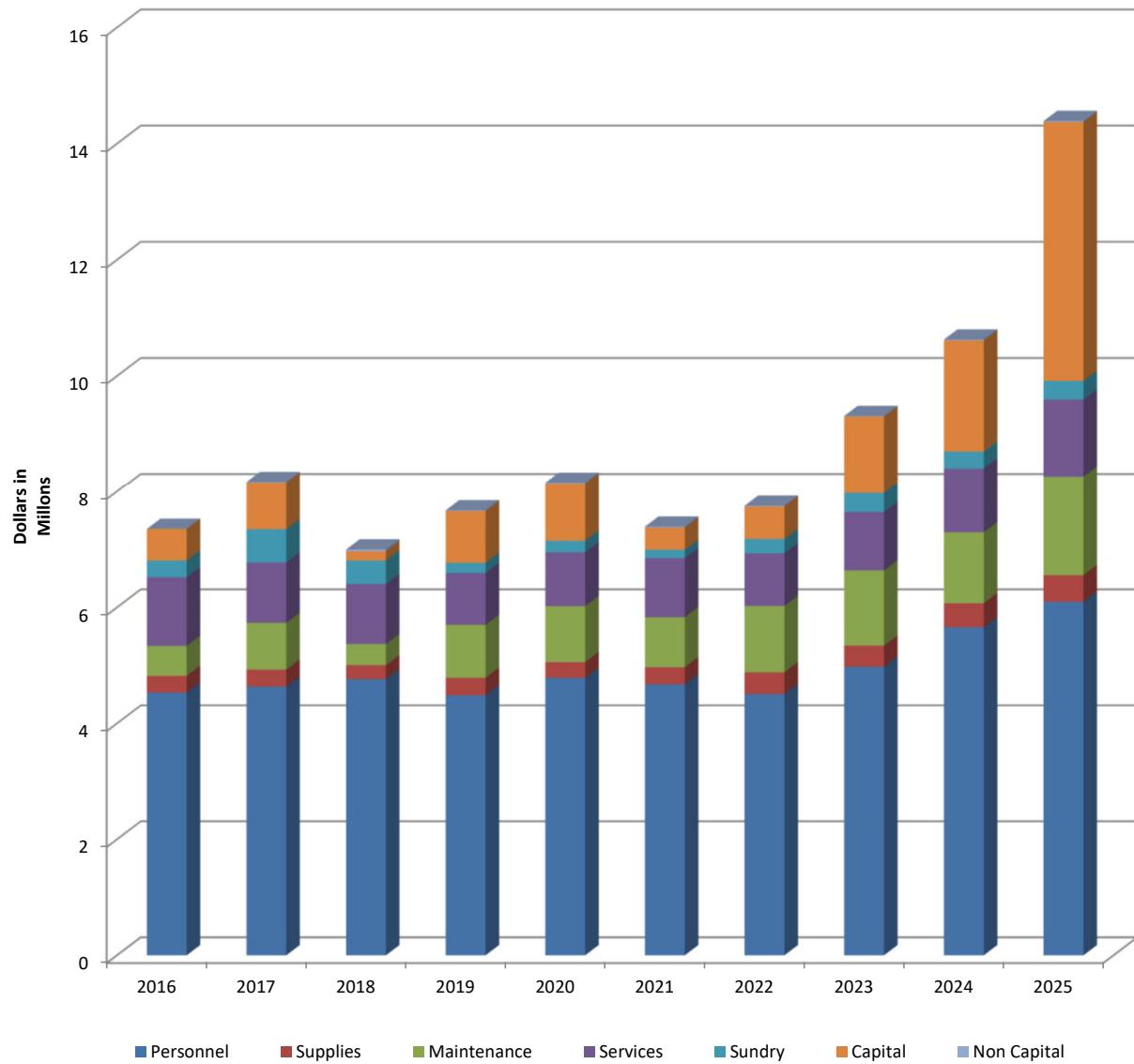
Fiscal Year 2024 - 2025



Description: This pie chart visually shows the percentage of General Fund Expenditures allocated to the various major categories for the budget for Fiscal Year 2024-2025.

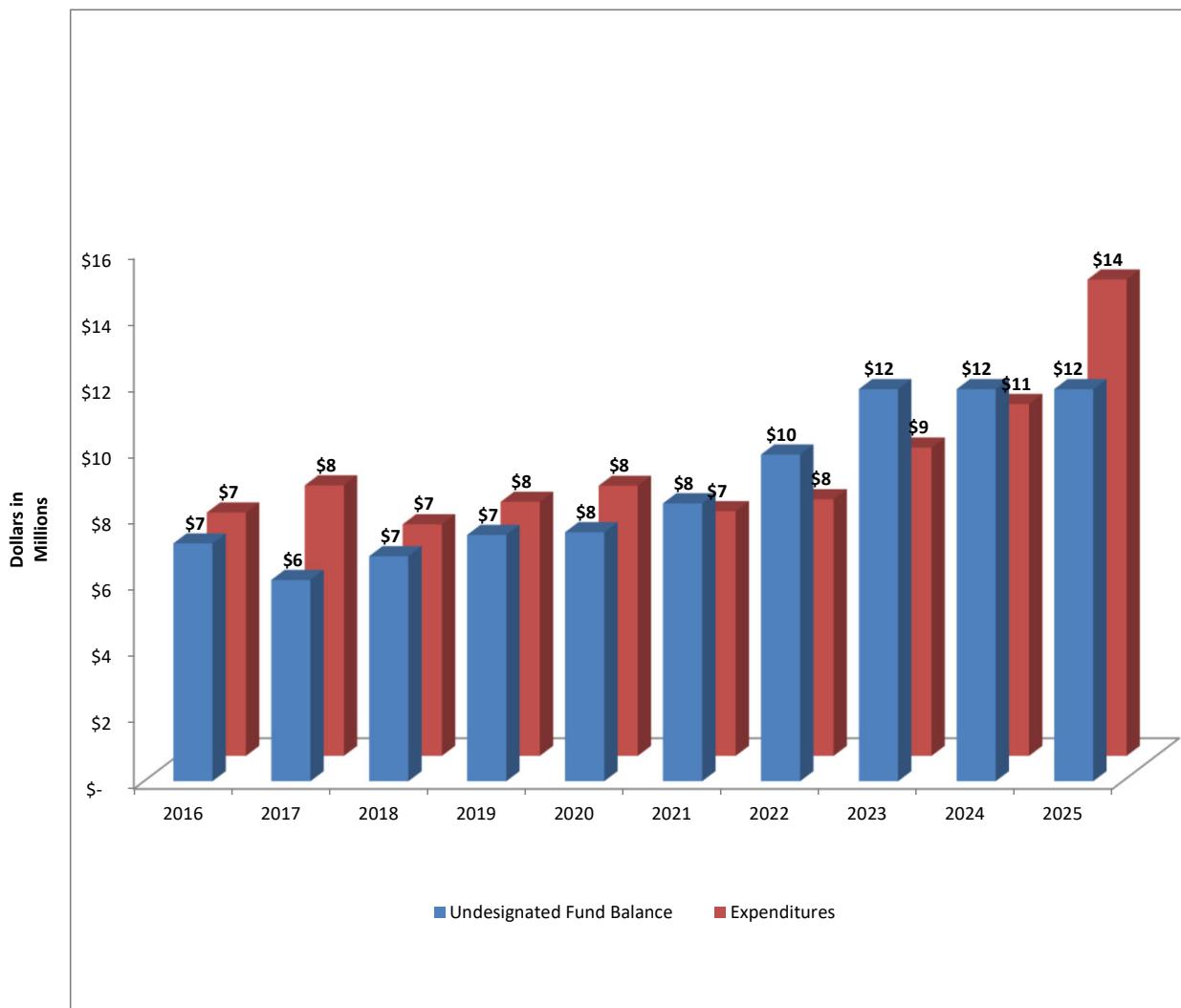
General Fund Expenditures

Fiscal Years 2016-2025



Description: This graph shows a visual comparison of actual expenditure allocations for Fiscal Years 2016 through 2023 and budgeted allocations for Fiscal Years 2024 and 2025.

General Fund
Undesignated Fund Balance/Expenditures
Fiscal Years 2016 - 2025



Description: This graph shows the relationship between actual General Fund Expenditures and Undesignated Fund Balance at year's end for Fiscal Year 2016 to Fiscal Year 2023 and the budgeted for Fiscal Years 2024 and 2025.

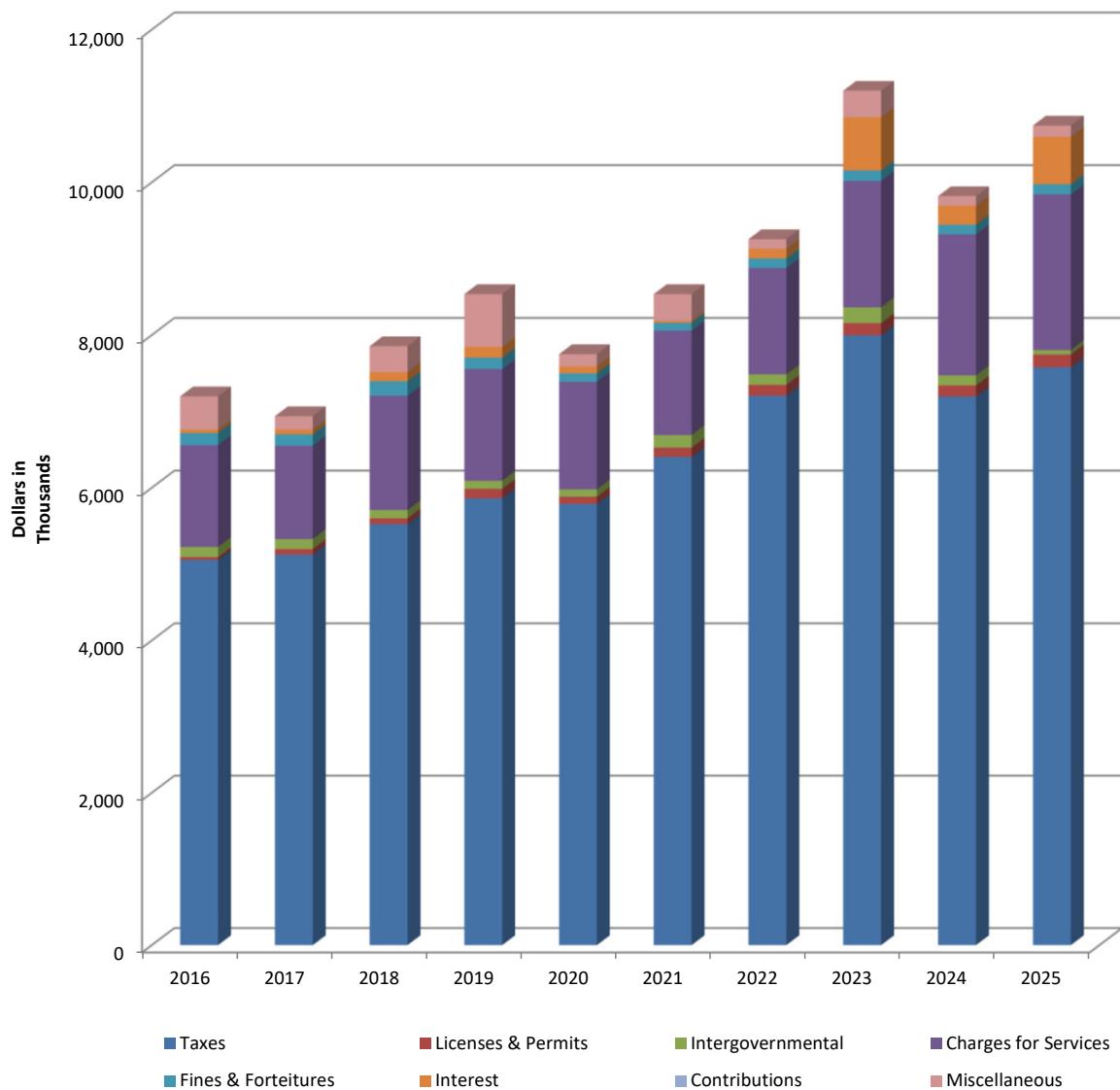
CITY OF SNYDER, TEXAS
GENERAL FUND

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

2024-2025 BUDGET

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Proposed Budget
Revenues:				
Taxes	7,206,328	7,997,617	7,194,260	7,578,330
Licenses and Permits	141,157	158,576	145,765	168,005
Intergovernmental	136,604	207,062	132,635	57,700
Charges for Services	1,394,109	1,655,779	1,845,585	2,037,845
Fines and Forfeitures	124,315	135,773	126,060	132,620
Interest	126,643	697,240	250,000	622,250
Miscellaneous	33,680	132,639	55,050	57,050
Total Revenues	9,162,836	10,984,686	9,749,355	10,653,800
Expenditures:				
Personnel	4,508,519	4,977,088	5,659,665	6,096,520
Supplies	375,006	365,358	412,620	458,995
Maintenance	1,141,844	1,294,156	1,222,410	1,709,465
Services	905,645	1,007,541	1,108,690	1,328,975
Sundry Charges	248,501	332,077	295,865	322,465
Capital Outlay	561,296	1,327,947	1,914,500	4,458,050
Non Capitalized Equipment	10,193	7,497	13,790	16,500
Total Expenditures	7,751,004	9,311,664	10,627,540	14,390,970
Excess (Deficiency) of Rev. over Exp.	1,411,832	1,673,022	(878,185)	(3,737,170)
Other Financing Sources (Uses):				
Sale of Asset	14,128	32,500	30,000	50,000
Proceeds from Insurance	78,070	182,912	40,000	40,000
Transfer from Reserves	-	-	808,185	3,647,170
Excess (Deficiency) of Rev. & Other Sources over Expenditures	1,504,030	1,888,434	-	-
Fund Balance at B-O-Y	9,212,014	10,716,044	12,604,478	12,604,478
Prior year adjustment	-	-	-	-
Reserve for economic development	-	-	-	-
Fund Balance at E-O-Y	10,716,044	12,604,478	12,604,478	12,604,478

General Fund
Revenues
Fiscal Years 2016 - 2025



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 2016 to Fiscal Year 2023 and budgeted amounts for Fiscal Years 2024 and 2025.

CITY OF SNYDER, TEXAS
GENERAL FUND

STATEMENT OF REVENUES

2024-2025 BUDGET

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Proposed Budget
Taxes:				
Sales Taxes	3,463,534	4,274,293	3,740,615	3,980,715
Ad valorem Taxes	2,944,959	2,932,065	2,673,645	2,767,615
Franchise Taxes	768,723	757,742	750,000	800,000
Liquor Taxes	29,112	33,517	30,000	30,000
Total Taxes	7,206,328	7,997,617	7,194,260	7,578,330
Licenses and Permits	141,157	158,576	145,765	168,005
Intergovernmental:				
Emergency Mgm. Program Grant	13,469	-	-	-
LEOSE - Fire	555	565	550	550
Snyder Public Schools Resource Officers	83,170	73,930	76,135	-
County Fire Inspector/Emer. Mgt. Coor.	-	-	50,000	50,000
Grant Proceeds - OOG	33,042	125,445	-	-
LEOSE- Police	1,453	1,450	1,450	1,450
Juvenile Case Manager Fee	4,709	5,672	4,300	5,500
Texas Department of Transportation	206	-	200	200
Total Intergovernmental	136,604	207,062	132,635	57,700
Charges for Services:				
Administrative Fees	1,325,704	1,562,733	1,767,505	1,951,165
Municipal Court Fees	49,543	66,248	47,080	60,080
Billings for Emergency Services	17,914	25,348	30,000	25,000
Credit Card Fees	948	1,450	1,000	1,600
Total Charges for Services	1,394,109	1,655,779	1,845,585	2,037,845
Fines & Forfeitures	124,315	135,773	126,060	132,620
Miscellaneous:				
Interest	126,643	697,240	250,000	622,250
Miscellaneous	33,680	132,639	55,050	57,050
Proceeds from Insurance	78,070	182,912	40,000	40,000
Gain/Loss on Sale of Asset	14,128	32,500	30,000	50,000
Total Miscellaneous	252,521	1,045,291	375,050	769,300
Other Financing Sources (Uses):				
Transfer from reserve	-	-	808,185	3,647,170
Total Revenues	9,255,034	11,200,098	10,627,540	14,390,970

CITY OF SNYDER, TEXAS
GENERAL FUND

DESCRIPTION OF REVENUES

2024-2025 BUDGET

TAXES

Sales Tax	\$ 3,980,715
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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	\$ 2,627,815
---------------	--------------

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	\$ 74,000
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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	\$ 6,800
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Overages/Variances	\$ 4,000
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Franchise Tax	\$ 800,000
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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
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Fifty percent of the face value of all facets of the Texas Alcohol and Beverage Commission issued permits.

TOTAL TAXES	\$ 7,578,330
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LICENSES & PERMITS

Building Permits	\$ 15,000
------------------	-----------

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	\$ 13,000
--------------------	-----------

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
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The City charges \$2.00 per license.

Pound Fee	\$ 2,000
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Pound fees range from \$10.00 to \$125.00 for reclaimed animals.

Peddler's Permit	\$ 1,000
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The City's fee for each peddler's license is \$75.00.

Miscellaneous Fees	\$ 225
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Zone changes, variance cases, special use permits, and street/alley closure petition.

Demolition Fees	\$ 25,000
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The City's fee for demolition.

Beer & Wine Permit & License	\$ 575
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The City's permit fee for the sale of beer and wine.

Package Store Permit	\$ 1,430
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The City's permit fee for the sale of alcoholic beverages.

Carnival Permit	\$ 100
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The City's permit fee for the operation of a carnival.

Fire Inspection Service Fee	\$	700
The City's permit fee for annual inspections of specified commercial and residential facilities.		
Mixed Beverage Permit	\$	2,000
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	\$	1,000
The City's permit fee for drilling inside the city limits.		
TOTAL LICENSES AND PERMITS		\$ 168,005

INTERGOVERNMENTAL

Texas Department of Transportation	\$	200
SISD Special Resource Officer	\$	0
County Emergency Management Coordinator	\$	50,000
Juvenile Case Manager Fee	\$	5,500
LEOSE – Police	\$	1,450
LEOSE – Fire Department	\$	550
TOTAL INTERGOVERNMENTAL		\$ 57,700

CHARGES FOR SERVICES

Administrative Fees	\$	1,951,165
The Enterprise Fund is charged a fee for administrative and accounting services provided by the General Fund.		
Billings for Emergency Services	\$	25,000
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	\$ 60,080
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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	\$ 1,600
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TOTAL CHARGES FOR SERVICES	\$ 2,037,845
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FINES & FORFEITURES

Municipal Court	\$ 132,620
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Collections through the assessment of fines for traffic violations and city ordinance violations.

TOTAL FINES & FORFEITURES	\$ 132,620
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MISCELLANEOUS

Interest Income	\$ 622,250
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Includes interest earnings on city deposits.

Other	\$ 57,050
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TOTAL MISCELLANEOUS	\$ 679,300
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CHARGES FOR SERVICES

Proceeds from insurance	\$ 40,000
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Gain/loss on sale of asset	\$ 50,000
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TOTAL CHARGES FOR SERVICES	\$ 90,000
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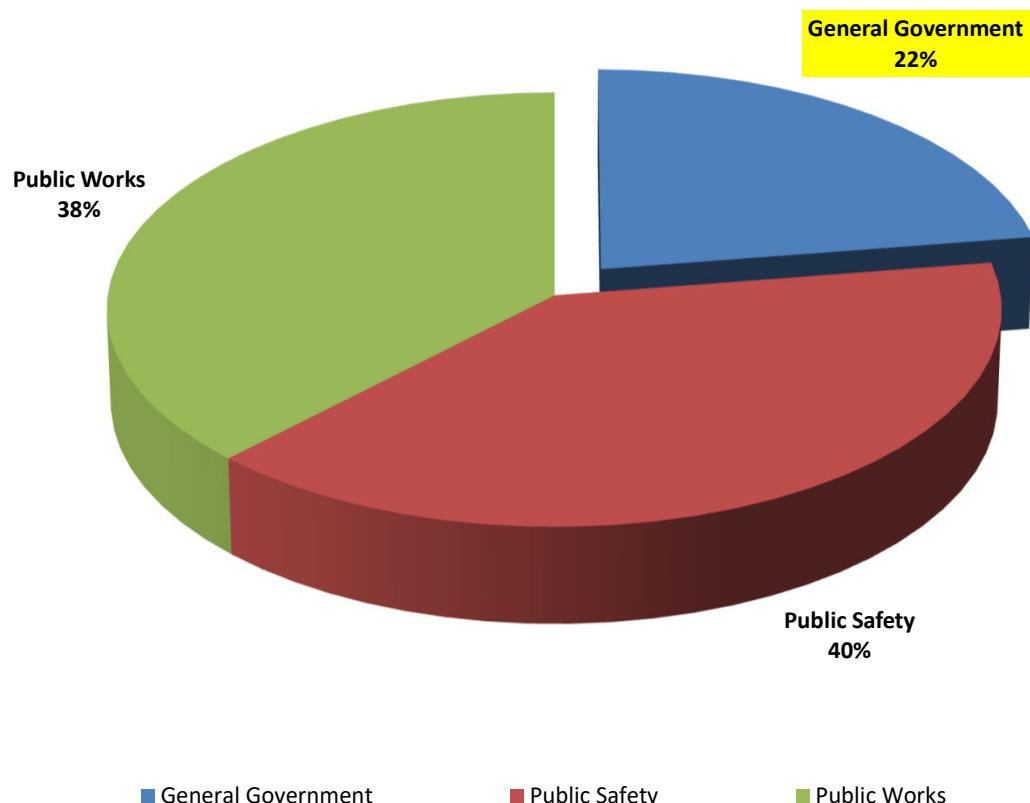
TRANSFERS

Transfer from Reserves	\$ 3,647,170
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TOTAL TRANSFERS	\$ 3,647,170
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<u>TOTAL GENERAL FUND REVENUE</u>	<u>\$14,390,970</u>
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General Fund Function Expense Fiscal Year 2025



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

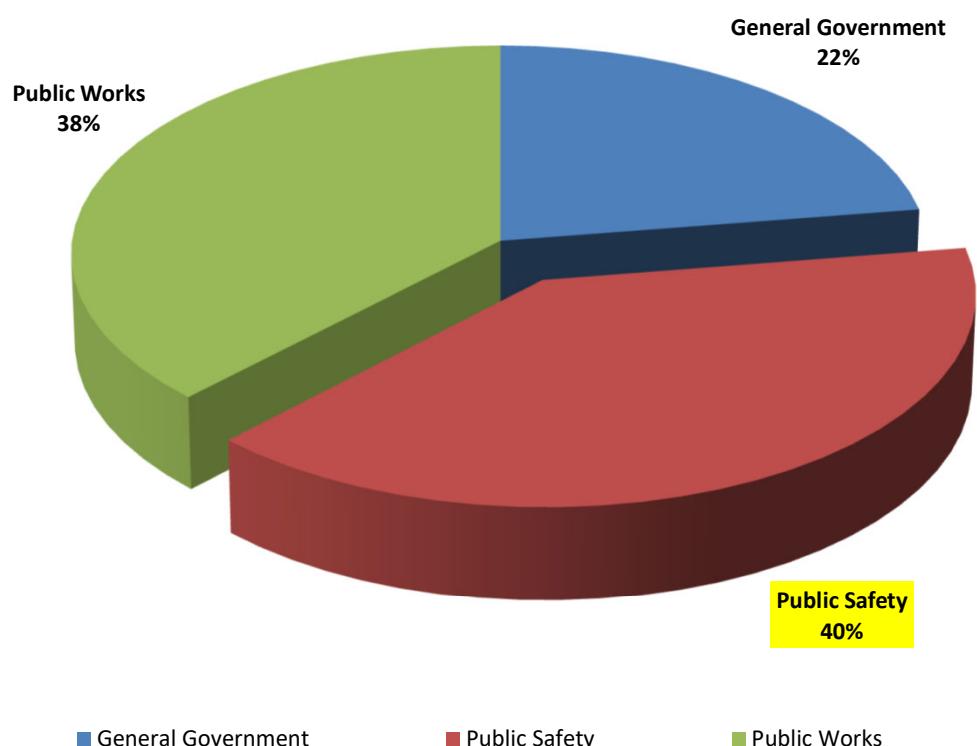
STATEMENT OF EXPENDITURES

2024-2025 BUDGET

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Proposed Budget
GENERAL GOVERNMENT:				
Administration:				
Personnel Services	343,278	227,953	392,410	536,605
Supplies	4,128	3,928	5,600	6,900
Maintenance	11,794	2,941	19,420	16,500
Services	19,728	57,999	27,900	30,035
Sundry Charges	3,708	5,786	5,620	9,820
Capital Outlay	2,987	-	-	4,000
Non Capitalized Equipment	162	767	350	350
Totals	385,785	299,374	451,300	604,210
Finance:				
Personnel Services	173,525	274,477	220,615	225,110
Supplies	3,428	4,850	3,950	5,000
Maintenance	20,326	29,865	18,180	18,585
Services	50,558	57,159	60,190	70,985
Sundry Charges	4,277	4,618	4,065	7,125
Capital Outlay	-	1,859	1,400	3,400
Non Capitalized Equipment	350	-	500	500
Totals	252,464	372,828	308,900	330,705
Planning & Developmental Services:				
Personnel Services	183,123	239,645	289,275	278,440
Supplies	5,807	9,848	6,900	11,200
Maintenance	46,101	15,902	20,840	17,730
Services	14,585	22,049	12,685	132,155
Sundry Charges	3,035	23,030	20,020	20,020
Capital Outlay	7,856	8,136	65,000	66,750
Non Capitalized Equipment	460	1,737	1,000	1,000
Totals	260,967	320,347	415,720	527,295
Municipal Court:				
Personnel Services	224,108	253,057	261,970	268,290
Supplies	3,004	3,451	3,200	3,200
Maintenance	17,161	20,416	20,365	20,680
Services	31,550	34,067	32,580	37,865
Sundry Charges	25,087	30,348	12,330	11,280
Capital Outlay	1,494	7,601	1,000	6,400
Non Capitalized Equipment	90	-	90	150
Totals	302,494	348,940	331,535	347,865

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Proposed Budget
Community Services:				
Personnel Services	-	-	-	-
Supplies	2,651	5,963	12,350	12,600
Maintenance	107,377	48,286	108,870	459,900
Services	301,717	370,655	461,620	468,355
Sundry Charges	5,178	3,824	6,015	6,015
Capital Outlay	95,300	159,074	-	2,000
Non Capitalized Equipment	3,434	-	-	-
Totals	515,657	587,802	588,855	948,870
City Secretary/Records:				
Personnel Services	166,701	180,456	181,480	185,100
Supplies	1,151	1,254	1,550	1,550
Maintenance	5,592	4,344	6,475	5,745
Services	2,609	3,569	4,895	4,400
Sundry Charges	376	569	350	2,100
Capital Outlay	-	1,610	16,800	-
Non Capitalized Equipment	-	-	1,350	-
Totals	176,429	191,802	212,900	198,895
IT / Purchasing				
Personnel Services	96,539	102,519	105,575	107,605
Supplies	2,201	967	2,550	2,550
Maintenance	56,721	63,000	68,110	103,110
Services	5,046	6,119	7,340	56,355
Sundry Charges	6,090	7,701	6,335	5,335
Capital Outlay	1,528	49,636	-	12,000
Non Capitalized Equipment	1,081	229	2,000	2,000
Totals	169,206	230,171	191,910	288,955
TOTAL GENERAL GOVERNMENT	2,063,002	2,351,264	2,501,120	3,246,795

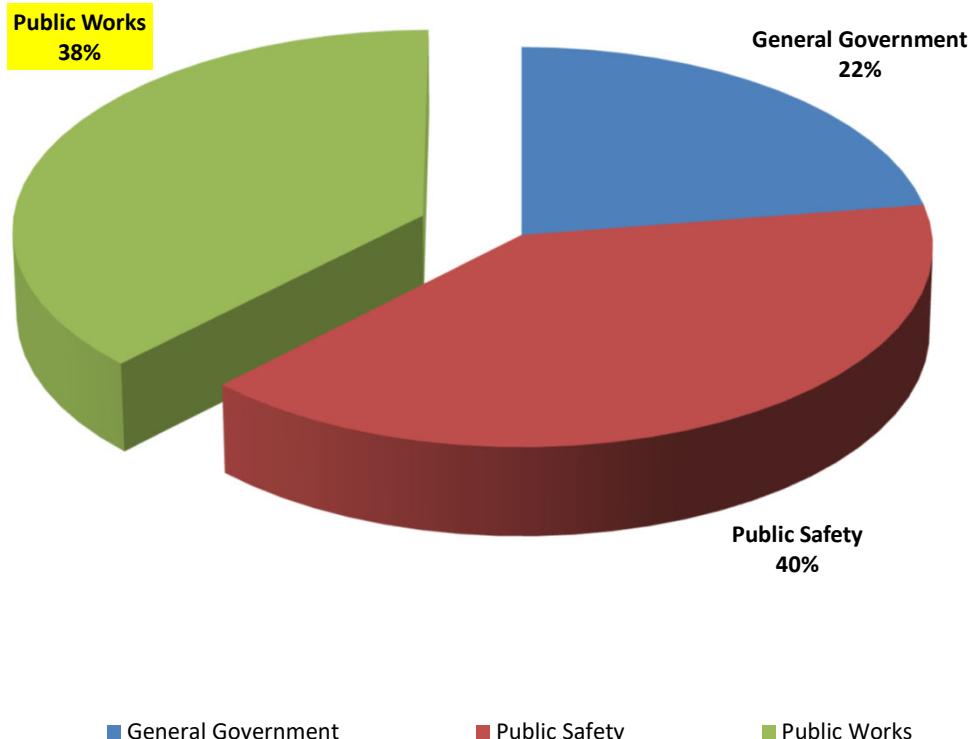
General Fund Function Expense Fiscal Year 2025



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.

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Proposed Budget
PUBLIC SAFETY:				
Police:				
Personnel Services	1,713,990	1,976,651	2,251,370	2,488,515
Supplies	111,187	111,957	116,550	133,900
Maintenance	146,559	172,022	218,415	213,390
Services	71,752	79,456	90,645	121,885
Sundry Charges	162,766	196,823	184,300	197,100
Capital Outlay	147,095	448,832	269,600	411,500
Non Capitalized Equipment	1,589	1,631	2,000	3,000
Totals	2,354,938	2,987,372	3,132,880	3,569,290
Animal Control:				
Personnel Services	126,222	140,916	144,635	170,525
Supplies	12,888	16,258	17,620	20,645
Maintenance	30,234	16,782	12,785	8,560
Services	14,709	13,919	15,320	14,100
Sundry Charges	2,481	2,727	3,000	2,950
Capital Outlay	13,129	10,651	49,700	35,000
Non Capitalized Equipment	1,525	-	1,500	1,500
Totals	201,188	201,253	244,560	253,280
Fire:				
Personnel Services	888,732	915,471	1,030,755	1,121,990
Supplies	88,103	76,367	104,800	107,000
Maintenance	64,038	70,147	76,105	85,085
Services	104,308	96,761	115,585	111,750
Sundry Charges	15,120	27,836	27,770	29,700
Capital Outlay	160,420	258,570	1,294,000	272,000
Non Capitalized Equipment	1,502	2,201	4,000	5,000
Totals	1,322,223	1,447,353	2,653,015	1,732,525
Fire Marshal:				
Personnel Services	113,710	120,013	123,535	111,185
Supplies	7,247	6,102	8,050	18,450
Maintenance	4,309	2,081	9,145	5,535
Services	5,657	6,419	6,755	8,875
Sundry Charges	3,643	4,641	6,000	5,860
Capital Outlay	3,191	64,544	2,000	2,000
Non Capitalized Equipment	-	932	-	2,000
Totals	137,757	204,732	155,485	153,905
TOTAL PUBLIC SAFETY	4,016,106	4,840,710	6,185,940	5,709,000

General Fund Function Expense Fiscal Year 2025

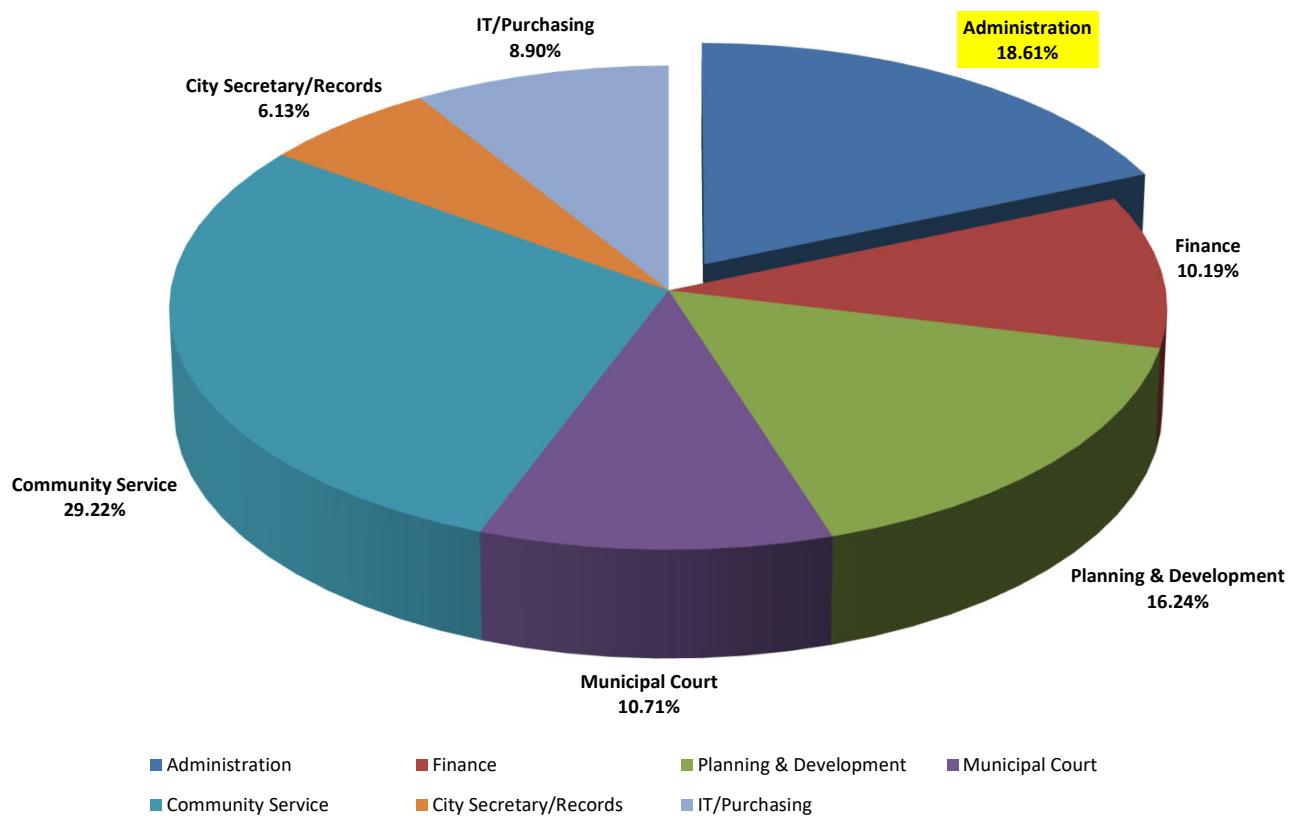


Description: This pie chart highlights the "Public Works" function and shows the amount of the General Fund Expenditures that are appropriated for each major function.

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Proposed Budget
PUBLIC WORKS;				
Street Maintenance:				
Personnel Services	478,592	545,930	658,045	603,155
Supplies	133,210	124,413	129,500	136,000
Maintenance	631,632	848,370	643,700	754,645
Services	283,425	259,369	273,175	272,215
Sundry Charges	16,741	24,174	20,060	25,160
Capital Outlay	128,296	317,434	215,000	3,643,000
Non Capitalized Equipment	-	-	1,000	1,000
Totals	1,671,896	2,119,690	1,940,480	5,435,175
TOTAL PUBLIC WORKS	1,671,896	2,119,690	1,940,480	5,435,175
TOTAL EXPENSES	7,751,004	9,311,664	10,627,540	14,390,970

General Government Function Expense

Fiscal Year 2025



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 2022-2023	Budgeted 2023-2024	Proposed 2024-2025
Expenditure Class				
Personnel Services	\$ 227,953	\$ 392,410	\$ 536,605	
Supplies	3,928	5,600	6,900	
Maintenance	2,941	19,420	16,500	
Services	57,999	27,900	30,035	
Sundry Charges	5,786	5,620	9,820	
Capital Outlay	-	-	4,000	
Non Capitalized Equipment	767	350	350	
TOTAL ALL ACCOUNTS	\$ 299,374	\$ 451,300	\$ 604,210	

Mission Statement

To implement the policies established by the City Council as fairly, effectively, and efficiently as possible.

Description

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

Goal

To provide administrative oversight, ensuring 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.
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 oversight of demolition of sub-standard structures/junk vehicles.

10. Continue upgrades to City information technology infrastructure.
11. Meet with U.S. Air Force officials and support the Scoring Facility located at Winston Field.
12. Utilize Price Daniel Unit personnel on City and Community projects.
13. Review Adopted Master Plan for the City.
14. Improve and maintain City website.
15. Long-term City street reconstruction.
16. Fill all personnel requisitions with the most qualified applicants as soon as possible.
17. Provide a safety program to protect all employees from on job accidents.
18. Ensure that the City adheres to state and federal laws as they apply to personnel and payroll.

Indicators

	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
Number of positions filled	9	12	10
Applications reviewed	62	35	45

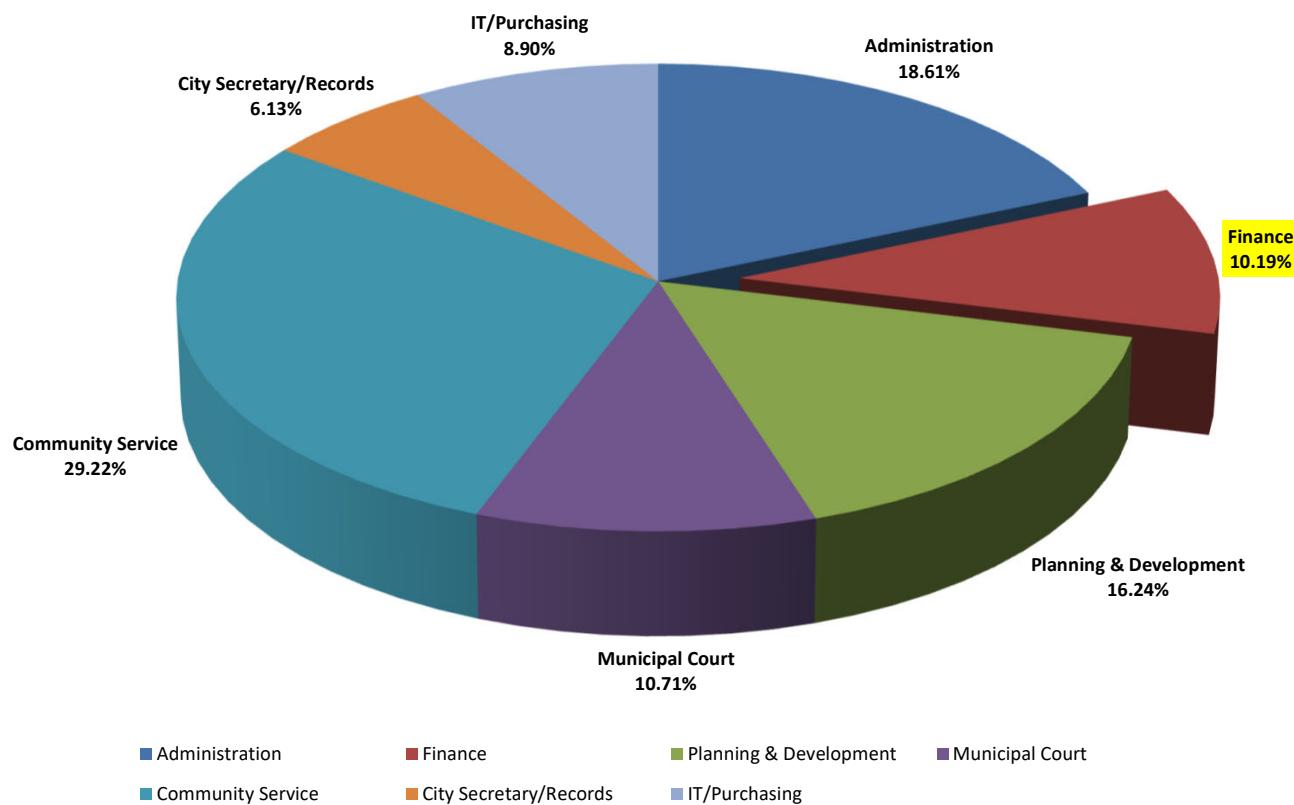
ADMINISTRATION - DEPARTMENT NO. 1

EXPENDITURES - FUND 01

	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
PERSONNEL SERVICES			
601-101 SUPERVISION	138,073	164,795	185,400
601-102 CLERICAL	36,309	115,850	118,465
601-103 OPERATIONS	-	-	96,900
601-105 LONGEVITY	1,056	780	3,025
601-106 OVERTIME	432	800	800
601-107 PART-TIME	2,391	15,400	-
601-108 FICA EXPENSE	10,638	18,455	25,085
601-109 TMRS EXPENSE	24,266	40,790	59,435
601-110 INSURANCE EXPENSE	12,207	31,225	41,630
601-111 MEDICARE EXPENSE	2,581	4,315	5,865
 Sub Total	 227,953	 392,410	 536,605
SUPPLIES & MATERIALS			
601-201 OFFICE SUPPLIES	779	1,200	1,200
601-206 MOTOR VEHICLE SUPPLIES	70	100	100
601-208 JANITORIAL SUPPLIES	2,678	2,200	3,000
601-212 GAS	379	1,500	2,000
601-215 OTHER SUPPLIES	22	600	600
 Sub Total	 3,928	 5,600	 6,900
MAINTENANCE OF BUILDINGS			
601-301 BUILDINGS & GROUNDS	735	500	800
 Sub Total	 735	 500	 800
MAINTENANCE OF EQUIPMENT			
601-401 OFFICE EQUIPMENT	344	370	470
601-403 MAINTENANCE OF EQUIPMENT	224	-	230
601-404 AUTOMOTIVE EQUIPMENT	174	300	300
601-407 SOFTWARE MAINTENANCE	1,464	18,250	14,700
 Sub Total	 2,206	 18,920	 15,700
MISCELLANEOUS SERVICES			
601-501-01 TELEPHONE	4,711	4,200	1,250
601-501-02 CELLULAR	389	580	1,500
601-501-03 INTERNET	1,914	2,060	2,535
601-502 RENTAL OF EQUIPMENT	882	955	970
601-503 INSURANCE	572	800	800

	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
601-504 SPECIAL SERVICES	37,451	5,000	5,000
601-505 ADVERTISING	1,992	3,000	3,000
601-506 BUSINESS & TRANSPORTATION	4,067	5,500	9,000
601-508 FEE BASIS SERVICE	465	-	-
601-510 CONTRACTUAL SERVICES	360	525	420
601-511-01 ELECTRICITY	4,173	4,090	4,500
601-511-02 GAS	1,023	1,190	1,060
Sub Total	57,999	27,900	30,035
SUNDRY CHARGES			
601-601 TRAINING & EDUCATION	2,753	2,000	6,000
601-602 MEMBERSHIP & SUBSCR.	2,491	3,000	3,000
601-604 WORKER'S COMP.	228	500	500
601-606 FREIGHT EXPENSE	11	20	20
601-607 PRINTING EXPENSE	303	100	300
601-608 BAD DEBT EXPENSE	-	-	-
Sub Total	5,786	5,620	9,820
CAPITAL OUTLAY			
601-901 OFFICE EQUIPMENT	-	-	4,000
601-902 AUTOMOTIVE EQUIPMENT	-	-	-
Sub Total	-	-	4,000
NON CAPITALIZED EQUIPMENT			
601-905 NON CAPITALIZED EQUIPMENT	767	350	350
Sub Total	767	350	350
TOTAL BUDGET	299,374	451,300	604,210

General Government Function Expense Fiscal Year 2025



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 2022-2023	Budgeted 2023-2024	Proposed 2024-2025
Expenditure Class				
Personnel Services		\$ 274,477	\$ 220,615	\$ 225,110
Supplies		4,850	3,950	5,000
Maintenance		29,865	18,180	18,585
Services		57,159	60,190	70,985
Sundry Charges		4,618	4,065	7,125
Capital Outlay		1,859	1,400	3,400
Non Capitalized Equipment		-	500	500
TOTAL ALL ACCOUNTS		\$ 372,828	\$ 308,900	\$ 330,705

Mission Statement

To provide for the efficient financial operation of the City by safeguarding the City's assets and investing funds producing the highest return with maximum security, while adhering to all applicable laws and regulations.

Description

The Finance Department is responsible for the administration and overall planning for the City's financial activities. Through budgeting, accounting, investing, and financial reporting, the department serves to support the City's long-term financial goals and enable informed decision-making. The department includes the Finance Director and Accounting Clerk.

Goal

To 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.
8. Explore and implement cost-saving measures across all city departments.
9. Enhance financial literacy among city staff and elected officials through informational resources.

Indicators

	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
Number of payable checks issued	2,596	2,583	2,699

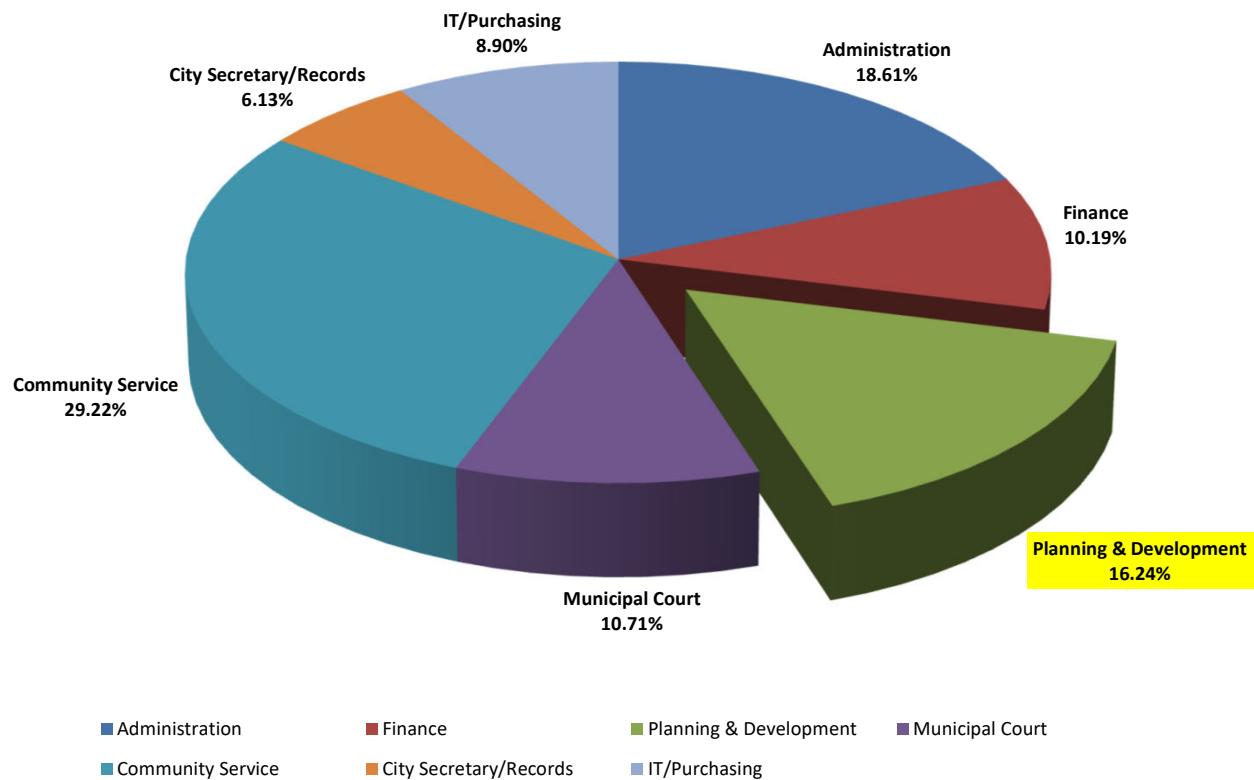
FINANCE - DEPARTMENT NO. 2

EXPENDITURES - FUND 01

	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
PERSONNEL SERVICES			
602-101 SUPERVISION	73,812	104,870	106,970
602-102 CLERICAL	129,795	58,055	59,195
602-105 LONGEVITY	863	205	325
602-106 OVERTIME	151	500	500
602-107 PART-TIME	310	-	-
602-108 FICA EXPENSE	12,538	10,145	10,355
602-109 TMRS EXPENSE	28,139	23,650	24,530
602-110 INSURANCE EXPENSE	25,937	20,815	20,815
602-111 MEDICARE EXPENSE	2,932	2,375	2,420
 Sub Total	 274,477	 220,615	 225,110
SUPPLIES & MATERIALS			
602-201 OFFICE SUPPLIES	3,801	2,800	3,800
602-202 FORMS	936	1,000	1,000
602-204 UNIFORMS	-	-	-
602-208 JANITORIAL SUPPLIES	91	100	150
602-215 OTHER SUPPLIES	22	50	50
 Sub Total	 4,850	 3,950	 5,000
MAINTENANCE OF EQUIPMENT			
602-401 OFFICE EQUIPMENT	797	370	470
602-403 MAINTENANCE OF EQUIPMENT	224	-	230
602-407 SOFTWARE MAINTENANCE	28,844	17,810	17,885
 Sub Total	 29,865	 18,180	 18,585
MISCELLANEOUS SERVICES			
602-501-01 TELEPHONE	1,275	1,200	425
602-501-03 INTERNET	1,426	1,425	1,425
602-502 RENTAL OF EQUIPMENT	640	705	705
602-503 INSURANCE	70	70	70
602-504 SPECIAL SERVICES	2,338	2,000	2,000
602-505 ADVERTISING	176	800	800
602-506 BUSINESS & TRANSPORTATION	1,853	3,000	3,500
602-508 FEE BASIS SERVICE	49,370	50,990	61,990
602-510 CONTRACTUAL SERVICES	11	-	70
 Sub Total	 57,159	 60,190	 70,985

	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
SUNDRY CHARGES			
602-601 TRAINING & EDUCATION	3,548	2,000	2,000
602-602 MEMBERSHIP & SUBSCR.	581	465	625
602-604 WORKER'S COMP.	342	400	300
602-606 FREIGHT EXPENSE	147	200	200
602-607 PRINTING EXPENSE	-	1,000	4,000
Sub Total	4,618	4,065	7,125
CAPITAL OUTLAY			
602-901 OFFICE EQUIPMENT	1,859	1,400	3,400
Sub Total	1,859	1,400	3,400
NON CAPITALIZED EQUIPMENT			
602-905 NON CAPITALIZED EQUIPMENT	-	500	500
Sub Total	-	500	500
TOTAL BUDGET	372,828	308,900	330,705

General Government Function Expense Fiscal Year 2025



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 Developmental Services	3		
Expenditure Class		Actual 2022-2023	Budgeted 2023-2024	Proposed 2024-2025
Personnel Services		\$ 239,645	\$ 289,275	\$ 278,440
Supplies		9,848	6,900	11,200
Maintenance		15,902	20,840	17,730
Services		22,049	12,685	132,155
Sundry Charges		23,030	20,020	20,020
Capital Outlay		8,136	65,000	66,750
Non Capitalized Equipment		1,737	1,000	1,000
TOTAL ALL ACCOUNTS		\$ 320,347	\$ 415,720	\$ 527,295

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's mission is 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

The Planning and Developmental Services Department is comprised of three (3) full-time positions, an inspector and two Code Enforcement Officers. The roles and responsibilities are divided out among three divisions, Planning and Zoning, Building, and Code Enforcement.

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

To 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

	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
Planning & Zoning	9	7	8

Planning & Zoning Division - Board Meeting Category

	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
Planning and Zoning Commission	6	4	2
Zoning Board of Adjustment	4	3	0
Builder's Board of Appeal	0	0	0
Substandard Building Committee	1	0	3

Building Division - Permits

	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
Building (Residential)	98	56	66
Building (Commercial)	16	28	4
Electrical	124	128	117
Plumbing	262	164	145
Heating and Air Conditioning	4	5	13
Demolition	6	10	10
Sign Permits	8	7	7

Building Division - Inspections

	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
Building (Residential)	294	168	11
Building (Commercial)	48	84	20
Electrical	179	184	87
Plumbing	446	279	143
Mechanical	12	11	3

Code Enforcement - Incidents

	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
Citizen Complaints	442	367	6
Notices Mailed	375	131	421
Court Complaints Filed	186	88	238
Junked Vehicle Notices Mailed	16	13	0
Junked Vehicle Abatements Ordered	6	1	0

Code Enforcement - Inspections

	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
Zoning	10	8	6
Code Enforcement	N/A	470	1,110
Junked Vehicles	26	19	0

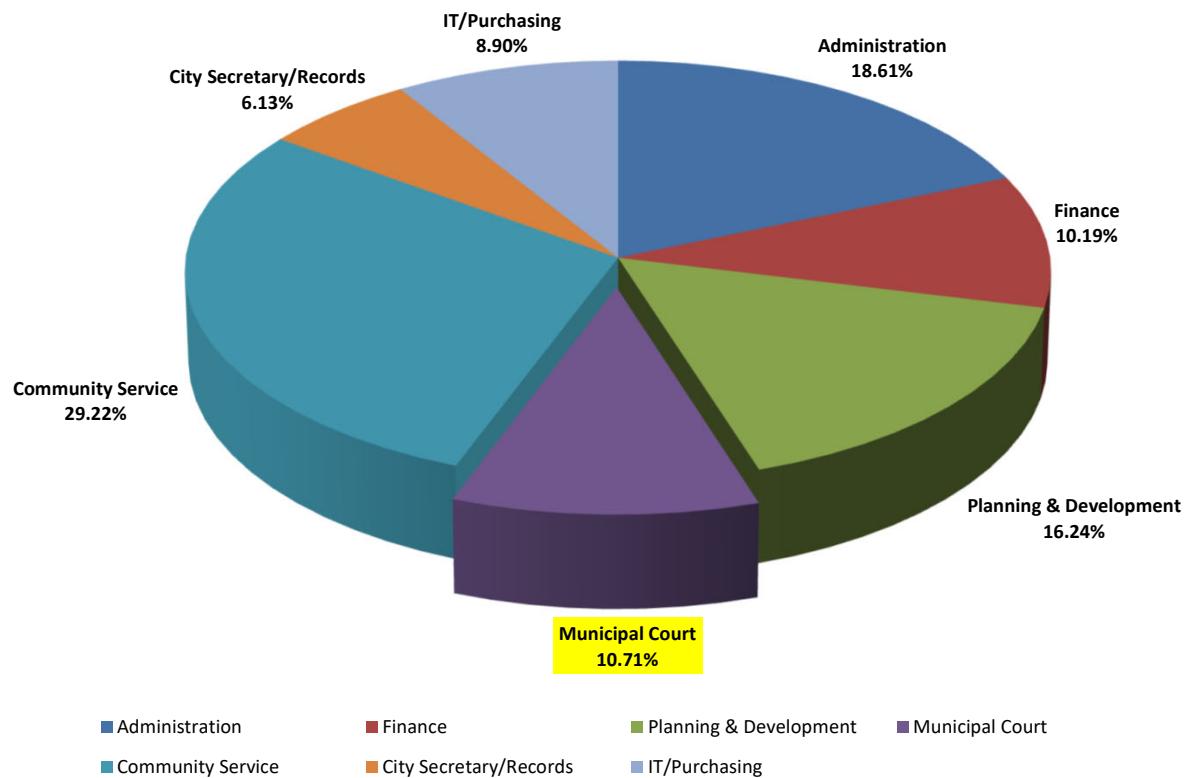
PLANNING & DEVELOPMENTAL SERVICES - DEPARTMENT NO. 3

EXPENDITURES - FUND 01

	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
PERSONNEL SERVICES			
603-101 SUPERVISION	73,308	75,180	68,495
603-103 OPERATIONS	104,455	129,590	128,090
603-105 LONGEVITY	1,251	1,565	485
603-106 OVERTIME	2,746	5,000	5,000
603-108 FICA EXPENSE	11,230	13,105	12,530
603-109 TMRS EXPENSE	25,199	30,545	29,685
603-110 INSURANCE EXPENSE	18,830	31,225	31,225
603-111 MEDICARE EXPENSE	2,626	3,065	2,930
Sub Total	239,645	289,275	278,440
SUPPLIES & MATERIALS			
603-201 OFFICE SUPPLIES	6,925	2,750	6,000
603-202 FORMS PROCEDURAL	-	100	100
603-204 UNIFORMS	-	100	1,000
603-205 TIRES	-	-	-
604-206 MOTOR VEHICLE SUPPLIES	240	150	300
603-207 MINOR TOOLS & APPARATUS	33	-	-
603-208 JANITORIAL SUPPLIES	91	200	200
603-212 GAS	2,470	3,500	3,500
603-215 OTHER SUPPLIES	89	100	100
Sub Total	9,848	6,900	11,200
MAINTENANCE OF BUILDING			
603-301 MAINTENANCE OF BUILDING & GROUNDS	-	-	-
Sub Total	-	-	-
MAINTENANCE OF EQUIPMENT			
603-401 OFFICE EQUIPMENT	344	370	470
603-403 EQUIPMENT	224	-	230
603-404 AUTOMOTIVE EQUIPMENT	1,137	500	1,400
603-406 MINOR TOOLS & EQUIPMENT	-	100	-
603-407 SOFTWARE MAINTENANCE	14,197	19,870	15,630
Sub Total	15,902	20,840	17,730

	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
MISCELLANEOUS SERVICES			
603-501-01 TELEPHONE	1,246	1,200	640
603-501-02 CELLULAR	1,175	1,400	1,400
603-501-03 INTERNET	2,124	1,880	2,340
603-502 RENTAL OF EQUIPMENT	640	705	705
603-503 INSURANCE	1,144	1,500	1,500
603-504 SPECIAL SERVICES	4,282	1,000	4,000
603-505 ADVERTISING	4,943	2,000	8,000
603-506 BUSINESS & TRANSPORTATION	-	2,000	2,000
603-508 FEE BASIS SERVICE	6,484	1,000	111,500
603-510 CONTRACTUAL SERVICES	11	-	70
 Sub Total	 22,049	 12,685	 132,155
SUNDRY CHARGES			
603-601 TRAINING & EDUCATION	2,375	3,500	3,500
603-602 MEMBERSHIP & SUBSCR.	230	400	400
603-604 WORKER'S COMP.	458	750	750
603-606 FREIGHT EXPENSE	19	120	120
603-607 PRINTING EXPENSE	-	250	250
603-608 BAD DEBT EXPENSE	19,948	15,000	15,000
 Sub Total	 23,030	 20,020	 20,020
CAPITAL OUTLAY			
603-901 OFFICE EQUIPMENT	8,136	-	-
603-902 AUTOMOTIVE EQUIPMENT	-	65,000	66,750
603-903 MACHINERY & OTHER EQUIPMENT	-	-	-
 Sub Total	 8,136	 65,000	 66,750
NON CAPITALIZED EQUIPMENT			
603-905 NON CAPITALIZED EQUIPMENT	1,737	1,000	1,000
 Sub Total	 1,737	 1,000	 1,000
 TOTAL BUDGET	 320,347	 415,720	 527,295

General Government Function Expense Fiscal Year 2025



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		
Expenditure Class		Actual 2022-2023	Budgeted 2023-2024	Proposed 2024-2025
Personnel Services		\$ 253,057	\$ 261,970	\$ 268,290
Supplies		3,451	3,200	3,200
Maintenance		20,416	20,365	20,680
Services		34,067	32,580	37,865
Sundry Charges		30,348	12,330	11,280
Capital Outlay		7,601	1,000	6,400
Non Capitalized Equipment		-	90	150
TOTAL ALL ACCOUNTS		\$ 348,940	\$ 331,535	\$ 347,865

Mission Statement

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 is comprised of a Court Administrator and 2 clerks. Activities include 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>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
Total dispositions prior to court appearance or trial.	927	1,212	1,436
Total dispositions at court appearance or trial.	127	275	323
Number of cases dismissed through Defensive Driving.	53	61	45
Number of cases dismissed through Deferred Disposition.	23	30	38
Number of warrants issued.	201	1,507	694
Number of cases dismissed for presenting proof of insurance.	5	5	13
Number of cases dismissed through compliance by remedied defect or nuisance.	43	57	118
Warrants for Fire, Health and Code Inspection.	0	21	0
Show Cause Hearings Held	355	508	477

Activity Summary (Cases Filed)

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

Traffic

	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
Non-Parking	901	1,807	1,235
Parking	1	4	1
City Ordinance	3	5	0

Non-Traffic

	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
Penal Code	149	409	166
Other State Law	60	309	139
City Ordinance	83	278	257
Total Cases	1,197	2,812	1,798
Total Fees/Fines Revenue	\$199,472	\$240,826	\$277,344

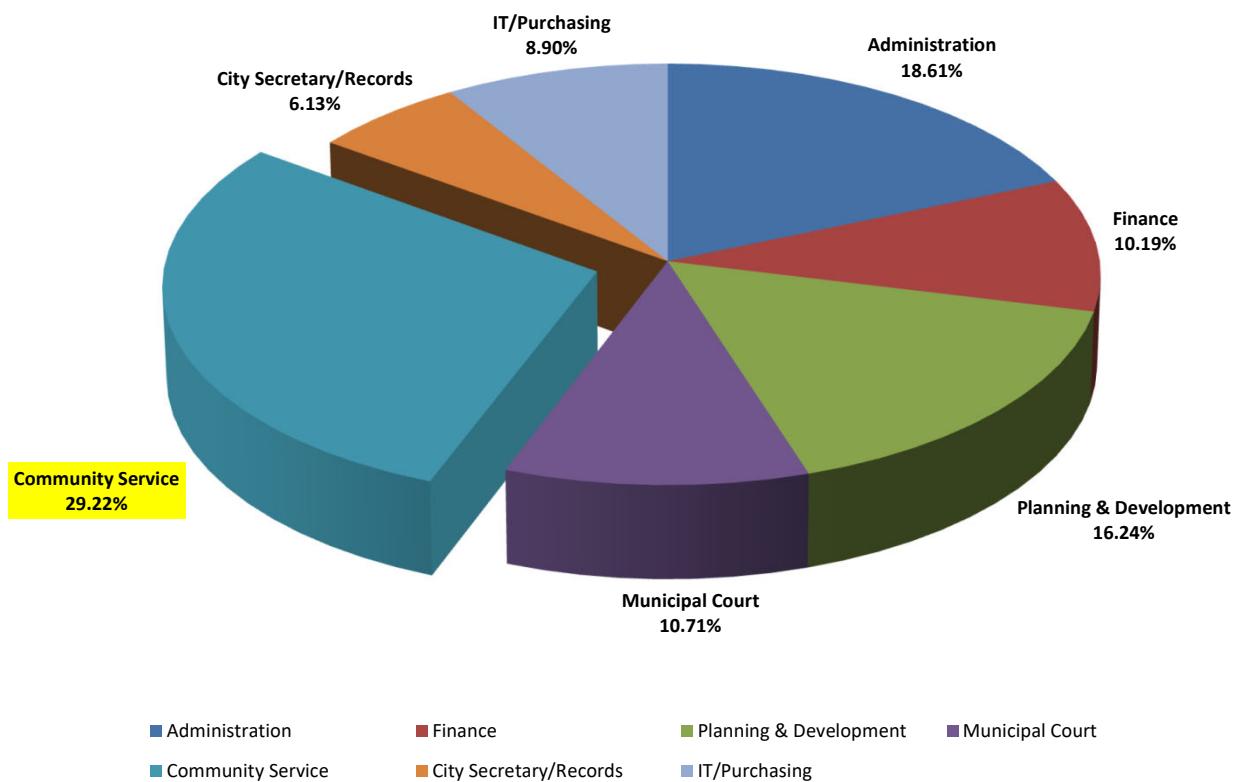
MUNICIPAL COURT - DEPARTMENT NO. 4

EXPENDITURES - FUND 01

	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
PERSONNEL SERVICES			
604-101 SUPERVISION	73,168	72,600	74,050
604-102 CLERICAL	93,297	95,725	98,930
604-105 LONGEVITY	861	1,015	1,195
604-106 OVERTIME	795	2,000	2,000
604-107 PART-TIME	18,777	20,000	20,000
604-108 FICA EXPENSE	11,588	11,865	12,165
604-109 TMRS EXPENSE	23,117	24,765	25,880
604-110 INSURANCE EXPENSE	28,744	31,225	31,225
604-111 MEDICARE EXPENSE	2,710	2,775	2,845
Sub Total	253,057	261,970	268,290
SUPPLIES & MATERIALS			
604-201 OFFICE SUPPLIES	3,360	3,000	3,000
604-208 JANITORIAL SUPPLIES	91	150	150
604-215 OTHER SUPPLIES	-	50	50
Sub Total	3,451	3,200	3,200
MAINTENANCE OF BUILDINGS			
604-301 BUILDINGS & GROUNDS	13	-	-
Sub Total	13	-	-
MAINTENANCE OF EQUIPMENT			
604-401 OFFICE EQUIPMENT	344	370	470
604-403 MAINTENANCE OF EQUIPMENT	224	-	230
604-407 SOFTWARE MAINTENANCE	19,835	19,995	19,980
Sub Total	20,403	20,365	20,680

	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
MISCELLANEOUS SERVICES			
604-501-01 TELEPHONE	3,172	3,050	1,265
604-501-03 INTERNET	1,306	1,425	1,425
604-502 RENTAL OF EQUIPMENT	640	705	705
604-504 SPECIAL SERVICES	8,970	5,500	12,500
604-505 ADVERTISING	-	300	300
604-506 BUSINESS & TRANSPORTATION	1,968	3,600	3,600
604-508 FEE BASIS SERVICES	18,000	18,000	18,000
604-510 CONTRACTUAL SERVICES	11	-	70
Sub Total	34,067	32,580	37,865
SUNDRY CHARGES			
604-601 TRAINING & EDUCATION	1,730	3,000	3,000
604-602 MEMBERSHIP & SUBSCR.	-	500	500
604-604 WORKER'S COMP.	357	500	350
604-605 UNEMPLOYMENT COMP.	-	1,000	100
604-606 FREIGHT EXPENSE	1	30	30
604-607 PRINTING EXPENSE	-	300	300
604-608 BAD DEBT EXPENSE	28,260	7,000	7,000
Sub Total	30,348	12,330	11,280
CAPITAL OUTLAY			
604-901 OFFICE EQUIPMENT	7,601	1,000	6,400
Sub Total	7,601	1,000	6,400
NON CAPITALIZED EQUIPMENT			
604-905 NON CAPITALIZED EQUIPMENT	-	90	150
Sub Total	-	90	150
TOTAL BUDGET	348,940	331,535	347,865

General Government Function Expense Fiscal Year 2025



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 2022-2023	Budgeted 2023-2024	Proposed 2024-2025
Personnel Services		\$ -	\$ -	\$ -
Supplies		5,963	12,350	12,600
Maintenance		48,286	108,870	459,900
Services		370,655	461,620	468,355
Sundry Charges		3,824	6,015	6,015
Capital Outlay		159,074	-	2,000
Non Capitalized Equipment		-	-	-
TOTAL ALL ACCOUNTS		\$ 587,802	\$ 588,855	\$ 948,870

Mission Statement

To provide support for Community Service Projects, City Elections, Senior Citizens' Center, Intergovernmental Contracts, and City Council projects as needed.

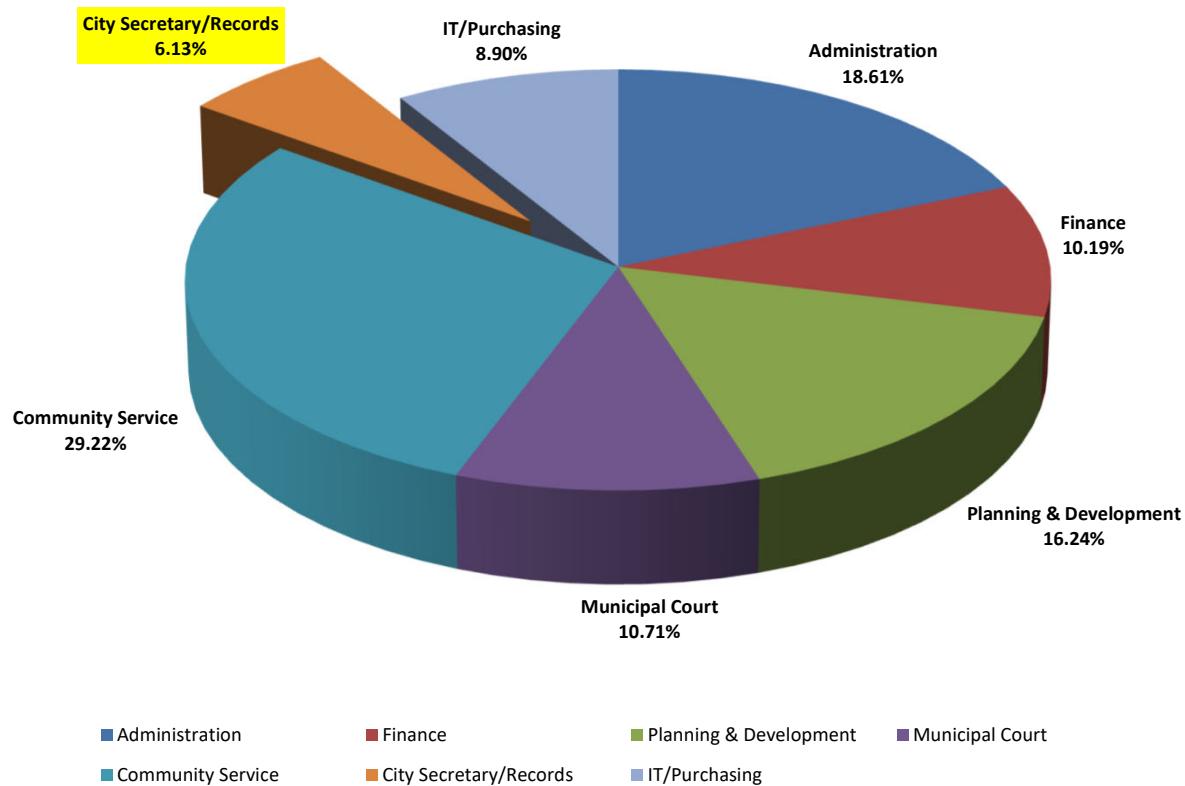
COMMUNITY SERVICE - DEPARTMENT NO. 5

EXPENDITURES - FUND 01

	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
SUPPLIES & MATERIALS			
605-201 OFFICE SUPPLIES	256	600	600
605-205 TIRES AND TUBES	-	-	-
605-206 MOTOR VEHICLES SUPPLIES	40	-	-
605-208 JANITORIAL SUPPLIES	462	600	500
605-210 BOTANICAL & AGRICUL.	-	-	-
605-211 ELECTION SUPPLIES	1,672	11,000	11,000
605-212 GAS	147	150	-
605-215 OTHER SUPPLIES	3,386	-	500
Sub Total	5,963	12,350	12,600
MAINTENANCE OF BUILDINGS			
605-301 BUILDINGS & GROUNDS	45,368	107,000	459,000
Sub Total	45,368	107,000	459,000
MAINTENANCE OF EQUIPMENT			
605-403 MAINTENANCE OF EQUIPMENT	224	-	230
605-404 AUTOMOTIVE EQUIPMENT	2,062	1,200	-
605-407 SOFTWARE MAINTENANCE	632	670	670
Sub Total	2,918	1,870	900
MISCELLANEOUS SERVICES			
605-501-03 INTERNET	1,306	1,425	1,425
605-502 RENTAL OF EQUIPMENT	303	395	395
605-503 INSURANCE	19,842	21,500	24,300
605-504 SPECIAL SERVICES	20,076	18,000	29,000
605-505 ADVERTISING	14,740	18,000	18,000
605-506 BUSINESS & TRANSPORTATION	1,358	4,000	4,000
605-508 FEE BASIS SERVICES	126,306	121,500	116,500
605-510 CONTRACTUAL SERVICES	105,223	120,800	118,735
605-514 TAX COLLECTION	15,103	16,000	16,000
605-518 DEMOLITION COSTS	66,398	140,000	140,000
Sub Total	370,655	461,620	468,355

	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
SUNDRY CHARGES			
605-601 TRAINING & EDUCATION	435	600	600
605-602 MEMBERSHIP & SUBSCR.	3,070	5,000	5,000
605-604 WORKMAN'S COMPENSATION	13	15	15
605-606 FREIGHT EXPENSE	306	400	400
<hr/>			
Sub Total	3,824	6,015	6,015
CAPITAL OUTLAY			
605-751 LAND	1,265	-	-
605-800 IMPROVEMENTS OTHER THAN BLD	157,809	-	-
605-901 OFFICE EQUIPMENT	-	-	2,000
<hr/>			
Sub Total	159,074	-	2,000
NON CAPITALIZED EQUIPMENT			
605-905 NON CAPITALIZED EQUIPMENT	-	-	-
<hr/>			
Sub Total	-	-	-
<hr/>			
TOTAL BUDGET	587,802	588,855	948,870

General Government Function Expense Fiscal Year 2025



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		
Expenditure Class		Actual 2022-2023	Budgeted 2023-2024	Proposed 2024-2025
Personnel Services		\$ 180,456	\$ 181,480	\$ 185,100
Supplies		1,254	1,550	1,550
Maintenance		4,344	6,475	5,745
Services		3,569	4,895	4,400
Sundry Charges		569	350	2,100
Capital Outlay		1,610	16,800	-
Non Capitalized Equipment		-	1,350	-
TOTAL ALL ACCOUNTS		\$ 191,802	\$ 212,900	\$ 198,895

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 City Secretary/Records Department consists of the City Secretary and Deputy City Secretary. The City Secretary's Office maintains its responsibilities to the citizens of Snyder directly and indirectly through service to the Mayor and Council and in Records Management as outlined by State law and by City Charter; with primary duties being recording City Council actions and preserving, maintaining, and providing access to public information.

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 maintain the official City seal and attest all official documents; shall ensure compliance with the Texas Open Meetings Act; shall manage Ordinance codification. The City Secretary shall manage all City election services for voters and candidates so that they may be involved in the decision-making process.

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, ensuring information is made available to the public, and handling all public information requests in compliance with the Texas Public Information Act.

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>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
Public information requests	158	175	219
City Council agendas prepared	18	23	24
Municipal election held	2	1	0

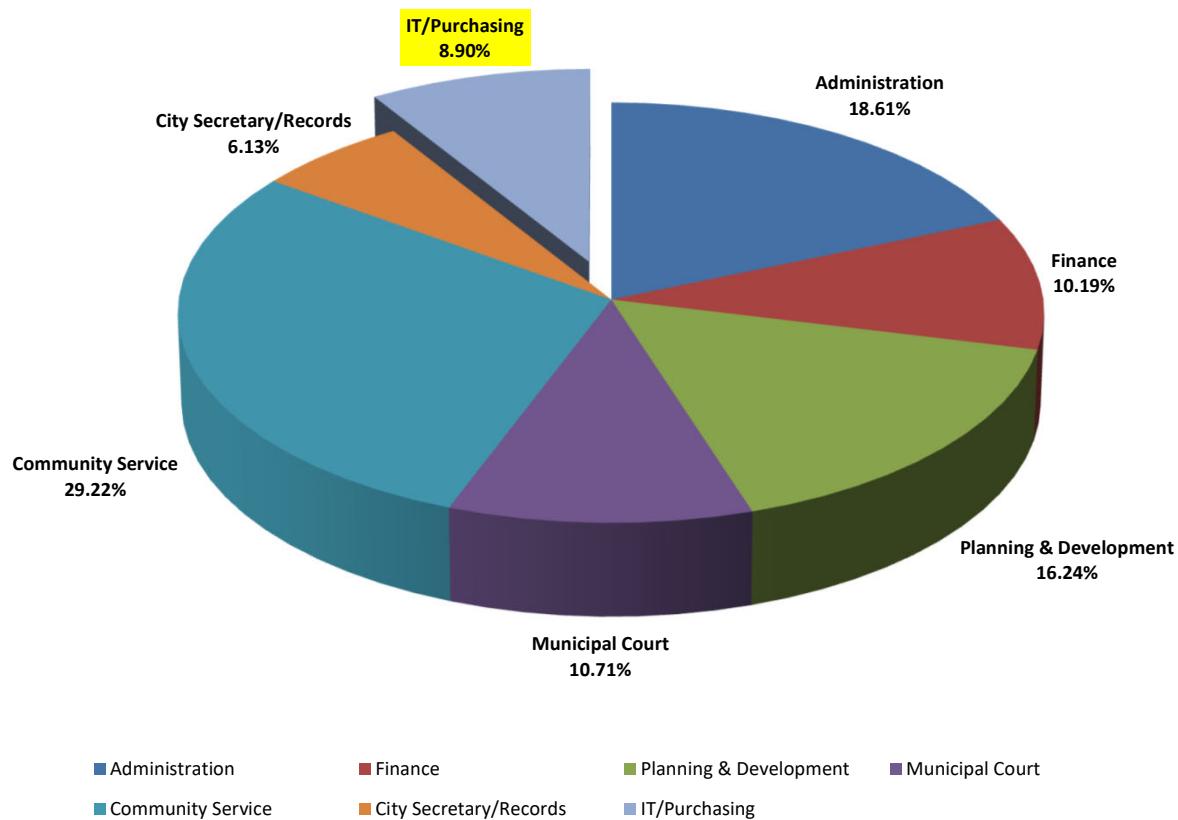
CITY SECRETARY/RECORDS - DEPARTMENT NO. 6

EXPENDITURES - FUND 01

	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
PERSONNEL SERVICES			
606-101 SUPERVISION	73,097	72,600	74,050
606-102 CLERICAL	58,548	57,095	58,235
606-105 LONGEVITY	1,308	1,385	1,505
606-106 OVERTIME	-	500	500
606-108 FICA EXPENSE	8,153	8,160	8,325
606-109 TMRS EXPENSE	18,281	19,015	19,725
606-110 INSURANCE EXPENSE	19,163	20,815	20,815
606-111 MEDICARE EXPENSE	1,906	1,910	1,945
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Sub Total	180,456	181,480	185,100
SUPPLIES & MATERIALS			
606-201 OFFICE SUPPLIES	1,155	1,200	1,200
606-208 JANITORIAL SUPPLIES	99	300	300
606-215 OTHER SUPPLIES	-	50	50
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Sub Total	1,254	1,550	1,550
MAINTENANCE OF EQUIPMENT			
606-401 OFFICE EQUIPMENT	1,021	1,050	1,275
606-403 MAINTENANCE OF EQUIPMENT	224	-	230
606-407 SOFTWARE MAINTENANCE	3,099	5,425	4,240
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Sub Total	4,344	6,475	5,745
MISCELLANEOUS SERVICES			
606-501-01 TELEPHONE	1,432	1,335	625
606-501-03 INTERNET	1,306	1,785	1,810
606-502 RENTAL OF EQUIPMENT	640	705	705
606-503 INSURANCE	181	70	190
606-504 SPECIAL SERVICES	-	-	-
606-506 BUSINESS & TRANSPORTATION	-	1,000	1,000
606-510 CONTRACTUAL SERVICES	10	-	70
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Sub Total	3,569	4,895	4,400

	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
SUNDRY CHARGES			
606-601 TRAINING & EDUCATION	240	-	1,500
606-602 MEMBERSHIP & SUBSCR.	100	100	300
606-604 WORKER'S COMP.	228	250	250
606-606 FREIGHT EXPENSE	1	-	50
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Sub Total	569	350	2,100
CAPITAL OUTLAY			
606-901 OFFICE EQUIPMENT	1,610	16,800	-
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Sub Total	1,610	16,800	-
NON CAPITALIZED EQUIPMENT			
606-905 NON CAPITALIZED EQUIPMENT	-	1,350	-
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Sub Total	-	1,350	-
<hr/>	<hr/>	<hr/>	<hr/>
TOTAL BUDGET	191,802	212,900	198,895

General Government Function Expense Fiscal Year 2025



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 2022-2023	Budgeted 2023-2024	Proposed 2024-2025
Personnel Services		\$ 102,519	\$ 105,575	\$ 107,605
Supplies		967	2,550	2,550
Maintenance		63,000	68,110	103,110
Services		6,119	7,340	56,355
Sundry Charges		7,701	6,335	5,335
Capital Outlay		49,636	-	12,000
Non Capitalized Equipment		229	2,000	2,000
TOTAL ALL ACCOUNTS		\$ 230,171	\$ 191,910	\$ 288,955

Mission Statement

To deliver innovative, secure, and cost-effective technology solutions that enhance city operations and services and ensure that the City of Snyder adheres to state and federal laws as they apply to purchasing.

Description

The Information Technology/Purchasing Department is run by an Administrator whose duties include purchasing activities and inventory control at the barn and assisting any user with any problems that they may have with their computer equipment, network, and software. The department, with the help of a co-managed outside company, maintains all computer hardware, security, and networking and is familiar with software applications within all departments of the City of Snyder. The department is responsible for any software updates or new software that is required to stay current with the technology of today, protecting the security of the computer system with up-to-date anti-virus software, and keeping track of equipment warranties on all computers within the city. Information Technology maintains a city-wide wireless point-to-point LAN network connecting each of the city facilities. Other activities of this department involve updating and supplying information on the GIS mapping system, updating Website information for the City of Snyder along with social media and PEG channel, using the Regroup Alert system in conjunction with the city Emergency Management to stay in communication with the citizens of Snyder, maintaining the vehicle software by 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>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
Number of PO's issued	230	220	261

IT/PURCHASING - DEPARTMENT NO. 7

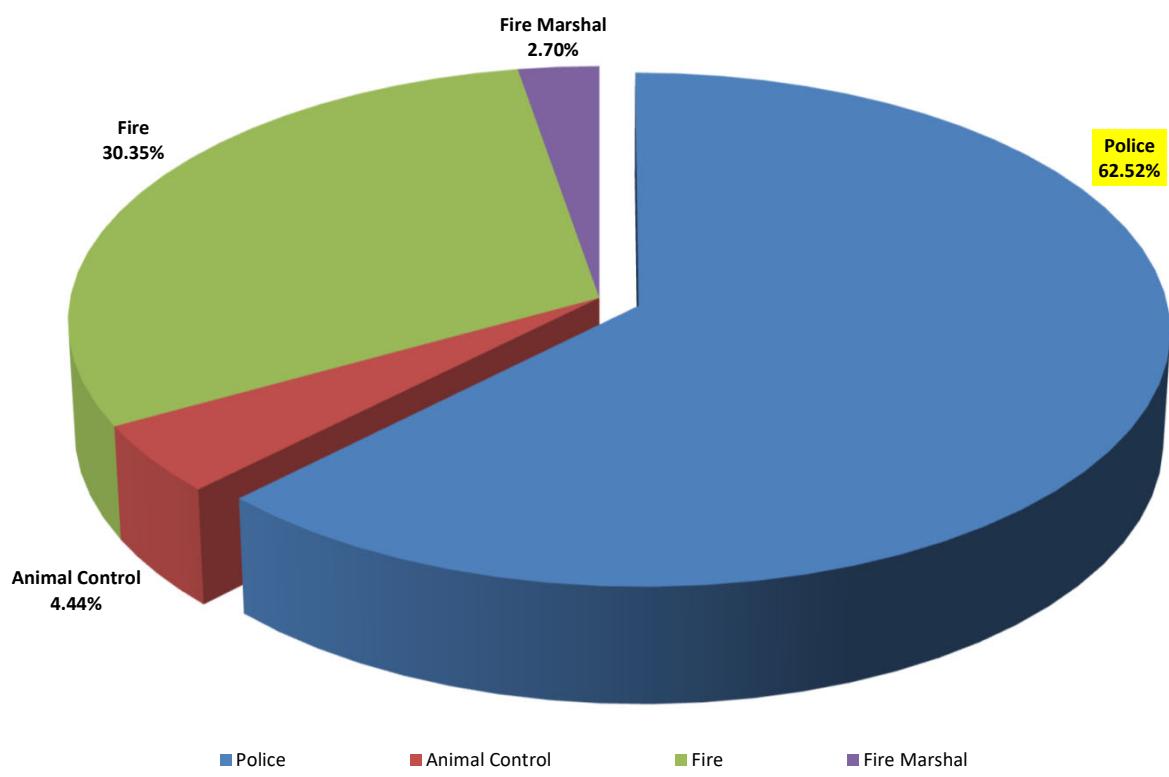
EXPENDITURES - FUND 01

	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
PERSONNEL SERVICES			
607-101 SUPERVISION	73,685	72,600	74,050
607-105 LONGEVITY	1,329	1,340	1,400
607-106 OVERTIME	1,628	4,000	4,000
607-108 FICA EXPENSE	4,580	4,830	4,925
607-109 TMRS EXPENSE	10,645	11,265	11,670
607-110 INSURANCE EXPENSE	9,581	10,410	10,410
607-111 MEDICARE EXPENSE	1,071	1,130	1,150
 Sub Total	 102,519	 105,575	 107,605
SUPPLIES & MATERIALS			
607-201 OFFICE SUPPLIES	415	1,400	1,400
607-205 TIRES	-	-	-
607-206 MOTOR VEHICLE SUPPLIES	40	200	200
607-207 MINOR TOOLS & APPARATUS	-	-	-
607-208 JANITORIAL SUPPLIES	91	200	200
607-212 GAS EXPENSE	421	700	700
607-215 OTHER SUPPLIES	-	50	50
 Sub Total	 967	 2,550	 2,550
MAINTENANCE OF EQUIPMENT			
607-401 OFFICE EQUIPMENT	344	370	470
607-403 MAINTENANCE OF EQUIPMENT	224	-	230
607-404 AUTOMOTIVE EQUIPMENT	692	250	250
607-407 SOFTWARE MAINTENANCE	61,740	67,490	102,160
 Sub Total	 63,000	 68,110	 103,110
MISCELLANEOUS SERVICES			
607-501-01 TELEPHONE	1,131	1,100	215
607-501-03 INTERNET	1,762	2,060	2,075
607-502 RENTAL OF EQUIPMENT	640	705	705
607-503 INSURANCE	624	900	650
607-504 SPECIAL SERVICES	137	75	140
607-506 BUSINESS & TRANSPORTATION	1,815	2,500	2,500
607-508 FEE BASIS SERVICES	-	-	50,000
607-510 CONTRACTUAL SERVICES	10	-	70
 Sub Total	 6,119	 7,340	 56,355

	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
SUNDRY CHARGES			
607-601 TRAINING & EDUCATION	4,099	-	1,000
607-602 MEMBERSHIPS & SUBSCRIPTIONS	3,293	6,000	4,000
607-604 WORKER'S COMP.	308	310	310
607-606 FREIGHT EXPENSE	1	25	25
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Sub Total	7,701	6,335	5,335
CAPITAL OUTLAY			
607-901 OFFICE EQUIPMENT	-	-	12,000
607-902 AUTOMOTIVE EQUIPMENT	49,636	-	-
<hr/>			
Sub Total	49,636	-	12,000
NON CAPITALIZED EQUIPMENT			
607-905 NON CAPITALIZED EQUIPMENT	229	2,000	2,000
<hr/>			
Sub Total	229	2,000	2,000
<hr/>			
TOTAL BUDGET	230,171	191,910	288,955

Public Safety Function Expense

Fiscal Year 2025



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 2022-2023	Budgeted 2023-2024	Proposed 2024-2025
Expenditure Class				
Personnel Services		\$ 1,976,651	\$ 2,251,370	\$ 2,488,515
Supplies		111,957	116,550	133,900
Maintenance		172,022	218,415	213,390
Services		79,456	90,645	121,885
Sundry Charges		196,823	184,300	197,100
Capital Outlay		448,832	269,600	411,500
Non Capitalized Equipment		1,631	2,000	3,000
TOTAL ALL ACCOUNTS		<u>\$ 2,987,372</u>	<u>\$ 3,132,880</u>	<u>\$ 3,569,290</u>

Mission Statement

To preserve order, protect rights, life, and property of all people. To nurture an environment of well-being, and together with the citizens of Snyder, work toward the development, safety, and growth of the community. To be proactive in our efforts, professional in our demeanor, and adhere to the concept that justice is blind; therefore, 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 (25) total personnel and is broken down as follows: Chief of Police; one (1) Lieutenant; five (5) Sergeants; two (2) Detectives; four (4) Corporals; nine (9) Patrol 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 the 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>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
Traffic citations	671	615	1,772
Traffic warnings	2,398	1,776	4,175
Traffic accidents	189	199	170
DWI	50	85	135
DWLS	27	27	59
Burglary	37	46	27
Theft	31	137	49
Criminal mischief	46	53	29
Robbery	1	3	0
Assault	176	128	113
Sexual assault	15	17	5
Homicide	2	1	2
Juvenile arrest	12	21	23
Adult arrest	661	671	947
Burglar alarms	362	414	302
Emergency messages	2	6	3
House watches	110	134	127
Open doors/windows	68	58	39
Motorist assists	48	41	65

In-service Training			
A. Traffic	5	7	28
B. Investigations	15	10	32
C. Firearms	1	4	8
D. Specialized	25	40	48
Public Education Programs			
A. Youth	24	6	8
B. Civic Clubs/Groups	10	8	6
C. Home Inspections	0	0	0
D. Business Inspections	0	2	3

POLICE - DEPARTMENT NO. 16

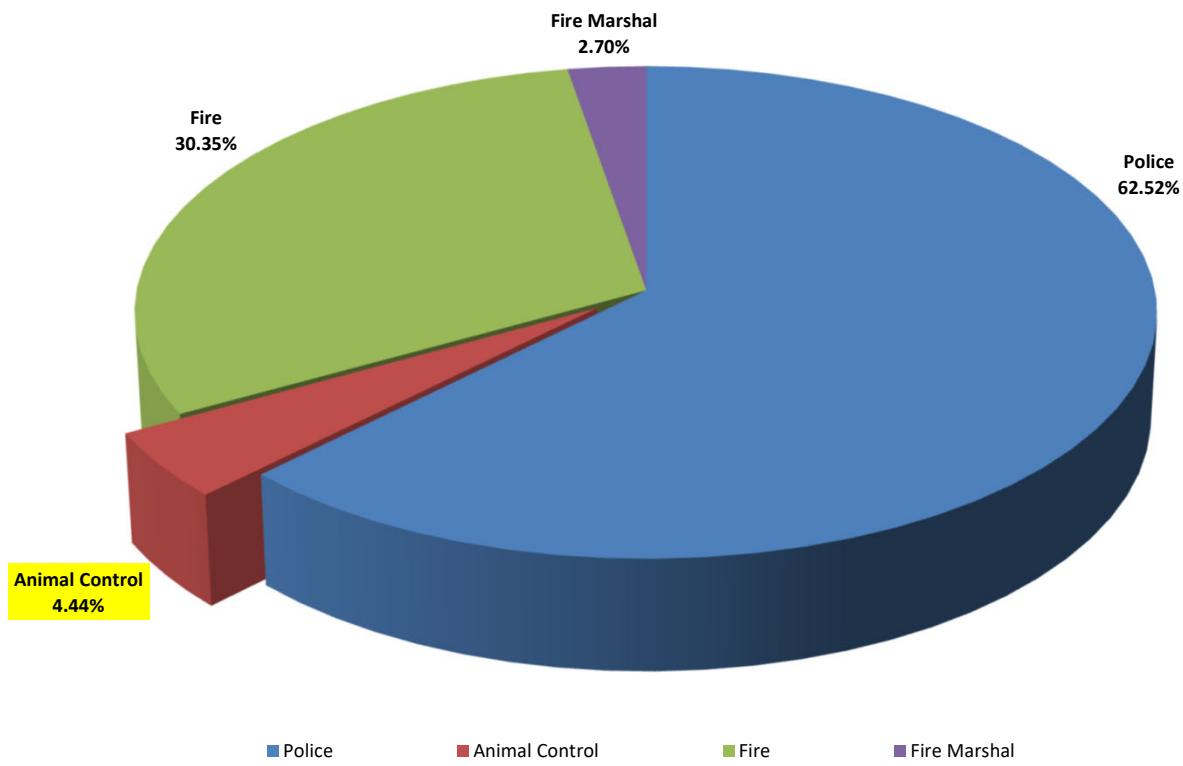
EXPENDITURES - FUND 01

	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
PERSONNEL SERVICES			
616-101 SUPERVISION	101,007	100,310	118,020
616-102 CLERICAL	161,602	160,715	170,650
616-103 OPERATIONS	1,027,942	1,267,955	1,373,590
616-105 LONGEVITY	9,466	10,275	9,150
616-106 OVERTIME	180,393	100,000	150,000
616-107 PART-TIME	-	-	-
616-108 FICA EXPENSE	90,446	101,635	112,930
616-109 TMRS EXPENSE	203,562	236,915	267,565
616-110 INSURANCE EXPENSE	181,080	249,795	260,200
616-111 MEDICARE EXPENSE	21,153	23,770	26,410
 Sub Total	 1,976,651	 2,251,370	 2,488,515
SUPPLIES & MATERIALS			
616-201 OFFICE SUPPLIES	13,414	12,500	14,000
616-202 FORMS	70	150	500
616-204 UNIFORM & CLOTHING	6,391	12,000	15,000
616-205 TIRES & TUBES	1,544	5,000	5,000
616-206 MOTOR VEHICLE SUPPLIES	1,178	2,000	2,000
616-207 MINOR TOOLS & APPARATUS	1,280	400	400
616-208 JANITORIAL SUPPLIES	-	500	500
616-212 GAS	67,270	66,000	75,000
616-215 OTHER SUPPLIES	19,603	16,000	20,000
616-216 CANINE MAINTENANCE SUPPLIES	1,207	2,000	1,500
 Sub Total	 111,957	 116,550	 133,900
MAINTENANCE OF BUILDINGS			
616-301 BUILDINGS & GROUNDS	2,226	500	500
 Sub Total	 2,226	 500	 500
MAINTENANCE OF EQUIPMENT			
616-401 OFFICE EQUIPMENT	1,831	1,825	2,100
616-403 EQUIPMENT	4,075	33,165	33,165
616-404 AUTOMOTIVE EQUIPMENT	91,368	60,000	60,000
616-406 MINOR TOOLS & EQUIPMENT	-	100	100
616-407 SOFTWARE MAINTENANCE	70,937	117,825	115,025
616-411 RADIO INSTALLATION	1,585	5,000	2,500
 Sub Total	 169,796	 217,915	 212,890

	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
MISCELLANEOUS SERVICES			
616-501-01 TELEPHONE	5,055	2,700	6,000
616-501-02 CELLULAR	10,977	13,300	17,000
616-501-03 INTERNET	15,662	17,000	16,590
616-502 RENTAL OF EQUIPMENT	6,175	21,145	37,395
616-503 INSURANCE	20,985	21,000	21,000
616-504 SPECIAL SERVICES	5,042	6,000	6,000
616-505 ADVERTISING	768	1,500	2,000
616-506 BUSINESS & TRANSPORTATION	14,792	8,000	15,000
616-508 FEE BASIS SERVICES	-	-	-
616-510 CONTRACTUAL SERVICES	-	-	900
616-514 MISC. EXPENDITURES, OTHER	-	-	-
 Sub Total	 79,456	 90,645	 121,885
SUNDRY CHARGES			
616-601 TRAINING & EDUCATION	17,477	25,000	25,000
616-602 MEMBERSHIP & SUBSCR.	3,590	3,800	6,600
616-604 WORKER'S COMP.	171,806	150,000	160,000
616-606 FREIGHT EXPENSE	3,950	5,500	5,500
616-608 BAD DEBT EXPENSE	-	-	-
 Sub Total	 196,823	 184,300	 197,100
CAPITAL OUTLAY			
616-901 OFFICE EQUIPMENT	10,480	-	11,000
616-902 AUTOMOTIVE EQUIPMENT	297,467	221,400	400,500
616-903 MACHINERY & OTHER EQUIPMENT	140,885	48,200	-
 Sub Total	 448,832	 269,600	 411,500
NON CAPITALIZED EQUIPMENT			
616-905 NON CAPITALIZED EQUIPMENT	1,631	2,000	3,000
 Sub Total	 1,631	 2,000	 3,000
 TOTAL BUDGET	 2,987,372	 3,132,880	 3,569,290

Public Safety Function Expense

Fiscal Year 2025



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 2022-2023	Budgeted 2023-2024	Proposed 2024-2025
Expenditure Class				
Personnel Services		\$ 140,916	\$ 144,635	\$ 170,525
Supplies		16,258	17,620	20,645
Maintenance		16,782	12,785	8,560
Services		13,919	15,320	14,100
Sundry Charges		2,727	3,000	2,950
Capital Outlay		10,651	49,700	35,000
Non Capitalized Equipment		-	1,500	1,500
TOTAL ALL ACCOUNTS		\$ 201,253	\$ 244,560	\$ 253,280

Mission Statement

To protect the health and safety of our citizens, promote responsible pet ownership, prevent the spread of animal borne diseases, reduce the number of nuisance animals roaming throughout the city, provide a temporary shelter for stray, unwanted, or injured animals, increase pet adoptions and reunite lost pets with their owners, while complying 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. Officers also 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, caring 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>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
Animals picked up	704	525	600
Animals reclaimed	102	52	65
Animals destroyed	436	321	384
Animals died in pound	20	40	60
Dead animals picked up	362	339	320
Animal bite cases	33	14	13
Ordinance enforcements	116	119	119
Dog running at large citations	30	8	28
Failure to vaccinate for rabies citations	8	0	12
Pound fees collected	\$2,695	\$1,875	\$1,750
Dog tags sold	\$80	\$40	\$96
Microchip fees	\$225	\$540	\$165

ANIMAL CONTROL - DEPARTMENT NO. 17

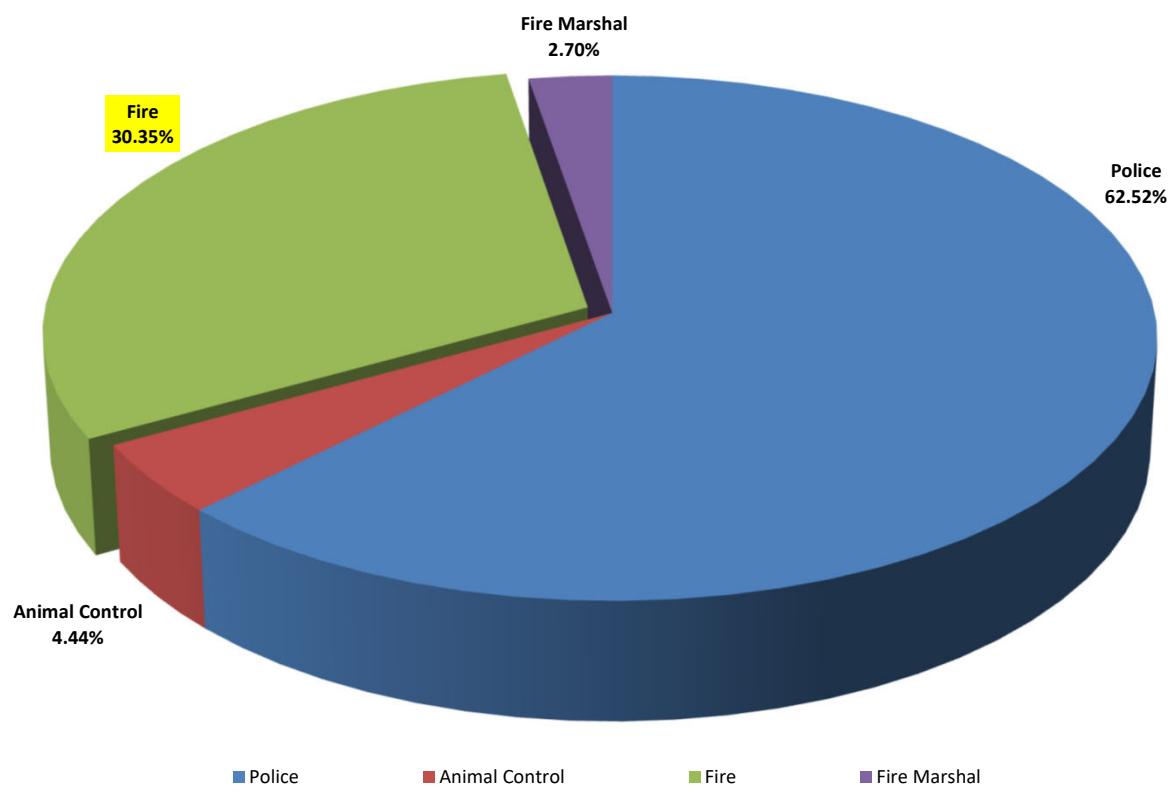
EXPENDITURES - FUND 01

	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
PERSONNEL SERVICES			
617-103 OPERATIONS	91,389	94,130	106,975
617-105 LONGEVITY	2,239	2,280	2,400
617-106 OVERTIME	6,800	5,000	13,000
617-108 FICA EXPENSE	6,091	6,285	7,585
617-109 TMRS EXPENSE	13,809	14,655	17,975
617-110 INSURANCE EXPENSE	19,163	20,815	20,815
617-111 MEDICARE EXPENSE	1,425	1,470	1,775
Sub Total	140,916	144,635	170,525
SUPPLIES & MATERIALS			
617-201 OFFICE SUPPLIES	519	700	700
617-202 FORMS-PROCEDURAL	442	420	445
617-204 UNIFORM & CLOTHING	1,639	1,500	3,000
617-205 TIRES & TUBES	-	500	1,000
617-206 MOTOR VEHICLE SUPPLIES	3	500	500
617-207 MINOR TOOLS & APPARATUS	118	300	300
617-208 JANITORIAL SUPPLIES	3,511	3,000	3,000
617-209 CHEMICALS	-	500	500
617-212 GAS	3,770	3,700	3,700
617-215 OTHER SUPPLIES	2,987	1,500	2,500
617-216 CANINE MAINTENANCE SUPPLIES	3,269	5,000	5,000
Sub Total	16,258	17,620	20,645
MAINTENANCE OF BUILDINGS			
617-301 BUILDINGS & GROUNDS	4,863	3,000	3,000
Sub Total	4,863	3,000	3,000
MAINTENANCE OF EQUIPMENT			
617-401 OFFICE EQUIPMENT	507	450	395
617-403 EQUIPMENT	80	-	-
617-404 AUTOMOTIVE EQUIPMENT	9,280	1,500	1,500
617-407 SOFTWARE MAINTENANCE	2,052	7,835	3,665
617-411 RADIO INSTALLATION	-	-	-
Sub Total	11,919	9,785	5,560

	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
MISCELLANEOUS SERVICES			
617-501-01 TELEPHONE	2,360	2,275	625
617-501-02 CELLULAR	903	570	1,000
617-501-03 INTERNET	2,750	3,000	3,000
617-502 RENTAL OF EQUIPMENT	645	635	635
617-503 INSURANCE	1,764	1,800	1,800
617-504 SPECIAL SERVICES	300	500	500
617-505 ADVERTISING EXPENSE	672	500	500
617-506 BUSINESS & TRANSPORTATION	348	900	900
617-508 FEE BASIS SERVICE	-	-	-
617-511-01 ELECTRICITY	4,177	5,140	5,140
Sub Total	13,919	15,320	14,100
SUNDRY CHARGES			
617-601 TRAINING & EDUCATION	580	650	650
617-602 MEMBERSHIPS & SUBSCRIPTIONS	-	-	-
617-604 WORKER'S COMP.	2,086	2,200	2,150
617-606 FREIGHT EXPENSE	61	150	150
617-608 BAD DEBT EXPENSE	-	-	-
Sub Total	2,727	3,000	2,950
CAPITAL OUTLAY			
617-701 BUILDINGS	10,651	-	-
617-901 OFFICE EQUIPMENT	-	1,700	-
617-902 AUTOMOTIVE EQUIPMENT	-	46,500	-
617-903 MACHINERY & OTHER EQUIPMENT	-	1,500	35,000
Sub Total	10,651	49,700	35,000
NON CAPITALIZED EQUIPMENT			
617-905 NON CAPITALIZED EQUIPMENT	-	1,500	1,500
Sub Total	-	1,500	1,500
TOTAL BUDGET	201,253	244,560	253,280

Public Safety Function Expense

Fiscal Year 2025



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 2022-2023	Budgeted 2023-2024	Proposed 2024-2025
Expenditure Class				
Personnel Services		\$ 915,471	\$ 1,030,755	\$ 1,121,990
Supplies		76,367	104,800	107,000
Maintenance		70,147	76,105	85,085
Services		96,761	115,585	111,750
Sundry Charges		27,836	27,770	29,700
Capital Outlay		258,570	1,294,000	272,000
Non Capitalized Equipment		2,201	4,000	5,000
TOTAL ALL ACCOUNTS		\$ 1,447,353	\$ 2,653,015	\$ 1,732,525

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. (SVFD), a volunteer organization. Ten paid suppression personnel and the Chief are assigned to Department-18, and 1 Deputy 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 Fire Chief, who also serves as the Snyder/Scurry County Deputy Emergency Management Coordinator and Fire Marshal, 1 Deputy Fire Marshal/Arson Investigator in Department 19, 1 Emergency Management Coordinator/Firefighter, 6 Lieutenants (3 paid, 3 volunteer) 6 paid Firefighters, and approximately 21 additional volunteer firefighters. Of the total personnel, there are approximately 8 EMTs and 4 ECAs. 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 EMT, advanced certified Fire Investigator (CFI), and Certified Wildland Fire Investigator (CWLFI). The Emergency Management Coordinator (EMC) currently maintains all required Emergency Management Documents and is the EM Planner for both the City and County. The Fire Chief 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 EMC. 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, including 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.

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
WNFX – 525 (Emergency Management)	6-18-2032 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>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
Volunteer man-hours	5,575	3,126	2,650
ISO Rating	3	3	3

Activity Summary

	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
Fire Dept. responses in city	278	294	339
Fire Dept. responses in county	284	358	283
Mutual aid	13	34	14
Drills/Exercises	0	0	8
Total fire calls	575	688	637

Fire Runs by Location FY 22-23

	COUNT		COUNT
City of Snyder	339	Mutual Aid	14
Scurry County	283	Borden Co.	4
Pct-1	61	Fisher Co.	1
Pct-2	82	Garza Co.	4
Pct-3	58	Kent Co.	1
Pct-4	82	Mitchell Co.	1
		Nolan Co.	2
		Howard Co.	1

Fire Runs by Type FY 22-23

	COUNT
Fire, other	5
Building Fire	13
Fires in structure other than in a building	3
Cooking fire, confined to container	1
Trash or rubbish fire, contained	5
Fire in mobile home used as fixed residence	0
Fire in motor home, camper, recreational vehicle	1
Fire in portable building, fixed location	0
Mobile property (vehicle) fire, other	1
Passenger vehicle fire	6
Road freight or transport vehicle fire	0
Rail vehicle fire	0
Camper or recreational vehicle (RV) fire	0
Off-road vehicle or heavy equipment fire	0
Natural vegetation fire, other	0
Forest, woods, or wildland fire	0
Brush or brush-and-grass mixture fire	0
Grass Fire	3
Outside rubbish fire, other	1
Outside rubbish, trash, or waste fire	2
Dumpster or other outside trash receptacle fire	2
Special outside fire, other	2
Cultivated vegetation, crop fire other	0
Cultivated grain or crop fire	0
Overpressure rupture, explosion, overheat other	0
Steam rupture of pressure or process vessel	0
Overpressure rupture of air or gas pipe/pipeline	0
Medical assist, assist EMS crew	36

Emergency medical service, other	2
EMS call, excluding vehicle accident with injury	1
Motor vehicle accident with injuries	33
Motor vehicle/pedestrian accident (MV Ped)	1
Motor vehicle accident with no injuries	29
Lock-In (if lock out, use 511)	4
Search for person on land	2
Extrication, rescue, other	0
Extrication of victim(s) from vehicle	0
High-angle rescue	0
Swift water rescue	1
Hazardous condition, other	2
Gasoline or other flammable liquid spill	3
Gas leak (natural gas or LPG)	21
Oil or other combustible liquid spill	1
Carbon monoxide incident	2
Electrical wiring/equipment problem, other	2
Heat from short circuit (wiring), defective/worn	1
Power line down	5
Arcing, shorted electrical equipment	1
Service call, other	45
Person in distress, other	1
Lock-out	5
Water evacuation	2
Water or steam leak	1
Animal problem, other	0
Animal problem	0
Animal rescue	2
Public service assistance, other	1
Assist police or other governmental agency	2
Police matter	2
Public service	13
Assist invalid	0
Unauthorized burning	4
Good intent call, other	18
Dispatched and canceled en route	8
No incident was found on arrival at the dispatch address	3
Authorized controlled burning	2
Smoke scare, odor of smoke	8
Steam, vapor, fog or dust thought to be smoke	1
EMS call, party transported by non-fire agency	0
False alarm or false call, other	4
Municipal alarm system, malicious false alarm	1
Telephone, malicious false alarm	1
Local alarm system, malicious false alarm	1
System malfunction, other	1
Smoke detector activation due to malfunction	5
Alarm system sounded due to malfunction	2
Unintentional transmission of alarm, other	0
Smoke detector activation, no fire – unintentional	5
Alarm system activation, no fire – unintentional	2
Severe weather or natural disaster standby	4
Special type of incident, other	3
Citizen complaint	0
TOTAL INCIDENTS:	339

FIRE - DEPARTMENT NO. 18

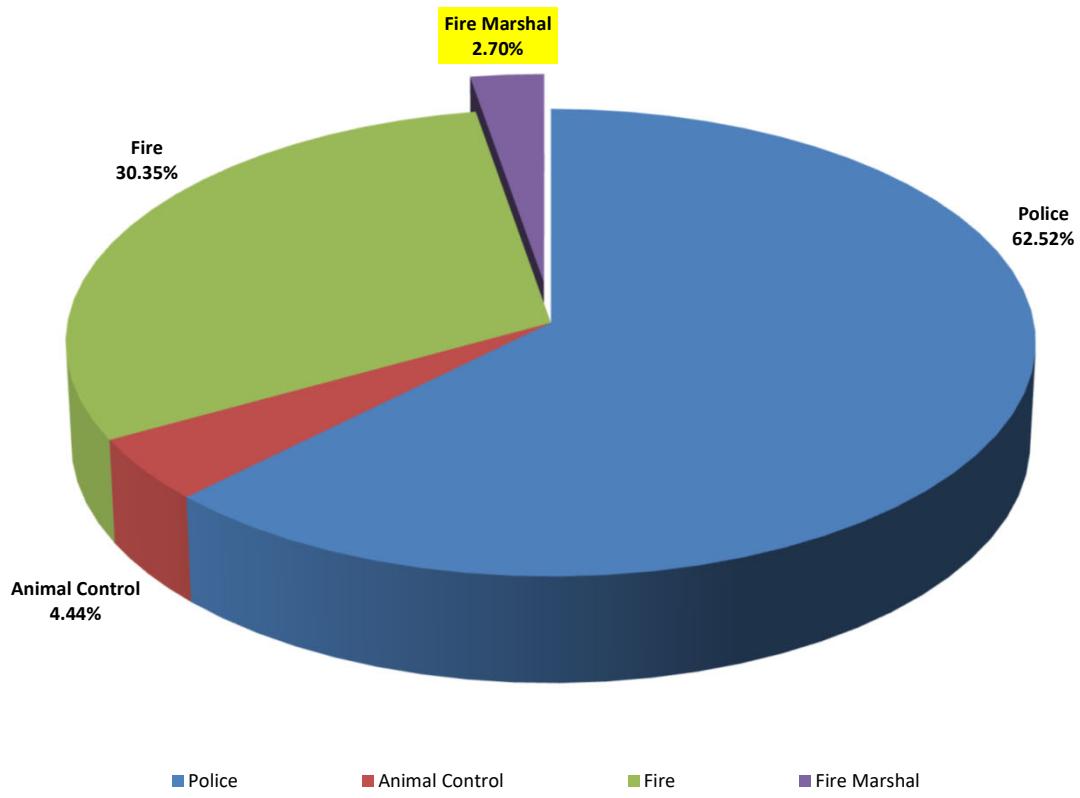
EXPENDITURES - FUND 01

	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
PERSONNEL SERVICES			
618-101 SUPERVISION	97,994	95,555	114,755
618-103 OPERATIONS	498,229	601,235	642,950
618-105 LONGEVITY	5,640	5,875	5,820
618-106 OVERTIME	78,190	52,000	60,000
618-108 FICA EXPENSE	40,259	46,790	51,060
618-109 TMRS EXPENSE	93,535	109,070	120,975
618-110 INSURANCE EXPENSE	92,208	109,285	114,490
618-111 MEDICARE EXPENSE	9,416	10,945	11,940
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Sub Total	915,471	1,030,755	1,121,990
SUPPLIES & MATERIALS			
618-201 OFFICE SUPPLIES	575	800	2,000
618-204 UNIFORM & CLOTHING	32,292	45,000	48,000
618-205 TIRES & TUBES	2,869	7,000	4,000
618-206 MOTOR VEHICLE SUPPLIES	10,531	9,000	11,000
618-207 MINOR TOOLS & APPARATUS	1,404	2,500	3,500
618-208 JANITORIAL SUPPLIES	1,516	1,500	3,000
618-209 CHEM. & MECH. SUPPLIES	5,890	6,000	6,500
618-212 GAS	6,757	9,000	8,000
618-213 DIESEL	13,542	23,000	18,000
618-215 OTHER SUPPLIES	991	1,000	3,000
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Sub Total	76,367	104,800	107,000
MAINTENANCE OF BUILDINGS			
618-301 BUILDINGS & GROUNDS	9,271	10,000	10,000
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Sub Total	9,271	10,000	10,000
MAINTENANCE OF EQUIPMENT			
618-401 OFFICE EQUIPMENT	266	240	500
618-402 MACHINERY	704	600	1,500
618-403 EQUIPMENT	24,210	25,000	25,000
618-404 AUTOMOTIVE EQUIPMENT	26,358	25,000	35,000
618-406 MINOR TOOLS & EQUIPMENT		600	500
618-407 SOFTWARE MAINTENANCE	7,347	11,665	9,585
618-411 RADIO INSTALLATION	1,991	3,000	3,000
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Sub Total	60,876	66,105	75,085

	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
MISCELLANEOUS SERVICES			
618-501-01 TELEPHONE	10,239	10,200	4,060
618-501-02 CELLULAR	693	655	1,000
618-501-03 INTERNET	2,465	2,595	3,520
618-502 RENTAL OF EQUIPMENT	1,590	1,935	2,175
618-503 INSURANCE	14,039	14,050	17,350
618-504 SPECIAL SERVICES	37,222	47,000	45,000
618-505 ADVERTISING	892	1,000	1,200
618-506 BUSINESS & TRANSPORTATION	12,978	15,000	15,000
618-508 FEE BASIS SERVICES	-	-	-
618-510 CONTRACTUAL SERVICES	2,002	8,330	6,875
618-511-01 ELECTRICITY	8,091	7,750	8,500
618-511-02 GAS	6,550	7,070	7,070
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Sub Total	96,761	115,585	111,750
SUNDRY CHARGES			
618-601 TRAINING & EDUCATION	11,453	11,000	12,000
618-602 MEMBERSHIP & SUBSCRIPTIONS	97	150	200
618-604 WORKER'S COMP.	14,722	15,500	15,500
618-606 FREIGHT EXPENSE	1,398	1,000	1,500
618-607 PRINTING EXPENSE	166	120	500
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Sub Total	27,836	27,770	29,700
CAPITAL OUTLAY			
618-701 BUILDINGS	19,433	-	74,000
618-901 OFFICE EQUIPMENT	1,218	10,000	-
618-902 AUTOMOTIVE EQUIPMENT	219,409	1,245,000	80,000
618-903 MACHINERY & OTHER EQUIPMENT	18,510	39,000	118,000
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Sub Total	258,570	1,294,000	272,000
NON CAPITALIZED EQUIPMENT			
618-905 NON CAPITALIZED EQUIPMENT	2,201	4,000	5,000
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Sub Total	2,201	4,000	5,000
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TOTAL BUDGET	1,447,353	2,653,015	1,732,525

Public Safety Function Expense

Fiscal Year 2025



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 2022-2023	Budgeted 2023-2024	Proposed 2024-2025
Expenditure Class				
Personnel Services		\$ 120,013	\$ 123,535	\$ 111,185
Supplies		6,102	8,050	18,450
Maintenance		2,081	9,145	5,535
Services		6,419	6,755	8,875
Sundry Charges		4,641	6,000	5,860
Capital Outlay		64,544	2,000	2,000
Non Capitalized Equipment		932	-	2,000
TOTAL ALL ACCOUNTS		\$ 204,732	\$ 155,485	\$ 153,905

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 (Fire Chief) assigned to Department-18, whose duties are primarily administrative, and Deputy Fire Marshal assigned to Department-19. The day-to-day operations of the Fire Marshal's Office (FMO) are handled by the Deputy Fire Marshal, whose duties are primarily FMO related, but who also assist with, and will fill the position of firefighter. FMO personnel maintain the following credentials:

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

HEAD-OF-DEPT (Hines)

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
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Indicators

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

	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
Home/Facility Inspections	49	40	43
Public Education Programs	6	11	12
Number of People Reached	450	3,000	3,000
Violations Noted	22	40	40
Cases Filed	0	35	30
Cases Investigated	29	40	45
Charges Filed	3	12	10

FIRE MARSHAL - DEPARTMENT NO. 19

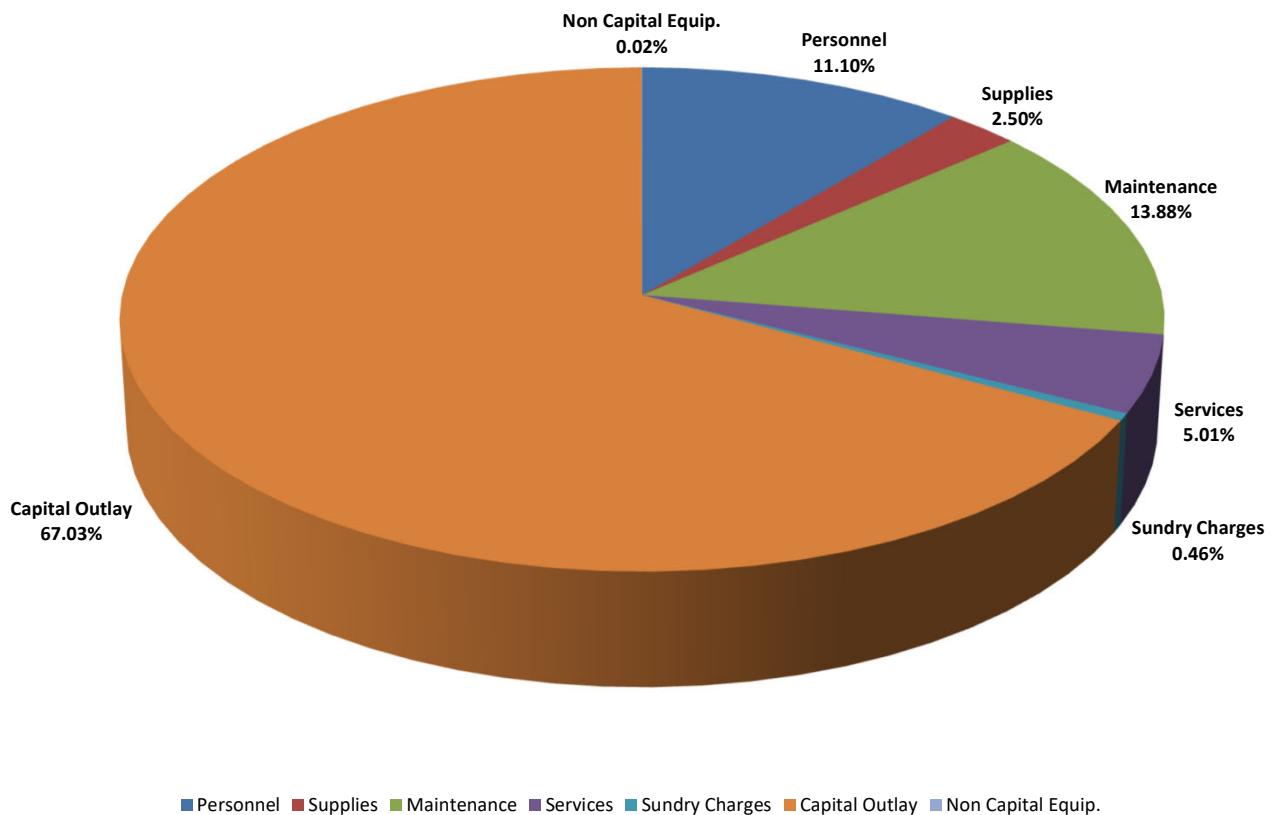
EXPENDITURES - FUND 01

	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
PERSONNEL SERVICES			
619-103 OPERATIONS	80,151	82,175	71,375
619-105 LONGEVITY	1,006	970	-
619-106 OVERTIME	10,238	9,500	11,000
619-108 FICA EXPENSE	5,276	5,745	5,105
619-109 TMRS EXPENSE	12,567	13,390	12,100
619-110 INSURANCE EXPENSE	9,541	10,410	10,410
619-111 MEDICARE EXPENSE	1,234	1,345	1,195
 Sub Total	 120,013	 123,535	 111,185
SUPPLIES & MATERIALS			
619-201 OFFICE SUPPLIES	293	500	750
619-204 UNIFORM & CLOTHING	1,343	3,000	10,000
619-205 TIRES & TUBES	-	-	1,200
619-206 MOTOR VEHICLE SUPPLIES	907	500	1,500
619-207 MINOR TOOLS & APPARATUS	223	200	1,000
619-212 GAS	3,260	3,700	3,500
619-215 OTHER SUPPLIES	76	150	500
 Sub Total	 6,102	 8,050	 18,450
MAINTENANCE OF EQUIPMENT			
619-403 EQUIPMENT	708	1,000	1,000
619-404 AUTOMOTIVE EQUIPMENT	257	500	1,000
619-406 MINOR TOOLS & EQUIPMENT	-	-	-
619-407 SOFTWARE MAINTENANCE	1,116	7,645	3,535
 Sub Total	 2,081	 9,145	 5,535
MISCELLANEOUS SERVICES			
619-501-02 CELLULAR	579	600	600
619-501-03 INTERNET	1,717	1,955	2,410
619-503 INSURANCE	572	600	665
619-504 SPECIAL SERVICES	70	100	200
619-506 BUSINESS & TRANSPORTATION	3,481	3,500	5,000
 Sub Total	 6,419	 6,755	 8,875

	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
SUNDRY CHARGES			
619-601 TRAINING & EDUCATION	2,651	3,000	3,500
619-602 MEMBERSHIP & SUBSCRIPTIONS	485	1,300	750
619-604 WORKER'S COMP.	1,472	1,500	1,410
619-606 FREIGHT EXPENSE	33	200	200
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Sub Total	4,641	6,000	5,860
CAPITAL OUTLAY			
619-901 OFFICE EQUIPMENT	1,218	2,000	2,000
619-902 AUTOMOTIVE EQUIPMENT	63,326	-	-
619-903 MACHINERY & OTHER EQUIP.	-	-	-
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Sub Total	64,544	2,000	2,000
NON CAPITALIZED EQUIPMENT			
619-905 NON CAPITALIZED EQUIPMENT	932	-	2,000
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Sub Total	932	-	2,000
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TOTAL BUDGET	204,732	155,485	153,905

Public Works Expenditures

Fiscal Year 2025



Description: This pie chart visually shows the percentage of Street Department expenditures allocated to the various major categories for the Fiscal Year 2024-2025.

BUDGET SUMMARY

Fund	Function	Department Number		
General	Public Works	Street		
		Actual 2022-2023	Budgeted 2023-2024	Proposed 2024-2025
Expenditure Class				
Personnel Services		\$ 545,930	\$ 658,045	\$ 603,155
Supplies		124,413	129,500	136,000
Maintenance		848,370	643,700	754,645
Services		259,369	273,175	272,215
Sundry Charges		24,174	20,060	25,160
Capital Outlay		317,434	215,000	3,643,000
Non Capitalized Equipment		-	1,000	1,000
TOTAL ALL ACCOUNTS		\$ 2,119,690	\$ 1,940,480	\$ 5,435,175

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

The Street Department is responsible for the maintenance of paved and unpaved streets and alleys, drainage systems, rights-of-way, and city owned lots. Activities include street and alley repair, mowing, street sweeping, and maintaining street signs. A fully staffed crew consists of 1 Foreman and 6 maintenance workers.

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>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
Blocks Seal Coated	80	60	50
Blocks Treated with Emulsion	0	20	25
Street Sweeper Hours of Operation	250	581	409
Number of Utility Cuts Repaired	33	30	22
Alleys Bladed and Stabilized	65	55	40
Number of Seminars & Engineering Schools Attended	2	3	2
Number of Training Videos Shown	15	12	10

STREET - DEPARTMENT NO. 25

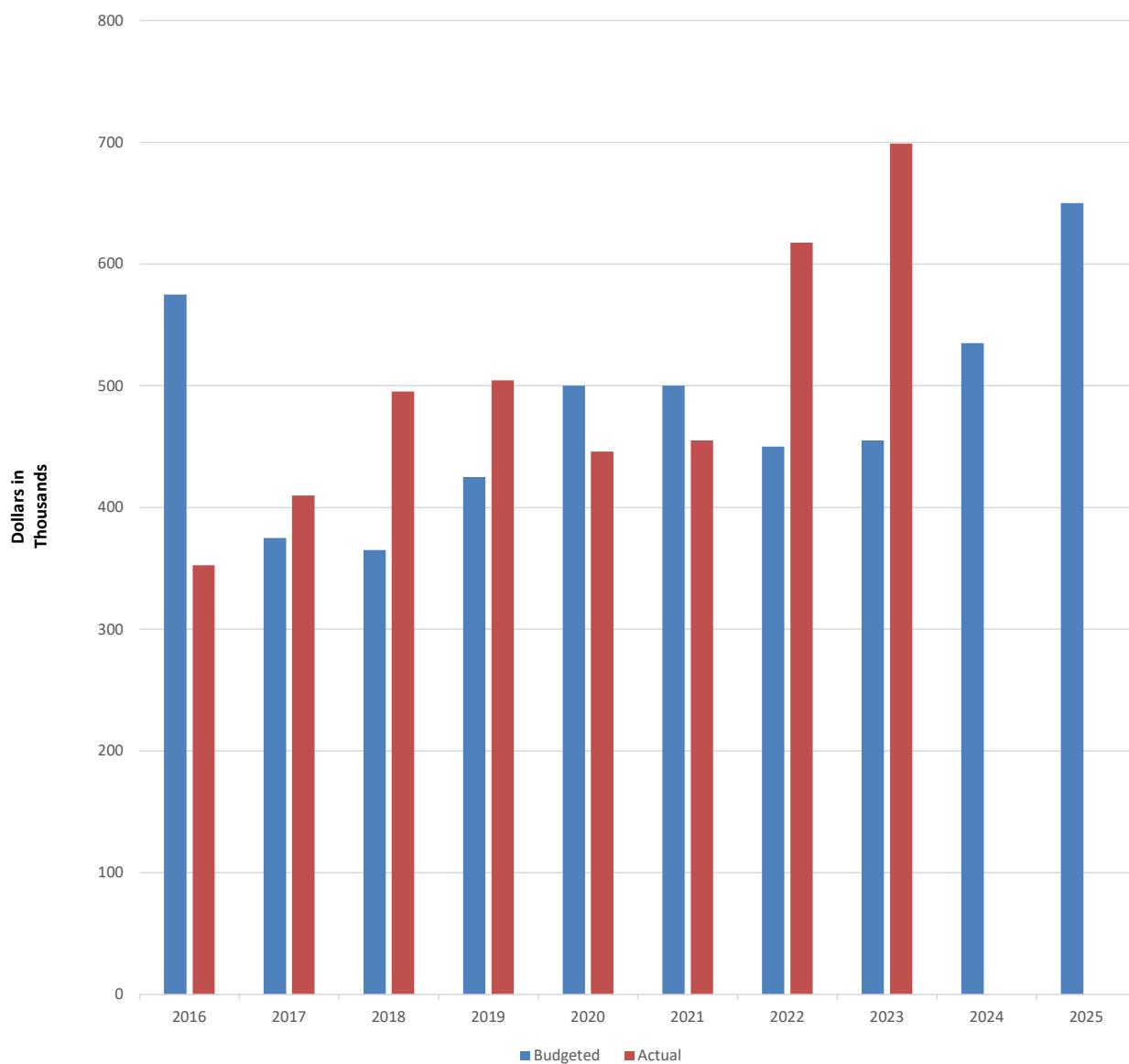
EXPENDITURES - FUND 01

	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
PERSONNEL SERVICES			
625-101 SUPERVISION	9,246	13,980	-
625-104 MAINTENANCE	291,634	385,330	348,470
625-105 LONGEVITY	1,434	1,760	1,190
625-106 OVERTIME	92,418	60,000	75,000
625-107 PART-TIME	6,807	10,000	10,000
625-108 FICA EXPENSE	24,184	29,205	26,950
625-109 TMRS EXPENSE	54,477	66,635	62,385
625-110 INSURANCE EXPENSE	60,074	84,305	72,855
625-111 MEDICARE	5,656	6,830	6,305
Sub Total	545,930	658,045	603,155
SUPPLIES & MATERIALS			
625-201 OFFICE SUPPLIES	257	500	500
625-204 UNIFORM & CLOTHING	11,720	10,500	16,000
625-205 TIRES & TUBES	7,139	7,000	7,000
625-206 MOTOR VEHICLE SUPPLIES	27,570	24,000	30,000
625-207 MINOR TOOLS & APPARATUS	8,968	9,000	9,000
625-208 JANITORIAL SUPPLIES	679	500	500
625-209 CHEM. & MECH. SUPPLIES	8,153	15,000	10,000
625-212 GAS	13,945	15,000	15,000
625-213 DIESEL	42,892	45,000	45,000
625-215 OTHER SUPPLIES	3,090	3,000	3,000
Sub Total	124,413	129,500	136,000
MAINTENANCE OF BUILDINGS			
625-301 BUILDINGS & GROUNDS	17,081	4,000	15,000
625-308 STREET & ALLEYS	732,038	550,000	650,000
Sub Total	749,119	554,000	665,000
MAINTENANCE OF EQUIPMENT			
625-402 MACHINERY	1,327	5,500	3,000
625-403 EQUIPMENT	10,566	6,000	12,000
625-404 AUTOMOTIVE EQUIPMENT	67,315	60,000	60,000
625-406 MINOR TOOLS & APPARATUS	2,619	300	1,000
625-407 SOFTWARE MAINTENANCE	2,420	7,600	3,345
625-410 SIGNAL & SIGN SYSTEM	15,004	10,000	10,000
625-411 RADIO INSTALLATION	-	300	300
Sub Total	99,251	89,700	89,645

	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
MISCELLANEOUS SERVICES			
625-501-02 CELLULAR	1,104	1,200	1,200
625-501-03 INTERNET	456	455	455
625-502 RENTAL OF EQUIPMENT	6,500	7,395	7,000
625-503 INSURANCE	13,319	13,320	16,455
625-504 SPECIAL SERVICES	3,939	9,000	4,000
625-505 ADVERTISING	124	400	400
625-506 BUSINESS & TRANSPORTATION	5,305	4,000	4,000
625-508 FEE BASIS SERVICES	-	11,000	11,000
625-510 CONTRACTUAL SERVICES	-	-	105
625-511-01 ELECTRICITY	228,622	226,405	227,600
Sub Total	259,369	273,175	272,215
SUNDRY CHARGES			
625-601 TRAINING & EDUCATION	4,694	7,000	6,000
625-602 MEMBERSHIPS & SUBSCRIPTIONS	-	60	60
625-604 WORKER'S COMP.	8,788	9,000	9,600
625-606 FREIGHT EXPENSE	10,692	4,000	9,500
Sub Total	24,174	20,060	25,160
CAPITAL OUTLAY			
625-802 STREET IMPROVEMENTS	-	-	3,000,000
625-901 OFFICE EQUIPMENT	-	-	-
625-902 AUTOMOTIVE EQUIPMENT	-	215,000	588,000
625-903 MACHINERY & OTHER EQUIPMENT	317,434	-	55,000
Sub Total	317,434	215,000	3,643,000
NON CAPITALIZED EQUIPMENT			
625-905 NON CAPITALIZED EQUIPMENT	-	1,000	1,000
Sub Total	-	1,000	1,000
TOTAL BUDGET	2,119,690	1,940,480	5,435,175

Motel Tax Revenue

Fiscal Years 2016-2025



Description: This graph shows the Motel Tax Revenue budgeted compared to the actual revenue from Fiscal Year 2016 through 2023 and the budgeted amounts for Fiscal Years 2024 & 2025.

CITY OF SNYDER, TEXAS
SPECIAL REVENUE FUND

COMBINING STATEMENT OF OPERATING REVENUES
EXPENSES AND CHANGES IN WORKING CAPITAL

2024-2025 BUDGET

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Proposed Budget
Revenues:				
Ad Valorem Taxes	92,136	85,199	72,260	78,230
Occupancy Tax	617,366	698,881	535,000	650,000
Opioid Settlement	-	2,831	-	-
Grant	276,584	1,169,331	-	-
Interest	1,260	7,164	-	-
Total Revenues	987,346	1,963,406	607,260	728,230
Expenditures:				
Ad Valorem Taxes	-	-	-	-
Occupancy Tax	622,781	698,881	535,000	650,000
Opioid Settlement	-	-	-	-
Grant	276,584	1,169,332	-	-
Total Expenditures	899,365	1,868,213	535,000	650,000
Excess (Deficiency) of Revenues over Expenditures	87,981	95,193	72,260	78,230
Fund Balance at B-O-Y Prior Period Adjustment	457,607	545,588	640,781	713,041
Fund Balance at E-O-Y	545,588	640,781	713,041	791,271

CITY OF SNYDER, TEXAS
SPECIAL REVENUE FUND
MOTEL TAX

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

2024-2025 BUDGET

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Proposed Budget
Revenues:				
Occupancy Tax	617,366	698,881	535,000	650,000
Contributions & Donations	-	-	-	-
Total Revenues	617,366	698,881	535,000	650,000
Total Expenditures	622,781	698,881	535,000	650,000
Excess (Deficiency) of Revenues over Expenditures	<u>(5,415)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at B-O-Y Prior Period Adjustment	2,046	(3,369)	(3,369)	(3,369)
Fund Balance at E-O-Y	(3,369)	(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

2024-2025 BUDGET

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Proposed Budget
Revenues:				
Ad Valorem Taxes	<u>92,136</u>	<u>85,199</u>	<u>72,260</u>	<u>78,230</u>
Total Revenues	92,136	85,199	72,260	78,230
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	<u>92,136</u>	<u>85,199</u>	<u>72,260</u>	<u>78,230</u>
Fund Balance at B-O-Y Prior Period Adjustment	455,426	547,562	632,761	705,021
Fund Balance at E-O-Y	547,562	632,761	705,021	783,251

CITY OF SNYDER, TEXAS
SPECIAL REVENUE FUND
OPIOID SETTLEMENT

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

2024-2025 BUDGET

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Proposed Budget
Revenues:				
Opioid Settlement	-	<u>2,831</u>	-	-
Total Revenues	-	2,831	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>2,831</u>	<u>-</u>	<u>-</u>
Fund Balance at B-O-Y Prior Period Adjustment	-	-	2,831	2,831
Fund Balance at E-O-Y	-	2,831	2,831	2,831

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

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

2024-2025 BUDGET

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Proposed Budget
Revenues:				
Grant	219,031	1,169,331	-	-
Interest	1,260	7,164	-	-
Total Revenues	220,291	1,176,495	-	-
Total Expenditures	219,031	1,169,332	-	-
Excess (Deficiency) of Revenues over Expenditures	<u>1,260</u>	<u>7,163</u>	<u>-</u>	<u>-</u>
Fund Balance at B-O-Y Prior Period Adjustment	135	1,395	8,558	8,558
	-	-	-	-
Fund Balance at E-O-Y	1,395	8,558	8,558	8,558

**ENTERPRISE FUNDS
NARRATIVE
FISCAL YEAR 2024-2025**

Anticipated revenues for the Enterprise Funds total \$11,202,140, an increase of \$49,375 or 0.44% above the preceding year's budget. The graph on page 101, showing Enterprise Fund revenues for the period FY 2016 through 2025, reflects recent increases necessary to cover rising expenses due to State and Federal regulations.

Water sales (51.69%), sewer charges (13.84%), and sanitation charges (21.74%) combined, amount to 87.27% 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 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 2024
Water Sales	\$ 5,790,000	51.69%	\$ 190,000
Sewer Charges	1,550,000	13.84%	-
Sanitation Charges	2,435,000	21.74%	(90,000)
Landfill Gate Fees	745,000	6.65%	(55,000)
Billings & Collections	225,825	2.02%	17,060
Water & Sewer Taps	33,000	0.29%	(2,000)
Permits & Inspections	11,000	0.10%	3,000
Miscellaneous	63,200	0.56%	3,200
Roll-off Containers	15,000	0.13%	8,000
Non-Operating	334,115	2.98%	(24,885)
Total	\$ 11,202,140	100.00%	\$ 49,375

Expenses for the Enterprise Funds total \$11,554,455 for FY 2025, an increase of \$334,815 or 2.98% over FY 2024 (see graph, page 106). Changes in levels of expenditures for the individual departments over the preceding year are shown in the following tabulation:

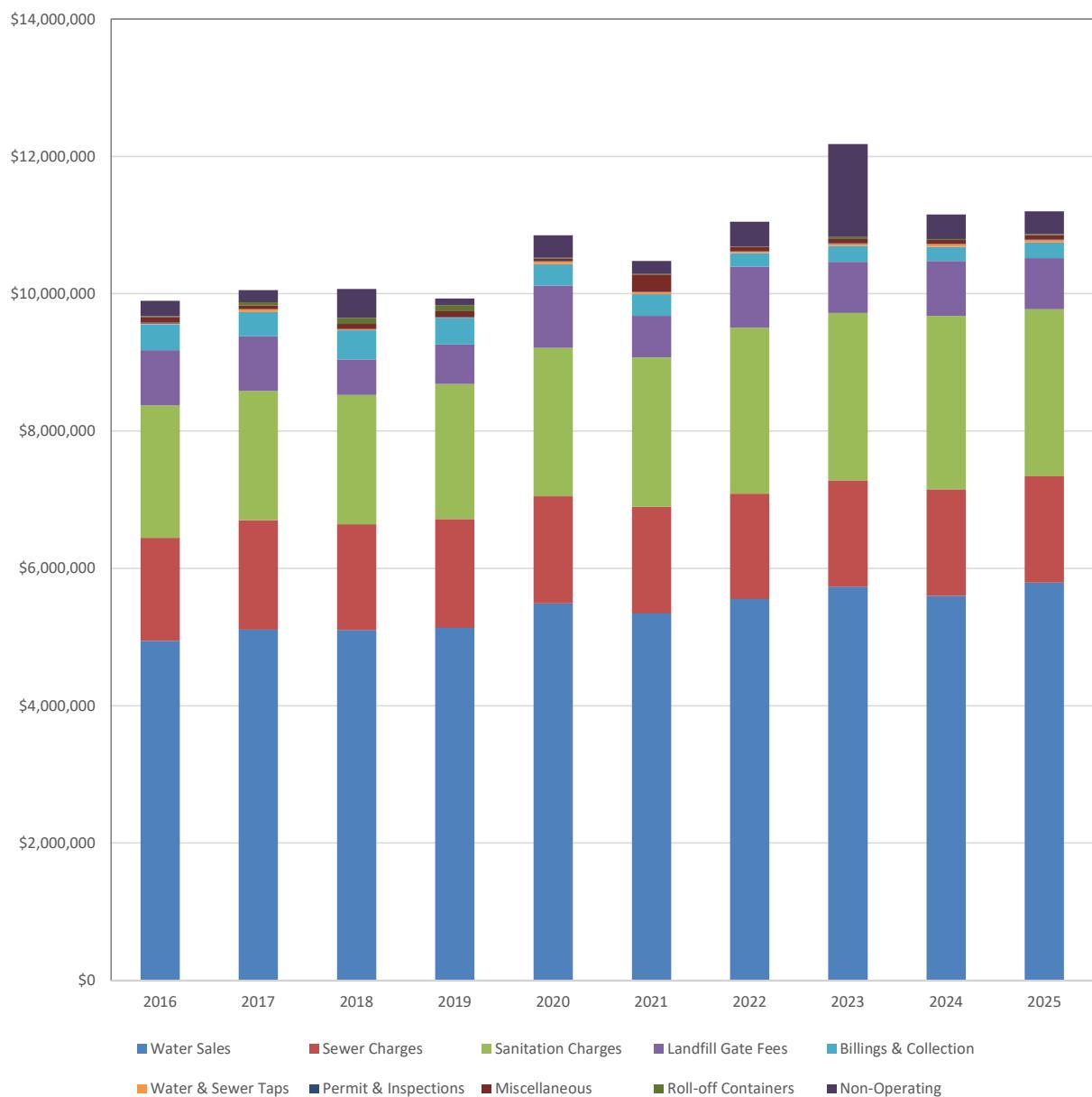
Department	Amount	Percent of Total	Increase/(Decrease) from FY 2024
Sanitation - Collection	\$ 1,333,495	11.54%	\$ 155,380
Sanitation - Landfill	1,999,535	17.31%	(113,395)
Sanitary Sewer	597,700	5.17%	63,220
Sewage Treatment Plant	1,045,190	9.05%	(47,685)
Water Production Plant	3,713,440	32.14%	(53,900)
Water Distribution	2,003,355	17.34%	298,305
Utility Billings & Collections	609,140	5.27%	53,785
Debt Service	252,600	2.19%	(20,895)
Total	\$ 11,554,455	100.00%	\$ 334,815

The Debt Service amount of \$252,600 (2.19%) of the total expense budget for 2025 is the anticipated interest payments of \$4,275 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, \$21,645 for a lease agreement issued in 2012 for \$2,985,314 for improvements to the Water Treatment Plant, \$138,205 for a \$9,000,000 Certificates of Obligation Series 2021B issued in 2021 for replacement of water lines and improvements to water systems, \$87,275 for a \$3,975,000 Certificates of Obligation issued in 2019 for capital improvements in Water & Sewer, and the associated fees.

Personnel costs increased by 1.17%, supplies by 11.14%, maintenance by 8.90%, services by 6.84%, and sundry charges by 9.20%, while depreciation decreased by 5.03% and debt service by 7.64% over the Fiscal Year 2023-2024.

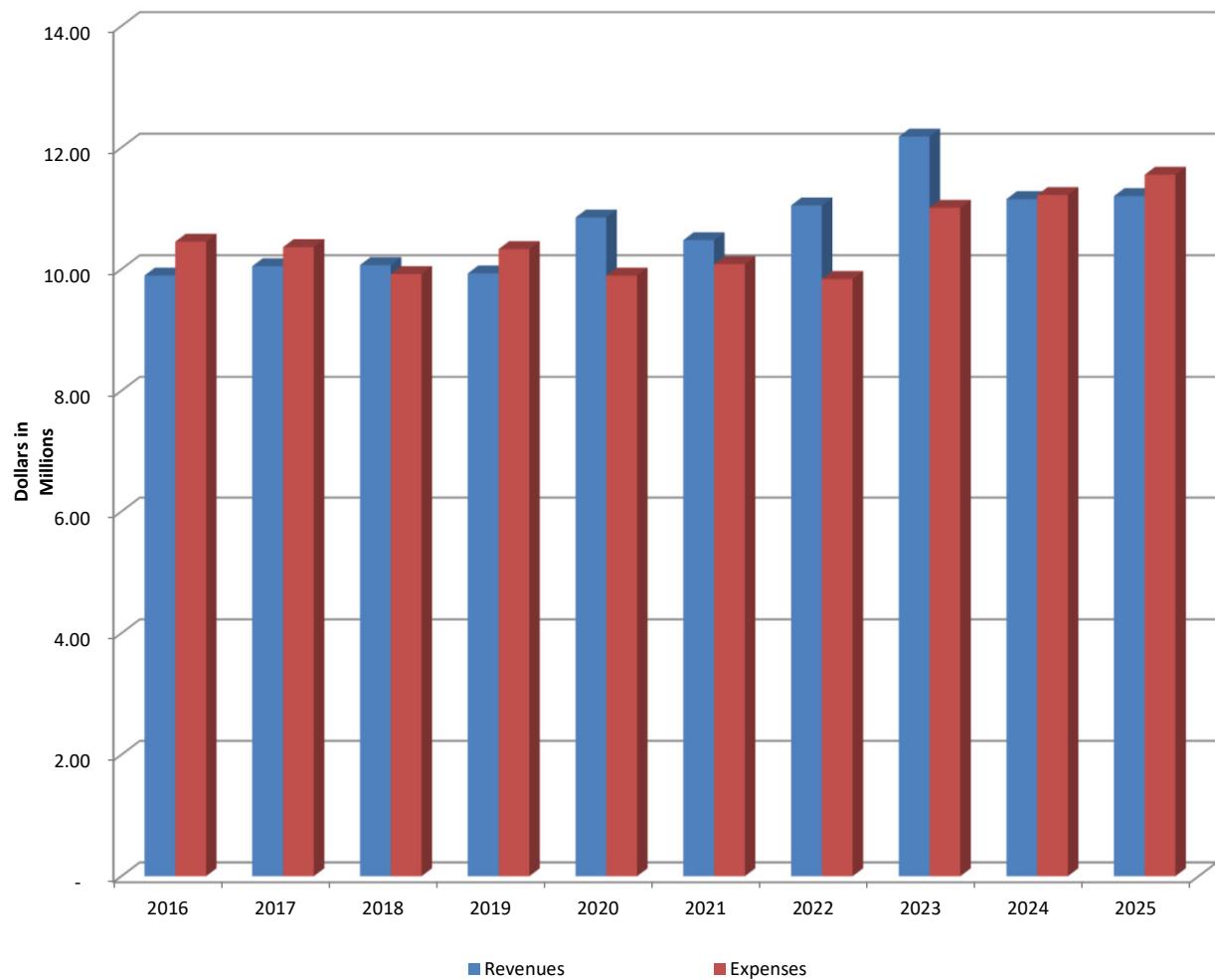
Enterprise Fund Revenues

Fiscal Years 2016-2025



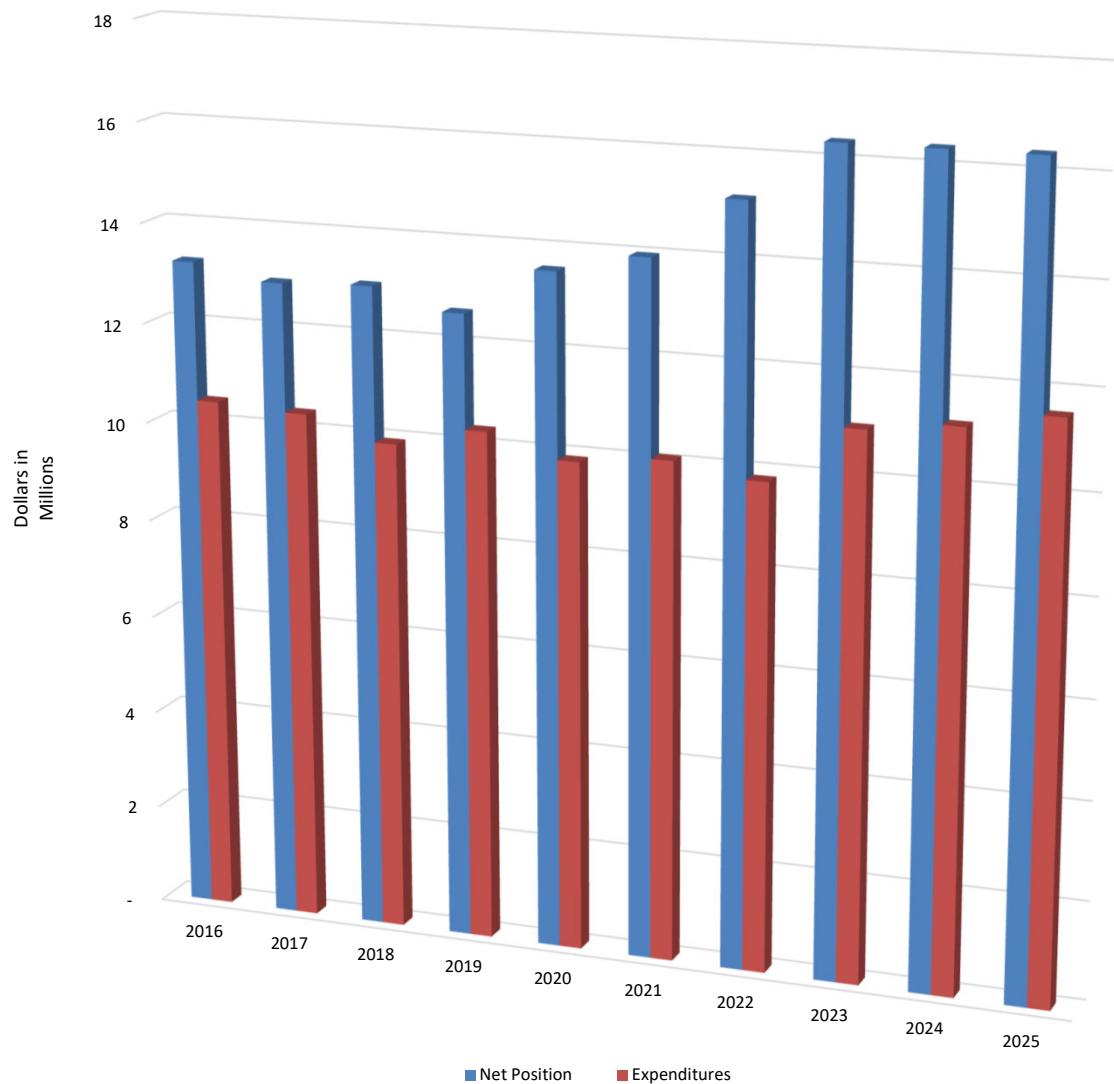
Description: This graph shows the actual Enterprise Fund Revenues for the Fiscal Years 2016-2023 and the budgeted amounts for Fiscal Years 2024 and 2025.

Enterprise Fund Revenues and Expenses Fiscal Years 2016-2025



Description: This graph shows the actual Enterprise Fund Revenues and Expenses for Fiscal Year 2016 through Fiscal Year 2023 and budgeted amounts for Fiscal Year 2024 and 2025.

Enterprise Fund
Net Position and Expenditures
Fiscal Years 2016-2025



Description: This graph shows the actual relationship between Enterprise Net Position and Expenditures for Fiscal Years 2016 - 2023 and Budgeted amounts for Fiscal Years 2024 and 2025.

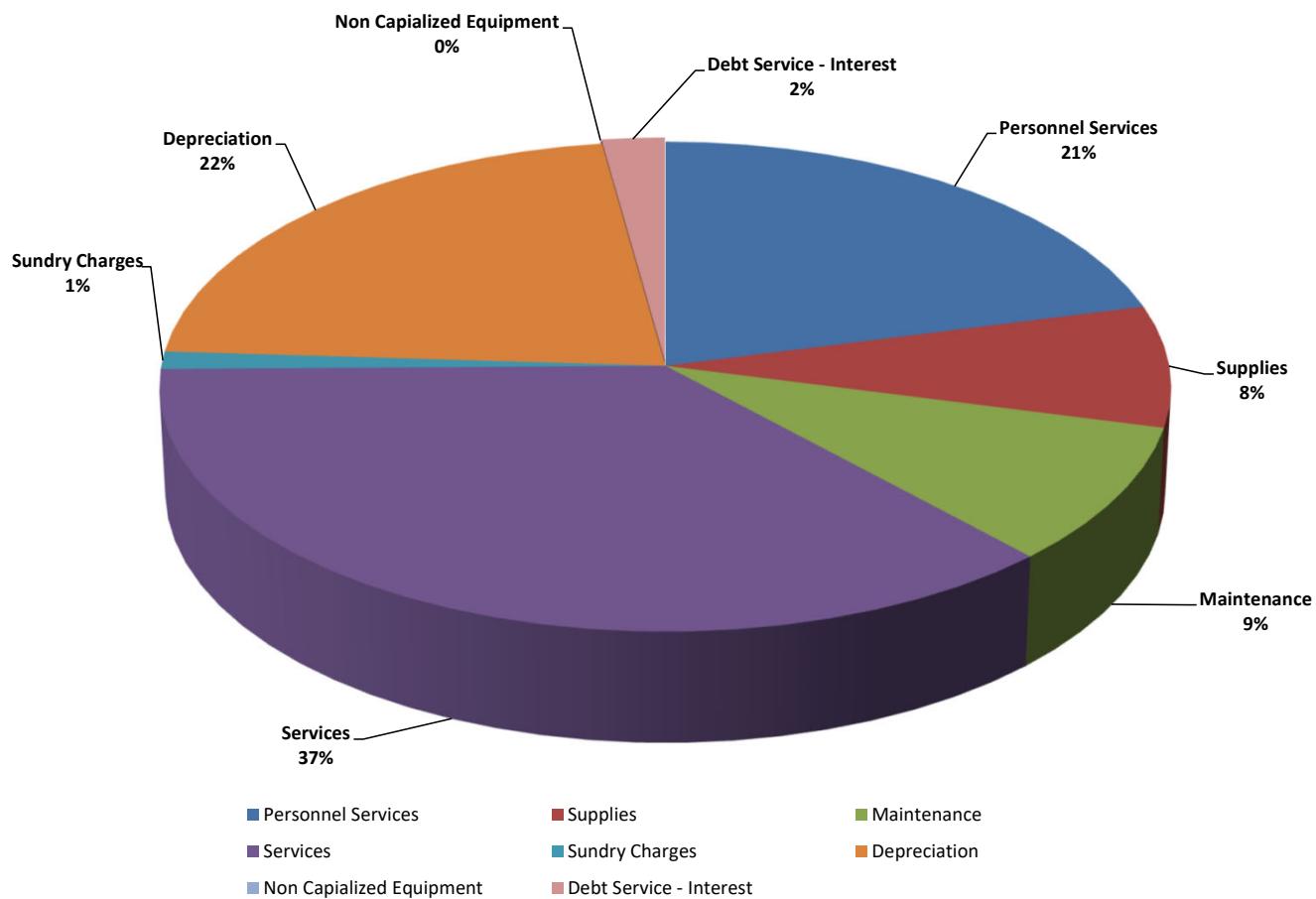
CITY OF SNYDER, TEXAS
ENTERPRISE FUND

COMBINING STATEMENT OF OPERATING REVENUES,
EXPENSES AND CHANGES IN WORKING CAPITAL
2024-2025 BUDGET

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Proposed Budget
Operating Revenues:				
Water Sales	5,554,423	5,732,031	5,600,000	5,790,000
Sewer Charges	1,535,407	1,548,004	1,550,000	1,550,000
Sanitation Charges	2,413,689	2,437,518	2,525,000	2,435,000
Landfill Gate Fees	889,334	746,865	800,000	745,000
Billings & Collections for Sanitation	196,626	229,800	208,765	225,825
Water & Sewer Taps	21,479	32,354	35,000	33,000
Plumbing Permits & Inspections	6,835	8,001	8,000	11,000
Roll-off containers	6,900	30,915	7,000	15,000
Miscellaneous	61,748	59,129	60,000	63,200
Total Oper. Revenues	10,686,441	10,824,617	10,793,765	10,868,025
Operating Expenses:				
Personnel Services	1,786,918	2,379,469	2,397,690	2,425,815
Supplies	815,028	952,563	833,900	926,800
Maintenance	971,767	1,098,851	967,810	1,053,950
Services	3,565,995	3,895,896	3,964,300	4,235,405
Sundry Charges	75,589	102,910	121,670	132,860
Non Capitalized Equipment	1,286	3,221	-	-
Depreciation	2,298,064	2,278,776	2,660,775	2,527,025
Total Oper. Expenses	9,514,647	10,711,686	10,946,145	11,301,855
Operating Income or (Loss)	1,171,794	112,931	(152,380)	(433,830)
Non-Oper. Revenues/(Expenses):				
Interest Income	50,128	224,067	130,000	211,615
Grants	12,819	1,045,332	1,000	2,500
Gain (Loss) on Sale of Asset	202,914	22,525	208,000	100,000
Proceeds from Insurance	97,116	64,414	20,000	20,000
Debt Service-Interest	(323,327)	(298,114)	(273,495)	(252,600)
Total Non-Oper.	39,650	1,058,224	85,505	81,515
Net Income (Loss)	1,211,444	1,171,155	(66,875)	(352,315)
Cash and Cash Equivalents B-O-Y	4,700,869	5,375,133	5,671,513	5,540,173
Cash Flows from Operating Activities	3,058,805	2,503,746	3,102,900	2,340,560
Cash Flows from Non Capital Financing Activities	(31,115)	1,045,332	1,000	2,500
Cash Flows from Capital Activities	(2,394,187)	(3,462,554)	(3,365,240)	(2,506,320)
Cash Flows from Investing Activities	40,761	209,856	130,000	211,615
Net Increase or (Decrease) in Cash	674,264	296,380	(131,340)	48,355
Cash and Cash Equivalents E-O-Y	5,375,133	5,671,513	5,540,173	5,588,528

Enterprise Fund Expenses

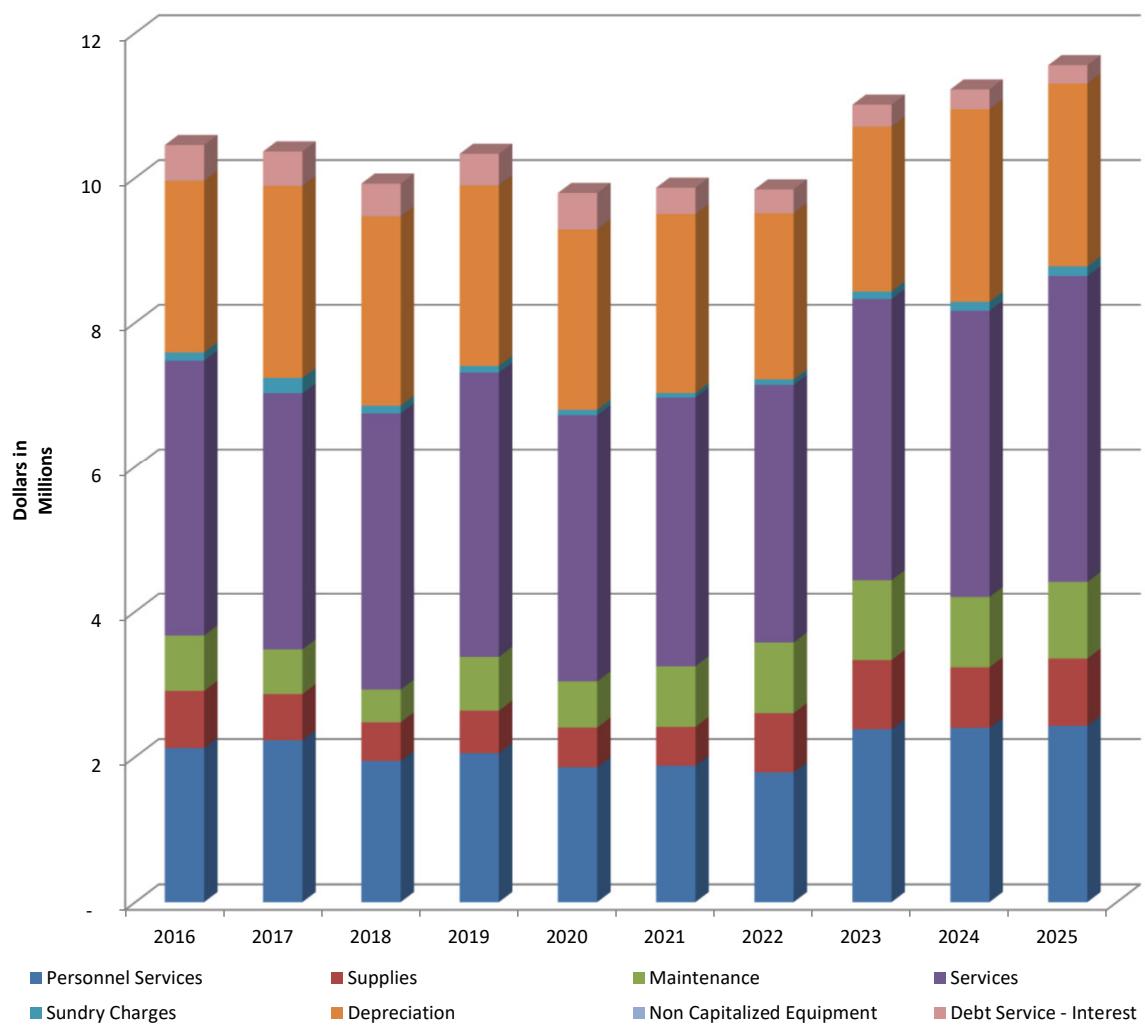
Fiscal Year 2025



Description: This pie chart visually shows the percentage of Enterprise Fund expenses allocated to the various major categories for the budget for Fiscal Year 2025.

Enterprise Fund Expenditures

Fiscal Years 2016-2025



Description: This graph shows a visual comparison of actual expenditure allocations for Fiscal Years 2016 through 2023 and budgeted amounts for Fiscal Years 2024 and 2025.

CITY OF SNYDER, TEXAS
ENTERPRISE FUND
SANITATION

COMPARATIVE STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN WORKING CAPITAL

2024-2025 BUDGET

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Proposed Budget
Operating Revenues:				
Sanitation Charges	2,413,689	2,437,518	2,525,000	2,435,000
Landfill Gate Fees	889,334	746,865	800,000	745,000
Roll off Containers	6,900	30,915	7,000	15,000
Miscellaneous	<u>8,903</u>	<u>5,026</u>	<u>7,550</u>	<u>10,750</u>
Total Oper. Revenues	3,318,826	3,220,324	3,339,550	3,205,750
Operating Expenses:				
Personnel Services	583,246	800,790	838,460	927,035
Supplies	348,950	329,423	361,650	382,600
Maintenance	266,647	174,768	216,500	173,515
Services	762,252	820,733	850,215	914,260
Sundry Charges	43,890	61,518	59,020	70,120
Non Capitalized Equipment	425	1,647	-	-
Depreciation	<u>753,332</u>	<u>673,777</u>	<u>965,200</u>	<u>865,500</u>
Total Oper. Expenses	2,758,742	2,862,656	3,291,045	3,333,030
Operating Income or (Loss)	560,084	357,668	48,505	(127,280)
Interest Income	24,466	95,063	70,000	103,430
Grants	2,588	1,000	1,000	2,500
Gain (Loss) on Sale of Asset	167,200	8,500	200,000	80,000
Proceeds from Insurance	-	-	-	-
Total Non-operating Revenues/(Expenses)	194,254	104,563	271,000	185,930
Net Income (Loss)	<u>754,338</u>	<u>462,231</u>	<u>319,505</u>	<u>58,650</u>
Cash and Cash Equivalents B-O-Y				
	1,121,889	1,798,855	2,328,077	1,996,137
Cash Flows from Operating Activities	1,113,615	1,127,434	1,052,060	1,135,080
Cash Flows from Non Capital Financing Activities	2,588	1,000	1,000	2,500
Cash Flows from Capital Activities	(454,434)	(680,866)	(1,455,000)	(705,000)
Cash Flows from Investing Activities	15,197	81,654	70,000	103,430
Net Increase or (Decrease) in Cash	676,966	529,222	(331,940)	536,010
Cash and Cash Equivalents E-O-Y	1,798,855	2,328,077	1,996,137	2,532,147
Reserved for Closure/Post Closure	(2,050,490)	(2,077,491)	(2,077,491)	(2,077,491)

CITY OF SNYDER, TEXAS
SANITATION ENTERPRISE FUND

DESCRIPTION OF REVENUES

2024-2025 BUDGET

COLLECTION CHARGES \$ 2,435,000

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 \$ 745,000

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 \$ 15,000

(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>	\$ 80,000
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<u>MISCELLANEOUS</u>	\$ 13,250
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Includes any revenue that would not fit into another account and sales tax.

<u>INTEREST</u>	\$ 103,430
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<u>TOTAL SANITATION</u>	<u>\$ 3,391,680</u>
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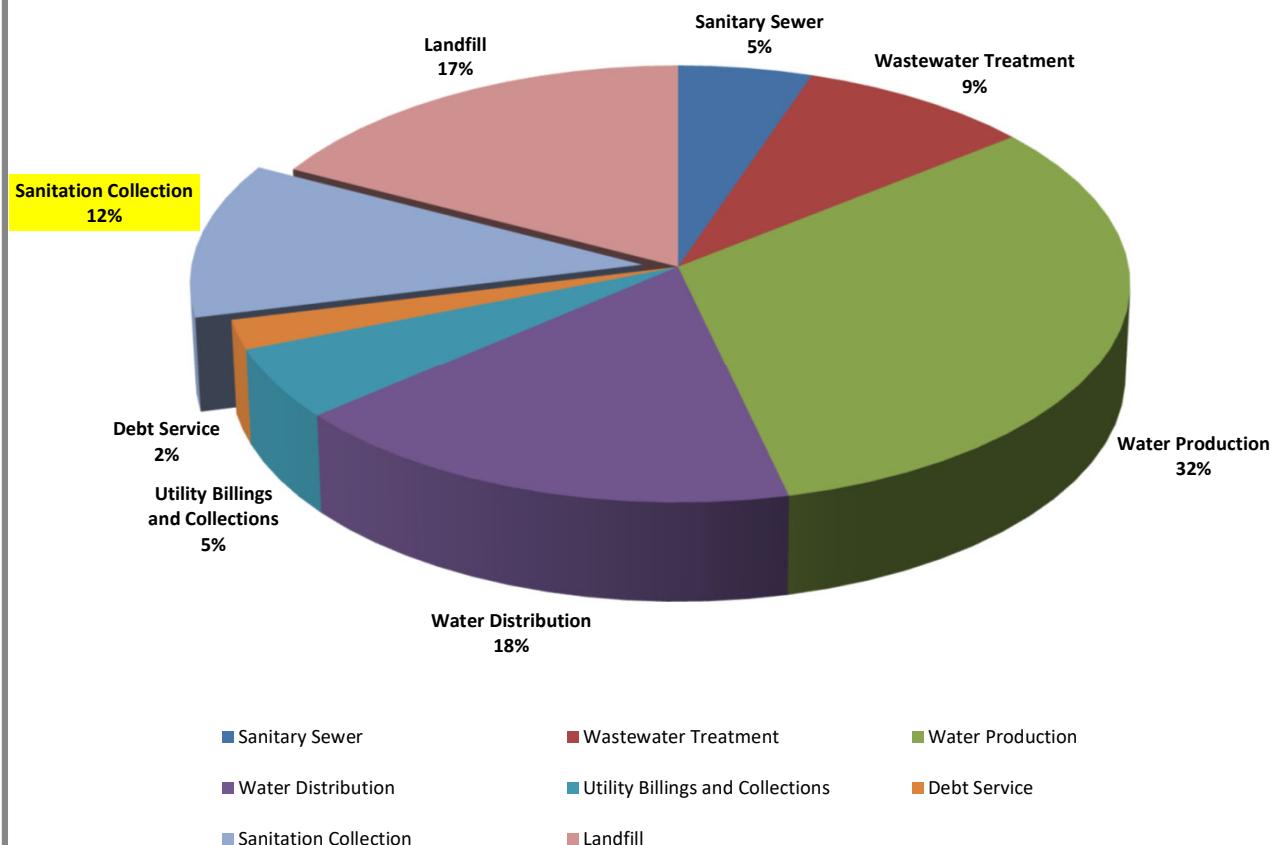
CITY OF SNYDER, TEXAS
ENTERPRISE FUND
SANITATION

STATEMENT OF EXPENDITURES

2024-2025 BUDGET

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Proposed Budget
SANITATION				
Collection:				
Personnel Services	247,687	362,148	351,020	462,185
Supplies	186,615	137,731	177,450	180,000
Maintenance	49,223	64,081	83,340	63,365
Services	270,750	256,072	290,805	339,435
Sundry Charges	14,557	17,758	20,820	20,320
Non Capitalized Equipment	-	-	-	-
Depreciation	<u>155,720</u>	<u>187,543</u>	<u>254,680</u>	<u>268,190</u>
Totals	924,552	1,025,333	1,178,115	1,333,495
Landfill:				
Personnel Services	335,559	438,642	487,440	464,850
Supplies	162,335	191,692	184,200	202,600
Maintenance	217,424	110,687	133,160	110,150
Services	491,502	564,661	559,410	574,825
Sundry Charges	29,333	43,760	38,200	49,800
Non Capitalized Equipment	425	1,647	-	-
Depreciation	<u>597,612</u>	<u>486,234</u>	<u>710,520</u>	<u>597,310</u>
Totals	1,834,190	1,837,323	2,112,930	1,999,535
TOTAL EXPENSES	<u>2,758,742</u>	<u>2,862,656</u>	<u>3,291,045</u>	<u>3,333,030</u>

Enterprise Function Expense Fiscal Year 2025



Description: This pie chart highlights the "Sanitation Collection" department in relationship to the other departments within the Enterprise Fund for Fiscal Year 2025.

BUDGET SUMMARY

Fund	Function	Department Number		
Sanitation Enterprise	Municipal Services	Sanitation Collection		
		Actual 2022-2023	Budgeted 2023-2024	Proposed 2024-2025
Expenditure Class				
Personnel Services		\$ 362,148	\$ 351,020	\$ 462,185
Supplies		137,731	177,450	180,000
Maintenance		64,081	83,340	63,365
Services		256,072	290,805	339,435
Sundry Charges		17,758	20,820	20,320
Non Capitalized Equipment		-	-	-
Depreciation		187,543	254,680	268,190
TOTAL ALL ACCOUNTS		\$ 1,025,333	\$ 1,178,115	\$ 1,333,495

Mission Statement

To promote the health and safety of residents and enhance the aesthetics of the community by providing efficient, reliable, and environmentally responsible solid waste collection and disposal services for residential and commercial establishments in the City.

Description

The Sanitation Collection Department consists of 1 Foreman and 5 Driver Operators. There are 6 33-yard, fully automated, side load sanitation trucks, four of which are used for daily routes and one used for the recycling route. The department collects solid waste as follows:

1. Within the city, there are four main routes 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.
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 maintain a clean, healthy, and attractive 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>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
Side Load Sanitation Truck Loads	2,117	2,134	1,889
Containers Repaired	20	27	40
Containers Painted	20	27	37

SANITATION COLLECTION - DEPARTMENT NO. 30

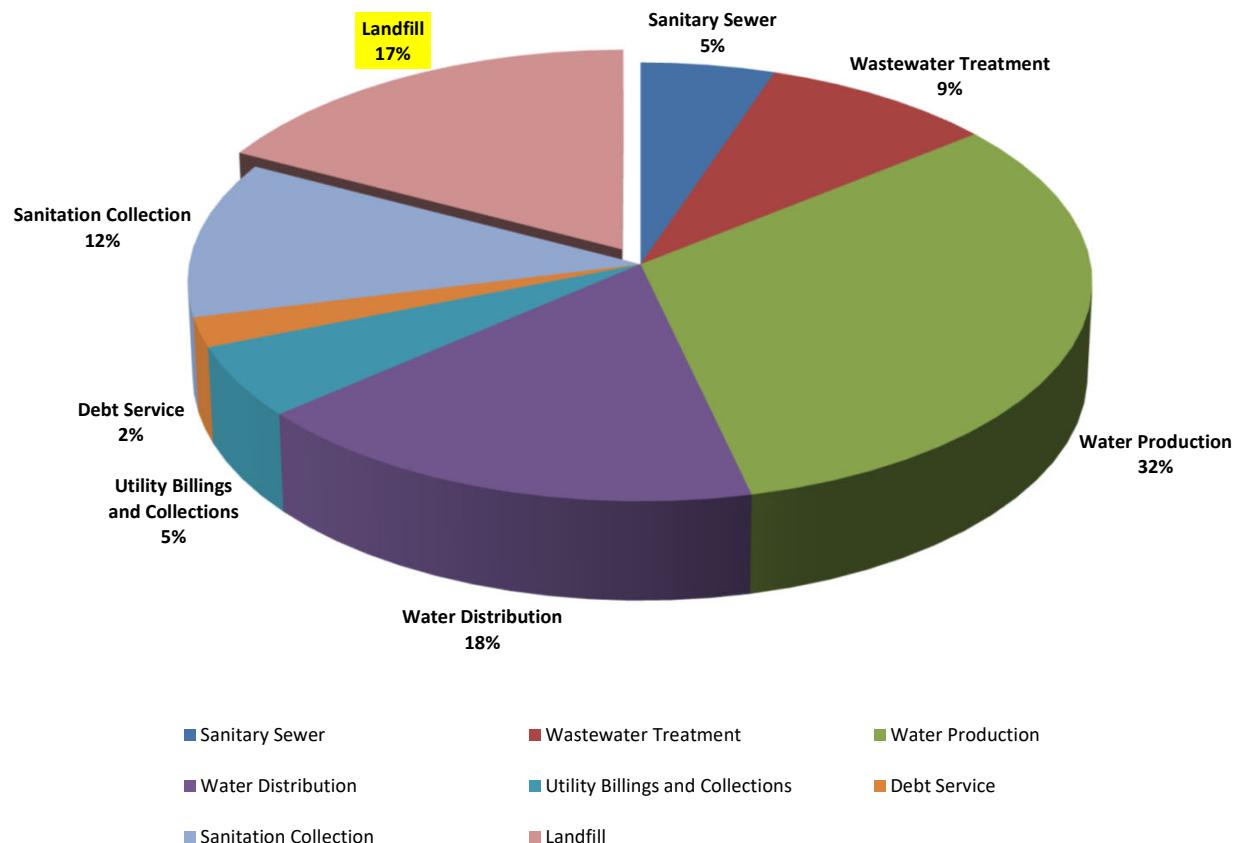
EXPENDITURES - FUND 04

	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
PERSONNEL SERVICES			
630-103 OPERATIONS	227,348	224,040	302,015
630-105 LONGEVITY	575	820	1,720
630-106 OVERTIME	22,920	20,000	23,000
630-108 FICA EXPENSE	14,905	15,180	20,260
630-109 TMRS EXPENSE	60,269	35,390	48,000
630-110 INSURANCE EXPENSE	31,128	52,040	62,450
630-111 MEDICARE	3,486	3,550	4,740
630-112 ACCRUED COMP. ABSENCES	1,517	-	-
Sub Total	362,148	351,020	462,185
SUPPLIES & MATERIALS			
630-201 OFFICE SUPPLIES	427	400	500
630-204 UNIFORM & CLOTHING	4,716	6,000	7,200
630-205 TIRES & TUBES	(2,407)	25,000	25,000
630-206 MOTOR VEHICLE SUPPLIES	51,156	60,000	60,000
630-207 MINOR TOOLS & APPARATUS	1,389	750	1,500
630-208 JANITORIAL SUPPLIES	1,008	500	1,000
630-209 CHEM. & MECH. SUPPLIES	-	500	500
630-212 GAS	4,032	3,500	3,500
630-213 DIESEL	76,437	80,000	80,000
630-215 OTHER SUPPLIES	973	800	800
Sub Total	137,731	177,450	180,000
MAINTENANCE OF BUILDINGS			
630-301 BUILDINGS & GROUNDS	3,455	2,100	3,500
Sub Total	3,455	2,100	3,500
MAINTENANCE OF EQUIPMENT			
630-403 EQUIPMENT	4,230	14,000	7,000
630-404 AUTOMOTIVE EQUIPMENT	54,386	60,000	50,000
630-407 SOFTWARE MAINTENANCE	2,010	7,240	2,865
630-411 RADIO INSTALLATION	-	-	-
Sub Total	60,626	81,240	59,865

	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
MISCELLANEOUS SERVICES			
630-501-01 TELEPHONE	-	-	-
630-501-03 INTERNET	-	-	-
630-502 RENTAL OF EQUIPMENT	303	395	395
630-503 INSURANCE	4,879	5,500	7,000
630-504 SPECIAL SERVICES	2,171	2,000	2,000
630-505 ADVERTISING	-	500	500
630-506 BUSINESS & TRANSPORTATION	-	1,500	1,500
630-508 FEE BASIS SERVICES	248,719	280,910	327,935
630-510 CONTRACTUAL SERVICES	-	-	105
Sub Total	256,072	290,805	339,435
SUNDRY CHARGES			
630-601 TRAINING & EDUCATION	-	1,500	1,500
630-602 MEMBERSHIPS & SUBSCRIPTIONS	576	520	520
630-604 WORKER'S COMPENSATION	7,674	7,800	7,800
630-605 UNEMPLOYMENT	-	-	-
630-606 FREIGHT EXPENSE	8,456	8,000	8,000
630-609 BOTTLE CHALLENGE	1,052	3,000	2,500
Sub Total	17,758	20,820	20,320
CAPITAL OUTLAY			
630-902 AUTOMOTIVE EQUIPMENT	*	-	-
630-903 MACHINERY & OTHER EQUIPMENT	*	-	-
630-904 REFUSE COLLEC. EQUIP.	*	-	-
630-910 DEPRECIATION	187,543	254,680	268,190
Sub Total	187,543	254,680	268,190
NON CAPITALIZED EQUIPMENT			
630-905 NON CAPITALIZED EQUIPMENT	-	-	-
Sub Total	-	-	-
TOTAL BUDGET	1,025,333	1,178,115	1,333,495

* MEMORANDUM ONLY

Enterprise Function Expense Fiscal Year 2025



Description: This pie chart highlights the "Landfill" department in relationship to the other departments within the Enterprise Fund for Fiscal Year 2025.

BUDGET SUMMARY

Fund	Function	Department Number		
Sanitation Enterprise	Municipal Services	Sanitation Landfill		
		31	Actual 2022-2023	Budgeted 2023-2024
Expenditure Class			Proposed 2024-2025	
Personnel Services		\$ 438,642	\$ 487,440	\$ 464,850
Supplies		191,692	184,200	202,600
Maintenance		110,687	133,160	110,150
Services		564,661	559,410	574,825
Sundry Charges		43,760	38,200	49,800
Non Capitalized Equipment		1,647	-	-
Depreciation		486,234	710,520	597,310
TOTAL ALL ACCOUNTS		\$ 1,837,323	\$ 2,112,930	\$ 1,999,535

Mission Statement

To operate a safe, efficient, and environmentally responsible Sanitary Landfill that meets all regulatory requirements while serving the waste disposal needs of the community and surrounding areas.

Description

The Landfill is permitted by the Texas Commission of Environmental Quality and maintains compliance with Subtitle D Regulations. Gate fees are collected for individual loads of waste brought to the landfill. Approximately 150 tons are disposed of per day. The landfill is managed by 1 Public Works Assistant, 1 Foreman, and 3 Heavy Equipment Operators. Operating hours are Monday through Friday, 8:00 a.m. to 5:00 p.m., and the first Saturday of each month from 8:00 a.m. to 12:00 p.m..

Goal

To dispose of waste in a sustainable, healthy, and aesthetically acceptable manner, minimizing environmental impact and maximizing the landfill's operational lifespan.

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 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
PERSONNEL SERVICES			
631-101 SUPERVISION	32,364	48,910	-
631-102 CLERICAL	62,808	61,260	65,195
631-103 OPERATIONS	169,165	206,485	232,570
631-105 LONGEVITY	3,639	3,945	3,660
631-106 OVERTIME	36,136	33,000	36,000
631-108 FICA EXPENSE	17,998	21,925	20,920
631-109 TMRS EXPENSE	73,252	51,105	49,570
631-110 INSURANCE EXPENSE	41,557	55,685	52,040
631-111 MEDICARE	4,210	5,125	4,895
631-112 ACCRUED COMP. ABSENCES	(2,487)	-	-
Sub Total	438,642	487,440	464,850
SUPPLIES & MATERIALS			
631-201 OFFICE SUPPLIES	2,708	2,500	2,500
631-204 UNIFORM & CLOTHING	5,627	7,000	7,000
631-205 TIRES & TUBES	10,409	4,000	10,000
631-206 MOTOR VEHICLE SUPPLIES	39,503	16,000	40,000
631-207 MINOR TOOLS & APPARATUS	3,643	2,000	3,000
631-208 JANITORIAL SUPPLIES	2,725	3,000	3,000
631-209 CHEM. & MECH. SUPPLIES	-	400	400
631-212 GAS	10,071	10,500	10,500
631-213 DIESEL	115,875	138,000	125,000
631-215 OTHER SUPPLIES	1,131	800	1,200
Sub Total	191,692	184,200	202,600
MAINTENANCE OF BUILDINGS			
631-301 BUILDINGS & GROUNDS	24,016	30,000	30,000
Sub Total	24,016	30,000	30,000
MAINTENANCE OF EQUIPMENT			
631-401 OFFICE EQUIPMENT	408	360	485
631-402 MACHINERY	-	200	200
631-403 EQUIPMENT	14,980	1,000	13,000
631-404 AUTOMOTIVE EQUIPMENT	66,890	90,000	60,000
631-407 SOFTWARE MAINTENANCE	4,393	11,600	6,465
631-411 RADIO INSTALLATION	-	-	-
Sub Total	86,671	103,160	80,150

	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
MISCELLANEOUS SERVICES			
631-501-01 TELEPHONE	1,478	1,550	425
631-501-02 CELLULAR	759	650	800
631-501-03 INTERNET	3,114	3,455	3,780
631-502 RENTAL OF EQUIPMENT	2,963	2,150	2,150
631-503 INSURANCE	15,787	16,000	19,505
631-504 SPECIAL SERVICES	14,306	12,000	16,000
631-505 ADVERTISING	545	400	400
631-506 BUSINESS & TRANSPORTATION	262	2,500	2,500
631-508 FEE BASIS SERVICES	517,075	515,060	520,265
631-511-01 ELECTRICITY	7,292	5,645	9,000
631-512 DATA PROCESSING	1,080	-	-
Sub Total	564,661	559,410	574,825
SUNDRY CHARGES			
631-601 TRAINING & EDUCATION	380	6,000	6,000
631-602 MEMBERSHIPS & SUBSCRIPTIONS	650	1,200	650
631-604 WORKER'S COMP.	11,031	12,000	12,150
631-606 FREIGHT EXPENSE	4,697	1,500	3,500
631-608 BAD DEBT EXPENSE	-	2,500	2,500
631-615 LANDFILL CLOSURE/POST CLOSURE CARE	27,002	15,000	25,000
Sub Total	43,760	38,200	49,800
CAPITAL OUTLAY			
631-806 LANDFILL IMPROVEMENTS	*	-	-
631-901 OFFICE EQUIPMENT	*	-	-
631-902 AUTOMOTIVE EQUIPMENT	*	-	-
631-903 OTHER EQUIPMENT	*	-	-
631-910 DEPRECIATION	486,234	710,520	597,310
Sub Total	486,234	710,520	597,310
NON CAPITALIZED EQUIPMENT			
631-905 NON CAPITALIZED EQUIPMENT	1,647	-	-
Sub Total	1,647	-	-
TOTAL BUDGET	1,837,323	2,112,930	1,999,535

* MEMORANDUM ONLY

CITY OF SNYDER, TEXAS
ENTERPRISE FUND
WATER & SEWER

COMPARATIVE STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN WORKING CAPITAL

2024-2025 BUDGET

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Proposed Budget
Operating Revenues:				
Water Sales	5,554,423	5,732,031	5,600,000	5,790,000
Sewer Charges	1,535,407	1,548,004	1,550,000	1,550,000
Billings & Collections for Sanitation	196,626	229,800	208,765	225,825
Water Taps	8,735	16,807	20,000	18,000
Sewer Taps	12,744	15,547	15,000	15,000
Plumbing Permits & Inspections	6,835	8,001	8,000	11,000
Miscellaneous	52,845	54,103	52,450	52,450
Total Oper. Revenues	7,367,615	7,604,293	7,454,215	7,662,275
Operating Expenses:				
Personnel Services	1,203,672	1,578,679	1,559,230	1,498,780
Supplies	466,078	623,140	472,250	544,200
Maintenance	705,120	924,083	751,310	880,435
Services	2,803,743	3,075,163	3,114,085	3,321,145
Sundry Charges	31,699	41,392	62,650	62,740
Non Capitalized Equipment	861	1,574	-	-
Depreciation	1,544,732	1,604,999	1,695,575	1,661,525
Total Oper. Expenses	6,755,905	7,849,030	7,655,100	7,968,825
Operating Income or (Loss)	611,710	(244,737)	(200,885)	(306,550)
Non-Oper. Revenues/(Expenses):				
Investment earnings	25,662	129,004	60,000	108,185
Interest and fees expense	(323,327)	(298,114)	(273,495)	(252,600)
Capital grant	10,231	1,044,332	-	-
Gain (Loss) on Sale of Asset	35,714	14,025	8,000	20,000
Proceeds from Insurance	97,116	64,414	20,000	20,000
Bond issuance costs	-	-	-	-
Total Non-Oper.	(154,604)	953,661	(185,495)	(104,415)
Net Income (Loss)	457,106	708,924	(386,380)	(410,965)
Cash and Cash Equivalents B-O-Y	3,578,980	3,576,278	3,343,436	3,544,036
Cash Flows from Operating Activities	1,945,190	1,376,312	2,050,840	1,205,480
Cash Flows from Non Capital Financing Activities	(33,703)	1,044,332	-	-
Cash Flows from Cap. Activities and Related Financing	(1,939,753)	(2,781,688)	(1,910,240)	(1,801,320)
Cash Flows from Investing Activities	25,564	128,202	60,000	108,185
Net Increase or (Decrease) in Cash	(2,702)	(232,842)	200,600	(487,655)
Cash and Cash Equivalents E-O-Y	3,576,278	3,343,436	3,544,036	3,056,381

CITY OF SNYDER, TEXAS
WATER & SEWER ENTERPRISE FUND

DESCRIPTION OF REVENUES

2024-2025 BUDGET

WATER SALES \$ 5,790,000

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 \$ 225,825

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 \$ 33,000

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 \$ 11,000

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 \$ 20,000

MISCELLANEOUS \$ 52,450

Includes any revenue that would not fit into another account.

INTEREST \$ 108,185

TOTAL WATER & SEWER **\$ 7,810,460**

CITY OF SNYDER
ENTERPRISE FUND
WATER & SEWER

STATEMENT OF EXPENDITURES

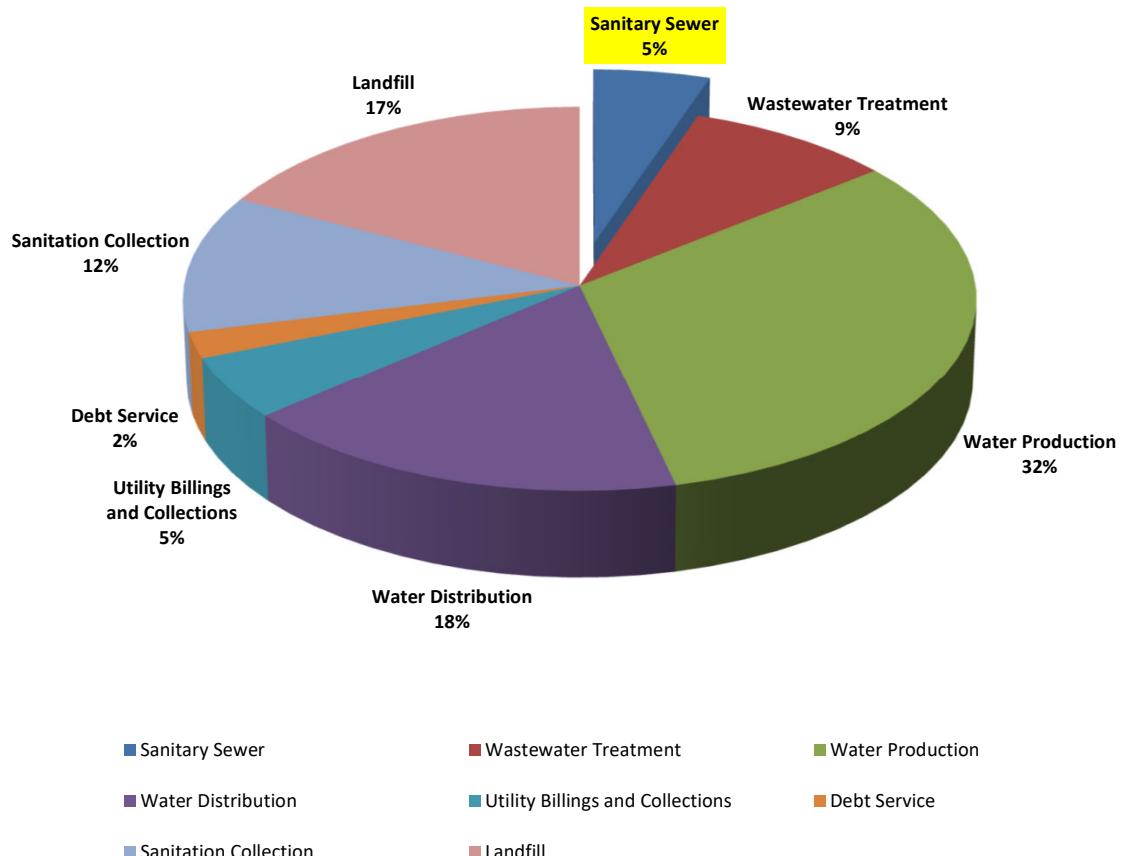
2024-2025 BUDGET

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Proposed Budget
SEWER:				
Sanitary sewer:				
Personnel Services	107,334	202,778	195,280	215,680
Supplies	58,681	94,067	62,600	93,600
Maintenance	33,493	15,542	43,645	37,915
Services	85,936	86,807	104,665	118,050
Sundry Charges	6,440	8,559	11,500	13,350
Non Capitalized Equipment	-	-	-	-
Depreciation	<u>111,253</u>	<u>111,810</u>	<u>116,790</u>	<u>119,105</u>
Totals	403,137	519,563	534,480	597,700
Sewage Treatment:				
Personnel Services	217,832	283,528	254,665	266,110
Supplies	45,229	63,204	45,100	49,000
Maintenance	143,125	103,346	129,630	101,345
Services	335,710	361,421	372,470	403,940
Sundry Charges	6,785	12,292	9,800	11,420
Non Capitalized Equipment	425	1,195	-	-
Depreciation	<u>285,671</u>	<u>326,495</u>	<u>281,210</u>	<u>213,375</u>
Totals	1,034,777	1,151,481	1,092,875	1,045,190
WATER:				
Water Production:				
Personnel Services	393,348	469,392	502,640	433,100
Supplies	254,234	319,997	256,200	274,700
Maintenance	213,544	277,321	228,750	211,720
Services	1,968,206	2,074,657	2,128,775	2,172,835
Sundry Charges	12,331	11,290	16,100	14,200
Non Capitalized Equipment	425	162	-	-
Depreciation	<u>550,199</u>	<u>577,382</u>	<u>634,875</u>	<u>606,885</u>
Totals	3,392,287	3,730,201	3,767,340	3,713,440

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Proposed Budget
Water Distribution:				
Personnel Services	247,095	335,407	354,495	326,750
Supplies	81,298	114,121	77,850	95,750
Maintenance	260,031	475,337	289,740	466,570
Services	256,097	312,466	317,670	392,420
Sundry Charges	6,035	8,275	8,100	6,620
Non Capitalized Equipment	~	~	~	~
Depreciation	<u>575,489</u>	<u>583,607</u>	<u>657,195</u>	<u>715,245</u>
Totals	1,426,045	1,829,213	1,705,050	2,003,355
Utility Department:				
Personnel Services	238,062	287,574	252,150	257,140
Supplies	26,637	31,751	30,500	31,150
Maintenance	54,928	52,537	59,545	62,885
Services	157,794	239,812	190,505	233,900
Sundry Charges	108	976	17,150	17,150
Non Capitalized Equipment	10	217	~	~
Depreciation	<u>22,120</u>	<u>5,705</u>	<u>5,505</u>	<u>6,915</u>
Totals	499,659	618,572	555,355	609,140
Debt Service:				
Interest & Fees	323,327	298,114	273,495	252,600
Bond issuance costs	<u>~</u>	<u>~</u>	<u>~</u>	<u>~</u>
Totals	323,327	298,114	273,495	252,600
TOTAL EXPENSES	<u>7,079,232</u>	<u>8,147,144</u>	<u>7,928,595</u>	<u>8,221,425</u>

Enterprise Function Expense

Fiscal Year 2025



Description: This pie chart highlights the "Sanitary Sewer" department in relationship to the other departments within the Enterprise Fund for Fiscal Year 2025.

BUDGET SUMMARY

Fund	Function	Department Number		
Water and Sewer Enterprise	Distribution	Sanitary Sewer		35
Expenditure Class		Actual 2022-2023	Budgeted 2023-2024	Proposed 2024-2025
Personnel Services		\$ 202,778	\$ 195,280	\$ 215,680
Supplies		94,067	62,600	93,600
Maintenance		15,542	43,645	37,915
Services		86,807	104,665	118,050
Sundry Charges		8,559	11,500	13,350
Non Capitalized Equipment		-	-	-
Depreciation		111,810	116,790	119,105
TOTAL ALL ACCOUNTS		\$ 519,563	\$ 534,480	\$ 597,700

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, and repairing or replacing damaged lines. The department consists of 2 maintenance workers and a shared Foreman, who also oversees the Water Distribution Department.

Goals

1. To maintain the collection system so that it will provide consistently reliable service to all customers.
2. To make necessary repairs with 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>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
Service Line Stop	70	50	7
Sewer Main Stoppages	71	60	47
Customer Taps	8	5	10
Sewer Mains Installed (Footage)	250	200	200

SANITARY SEWER - DEPARTMENT NO. 35

EXPENDITURES - FUND 02

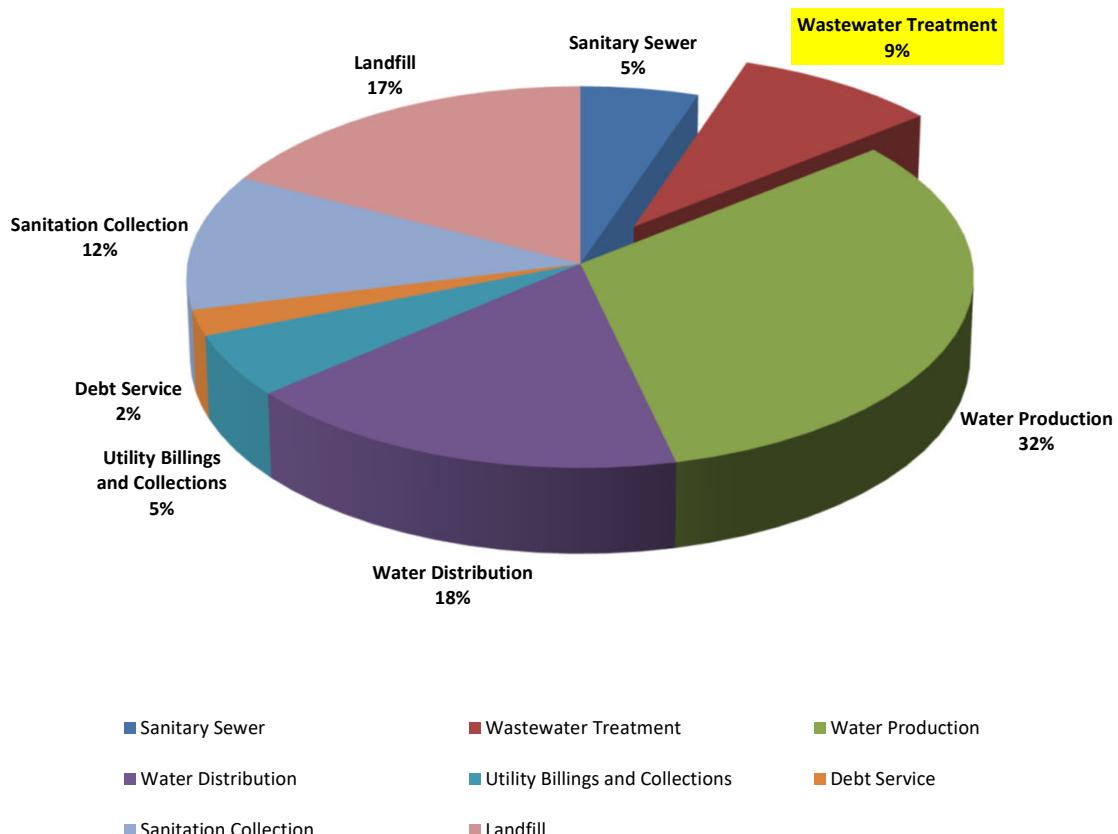
	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
PERSONNEL SERVICES			
635-104 MAINTENANCE	112,510	123,515	129,515
635-105 LONGEVITY	1,007	1,105	510
635-106 OVERTIME	24,715	14,000	25,000
635-108 FICA EXPENSE	8,076	8,595	9,610
635-109 TMRS EXPENSE	31,012	20,035	22,775
635-110 INSURANCE EXPENSE	20,425	26,020	26,020
635-111 MEDICARE EXPENSE	1,889	2,010	2,250
635-112 ACCRUED COMP. ABSENCES	3,144	-	-
Sub Total	202,778	195,280	215,680
SUPPLIES & MATERIALS			
635-201 OFFICE SUPPLIES	186	300	300
635-204 UNIFORM & CLOTHING	4,564	4,500	4,500
635-205 TIRES & TUBES	-	-	-
635-206 MOTOR VEHICLE SUPPLIES	73,524	43,000	74,000
635-207 MINOR TOOLS & APPARATUS	1,013	1,000	1,000
635-208 JANITORIAL	525	500	500
635-209 CHEMICAL & MECHANICAL SUPPLIES	-	300	300
635-213 DIESEL	13,193	12,000	12,000
635-215 OTHER SUPPLIES	1,062	1,000	1,000
Sub Total	94,067	62,600	93,600
MAINTENANCE OF BUILDINGS			
635-304 SEWER LINES	5,711	30,000	30,000
Sub Total	5,711	30,000	30,000
MAINTENANCE OF EQUIPMENT			
635-402 MACHINERY	-	-	-
635-404 AUTOMOTIVE EQUIPMENT	8,261	6,500	6,500
635-406 MINOR TOOLS & APPARATUS	54	400	400
635-407 SOFTWARE MAINTENANCE	1,516	6,745	1,015
Sub Total	9,831	13,645	7,915

	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
MISCELLANEOUS SERVICES			
635-501-02 CELLULAR	976	850	1,000
635-501-03 INTERNET	342	230	455
635-502 RENTAL OF EQUIPMENT	-	1,000	1,000
635-503 INSURANCE	6,029	6,390	6,000
635-504 SPECIAL SERVICES	469	2,000	2,000
635-505 ADVERTISING EXPENSE	23	200	200
635-506 BUSINESS & TRANSPORTATION	1,016	800	800
635-508 FEE BASIS SERVICES	76,790	91,995	105,290
635-510 CONTRACTUAL SERVICES	1,162	1,200	1,305
<hr/>			
Sub Total	86,807	104,665	118,050
SUNDRY CHARGES			
635-601 TRAINING & EDUCATION	2,336	5,000	3,000
635-602 MEMBERSHIPS AND SUBSCRIPTIONS	-	-	-
635-604 WORKER'S COMP.	6,175	6,250	10,100
635-605 UNEMPLOYMENT COMP.	-	-	-
635-606 FREIGHT EXPENSE	48	250	250
<hr/>			
Sub Total	8,559	11,500	13,350
CAPITAL OUTLAY			
635-804 SEWER SYSTEM IMPROV.	*	-	-
635-903 MACHINERY	*	-	-
635-910 DEPRECIATION	111,810	116,790	119,105
<hr/>			
Sub Total	111,810	116,790	119,105
NON CAPITALIZED EQUIPMENT			
635-905 NON CAPITALIZED EQUIPMENT	-	-	-
<hr/>			
Sub Total	-	-	-
<hr/>			
TOTAL BUDGET	519,563	534,480	597,700

* MEMORANDUM ONLY

Enterprise Function Expense

Fiscal Year 2025



Description: This pie chart highlights the "Wastewater Treatment" department in relationship to the other departments within the Enterprise Fund for Fiscal Year 2025.

BUDGET SUMMARY

Fund	Function	Department Number		
Water and Sewer	Enterprise	Sewage Treatment	Wastewater Treatment	36
		Actual 2022-2023	Budgeted 2023-2024	
Expenditure Class				
Personnel Services		\$ 283,528	\$ 254,665	\$ 266,110
Supplies		63,204	45,100	49,000
Maintenance		103,346	129,630	101,345
Services		361,421	372,470	403,940
Sundry Charges		12,292	9,800	11,420
Non Capitalized Equipment		1,195	-	-
Depreciation		326,495	281,210	213,375
TOTAL ALL ACCOUNTS		\$ 1,151,481	\$ 1,092,875	\$ 1,045,190

Mission Statement

To provide proper treatment of all wastewater received from the Snyder sanitary sewer system and 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. The plant processes wastewater from the sanitary sewer system, with treated effluent used for irrigation at the City alfalfa field and Western Texas College golf course, and the remainder channeled into Deep Creek. The plant is staffed by 3 operators, including a shared Supervisor, who also oversees the Water Treatment Plant. All operators are certified by the Texas Commission on Environmental Quality.

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.
3. To improve overall treatment efficiency.

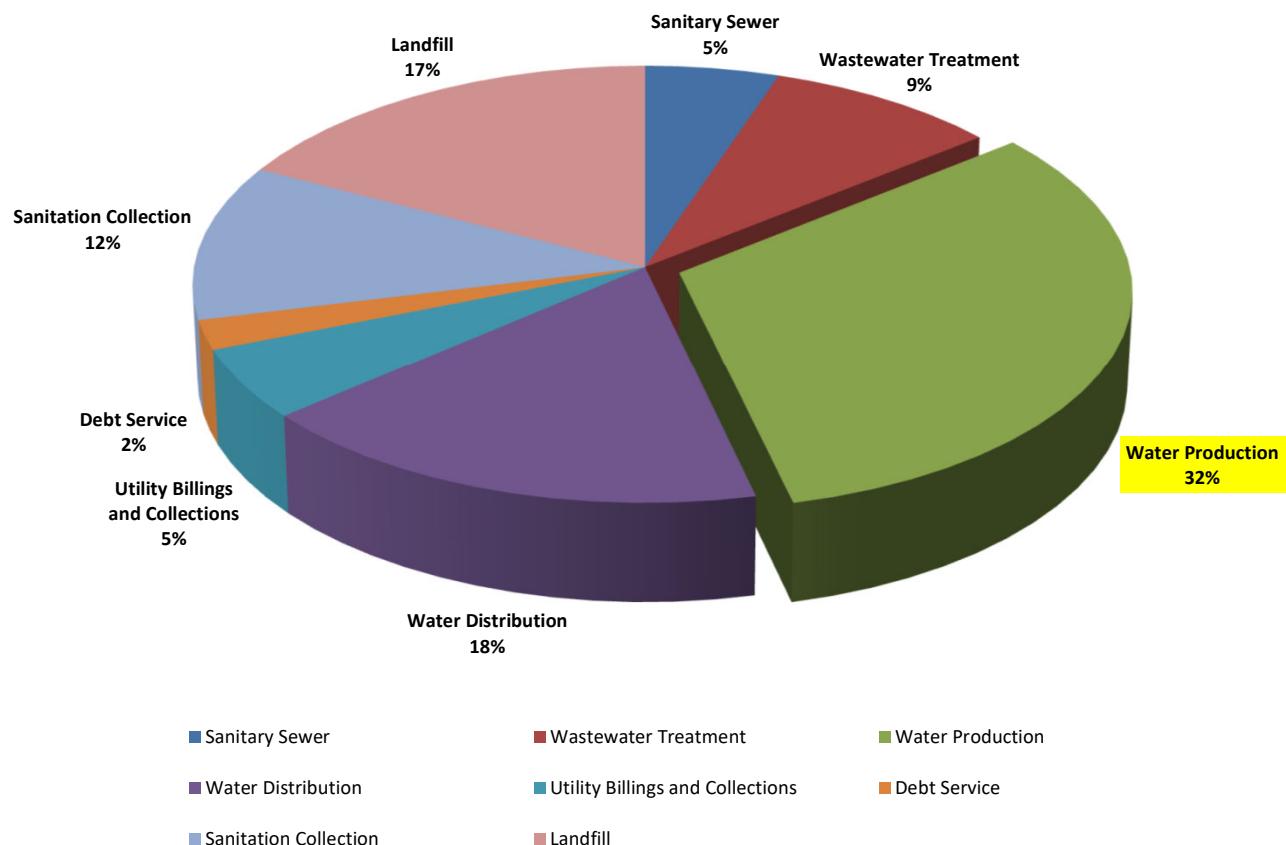
WASTEWATER TREATMENT - DEPARTMENT NO. 36

EXPENDITURES - FUND 02	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
PERSONNEL SERVICES			
636-103 OPERATIONS	160,289	152,135	165,770
636-105 LONGEVITY	1,926	2,040	2,220
636-106 OVERTIME	31,495	20,000	24,000
636-107 PART-TIME	-	10,000	-
636-108 FICA EXPENSE	11,961	11,420	11,905
636-109 TMRS EXPENSE	43,347	25,175	28,205
636-110 INSURANCE EXPENSE	28,712	31,225	31,225
636-111 MEDICARE EXPENSE	2,797	2,670	2,785
636-112 ACCRUED COMP. ABSENCES	3,001	-	-
 Sub Total	 283,528	 254,665	 266,110
SUPPLIES & MATERIALS			
636-201 OFFICE SUPPLIES	3,324	1,600	2,000
636-203 SHOP SUPPLIES	3,049	1,000	1,000
636-204 UNIFORM & CLOTHING	5,943	4,000	6,000
636-205 TIRES & TUBES	-	1,000	1,000
636-206 MOTOR VEHICLE SUPPLIES	1,946	2,000	2,000
636-207 MINOR TOOLS & APPARATUS	3,901	4,000	4,000
636-208 JANITORIAL SUPPLIES	4,010	2,500	3,000
636-209 CHEM. & MECH. SUPPLIES	34,154	23,000	23,000
636-210 BOTANICAL & AGRICULTURAL	188	-	-
636-212 GAS	4,455	4,500	4,500
636-213 DIESEL	16	500	500
636-215 OTHER SUPPLIES	2,218	1,000	2,000
 Sub Total	 63,204	 45,100	 49,000
MAINTENANCE OF BUILDINGS			
636-301 BUILDINGS & GROUNDS	13,363	25,000	18,000
636-305 SEWAGE TREATMENT PLANT	32,753	12,000	25,000
 Sub Total	 46,116	 37,000	 43,000
MAINTENANCE OF EQUIPMENT			
636-401 OFFICE EQUIPMENT	-	-	-
636-402 MACHINERY	714	3,000	3,000
636-403 EQUIPMENT	14,853	15,000	12,000
636-404 AUTOMOTIVE EQUIPMENT	9,909	7,000	10,000
636-406 MINOR TOOLS & APPARATUS	137	500	500
636-407 SOFTWARE MAINTENANCE	20,273	32,130	17,845
636-422 WASTEWATER SYSTEM EQUIPMENT	11,344	35,000	15,000
 Sub Total	 57,230	 92,630	 58,345

	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
MISCELLANEOUS SERVICES			
636-501-01 TELEPHONE	910	800	215
636-501-02 CELLULAR	628	780	780
636-501-03 INTERNET	3,434	3,455	3,910
636-502 RENTAL OF EQUIPMENT	53,108	53,255	53,295
636-503 INSURANCE	15,185	15,000	18,635
636-504 SPECIAL SERVICES	196	500	500
636-505 ADVERTISING	528	100	100
636-506 BUSINESS & TRANSPORTATION	304	2,000	1,000
636-508 FEE BASIS SERVICE	209,168	219,925	239,120
636-510 CONTRACTUAL SERVICES	2,280	2,280	2,785
636-511-01 ELECTRICITY	72,130	71,100	80,000
636-511-02 GAS	3,370	3,275	3,600
636-512 DATA PROCESSING	180	-	-
Sub Total	361,421	372,470	403,940
SUNDRY CHARGES			
636-601 TRAINING & EDUCATION	5,882	3,750	4,000
636-602 MEMBERSHIPS & SUBSCRIPTIONS	441	700	700
636-604 WORKER'S COMP.	2,821	2,850	3,720
636-606 FREIGHT EXPENSE	3,148	2,500	3,000
Sub Total	12,292	9,800	11,420
CAPITAL OUTLAY			
636-903 MACHINERY & OTHER EQUIP.	*	-	-
636-910 DEPRECIATION	326,495	281,210	213,375
Sub Total	326,495	281,210	213,375
NON CAPITALIZED EQUIPMENT			
636-905 NON CAPITALIZED EQUIPMENT	1,195	-	-
Sub Total	1,195	-	-
TOTAL BUDGET	1,151,481	1,092,875	1,045,190

*MEMORANDUM ONLY

Enterprise Function Expense Fiscal Year 2025



Description: This pie chart highlights the "Water Production" department in relationship to the other departments within the Enterprise Fund for Fiscal Year 2025.

BUDGET SUMMARY

Fund	Function	Department Number		
Water and Sewer	Enterprise	Water Treatment	Water Production	74
		Actual 2022-2023	Budgeted 2023-2024	Proposed 2024-2025
Expenditure Class				
Personnel Services		\$ 469,392	\$ 502,640	\$ 433,100
Supplies		319,997	256,200	274,700
Maintenance		277,321	228,750	211,720
Services		2,074,657	2,128,775	2,172,835
Sundry Charges		11,290	16,100	14,200
Non Capitalized Equipment		162	-	-
Depreciation		577,382	634,875	606,885
TOTAL ALL ACCOUNTS		\$ 3,730,201	\$ 3,767,340	\$ 3,713,440

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 preventive 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 (TCEQ) requirements. The plants are operated 24 hours a day and staffed by 5 operators certified by TCEQ, including a shared Supervisor, who also oversees the Wastewater Treatment Plant.

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.
3. To maintain emergency response and resilience plans to ensure water supply continuity during various scenarios.

WATER PRODUCTION - DEPARTMENT NO. 74

EXPENDITURES - FUND 02

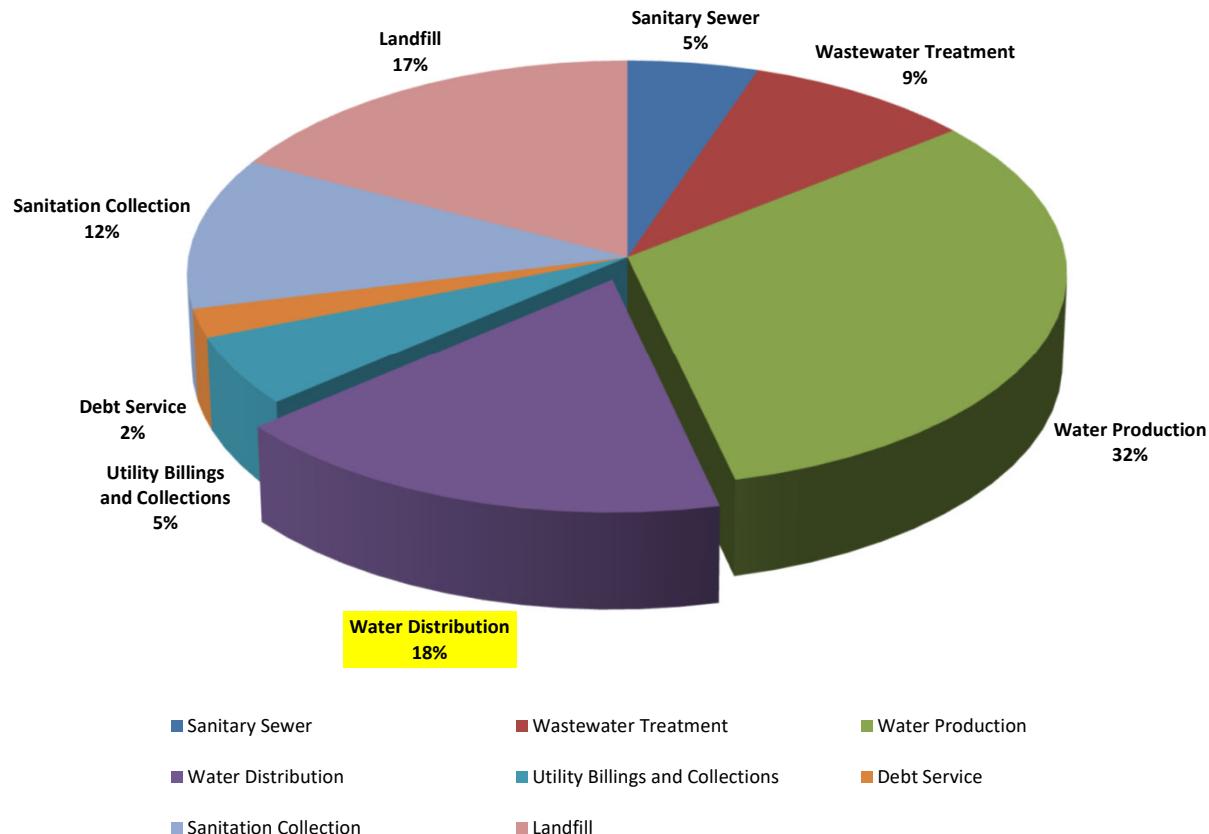
	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
PERSONNEL SERVICES			
674-101 SUPERVISION	50,858	76,885	-
674-103 OPERATIONS	229,404	248,435	269,280
674-105 LONGEVITY	2,529	3,025	2,200
674-106 OVERTIME	43,499	36,000	40,000
674-108 FICA EXPENSE	19,862	22,590	19,310
674-109 TMRS EXPENSE	73,244	52,655	45,755
674-110 INSURANCE EXPENSE	49,288	57,765	52,040
674-111 MEDICARE EXPENSE	4,645	5,285	4,515
674-112 ACCRUED COMP. ABSENCES	(3,937)	-	-
 Sub Total	 469,392	 502,640	 433,100
SUPPLIES & MATERIALS			
674-201 OFFICE SUPPLIES	3,501	1,300	3,000
674-203 LAB SUPPLIES	20,475	7,000	20,000
674-204 UNIFORM & CLOTHING	7,984	6,000	8,000
674-205 TIRES & TUBES	-	700	700
674-206 MOTOR VEHICLE SUPPLIES	1,748	1,200	1,200
674-207 MINOR TOOLS & APPARATUS	1,910	2,000	2,000
674-208 JANITORIAL SUPPLIES	3,749	3,000	3,000
674-209 CHEM. & MECH. SUPPLIES	270,209	225,000	225,000
674-212 GAS	8,929	8,500	9,000
674-213 DIESEL	-	500	1,800
674-215 OTHER SUPPLIES	1,492	1,000	1,000
 Sub Total	 319,997	 256,200	 274,700
MAINTENANCE OF BUILDINGS			
674-301 BUILDINGS & GROUNDS	27,779	20,000	30,000
674-303 WATER PLANT	56,145	5,000	35,000
674-314 WATER TOWER & TANKS	10,413	13,000	13,000
 Sub Total	 94,337	 38,000	 78,000
MAINTENANCE OF EQUIPMENT			
674-401 OFFICE EQUIPMENT	-	-	-
674-402 MACHINERY	71	500	500
674-403 EQUIPMENT	43,211	37,420	41,000
674-404 AUTOMOTIVE EQUIPMENT	5,080	1,000	3,000
674-405 SHOP EQUIPMENT	-	200	200
674-406 MINOR TOOLS & EQUIPMENT	-	-	-
674-407 SOFTWARE MAINTENANCE	84,133	101,630	39,020
674-411 RADIO INSTALLATION	-	-	-
674-422 WATER SYSTEM EQUIPMENT	50,489	50,000	50,000
 Sub Total	 182,984	 190,750	 133,720

	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
MISCELLANEOUS SERVICES			
674-501-01 TELEPHONE	910	850	215
674-501-02 CELLULAR	622	1,060	625
674-501-03 INTERNET	3,966	4,370	4,370
674-502 RENTAL OF EQUIPMENT	53,983	52,780	52,255
674-503 INSURANCE	53,733	54,000	66,215
674-504 SPECIAL SERVICES	4,796	6,000	6,000
674-505 ADVERTISING	-	500	500
674-506 BUSINESS & TRANSPORTATION	1,456	2,500	2,500
674-508 FEE BASIS SERVICES	623,411	683,235	696,165
674-510 CONTRACTUAL SERVICES	2,196	1,990	1,990
674-511-01 ELECTRICITY	76,990	71,490	82,000
674-512 DATA PROCESSING	-	-	-
674-516 COST OF WATER (CRMWD)	1,252,594	1,250,000	1,260,000
Sub Total	2,074,657	2,128,775	2,172,835
SUNDRY CHARGES			
674-601 TRAINING & EDUCATION	1,215	3,000	3,000
674-602 MEMBERSHIPS & SUBSCRIP.	1,052	600	1,050
674-604 WORKER'S COMP.	5,880	6,000	3,650
674-606 FREIGHT EXPENSE	3,143	6,500	6,500
Sub Total	11,290	16,100	14,200
CAPITAL OUTLAY			
674-901 OFFICEE EQUIPMENT	*	-	-
674-902 AUTOMOTIVE EQUIPMENT	*	-	-
674-903 OTHER EQUIPMENT	*	-	-
674-910 DEPRECIATION	577,382	634,875	606,885
Sub Total	577,382	634,875	606,885
NON CAPITALIZED EQUIPMENT			
674-905 NON CAPITALIZED EQUIPMENT	162	-	-
Sub total	162	-	-
TOTAL BUDGET	3,730,201	3,767,340	3,713,440

* MEMORANDUM ONLY

Enterprise Function Expense

Fiscal Year 2025



Description: This pie chart highlights the "Water Distribution" department in relationship to the other departments within the Enterprise Fund for Fiscal Year 2025.

BUDGET SUMMARY

Fund	Function	Department Number		
Water and Sewer	Enterprise	Distribution	Water Distribution	
			Actual 2022-2023	Budgeted 2023-2024
Expenditure Class			2022-2023	2023-2024
Personnel Services			\$ 335,407	\$ 354,495
Supplies			114,121	77,850
Maintenance			475,337	289,740
Services			312,466	317,670
Sundry Charges			8,275	8,100
Non Capitalized Equipment			-	-
Depreciation			583,607	657,195
TOTAL ALL ACCOUNTS			\$ 1,829,213	\$ 1,705,050
				\$ 2,003,355

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. This includes managing all piping, valves, fittings, and fire hydrants within the system. The department handles water taps, installation of new lines, replacement or repair of damaged lines, and related tasks crucial to ensuring a consistent water supply throughout the city. The department consists of 1 meter reader, 2 maintenance workers, and a shared Foreman, who also oversees the Sanitary Sewer Distribution Department.

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.
3. To maintain emergency response plans for potential water distribution system failures or contamination events.

Indicators

	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
Service Lines Repaired	120	106	97
Main Lines Repaired	20	24	28
Fire Hydrants Repaired	1	2	2
Fire Hydrants Replaced	5	4	3
Valve Boxes Replaced	26	20	2
Customer Taps	0	8	12
Dead Ends Flushed	4	4	4

WATER DISTRIBUTION - DEPARTMENT NO. 75

EXPENDITURES - FUND 02

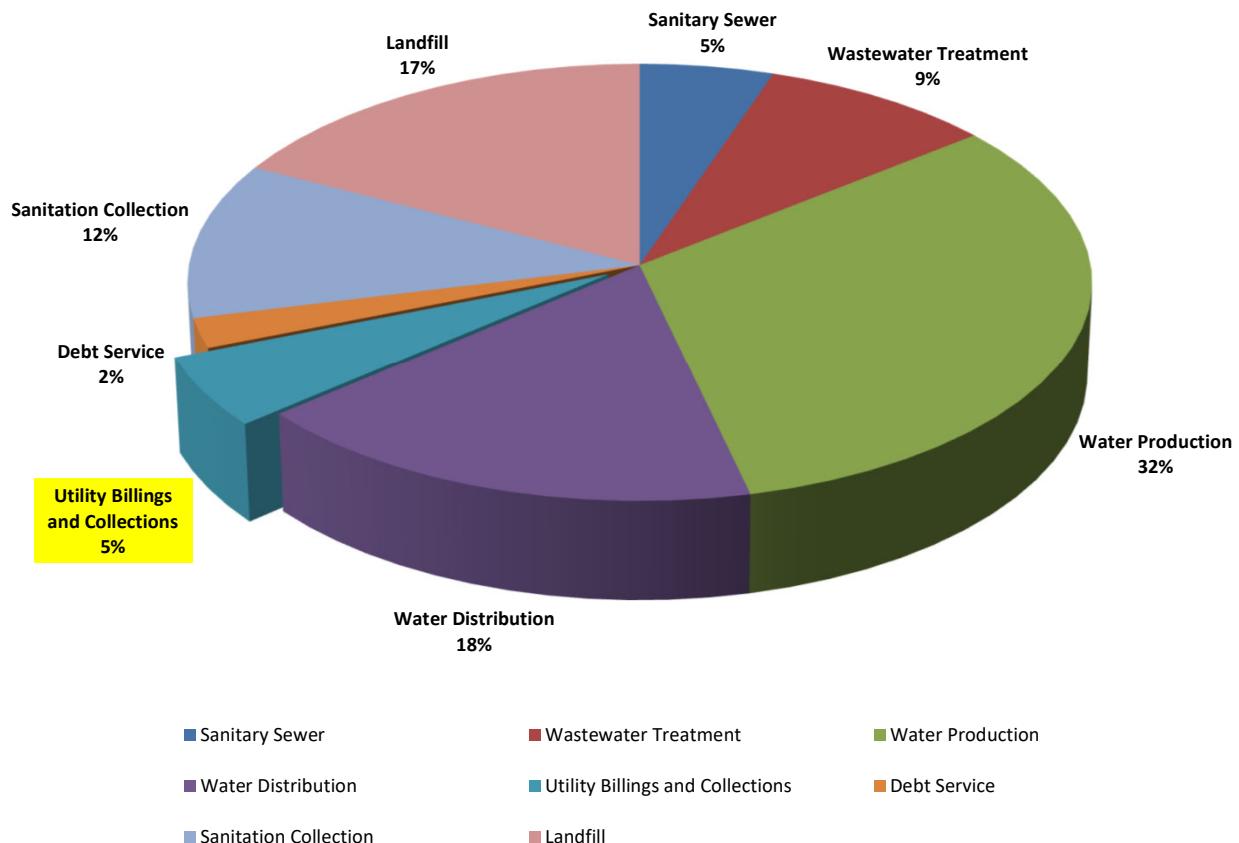
	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
PERSONNEL SERVICES			
675-104 MAINTENANCE	200,821	232,415	208,285
675-105 LONGEVITY	1,557	1,555	1,020
675-106 OVERTIME	27,936	18,000	28,000
675-108 FICA EXPENSE	13,682	15,620	14,715
675-109 TMRS EXPENSE	51,682	36,415	34,860
675-110 INSURANCE EXPENSE	39,586	46,835	36,430
675-111 MEDICARE	3,200	3,655	3,440
675-112 ACCRUED COMP. ABSENCES	(3,057)	-	-
Sub Total	335,407	354,495	326,750
SUPPLIES & MATERIALS			
675-201 OFFICE SUPPLIES	302	250	250
675-204 UNIFORM & CLOTHING	7,073	7,000	8,400
675-205 TIRES & TUBES	-	2,000	2,000
675-206 MOTOR VEHICLE SUPPLIES	79,865	42,000	55,000
675-207 MINOR TOOLS & APPARATUS	5,787	8,000	8,000
675-208 JANITORIAL	530	600	600
675-209 CHEMICAL & MECHANICAL	-	-	-
675-212 GAS	10,365	9,000	12,000
675-213 DIESEL	7,015	8,000	8,000
675-215 OTHER SUPPLIES	3,184	1,000	1,500
Sub Total	114,121	77,850	95,750
MAINTENANCE OF BUILDINGS			
675-301 BUILDINGS & GROUNDS	139	1,000	1,000
675-304 WATER LINES	95,969	47,000	80,000
675-308 STREETS AND ALLEYS	-	3,000	3,000
Sub Total	96,108	51,000	84,000
MAINTENANCE OF EQUIPMENT			
675-402 MACHINERY	-	-	-
675-403 EQUIPMENT	2,949	4,300	3,000
675-404 AUTOMOTIVE EQUIPMENT	12,404	12,000	13,000
675-406 MINOR TOOLS & EQUIPMENT	85	-	-
675-407 SOFTWARE MAINTENANCE	2,026	7,440	1,570
675-422 WATER SYSTEM EQUIPMENT	12,468	15,000	15,000
675-425 METERS & SETTINGS	349,297	200,000	350,000
Sub Total	379,229	238,740	382,570

	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
MISCELLANEOUS SERVICES			
675-501-02 CELLULAR	1,817	1,900	1,900
675-501-03 INTERENET	1,340	1,130	900
675-502 RENTAL OF EQUIPMENT	-	-	-
675-503 INSURANCE	9,056	10,000	8,000
675-504 SPECIAL SERVICES	577	500	500
675-505 ADVERTISING	133	100	100
675-506 BUSINESS & TRANSPORTATION	3,890	4,000	4,000
675-508 FEE BASIS SERVICES	273,686	280,710	352,915
675-510 CONTRACTUAL SERVICES	-	-	105
675-511-01 ELECTRICITY	21,967	19,330	24,000
 Sub Total	 312,466	 317,670	 392,420
SUNDRY CHARGES			
675-601 TRAINING & EDUCATION	3,851	4,000	4,000
675-602 MEMBERSHIP & SUBSCRIPTION	-	100	120
675-604 WORKER'S COMP.	2,352	2,500	1,000
675-605 UNEMPLOYMENT COMP.	-	-	-
675-606 FREIGHT EXPENSE	2,072	1,500	1,500
 Sub Total	 8,275	 8,100	 6,620
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	583,607	657,195	715,245
 Sub Total	 583,607	 657,195	 715,245
NON CAPITALIZED EQUIPMENT			
675-905 NON CAPITALIZED EQUIPMENT	-	-	-
 Sub total	 -	 -	 -
 TOTAL BUDGET	 1,829,213	 1,705,050	 2,003,355

* MEMORANDUM ONLY

Enterprise Function Expense

Fiscal Year 2025



Description: This pie chart highlights the "Utility Billings and Collections" department in relationship to the other departments within the Enterprise Fund for Fiscal Year 2025.

BUDGET SUMMARY

Fund	Function	Department Number		
Water and Sewer				
Enterprise	Utility Billings and Collections	76		
Expenditure Class	Actual 2022-2023	Budgeted 2023-2024	Proposed 2024-2025	
Personnel Services	\$ 287,574	\$ 252,150	\$ 257,140	
Supplies	31,751	30,500	31,150	
Maintenance	52,537	59,545	62,885	
Services	239,812	190,505	233,900	
Sundry Charges	976	17,150	17,150	
Non Capitalized Equipment	217	-	-	
Depreciation	5,705	5,505	6,915	
TOTAL ALL ACCOUNTS	\$ 618,572	\$ 555,355	\$ 609,140	

Mission Statement

To provide efficient, accurate, and customer-focused utility billing and collection services that support the City of Snyder's financial stability and promote responsible resource consumption.

Description

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 monitoring customers' water leak issues and making sure that leaks are repaired in a timely manner.

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. This department is comprised of a Department Head and 2 other clerks.

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.
8. To promote paperless billing.
9. To create and maintain a knowledge base of common customer issues and resolutions to streamline customer service interactions.
10. To enhance online customer service access.

Indicators

	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
% of orders for start and termination processed within same day order was received	98.0%	98.0%	98.0%
% of utility bills without errors	100.0%	100.0%	100.0%
% of utility payments processed & posted to customer account on date of receipt	100.0%	100.0%	100.0%
Number of days that cash drawers were not balanced by the end of the working day	0	0	0
Meters changed out	167	174	231
New meters set	14	11	6
Meter boxes repaired	18	40	58
Flo test	7	5	9
Pulled meters	25	28	44
City leak repair	39	53	45
Register Swap	30	20	4
MIU Swap	0	0	0
Antenna Swap	13	1	2

UTILITY OFFICE - DEPARTMENT NO. 76

EXPENDITURES - FUND 02

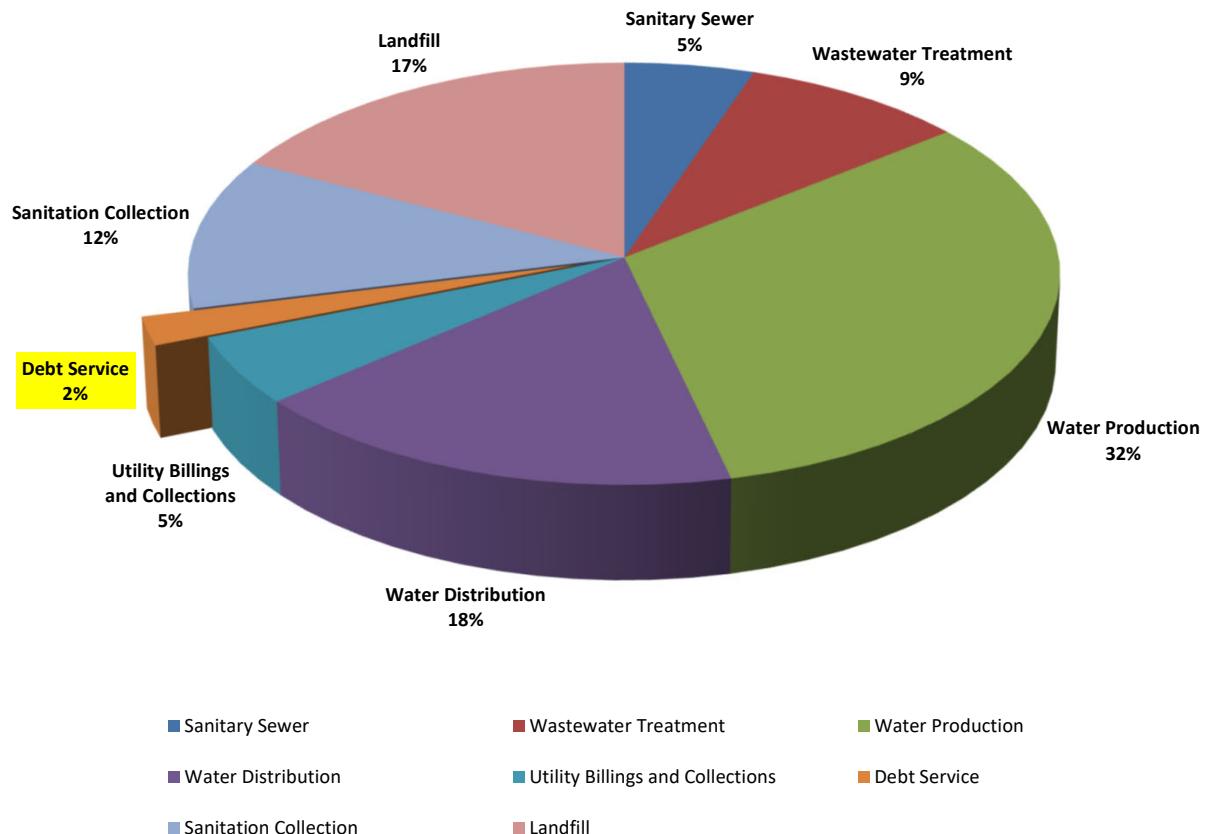
	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
PERSONNEL SERVICES			
676-101 SUPERVISION	31,634	72,600	74,050
676-102 CLERICAL	162,671	105,420	107,520
676-105 LONGEVITY	1,811	1,910	2,090
676-106 OVERTIME	86	1,000	1,000
676-108 FICA EXPENSE	12,022	11,220	11,450
676-109 TMRS EXPENSE	43,869	26,150	27,125
676-110 INSURANCE EXPENSE	31,619	31,225	31,225
676-111 MEDICARE	2,812	2,625	2,680
676-112 ACCRUED COMP. ABSENCES	1,050	-	-
Sub Total	287,574	252,150	257,140
SUPPLIES & MATERIALS			
676-201 OFFICE SUPPLIES	30,625	30,000	30,000
676-202 FORMS	926	300	900
676-206 MOTOR VEHICLE SUPPLIES	109	-	-
676-208 JANITORIAL SUPPLIES	91	100	150
676-212 GAS	-	-	-
676-215 OTHER SUPPLIES	-	100	100
Sub Total	31,751	30,500	31,150
MAINTENANCE OF BUILDINGS			
676-301 BUILDINGS & GROUNDS	-	150	150
Sub Total	-	150	150
MAINTENANCE OF EQUIPMENT			
676-401 OFFICE EQUIPMENT	869	370	470
676-403 EQUIPMENT	6,294	5,190	5,510
676-407 SOFTWARE MAINTENANCE	45,374	53,835	56,755
Sub Total	52,537	59,395	62,735

	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
MISCELLANEOUS SERVICES			
676-501-01 TELEPHONE	2,027	2,000	640
676-501-02 CELLULAR	70	-	-
676-501-03 INTERNET	1,306	1,425	1,425
676-502 RENTAL OF EQUIPMENT	5,356	7,195	7,235
676-503 INSURANCE	-	475	475
676-504 SPECIAL SERVICES	89,664	80,000	95,000
676-505 ADVERTISING	-	600	600
676-506 BUSINESS & TRANSPORTATION	119	600	600
676-508 FEE BASIS SERVICES	136,064	92,930	122,305
676-510 CONTRACTUAL SERVICES	10	-	70
676-511-01 ELECTRICITY	4,173	4,090	4,500
676-511-02 GAS	1,023	1,190	1,050
 Sub Total	 239,812	 190,505	 233,900
SUNDRY CHARGES			
676-601 TRAINING & EDUCATION	-	1,000	1,000
676-602 MEMBERSHIPS & SUBSCRIP.	602	600	600
606-603 WATER CONSERVATION REQUIREMENTS	-	-	-
676-604 WORKER'S COMP.	342	350	350
676-606 FREIGHT EXPENSE	32	200	200
676-608 BAD DEBT EXPENSE	-	15,000	15,000
 Sub Total	 976	 17,150	 17,150
CAPITAL OUTLAY			
676-901 OFFICE EQUIPMENT	*	-	-
676-910 DEPRECIATION	5,705	5,505	6,915
 Sub Total	 5,705	 5,505	 6,915
NON CAPITALIZED EQUIPMENT			
676-905 NON CAPITALIZED EQUIPMENT	217	-	-
 Sub Total	 217	 -	 -
 TOTAL BUDGET	 618,572	 555,355	 609,140

* MEMORANDUM ONLY

Enterprise Function Expense

Fiscal Year 2025



Description: This pie chart highlights the "Debt Service" department in relationship to the other departments within the Enterprise Fund for Fiscal Year 2025.

BUDGET SUMMARY

Fund	Function	Department Number		
Water and Sewer	Enterprise	Debt Service	78	
Expenditure Class		Actual	Budgeted	Proposed
		2022-2023	2023-2024	2024-2025
Principal General Obligation Refunding Bonds 2021A		265,000	280,000	285,000
Interest General Obligation Refunding Bonds 2021A		20,925	12,750	4,275
Principal Energy and Water Conservation Project		214,845	220,945	227,220
Interest Energy and Water Conservation Project		34,019	27,920	21,645
Principal Combination Tax and Surplus Revenue 2013		200,000	-	-
Interest Combination Tax and Surplus Revenue 2013		3,000	-	-
Principal General Obligation Refunding Bonds 2021B		90,000	290,000	290,000
Interest General Obligation Refunding Bonds 2021B		141,276	140,290	138,205
Principal Certificates of Obligation 2019		160,000	160,000	165,000
Interest Certificates of Obligation 2019		95,734	91,335	87,275
TOTAL ALL ACCOUNTS		\$ 1,224,799	\$ 1,223,240	\$ 1,218,620

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 \$289,275

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 \$428,205

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 \$252,275

A summary of the Revenue Bonds outstanding as September 30, 2023, 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>\$565,000</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>\$7,935,000</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>\$3,515,000</u>
Total outstanding Revenue Bonds	<u>\$12,015,000</u>

A summary of the Municipal Lease Agreement outstanding as September 30, 2023, 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>\$1,044,854</u>
Total outstanding Municipal Lease Agreement	<u>\$1,044,854</u>

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, TEXAS
INTERNAL SERVICE FUND
CENTRAL GARAGE

COMPARATIVE STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN WORKING CAPITAL

2024-2025 BUDGET

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Proposed Budget
Operating Revenues:				
Billings to Departments	503,874	448,970	569,190	511,860
Miscellaneous	<u>7,567</u>	<u>1,781</u>	<u>5,100</u>	<u>3,100</u>
Total Oper. Revenues	511,441	450,751	574,290	514,960
Operating Expenses:				
Personnel Services	44,227	88,078	89,965	86,390
Supplies	305,267	281,999	334,850	281,850
Maintenance	10,803	16,909	18,325	20,585
Services	36,162	33,936	44,775	40,095
Sundry Charges	3,230	2,669	2,800	3,500
Non Capitalized Equipment	162	361	-	-
Depreciation	<u>75,379</u>	<u>86,930</u>	<u>83,575</u>	<u>82,540</u>
Total Oper. Expenses	475,230	510,882	574,290	514,960
Operating Income or (Loss)	36,211	(60,131)	-	-
Non-Oper. Revenues:				
Gain (Loss) on Sale of Asset	-	-	-	-
Proceeds from Insurance	-	33,236	-	-
Total Non-Oper.	-	33,236	-	-
Net Income (Loss)	<u>36,211</u>	<u>(26,895)</u>	<u>-</u>	<u>-</u>
Cash and Cash Equivalents B-O-Y	-	-	-	-
Cash Flows from Operating Activities	241,878	(146,226)	-	-
Cash Flows from Non Capital Financing Activities	(86,606)	120,324	-	-
Cash Flows from Capital Activities	(155,272)	25,902	-	-
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	Budgeted	Proposed
	Expenditure Class	2022-2023	2023-2024	2024-2025
	Personnel Services	\$ 88,078	\$ 89,965	\$ 86,390
	Supplies	281,999	334,850	281,850
	Maintenance	16,909	18,325	20,585
	Services	33,936	44,775	40,095
	Sundry Charges	2,669	2,800	3,500
	Non Capitalized Equipment	361	-	-
	Depreciation	86,930	83,575	82,540
	TOTAL ALL ACCOUNTS	\$ 510,882	\$ 574,290	\$ 514,960

Mission Statement

To 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 operated by an Inventory Control Clerk, who is responsible for maintaining the stock of materials used in maintenance of city vehicles, such as filters, fluids, grease, and fuel. Other inventory included is materials and parts used to maintain and repair water and sewer lines and systems.

Goal

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

Objective

To maintain accurate inventory records and purchase only inventory necessary as needed.

CENTRAL GARAGE - DEPARTMENT NO. 80

EXPENDITURES - FUND 03

	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
PERSONNEL SERVICES			
680-103 OPERATIONS	52,254	50,450	55,510
680-105 LONGEVITY	492	535	595
680-106 OVERTIME	6,907	5,000	6,000
680-107 PART-TIME	866	10,400	-
680-108 FICA EXPENSE	3,438	4,115	3,850
680-109 TMRS EXPENSE	13,411	8,090	9,125
680-110 INSURANCE EXPENSE	9,792	10,410	10,410
680-111 MEDICARE EXPENSE	804	965	900
680-112 ACCRUED COMP. ABSENCES	114	-	-
Sub Total	88,078	89,965	86,390
SUPPLIES & MATERIALS			
680-201 OFFICE SUPPLIES	946	800	1,000
680-203 SHOP SUPPLIES	-	-	-
680-204 UNIFORM & CLOTHING	1,820	1,700	2,000
680-206 MOTOR VEHICLE SUPPLIES	-	-	-
680-207 MINOR TOOLS & APPARATUS	608	500	500
680-208 JANITORIAL SUPPLIES	1,209	600	1,100
680-209 CHEMICAL & MECH. SUPPLIES	-	250	250
680-212 GAS PURCHASED	127,255	140,000	124,000
680-213 DIESEL PURCHASED	171,011	188,000	150,000
680-214 OIL PURCHASED	-	1,000	1,000
680-215 OTHER SUPPLIES	(20,850)	1,000	1,000
680-216 TIRE PURCHASES	-	1,000	1,000
Sub Total	281,999	334,850	281,850
MAINTENANCE OF BUILDINGS			
680-301 BUILDINGS & GROUNDS	11,408	8,000	14,000
Sub Total	11,408	8,000	14,000
MAINTENANCE OF EQUIPMENT			
680-401 MAINTENANCE OF OFFICE EQUIP.	183	300	200
680-403 EQUIPMENT	1,933	2,500	2,500
680-404 AUTOMOTIVE EQUIPMENT	1,144	-	1,200
680-407 SOFTWARE MAINTENANCE	2,241	7,525	2,685
Sub Total	5,501	10,325	6,585

	ACTUAL 2022-2023	BUDGETED 2023-2024	PROPOSED 2024-2025
MISCELLANEOUS SERVICES			
680-501-01 TELEPHONE	736	700	215
680-501-02 CELLULAR	476	550	550
680-501-03 INTERNET	2,750	3,455	3,780
680-502 RENTAL OF EQUIPMENT	1,698	1,995	2,035
680-503 INSURANCE	9,486	9,500	13,900
680-504 SPECIAL SERVICES	273	100	500
680-506 BUSINESS & TRANSPORTATION	208	-	300
680-508 FEE BASIS SERVICES	2,046	10,800	2,710
680-510 CONTRACTUAL SERVICES	-	-	105
680-511-01 ELECTRICITY	7,773	7,220	8,000
680-511-02 GAS	8,490	10,455	8,000
<hr/>	<hr/>	<hr/>	<hr/>
Sub Total	33,936	44,775	40,095
SUNDRY CHARGES			
680-601 TRAINING & EDUCATION	90	1,000	1,000
680-604 WORKER'S COMP.	1,402	1,500	1,500
680-606 FREIGHT EXPENSE	1,177	300	1,000
<hr/>	<hr/>	<hr/>	<hr/>
Sub Total	2,669	2,800	3,500
CAPITAL OUTLAY			
680-901 OFFICE EQUIPMENT	*	-	-
680-903 MACHINERY & OTHER EQUIP.	*	-	-
680-910 DEPRECIATION	86,930	83,575	82,540
<hr/>	<hr/>	<hr/>	<hr/>
Sub Total	86,930	83,575	82,540
NON CAPITALIZED EQUIPMENT			
680-905 NON CAPITALIZED EQUIPMENT	361	-	-
<hr/>	<hr/>	<hr/>	<hr/>
Sub Total	361	-	-
<hr/>	<hr/>	<hr/>	<hr/>
TOTAL BUDGET	510,882	574,290	514,960

*MEMORANDUM ONLY

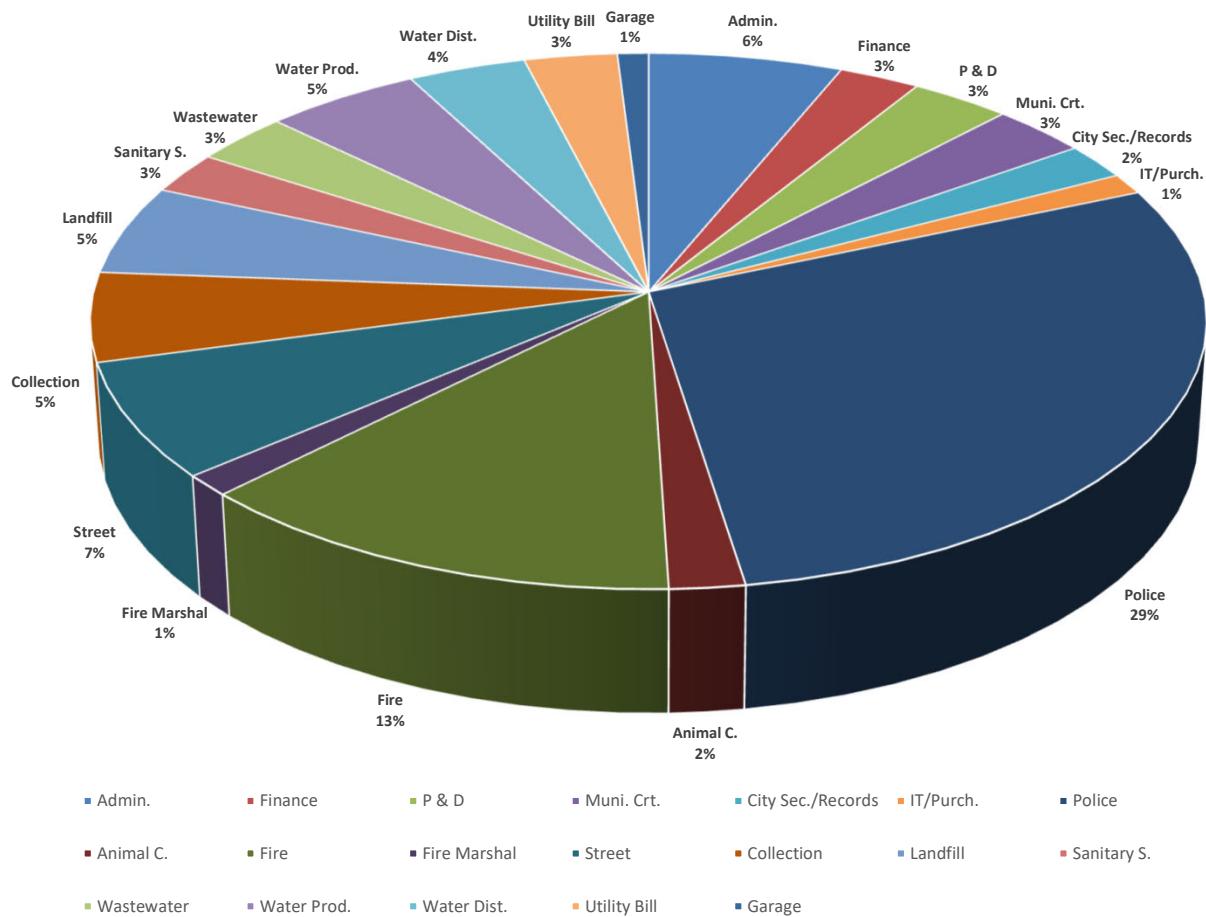
PAY PLAN
ADOPTED BY COUNCIL OCTOBER 1, 1999
REVISED BY COUNCIL OCTOBER 1, 2023

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

- **Personnel Schedule for 2024-2025 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 2024-2025



Description: This pie chart highlights the allocation among all departments for the total personnel cost for the Fiscal Year 2024-2025.

**PERSONNEL SCHEDULE
2024-2025 BUDGET**

PAY GRADE	POSITION	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025
ADMINISTRATION (Dept. 1)				
Unclassified	City Manager	1.00	1.00	1.00
Unclassified	Special Projects Director	0.00	0.00	1.00
26	Human Resource/Risk Management	0.00	1.00	1.00
11	Receptionist/Secretary	1.00	1.00	1.00
		2.00	3.00	4.00
FINANCE (Dept. 2)				
Unclassified	Director of Finance/Treasurer	0.70	1.00	1.00
21	Human Resource/Risk Management	1.00	0.00	0.00
19	Accounting Clerk	1.00	1.00	1.00
		2.70	2.00	2.00
PLANNING & DEVELOPMENTAL SERVICES (Dept. 3)				
27	Superintendent	1.00	1.00	0.00
25	Inspector	1.00	1.00	1.00
23	Code Enforcement Officer	0.00	0.00	2.00
20	Permit Technician	1.00	1.00	0.00
		3.00	3.00	3.00
MUNICIPAL COURT (Dept. 4)				
26	Dept. Head	1.00	1.00	1.00
12	Clerk 1	1.00	1.00	0.00
14	Clerk 2	1.00	1.00	2.00
		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	5.00
24	Detective	0.00	0.00	2.00
21	Corporal	3.00	3.00	4.00
20	Patrol Officer	13.00	12.00	9.00
12	Clerk 1	1.00	1.00	1.00
19	Clerk 3	2.00	2.00	2.00
		25.00	24.00	25.00

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

FIRE MARSHAL (Dept. 19)

26	Deputy Fire Marshal/Arson Investigator	1.00	1.00	0.00
25	Deputy Fire Marshal/Arson Investigator	0.00	0.00	1.00
		1.00	1.00	1.00

STREET (Dept. 25)

Unclassified	Public Works Director	0.10	0.10	0.00
20	Foreman	0.00	0.00	1.00
18	Foreman	2.00	2.00	0.00
12	Maintenance 1	0.00	0.00	1.00
13	Maintenance 2	0.00	0.00	3.00
12	Maintenance 2	5.00	4.00	0.00
15	Maintenance 3	1.00	2.00	2.00
		8.10	8.10	7.00

SANITATION/COLLECTION (Dept. 30)

20	Foreman	0.00	0.00	1.00
13	Driver Operator	0.00	0.00	5.00
12	Driver Operator	5.00	5.00	0.00
		5.00	5.00	6.00

SANITATION/LANDFILL (Dept. 31)

Unclassified	Public Works Director	0.35	0.35	0.00
20	Foreman	0.00	0.00	1.00
18	Foreman	1.00	1.00	0.00
16	Heavy Equipment Operator	0.00	0.00	3.00
15	Heavy Equipment Operator	3.00	3.00	0.00
19	Clerk 3	1.00	0.00	0.00
20	Public Works Assistant	0.00	1.00	1.00
		5.35	5.35	5.00

SANITARY SEWER (Dept. 35)

20	Foreman	0.00	0.00	0.50
18	Foreman	1.00	0.50	0.00
12	Maintenance 1	0.00	0.00	1.00
12	Maintenance 2	0.50	1.00	0.00
16	Maintenance 4	0.00	0.00	1.00
15	Maintenance 3	1.00	1.00	0.00
		2.50	2.50	2.50

WASTEWATER TREATMENT-SEWAGE (Dept. 36)

20	Supervisor	0.50	0.50	0.50
15	Plant Operator	0.00	0.00	2.50
14	Plant Operator	2.50	2.50	0.00
		3.00	3.00	3.00

TREATMENT - WATER (Dept. 74)

Unclassified	Public Works Director	0.55	0.55	0.00
20	Supervisor	0.50	0.50	0.50
15	Plant Operator	0.00	0.00	4.50
14	Plant Operator	4.50	4.50	0.00
		5.55	5.55	5.00

DISTRIBUTION - WATER (Dept. 75)

20	Foreman	0.00	0.00	0.50
18	Foreman	1.00	0.50	0.00
12	Maintenance 1	0.00	0.00	1.00
12	Maintenance 2	0.50	1.00	0.00
16	Maintenance 4	0.00	0.00	1.00
15	Maintenance 3	1.00	1.00	0.00
13	Meter Reader	0.00	0.00	1.00
12	Meter Reader	2.00	2.00	0.00
		4.50	4.50	3.50

UTILITY (Dept. 76)

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

INTERGOVERNMENTAL (Dept. 80)

16	Inventory Control Clerk	0.00	0.00	1.00
15	Inventory Control Clerk	1.00	1.00	0.00
		1.00	1.00	1.00
	TOTAL	90.00	90.00	90.00

**POSITIONS, LEVELS, BASE AND MAXIMUM SALARY
FOR THE FISCAL YEAR 2024-2025**

TITLE	LEVEL	ENTRY	MAX	INCENTIVE PAY
ACCOUNTING CLERK	19	4,575	5,228	*
ADMINISTRATIVE ASSISTANT	11	3,465	3,961	*
ADMINISTRATOR/IT & PURCHASING	26	5,817	6,648	
ANIMAL CONTROL OFFICER	11	3,465	3,961	*
CITY SECRETARY/RECORDS MANAGEMENT	26	5,817	6,648	
CLERK 1	12	3,590	4,104	*
CLERK 2	14	3,848	4,397	*
CLERK 3	19	4,575	5,228	*
CODE ENFORCEMENT OFFICER	23	5,249	5,999	*
COURT ADMINISTRATOR/DEPT. HEAD	26	5,817	6,648	
DRIVER/OPERATOR	13	3,717	4,249	*
EMERGENCY MGT COOR./FIRE INSPECTOR	24	5,431	6,207	*
FIREFIGHTER	20	4,736	5,412	*
FIRE LIEUTENANT	21	4,901	5,601	*
FIRE MARSHAL, DEPUTY/ARSON INVGT	25	5,623	6,427	*
HEAVY EQUIPMENT OPERATOR	16	4,122	4,713	*
HUMAN RESOURCES/RISK MANAGEMENT	26	5,817	6,648	
INSPECTOR	25	5,623	6,427	*
INVENTORY CLERK	16	4,122	4,713	
MAINTENANCE 1	12	3,590	4,104	*
MAINTENANCE 2	13	3,717	4,249	*
MAINTENANCE 3	15	3,984	4,552	*
MAINTENANCE 4	16	4,122	4,713	*
METER READER/REPAIRMAN	13	3,717	4,249	*
OFFICE MANAGER	20	4,736	5,412	
PERMIT TECHNICIAN	20	4,736	5,412	*
PLANT OPERATORS	15	3,984	4,552	*
PUBLIC WORKS ASSISTANT	20	4,736	5,412	*
POLICE CORPORAL	21	4,901	5,601	*
POLICE DETECTIVE	24	5,431	6,207	*
POLICE OFFICER	20	4,736	5,412	*
POLICE SERGEANT	24	5,431	6,207	*
POLICE LIEUTENANT	29	6,451	7,373	*
SUPERVISOR/FOREMAN PUBLIC WORKS	20	4,736	5,412	*
SUPERVISOR/WATER WASTEWATER PLANTS	20	4,736	5,412	*
UTILITY DEPT. HEAD	26	5,817	6,648	

CITY MANAGER



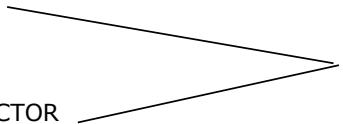
SALARY SET BY COUNCIL

FINANCE DIRECTOR

FIRE CHIEF

POLICE CHIEF

SPECIAL PROJECTS 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 2.0% C.O.L. INCREASE FOR 2024-2025**

LEVEL	ENTRY	6 MONS.	BASE (1 YR)	4+ YRS	5	6	7	13+ YRS	16+ YRS
1	1	2	3	4	5	6	7		8
1	2,454	2,528	2,604	2,643	2,683	2,723	2,764		2,805
2	2,541	2,617	2,696	2,736	2,777	2,819	2,861		2,904
3	2,633	2,712	2,793	2,835	2,878	2,921	2,965		3,009
4	2,722	2,804	2,888	2,931	2,975	3,020	3,065		3,111
5	2,821	2,906	2,993	3,038	3,084	3,130	3,177		3,225
6	2,917	3,005	3,095	3,141	3,188	3,236	3,285		3,334
7	3,023	3,114	3,207	3,255	3,304	3,354	3,404		3,455
8	3,129	3,223	3,320	3,370	3,421	3,472	3,524		3,577
9	3,237	3,334	3,434	3,486	3,538	3,591	3,645		3,700
10	3,353	3,454	3,558	3,611	3,665	3,720	3,776		3,833
11	3,465	3,569	3,676	3,731	3,787	3,844	3,902		3,961
12	3,590	3,698	3,809	3,866	3,924	3,983	4,043		4,104
13	3,717	3,829	3,944	4,003	4,063	4,124	4,186		4,249
14	3,848	3,963	4,082	4,143	4,205	4,268	4,332		4,397
15	3,984	4,104	4,227	4,290	4,354	4,419	4,485		4,552
16	4,122	4,246	4,373	4,439	4,506	4,574	4,643		4,713
17	4,269	4,397	4,529	4,597	4,666	4,736	4,807		4,879
18	4,417	4,550	4,687	4,757	4,828	4,900	4,974		5,049
19	4,575	4,712	4,853	4,926	5,000	5,075	5,151		5,228
20	4,736	4,878	5,024	5,099	5,175	5,253	5,332		5,412
21	4,901	5,048	5,199	5,277	5,356	5,436	5,518		5,601
22	5,069	5,221	5,378	5,459	5,541	5,624	5,708		5,794
23	5,249	5,406	5,568	5,652	5,737	5,823	5,910		5,999
24	5,431	5,594	5,762	5,848	5,936	6,025	6,115		6,207
25	5,623	5,792	5,966	6,055	6,146	6,238	6,332		6,427
26	5,817	5,991	6,171	6,264	6,358	6,453	6,550		6,648
27	6,023	6,204	6,390	6,486	6,583	6,682	6,782		6,884
28	6,233	6,420	6,613	6,712	6,813	6,915	7,019		7,124
29	6,451	6,645	6,844	6,947	7,051	7,157	7,264		7,373
30	6,679	6,879	7,085	7,191	7,299	7,408	7,519		7,632

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
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	Firefighter & 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)
Municipal Solid Waste Class A Letter of Completion	TCEQ	\$80.00	Landfill Gate Attendant & Landfill HEO
Municipal 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

BENEFITS SUMMARY FOR FISCAL YEAR 2024-2025

- **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	Labor Day (for Firefighters 9/11)
Martin Luther King Day	Columbus Day
Presidents' Day	Veterans Day
Texas Independence Day	Thanksgiving Day
Good Friday	Friday after Thanksgiving
Memorial Day	Christmas Eve
Independence Day	Christmas Day
	Floating Holiday

UNCLASSIFIED SALARY STRUCTURE

For Fiscal Year 2024-2025

Title	Monthly Salary
City Manager	\$15,450.00
	City Vehicle
	<hr/>
	\$15,450.00
Director of Finance/Treasurer	\$8,914.00
Police Chief	\$9,775.00
	\$60.00
	Clothing Allowance
	<hr/>
	City Vehicle
	<hr/>
	\$9,835.00
Fire Chief	\$9,563.00
	City Vehicle
	<hr/>
	\$9,563.00
Special Projects Director	8,075.00

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

CAPITAL OUTLAY IN GENERAL FUND

NEXT 5 YEARS

Municipal Court Department - Dept. 04

Description	2025	2026	2027	2028	2029
PC & Monitor (Warrant Clerk)	\$ 1,700	\$	\$	\$	\$ 1,700
PC & Monitor (Docket Clerk)		1,700			
PC & Monitor (Court Admin)	1,700				1,700
PC & Monitor (Court)			1,700		
PC & Monitor (Judge)			1,700		
Laptop				1,500	
Scanner (Warrant Clerk)	1,500				1,500
Scanner (Docket Clerk)	1,500				1,500
Scanner (Court Admin)				1,500	
Scanner (Court)				1,500	
Receipt Printer (Clerk)					
Receipt Printer (Clerk)					
Receipt Printer (Court)					
Can be Expensed out of					
Municipal Court Technology					
Fund - Fund 14					
Desk (Court Admin)					
Cabinet					
Desk (Docket Clerk)					
Cabinet					
Desk (Warrant Clerk)					
Cabinet					
Desk (Court room)					
Cabinet					
TOTAL	\$6,400	\$1,700	\$3,400	\$4,500	\$6,400

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

CAPITAL OUTLAY IN GENERAL FUND

NEXT 5 YEARS

City Secretary/Records Department - Dept. 06

CAPITAL OUTLAY IN GENERAL FUND

NEXT 5 YEARS

CAPITAL OUTLAY IN GENERAL FUND

NEXT 5 YEARS

Police Department - Dept. 16

Description	2025	2026	2027	2028	2029
2016 Ford F150 (Admin) 160216	\$ 60,000	\$	\$	\$	\$
2019 Ford F150 (Admin) 162519			60,000		
2014 Ford F150 (CID) 161214	60,000				
2022 Ford Explorer (CID) 160322				60,000	
2023 Chevy Silverado (CID) 160123					60,000
2016 Chevy Tahoe (Pat) 160616	60,000				
2016 Chevy Tahoe (Pat) 161616	60,000				
2017 Ford Inter (Pat) 161517	60,000				
2018 Ford Inter (Pat) 161018		60,000			
2018 Ford Inter (SRO) 161818		60,000			
2020 Chevy Tahoe (Pat) 160820		60,000			
2020 Chevy Tahoe (Pat) 160920		60,000			
2020 Chevy Tahoe (Pat) 161420		60,000			
2021 Ford Inter (Pat) 161321			60,000		
2021 Ford Inter (Pat) 162021			60,000		
2021 Ford Inter (Pat) 162221			60,000		
2022 Ford Inter (Pat) 160422				60,000	
2022 Ford Inter (Pat) 160722				60,000	
2022 Ford Inter (Pat) 161122				60,000	
2022 Ford Inter (Pat) 161722				60,000	
2023 Ford Inter (Pat) 160523					60,000
2023 Ford Inter (K9) 161923					60,000
2023 Chevy Tahoe (Pat) 162323					60,000
Deluxe Consoles	3,500	3,500	3,500	3,500	3,500
L3 Camera	28,500	28,500	28,500	28,500	38,000
Misc. Vehicle Equipment	40,000	40,000	40,000	40,000	40,000
Light Bars	4,000	5,400	5,400	5,400	5,400
Radars	12,000	16,000	16,000	16,000	16,000
Police Radio	8,000				
Body Cameras		20,700	20,700	20,700	33,165
iPad Vehicle	4,500	5,600	5,600	5,600	5,600
P.C. System	11,000	15,000	15,000	15,000	15,000
Server			15,000		
Tasers					
K-9/Cage/Training					
Drones				25,000	
Drug Terminator					
Shipping Container					
Radar Trailer 1624					
Rifles					
TOTAL	\$411,500	\$434,700	\$389,700	\$459,700	\$396,665

CAPITAL OUTLAY IN GENERAL FUND

NEXT 5 YEARS

Animal Control Department - Dept. 17

CAPITAL OUTLAY IN GENERAL FUND

NEXT 5 YEARS

Fire Department - Dept. 18

Description	2025	2026	2027	2028	2029
2023 Chevy Silverado (Chief) 190923	\$	\$	\$	\$	\$ 65,000
2019 Ford F350 (EM)		60,000			
2008 Ford F350 (Comm Post) 1818 TRK 1					
2012 Ford F250 (Station) 18-15 TRK 3	65,000				
2005 American 18-06 Ladder-1					
2019 Freightliner Engine 18-11 E-1					
2001 GMC Engine 18-04 E-2					
2013 Engine 18-03 E-3					
2003 Mack 18-08 TK-1					
1998 Freightliner 1805-99 TK-2					
2002 Ford F450 180721 R-1					
2020 Ford F600 181921 R-2					
2007 F750 CAFS 18-02 CAF-1				350,000	
2011 Ford F750 18-14 BR-3			350,000		
2000 International 1816 BR-4		350,000			
1995 Peterbuilt 182194 BLK-1					
2010 Chevy 4500 101810 HM-1					
2010 SKAG riding mower 1822					
New Vehicle Outfit	15,000	15,000			15,000
Thermal Cameras	4,000				
Hose					
TIG Welder					
Gas Heater			15,000		
Laptop			5,000		
SCBA Fill Cabinet					
Co Detector					
Plasma Cutter					
AirPaks (4)	32,000	32,000		32,000	
SCBA Cylinders	8,000	8,000		8,000	
Pagers (6)				7,000	
Overhead Doors					
Chemical Suits			10,000		
Radio Upgrade		20,000		10,000	
Jaws of Life	50,000				
Breathing Air Compressor					55,000
Exhaust Fans					
Generators port. & EOC		4,000			
Ventilation Saw					
Flow Tester		17,000			
500 PSI Hose Tester					
Dump Tank		3,000			

CAPITAL OUTLAY IN GENERAL FUND

NEXT 5 YEARS

Fire Department - Dept. 18

Page 2

Description	2025	2026	2027	2028	2029
Gas Monitors	\$	\$	\$ 4,000	\$	\$
Exercise Equipment			10,000		
Rescue Hose & Reel					
Hurst Lifting Bags			15,000		
Building Improvements	70,000	30,000	30,000	35,000	
Audio System for Training					
Additional Station Heaters				15,000	
EOC Construction/Renov.					
AED's (7)	24,000				
Dispatch Renovation				15,000	
SCBA Work Units (4)			10,000		
Office Computers (5)					
EOC Computers (13)					6,000
Covered Parking		8,500			
Isrub Floor Cleaner			6,000		
Hydrostatic Tester					
Akron Monitor					
Wildland Fire Pumps (2)					
Remote Bumper Nozzle					
iPAD for CAD					
iPAD Car Stand					
Training Facility				35,000	
Roof on Building					
Engine Room Heaters		8,000			
Air Cond. Dispatch	4,000				4,000
Pressure Washer		5,000			
Portable Generator			5,000		
Evaporative Coolers (3)		3,000		3,200	
Shop Air Compressor (2)		1,600		1,600	
Ice Machine & Cleaner		5,900			
Motorola in-car camera C-1					
TOTAL	\$272,000	\$571,000	\$460,000	\$511,800	\$145,000

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	2025	2026	2027	2028	2029
2015 Ford F250 142506	\$ 65,000	\$	\$	\$	\$
2016 Ford F250 152528		65,000			
2019 Ford F250 250719			65,000		
2019 Ford F250 251119				65,000	
2024 Ford F250 252024					
2023 Ford F550 Dump Truck 251323					
2024 Ford F550 Chassis with bed 251524					
Ford F550 Service Truck		240,000			
2017 Freightliner 114SD 14yd 162548					200,000
2017 Freightliner M2106 6yd 162533	270,000				
2018 Freightliner 114SD 14yd 172550					
2020 Freightliner M2106 Water Truck					
1995 KW Truck 2510					
2015 114SD Freightliner Roll Off 142502					
2023 108SD Freightliner Roll Off 250824					
299 High Flow Skid Steer	170,000				
2013 CAT 930K Loader 132521					
2020 CAT 953K Truck Loader 25-15					
2014 John Deere 5100E Tractor 142527		75,000			
2016 John Deere 1605E Tractor 162538			75,000		
2022 John Deere 5100M Tractor 250222					
1991 Hamm Compactor 25-01	83,000				
2016 CS56B Vibratory Compactor					
2021 Hamm Pneumatic Roller					
2023 Vogelete Super 700I Paver					250,000
2008 Superior Broom 25-32		70,000			
2021 Broce Broom 250221					
2017 Tymco 600 Sweeper 162512			280,000		
2015 Eager Beaver Lowboy					
2016 Brush Hog 3815-2 162536					
2021 Brush Hog RMB1865 250522					
2022 Brush Hog 3815-3 250422					
Etnyre 600 Distributor Trailer					
2017 Elite Cargo Trailer					
2024 Gooseneck Trailer					
2025 Gooseneck Trailer	55,000				
2014 Clarke Mosquito Fogger 25-40		16,000			
2014 Clarke Mosquito Fogger 25-22		16,000			
2024 Swenson Salt Spreader 251624					
Asphalt Hot Box		85,000			
Downtown Street Improvemnet Proj.	3,000,000				
TOTAL	\$3,643,000	\$567,000	\$420,000	\$65,000	\$450,000

CAPITAL OUTLAY IN SANITATION FUND NEXT 5 YEARS

CAPITAL OUTLAY IN SANITATION FUND

NEXT 5 YEARS

Sanitation Landfill - Dept. 31

Description	2025	2026	2027	2028	2029
2015 F250 143106	\$ 65,000	\$	\$	\$	\$
2016 Chevy 2500 163109		65,000			
2019 F250 310119					65,000
2023 Chevy Silverado 310823					
2020 108SD Frtliner Water Trk 312119					
2018 140H Cat Grader 311618				300,000	
2020 623K Cat Scraper 313520			1,000,000		
2024 D6 Cat Dozer 311224					
2024 826K Cat Compactor					
2017 Cat Skid Steer 299D2		170,000			
2023 Cat Skid Steer 299D3 310123					170,000
2014 John Deere Loader 143107	310,000				
2017 Vermeer Chipper BC 1500		50,000			
Tarpomatic Tarping Machine					
2017 Washer/Utility Trailer					
2006 PJ Dump Trailer					
Big Tex Utility Trailer					
2006 Trailer/Welder					
2021 Boss Fuel Trailer 310121					
2007 Godwin Pump					
2021 Godwin Pump 312221					
Pump & Pressure Tank					
Diesel Pump					
Radiation Monitor					
Air Compressor					4,500
Portable Air Compressor					
Gem 5000 Gas Analyzer					7,000
Remote Control Transmitter					
PC & Monitor					2,000
Hoist for Building					
Service Building					
Metal Building					
Fence for Landfill					
Cell 4A					
TOTAL	\$375,000	\$285,000	\$1,000,000	\$300,000	\$248,500

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	2025	2026	2027	2028	2029
2023 Chevy 1500 360523	\$	\$	\$	\$	\$
2024 Chevy 2500 360224					
Mower SCAG (Tiger Cat)	20,000				
Mower SCAG (Tiger Cat)			15,000		
Millipore Desktop Oven					
Dissolved Oxygen Meter		3,500			
Dissolved Oxygen Probe		3,500			
Oxygen Portable Meters	3,500				
Grit Auger & Washer					
Muffle Furnace (2)				4,000	
Desicator Cabinet				1,000	
Water Analysis Thermometer		1,000			
Thermo Scientific Incubator				4,000	
3700 Sampler				5,000	
AC Power Converter					
Battery Charger for Generator					
Transfer Switch @ WWT Plant	7,000				
30 HP Pump		40,000			
20 HP Pump			25,000		
10 HP Pump				15,000	
7.5 HP Pump					
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					
Aeration System					
Carousel Gear Boxes(2)					
Clarifiers					
Sludge Conveyor					
Rolloff					
Lab Cabinets					
Office Equipment		5,000			
Office Furniture					
TOTAL	\$30,500	\$53,000	\$40,000	\$29,000	\$10,000

CAPITAL OUTLAY IN WATER & SEWER FUND

NEXT 5 YEARS

Water Treatment - Dept. 74

Description	2025	2026	2027	2028	2029
2016 Chevrolet 2500 167401	\$	\$ 65,000	\$	\$	\$
2023 Chevrolet 1500 740523					
Paramount Lab Vent Hood					
Hach Ci2 Pocket Meter			3,000		
Capital Chloride Analyzer					8,000
Desktop Turbidity Analyzer				20,000	
Monochlorine Analyzer 5500 SC					
TU 5300 Turbidity Analyzers					30,000
Hach Turbidimetr SC 200					8,000
CL2 Alarm & Ammonia				6,000	
Chlorinator Ejectors, Reg, Rotomtr					15,000
Chlorine Disinfection					
Chemical Metering Pumps				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					
Actuators					
Booster Station Scales	8,000				
250,000 Gal. Ground Storage Tank					
North Booster Station					
West Booster Station					
Transfer Switch for Generator					
Backup Generator/Water Plant			8,000		
Hoist					
Air Compressor			5,000		
Decant Ponds					
Improvement to WTP					
HS Pump Building					
Shop		100,000			
HVAC Unit				115,000	
PC & Monitor			2,000		
PC & Monitor				2,000	
Apple iPPad Air (2)				2,800	
Office Furniture/Equipment					
Lab Cabinets/Equipment					
TOTAL	\$172,000	\$315,000	\$368,000	\$308,800	\$211,000

CAPITAL OUTLAY IN WATER & SEWER FUND

NEXT 5 YEARS

Water Distribution - Dept. 75

Description	2025	2026	2027	2028	2029
2023 Chevy Silverado 750223	\$	\$	\$	\$	\$
2023 Chevy Silverado 750323					
2023 Chevy Silverado 750423					
2024 Chevy Silverado 750824					
2008 Sterling Service Truck 75-01		240,000			
2015 F450 Service Truck 147515					
2023 F550 Service Truck					
2017 Freightliner M2 106 167520			100,000		
2014 310SK JD Backhoe 147511	310,000				
2023 Cat 430 Backhoe 750723					
2023 Cat 304 Mini Excavator 750623					
2015 Case Forklift 157525					
16" Utility Trailer					
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					2,000
Water Line Replace		100,000	100,000	100,000	100,000
In House	25,000				
Contract					
Grant					
TCDP Grant					
TOTAL	\$335,000	\$406,500	\$208,500	\$109,500	\$102,000

CAPITAL OUTLAY IN WATER & SEWER FUND NEXT 5 YEARS

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

Description	2025	2026	2027	2028	2029
Lincoln Welder 8008	\$	\$ 5,000	\$	\$	\$
2021 Miller Welder 218009					
Arc Welder					
2018 Cat Forklift 188001					
20 T Bottle Jack					
Air Jack					
Ice Machine		3,500			
Oil Filter Crusher					
Hot Water Washer					
PC & Monitor	2,500				
Laptop					
Fuel Management System					
Digital Pressurized Leak Detection					
Air Compressor-Shop					
Hose Reel (2)					
4 Ton Porta Power					
Jet Band Saw					
Automatic Tank Fuel Gauges					
Fence		1,400			
Fence Separation		5,000			
Gas Pumps & Installation					
Office/Personnel/Training Fac.					
Washbay Facility			32,000		
Awning					
Warehouse Shelves					
Shop/5 Ton Hoist					
Base Station - Radio					
Handheld Radio					
Cameras	3,000				
Reverse Osmosis System					
Oil-Tainer Storage Tank					
TOTAL	\$5,500	\$14,900	\$32,000	\$0	\$0

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

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)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental activities										
Net investment in capital assets	\$ 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	\$ 5,165,880
Restricted	63,556	82,633	112,347	171,441	255,987	334,688	438,262	539,831	650,893	763,035
Unrestricted	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	10,294,060
Total governmental activities	\$ 11,201,231	\$ 9,693,458	\$ 9,512,886	\$ 8,519,200	\$ 9,022,829	\$ 10,285,868	\$ 10,640,987	\$ 12,258,513	\$ 14,093,178	\$ 16,222,975
Business-type activities										
Net investment in capital assets	\$ 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	\$ 12,552,529
Restricted	2,367,658	(348,277)	(1,618,150)	88,828	(370,582)	(382,598)	1,006,412	2,028,918	3,214,265	3,799,964
Total business-type activities	\$ 14,480,346	\$ 13,271,753	\$ 13,231,558	\$ 12,941,302	\$ 13,017,632	\$ 12,618,080	\$ 13,575,532	\$ 13,969,894	\$ 15,181,338	\$ 16,352,493
Primary government										
Net investment in capital assets	\$ 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	\$ 17,718,409
Restricted	63,556	82,633	112,347	171,441	255,987	334,688	438,262	539,831	650,893	763,035
Unrestricted	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	14,094,024
Total primary government	\$ 25,681,577	\$ 22,965,211	\$ 22,744,444	\$ 21,460,502	\$ 22,040,461	\$ 22,903,948	\$ 24,216,519	\$ 26,228,407	\$ 29,274,516	\$ 32,575,468

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

Expenses	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental activities:										
General government	\$ 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	\$ 2,280,094
Public safety	3,691,936	3,634,361	4,207,512	4,011,884	3,780,316	3,784,243	4,311,647	3,868,427	4,097,006	4,829,294
Public works	902,713	1,230,913	1,061,527	1,521,418	1,203,857	1,600,075	1,695,556	1,654,062	1,933,681	3,272,451
Culture and recreation	432,968	438,425	355,908	409,911	495,243	504,265	445,823	449,536	622,781	698,881
Total governmental activities expenses	<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>	<u>11,080,720</u>
Business-type activities:										
Water and sewer	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	7,849,030
Sanitation	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	2,862,656
Interest expense	435,359	500,505	484,479	465,003	445,076	423,883	495,671	359,756	323,327	298,114
Total business-type activities expenses	<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>	<u>11,099,800</u>
Total primary government expenses	<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>	<u>\$ 22,090,520</u>
Program Revenues										
Governmental activities:										
Charges for services:	\$ 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	\$ 2,030,503
General government	108,421	143,898	158,744	149,967	162,808	151,906	108,388	112,427	116,754	121,645
Public safety	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Other activities	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions	125,681	142,942	134,256	131,150	108,519	106,617	441,236	389,405	413,188	1,379,224
Capital grants and contributions	23,000	23,000	-	-	-	-	-	-	-	-
Total governmental activities program revenues	<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>\$ 1,989,897</u>	<u>\$ 2,065,208</u>	<u>\$ 3,531,372</u>
Business-type activities:										
Charges for services:	\$ 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	\$ 7,668,707
Water and sewer	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	3,220,324
Sanitation	-	-	-	-	-	-	-	-	12,819	1,045,332
Operating grants and contributions	-	23,740	516,708	23,393	-	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-	-	-	-	-	-
Total business-type activities program revenues	<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>	<u>11,934,363</u>
Total primary government program revenues	<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>	<u>\$ 15,465,735</u>

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Net (expense) revenue	\$ (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)	\$ (7,549,348)
Governmental activities	30,595	\$ (593,918)	\$ (262,042)	\$ (466,243)	\$ (268,275)	\$ (495,906)	\$ (630,803)	\$ (205,739)	\$ (861,286)	\$ 924,563
Business-type activities										
Total primary government net expense	\$ (5,262,314)	\$ (6,354,662)	\$ (6,368,786)	\$ (7,231,176)	\$ (5,822,408)	\$ (6,510,773)	\$ (5,604,997)	\$ (5,614,721)	\$ (5,505,790)	\$ (6,624,785)
General Revenues and Other Changes in Net Position	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental activities:										
Taxes										
Property taxes	\$ 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	\$ 3,030,515
Sales taxes	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	4,274,293
Franchise taxes	816,773	778,439	742,578	745,505	763,172	742,434	722,457	716,484	768,723	757,742
Alcoholic beverage	12,082	11,461	9,595	12,191	24,981	26,402	10,937	27,875	29,112	33,517
Hotel/motel occupancy taxes	432,968	439,227	352,564	409,911	495,243	504,265	445,325	454,964	617,366	698,881
Investment earnings	24,012	49,732	44,837	61,524	118,708	140,557	90,155	26,643	127,903	704,404
Gain on sale of capital assets	21,702	-	142,008	35,000	1,328	154,885	82,057	35,500	14,128	32,500
Miscellaneous	-	9,408	186,096	61,449	9,700	541,456	80,411	436,230	129,973	147,293
Total governmental activities	<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>	<u>9,679,145</u>
Business-type activities:										
Investment earnings	55,934	60,969	47,092	38,125	69,351	83,173	89,273	30,918	50,128	224,067
Miscellaneous	-	-	27,455	81,162	241	10,170	37,266	156,857	97,116	-
Gain on sales of capital assets	249,106	185,000	147,300	56,700	347,500	3,011	200,110	848	202,914	22,525
Total business-type activities	<u>305,040</u>	<u>245,969</u>	<u>221,847</u>	<u>56,700</u>	<u>417,092</u>	<u>96,354</u>	<u>326,649</u>	<u>188,623</u>	<u>350,158</u>	<u>246,592</u>
Total primary government	<u>\$ 6,829,837</u>	<u>\$ 6,417,628</u>	<u>\$ 6,148,020</u>	<u>\$ 5,947,229</u>	<u>\$ 6,643,621</u>	<u>\$ 7,374,260</u>	<u>\$ 6,916,668</u>	<u>\$ 7,626,609</u>	<u>\$ 8,551,899</u>	<u>\$ 9,925,737</u>
Change in Net Position										
Governmental activities	\$ 1,231,888	\$ 410,915	\$ (180,571)	\$ (993,691)	\$ 672,396	\$ 1,263,039	\$ 355,119	\$ 1,617,526	\$ 1,834,665	\$ 2,129,797
Business-type activities	335,635	\$ (347,949)	\$ (40,195)	\$ (290,256)	\$ 148,817	\$ (399,552)	\$ 957,152	\$ 394,362	\$ 1,211,444	\$ 1,171,155
Total primary government	<u>\$ 1,567,523</u>	<u>\$ 62,966</u>	<u>\$ (220,766)</u>	<u>\$ (1,283,947)</u>	<u>\$ 821,213</u>	<u>\$ 863,487</u>	<u>\$ 1,312,571</u>	<u>\$ 2,011,888</u>	<u>\$ 3,046,109</u>	<u>\$ 3,300,952</u>

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023*
General Fund										
Nonspendable	\$ 67	\$ 833	\$ 696	\$ 574	\$ 460	\$ 327	\$ 180	\$ 184	\$ 131	\$ 30
Restricted	64	79	61	57	65	55	70	84	103	127
Committed	506	400	295	290	290	653	295	550	614	603
Unassigned	7,623	7,077	7,183	6,080	6,797	7,441	7,522	8,394	9,868	11,844
Total general fund	<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>	<u>\$ 12,604</u>
All other governmental funds										
Restricted	\$ -	\$ 3	\$ 51	\$ 114	\$ 191	\$ 279	\$ 368	\$ 455	\$ 548	\$ 636
Assigned	-	-	-	-	-	-	-	2	1	-
Unassigned, reported in:										
Special revenue funds	\$ (1)	\$ -	\$ (3)	\$ (4)	\$ (4)	\$ (3)	\$ (3)	\$ -	\$ (3)	\$ 5
Total other governmental funds	<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>	<u>\$ 641</u>

* Increase to fund balance was mainly due to an increase in sales taxes and interest revenue. Budgeted sales taxes were increased by 29.74% over the prior year's budget.
 Interest rates had not significantly increased at the time of the budget.

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues										
Taxes	\$ 6,479	\$ 6,112	\$ 5,455	\$ 5,597	\$ 6,096	\$ 6,454	\$ 6,324	\$ 6,947	\$ 7,916	\$ 8,782
Licenses and permits	56	144	37	74	75	124	94	121	141	158
Intergovernmental	126	143	134	131	109	107	441	389	413	1,379
Charges for services	1,150	1,299	1,332	1,220	1,497	1,462	1,409	1,367	1,394	1,656
Fines and forfeitures	108	144	159	150	190	150	110	102	124	136
Interest	24	50	45	62	119	140	90	27	128	704
Contributions and donations	23	23	-	-	-	-	-	-	-	-
Miscellaneous	151	137	267	80	329	160	23	73	34	133
Total Revenues	<u>\$ 8,117</u>	<u>\$ 8,052</u>	<u>\$ 7,429</u>	<u>\$ 7,314</u>	<u>\$ 8,415</u>	<u>\$ 8,597</u>	<u>\$ 8,491</u>	<u>\$ 9,026</u>	<u>\$ 10,150</u>	<u>\$ 12,948</u>
Expenditures										
General government	\$ 1,826	\$ 2,310	\$ 2,158	\$ 2,358	\$ 2,205	\$ 1,921	\$ 1,843	\$ 1,795	\$ 1,954	\$ 2,123
Public safety	3,370	3,334	3,743	3,501	3,606	3,436	3,825	3,961	3,747	4,056
Public works	793	1,101	914	1,316	1,011	1,424	1,838	1,478	1,762	2,972
Culture and recreation	433	438	356	410	495	504	446	450	623	699
Capital outlay	512	745	537	997	175	892	996	381	564	1,330
Debt service	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Other charges	-	-	-	-	-	-	-	-	-	-
Total expenditures	<u>\$ 6,934</u>	<u>\$ 7,928</u>	<u>\$ 7,708</u>	<u>\$ 8,582</u>	<u>\$ 7,492</u>	<u>\$ 8,177</u>	<u>\$ 8,948</u>	<u>\$ 8,065</u>	<u>\$ 8,650</u>	<u>\$ 11,180</u>
Excess of revenues over (under) expenditures	\$ 1,183	\$ 124	\$ (279)	\$ (1,268)	\$ 923	\$ 420	\$ (457)	\$ 961	\$ 1,500	\$ 1,768

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Other financing sources (uses)										
Proceeds from sale of assets	\$ 22	\$ 9	\$ -	\$ 35	\$ 1	\$ 155	\$ 82	\$ 36	\$ 14	\$ 33
Proceeds from insurance	-	-	169	62	10	377	55	241	78	183
Transfers in	<u>246</u>	<u>-</u>								
Total other financing sources (uses)	<u>268</u>	<u>9</u>	<u>169</u>	<u>97</u>	<u>11</u>	<u>532</u>	<u>137</u>	<u>277</u>	<u>92</u>	<u>216</u>
Net change in fund balances	\$ 1,451	\$ 133	\$ (110)	\$ (1,171)	\$ 934	\$ 952	\$ (320)	\$ 1,238	\$ 1,592	\$ 1,984
Debt service as a percentage of noncapital expenditures	<u>0.0%</u>									

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
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
2023	3,017	4,274	699	758	34	8,782

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				
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%
2023	608,601,343	6,168,180		602,433,163	0.4443	602,433,163	101.02%

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
2014	0.4387	0.000	0.4387	0.2790	0.0346	0.3136	1.0400	0.1240	1.1640	0.2500	0.0000	0.2500	0.2064	0.2064
2015	0.4387	0.000	0.4387	0.2841	0.0287	0.3128	1.0400	0.1240	1.1640	0.2457	0.0000	0.2457	0.2064	0.2064
2016	0.4410	0.000	0.4410	0.2843	0.0357	0.3200	1.0400	0.1240	1.1640	0.3275	0.0000	0.3275	0.2538	0.2538
2017	0.4410	0.000	0.4410	0.3800	0.0000	0.3800	1.0400	0.1240	1.1640	0.3300	0.0000	0.3300	0.2803	0.2803
2018	0.4410	0.000	0.4410	0.3656	0.0144	0.3800	1.0400	0.1240	1.1640	0.3300	0.0000	0.3300	0.2774	0.2774
2019	0.4700	0.000	0.4700	0.4090	0.0408	0.4498	1.0400	0.0780	1.1180	0.3112	0.0000	0.3112	0.2788	0.2788
2020	0.4800	0.000	0.4800	0.4169	0.0329	0.4498	0.9700	0.0630	1.0330	0.2655	0.0000	0.2655	0.2301	0.2301
2021	0.4700	0.000	0.4700	0.4105	0.0393	0.4498	0.9564	0.0630	1.0194	0.2950	0.0000	0.2950	0.2593	0.2593
2022	0.4800	0.000	0.4800	0.4925	0.0436	0.5361	0.9634	0.0630	1.0264	0.3400	0.0000	0.3400	0.3077	0.3077
2023	0.4443	0.000	0.4443	0.4475	0.0325	0.4800	0.8546	0.0630	0.9176	0.2650	0.0000	0.2650	0.2378	0.2378

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 2023 and 2014
(amounts expressed in thousands)

Taxpayer	2023		2014		Percentage of Total Taxable Assessed	
	Taxable Assessed Value	Rank	Taxable Assessed Value	Rank	Taxable Assessed Value	Rank
Diamond Wtg Engineering	\$ 16,231	1			2.7%	
W L Plastics	15,069	2			2.5%	
Kinder Morgan Production LP-Leases	10,184	3			1.7%	
Wal-mart Real Estate Business Tr	7,522	4			1.2%	
GSF Americas Inc	7,262	5			1.2%	
Baker Hughes Oilfield Solution	6,862	6			1.1%	
Suddenlink Communications	6,400	7			1.1%	
BFAC5 LLC	5,996	8			1.0%	
Schrogan/Harber Snyder LLC	5,512	9			0.9%	
BNSF Railway Company	5,265	10			0.9%	
Wal-mart Stores			8,539	1		2.2%
H I E Hotel LLC			4,750	4		1.2%
Cudd Pumping Services			4,735	5		1.2%
Oncor Electric Delivery Co.			3,971	6		1.0%
Rocky Mountain Holdings LLC			3,359	7		0.9%
Spirit SPE US Snyder LP			3,350	8		0.9%
Borger Hospitality, Inc.			2,950	9		0.8%
Matthies Investments, LLC			2,900	10		0.8%
Totals	\$ 86,303		\$ 50,337			13.2%

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			
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%	81,515	2,964,046	100.2%
2023	3,001,421	2,864,892	95.45%	-	2,864,892	95.5%

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Construction	\$ 10,010	\$ 6,578	\$ 5,961	\$ 5,961	\$ 10,065	\$ 7,329	\$ 3,780	\$ 3,323	\$ 3,349	\$ 1,764
Mining/Quarrying/Oil & Gas Extraction	773,350	478,059	91,514	303,206	235,236	238,415	105,764	139,096	264,157	163,211
Manufacturing	19,919	15,337	9,502	15,572	22,672	21,676	22,855	34,539	94,180	63,340
Wholesale Trade	13,330	7,441	3,918	5,588	7,526	10,380	9,310	10,479	9,397	3,887
Transportation/Warehousing	35	14	13	6	136	1,175	548	216	86	44
Retail Trade	88,604	80,363	73,346	77,510	84,963	88,479	86,378	96,917	106,013	56,088
Information	4,737	4,805	4,765	4,418	5,134	5,939	4,890	4,327	2,547	765
Finance/Insurance	77	112	86	58	90	77	47	86	79	37
Real Estate/Rental/Leasing	8,664	3,717	1,731	1,731	1,828	2,967	4,953	8,061	10,518	6,517
Professional/Scientific/Technical Services	1,081	683	823	992	981	1,315	837	1,457	918	492
Admin/Support/Waste Mgmt/Remediation Serv.	1,034	849	701	794	879	887	1,079	1,171	1,322	841
Educational Services	³	1	-	-	-	-	-	-	-	-
Health Care/Social Assistance	322	384	412	406	382	432	306	403	472	300
Arts/Entertainment/Recreation	432	329	275	247	291	399	257	544	577	309
Accommodation/Food Services	22,184	21,824	20,181	21,360	23,683	25,686	22,905	30,158	33,173	17,747
Other Services (except Public Administration)	9,758	8,825	7,960	8,114	8,884	8,947	7,588	9,204	11,292	5,945
Total	\$ 953,540	\$ 629,321	\$ 221,188	\$ 445,963	\$ 402,750	\$ 414,103	\$ 271,497	\$ 339,981	\$ 538,080	\$ 321,287
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			Percentage of Personal Income ¹	Per Capita ¹
	General Obligation Bonds		Leases	Water Sewer Bonds Leases		Total Primary Government		
	General Obligation Bonds	Leases	Water Sewer Bonds	Leases	Total Primary Government			
2014	-	-	12,172	2,778	14,950	14,284	5.60%	1,335
2015	-	-	11,678	2,606	13,698	13,101	5.28%	1,257
2016	-	-	11,268	2,430	12,490	12,061	4.81%	1,164
2017	-	-	10,853	2,248	11,663	11,863	4.61%	1,113
2018	-	-	10,429	2,061	11,335	11,105	4.56%	1,103
2019	-	-	9,994	1,869	10,636	10,469	4.33%	1,048
2020	-	-	13,663	1,672	13,990	13,730	5.43%	1,341
2021	-	-	13,636	1,469	13,060	12,730	5.40%	1,376
2022	-	-	12,730	1,260	13,060	12,015	4.23%	1,231
2023	-	-	-	-	-	-	3.94%	1,161

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements page 36.

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

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	
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%	-	-
2023	-	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.

² Population 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, 2023
(amounts expressed in thousands)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable¹	Estimated Share of Overlapping Debt
Debt repaid with property taxes:			
City of Snyder direct debt	\$ <u> </u>	100.00%	\$ <u> </u>
Scurry County	9,320	19.36%	1,804
Scurry County JCD	6,875	19.06%	1,310
Snyder Independent School District	9,850	21.50%	2,118
Scurry County Hospital District	-	19.21%	-
Total direct and overlapping debt	<u>26,045</u>		<u>5,232</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)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Debt Limit	\$ 38,518	\$ 46,679	\$ 47,205	\$ 46,258	\$ 46,373	\$ 49,069	\$ 52,260	\$ 56,135	\$ 56,579	\$ 60,860
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	\$ 38,518	\$ 46,679	\$ 47,205	\$ 46,258	\$ 46,373	\$ 49,069	\$ 52,260	\$ 56,135	\$ 56,579	\$ 60,860
Total net debt applicable to the limit as a percentage of debt limit	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Legal Debt Margin Calculation for Fiscal Year 2023

Taxable Assessed Value	\$ 602,433
Add Back: exempt property	6,168
Total Assessed Value	\$ 608,601
Debt limit (10% of total assessed value)	
Debt applicable to limit:	
General obligation bonds	
Legal debt margin	
	\$ 60,860

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					
		Less: Operating Expenses	Net Available Revenue	Debt Service		Interest Coverage	
				Principal	Interest		
2014	6,602,087	5,122,274	1,479,813	465,000	327,237	1.87	
2015	6,625,686	5,296,161	1,329,525	485,000	408,948	1.49	
2016	6,930,358	5,564,019	1,366,339	400,000	394,753	1.72	
2017	7,211,379	5,208,371	2,003,008	405,000	383,564	2.54	
2018	7,156,024	4,864,101	2,291,923	415,000	365,995	2.93	
2019	7,225,131	5,354,920	1,870,211	425,000	358,765	2.39	
2020	7,492,653	4,761,503	2,731,150	435,000	345,317	3.50	
2021	7,597,886	4,979,105	2,618,781	590,000	331,161	2.84	
2022	7,514,859	5,211,173	2,303,686	695,000	280,001	2.36	
2023	8,823,714	6,244,031	2,579,683	715,000	260,935	2.64	

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			
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%	
2023	11,251	331,803	29,491	35.2	4,416	4.30%	

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 2023 and 2014

<u>Employer</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment^a</u>	
			<u>2023</u>	<u>2014</u>
Snyder ISD	459	1	9.15%	2.25%
Price Daniel Unit	444	2	8.85%	2.12%
Walmart Supercenter	300	3	5.98%	1.47%
Snyder Oaks Nursing & Rehabilitation Center	270	4	5.38%	1.07%
E D Walton Construction Co Inc	246	5	4.90%	0.79%
Cogdell Memorial Hospital	245	6	4.88%	0.78%
Kinder Morgan	228	7	4.54%	0.77%
West Texas Gas	162	8	3.23%	0.77%
Patterson-UTI Drilling Co LLC	142	9	2.83%	0.77%
Western Texas College	125	10	2.49%	0.73%
Total	2,621		52.23%	11.54%

Source: Texas Workforce Commission

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
GENERAL FUND										
Administration	2	2	2	2	2	2	2	2	3	2
Finance	4	4	4	4	4	3	3	3	2	3
Planning & Zoning	3	3	3	3	3	2	2	2	2	3
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	2	2	2	2	2	2	2	2	2	2
Police	23	27	25	25	25	25	25	25	25	25
Animal Control	3	3	3	3	3	2	2	2	2	2
Fire	10	10	11	11	11	11	11	11	11	11
Street	4	5	6	6	6	6	6	6	6	8
Total General Fund	55	60	60	60	60	57	57	57	57	60
WATER & SEWER										
Sanitary Sewer	2	2	2	2	2	2.5	2.5	2	2.5	2.5
Wastewater Treatment	5	3	3	3	3	3	3	3	3	3
Treatment - Water	5	6	6	6	6	6	6	6	6	6
Distribution - Water	2	3	2	2	2	2.5	4.5	4	4.5	4.5
Utility	6	6	6	6	6	6	3	3	3	3
Total Water & Sewer Fund	20	20	19	19	19	20	19	18	19	19
SANITATION										
Sanitation/Collection	5	6	6	6	6	5	5	5	5	5
Sanitation/Landfill	6	5	5	5	5	5	5	5	5	5
Total Sanitation Fund	11	11	11	11	11	10	10	10	10	10
INTERNAL SERVICE										
Central Garage	1	1	1	1	1	1	1	1	1	1
Total Central Garage	1									
TOTAL	87	92	91	91	88	87	86	87	90	90

Source: City of Snyder Human Resources Office

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

Function	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Police										
Physical arrests	588	478	731	616	634	1,021	616	705	668	887
Traffic violations	5,299	4,949	3,781	2,050	1,572	1,602	3,466	4,277	2,819	5,945
Fire										
Number of calls answered	452	463	500	412	520	490	566	631	740	635
Inspections	72	77	153	56	51	80	57	40	60	41
Public Education Programs	-	21	25	28	10	12	6	-	18	15
Highways and streets										
Street resurfacing (blocks)	-	50	-	163	-	-	-	100	100	80
Sanitation										
Refuse collected (tons/day)	175	175	170	162	153	162	156	123	139	115
Recyclables collected (tons/mo)	24	25	20	21	21	22	18	19	20	21
Water										
New connections	1,561	1,723	1,736	1,882	2,000	2,144	2,073	774	531	746
Water mains breaks	48	80	32	18	25	19	21	20	24	14
Average daily consumption (millions of gallons)	2	2	2	2	2	2	2	2	2	2
Wastewater										
Average daily sewage treatment (thousands of gallons)	1,400	1,454	1,454	1,221	1,156	1,311	1,002	1,003	724	752

Sources: Various government departments

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

Function	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Public Safety										
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	21	22	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. 2139

**AN ORDINANCE MAKING APPROPRIATION
FOR THE SUPPORT TO THE CITY
GOVERNMENT FOR THE FISCAL YEAR
BEGINNING OCTOBER 1, 2024 AND
ENDING SEPTEMBER 30, 2025.**

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, 2024 and ending September 30, 2025, 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 \$14,390,970 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	\$ 14,390,970

SECTION 2: THAT the sum of \$728,230 is hereby appropriated out of the Special Revenue Fund as hereinafter itemized, to wit:

<u>FUND</u>	<u>APPROPRIATION</u>
Motel Tax Fund	\$ 650,000
TIF	78,230
	<hr/>
	\$ 728,230

SECTION 3: THAT the sum of \$11,554,455 is hereby appropriated out of the Enterprise Fund as hereinafter itemized, to wit:

<u>FUND</u>	<u>APPROPRIATION</u>
Water and Sewer	\$ 8,221,425
Sanitation	3,333,030
Total Enterprise Fund	\$ 11,554,455

SECTION 4: THAT the sum of \$514,960 is hereby appropriated out of the Internal Service Fund as hereinafter itemized, to wit:

<u>FUND</u>	<u>APPROPRIATION</u>
Central Garage Fund	\$ 514,960
Total Internal Service Fund	\$ 514,960
<u>TOTAL BUDGET</u> (Memo Only)	\$ 27,188,615

PASSED AND APPROVED by the City Council on first reading this 26th day of August, 2024.

Stephanie Dickeneam
Mayor

ATTEST:

Shai Green

City Secretary

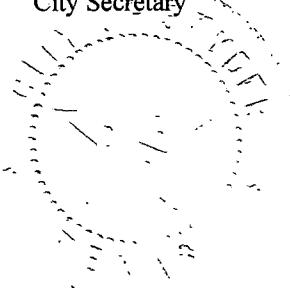
PASSED AND ADOPTED by the City Council on second reading this 9th day of September, 2024.

Stephanie Dickeneam
Mayor

ATTEST:

Shai Green

City Secretary



ORDINANCE NO. 2141

**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
2024, 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 2024 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, 2025, 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.

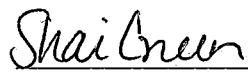
This tax rate will raise more taxes for maintenance and operations than last year's tax rate. The tax rate will effectively be raised by 1.89 percent and will raise taxes for maintenance and operations on a \$100,000 home by approximately \$0.00.

PASSED AND APPROVED by the City Council on first reading this 9th day of September, 2024.



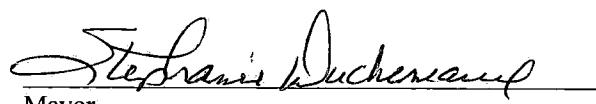
Mayor

ATTEST:



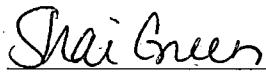
City Secretary

PASSED AND ADOPTED by the City Council on second reading this 16th day of September, 2024.



Mayor

ATTEST:



City Secretary

2024 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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ _____
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ _____
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ _____
4.	Prior year total adopted tax rate.	\$ _____ /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ _____ B. Prior year values resulting from final court decisions: - \$ _____ C. Prior year value loss. Subtract B from A. ³	\$ _____
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ _____ B. Prior year disputed value: - \$ _____ C. Prior year undisputed value. Subtract B from A. ⁴	\$ _____
7.	Prior year 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.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ _____
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ _____
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. <ul style="list-style-type: none"> A. Absolute exemptions. Use prior year market value: \$ _____ B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ _____ C. Value loss. Add A and B.⁶ 	\$ _____
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. <ul style="list-style-type: none"> A. Prior year market value: \$ _____ B. Current year 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.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ _____
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ _____
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ _____
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ _____
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ _____
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ <ul style="list-style-type: none"> 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 current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ _____ E. Total current year 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. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ _____ B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ _____ C. Total value under protest or not certified. Add A and B. \$ _____	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ _____
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ _____
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ _____
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ _____
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ _____
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ _____
26.	Current year 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 current year 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.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ _____ /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ _____
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year..... + \$ _____	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ _____	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ _____	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ _____	
	E. Add Line 30 to 31D.	\$ _____
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
33.	Current year 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	
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ _____	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ _____	
	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	
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ _____	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, 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 §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36. Rate adjustment for county indigent defense compensation. ²⁵	<p>A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ _____</p> <p>B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, 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	<p>A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ _____</p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ _____</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 the prior year. 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 the prior year. 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 current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		\$ _____ /\$100
40. Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	<p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent</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. Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.	<p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41. Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 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 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).		\$ _____ /\$100
42. Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (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. 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 Enter debt amount \$ _____ B. Subtract unencumbered fund amount used to reduce total debt. – \$ _____ C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) – \$ _____ D. Subtract amount paid from other resources – \$ _____ E. Adjusted debt. Subtract B, C and D from A.		\$ _____
43. Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹		\$ _____
44. Adjusted current year debt. Subtract Line 43 from Line 42E.		\$ _____
45. Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ % B. Enter the prior year actual collection rate. % C. Enter the 2022 actual collection rate. % D. Enter the 2021 actual collection rate. % 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		%
46. Current year debt adjusted for collections. Divide Line 44 by Line 45E.		\$ _____
47. Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .		\$ _____
48. Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.		\$ _____ /\$100
49. Current year voter-approval tax rate. Add Lines 41 and 48.		\$ _____ /\$100
D49. Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.		\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ _____ /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ _____
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	Current year 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.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
58.	Current year 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.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

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

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰ 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 that was used 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 in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴³

Individual components can be negative, but the overall rate will 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.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ _____ /\$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
	F. 2023 Total Taxable Value (Line 60).....	\$ _____ /\$100
	G. Multiply E by F and divide the results by \$100	\$ _____ /\$100
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ _____ /\$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
	F. 2022 Total Taxable Value (Line 60).....	\$ _____ /\$100
	G. Multiply E by F and divide the results by \$100	\$ _____ /\$100
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value	
	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
	F. 2021 Total Taxable Value (Line 60).....	\$ _____ /\$100
	G. Multiply E by F and divide the results by \$100	\$ _____ /\$100
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ _____
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ _____ /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ _____ /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §§26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

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

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
75.	Adjusted 2023 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 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 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 2023, complete <i>Form 50-856-a, 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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____ /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ _____ /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)

⁴⁵ Tex. Tax Code §26.012(8-a)

⁴⁶ Tex. Tax Code §26.063(a)(1)

⁴⁷ Tex. Tax Code §26.042(b)

⁴⁸ Tex. Tax Code §26.042(f)

⁴⁹ Tex. Tax Code §26.42(c)

⁵⁰ Tex. Tax Code §§26.42(c)

⁵¹ Tex. Tax Code §§26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ _____ /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

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

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

Indicate the line number used: _____

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

As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: _____

De minimis rate. \$ _____ /\$100

If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

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

print here 

Printed Name of Taxing Unit Representative

sign here 

Taxing Unit Representative

Date

⁵² 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 measurable and available to pay for expenditures. For proprietary and fiduciary funds, revenues are recognized when they are measurable 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.