

CITY OF SNYDER, OKLAHOMA
Fiscal Year 2019 / 2020 Annual Budget
June Amendments

June 11, 2020

The 2019 / 2020 Budget Amendments for the City of Snyder is presented, as attached, for approval by the Council in accordance with the Oklahoma Municipal Budget Act.

The budget amendment includes the following highlights for the fiscal year:

General Fund: \$0 Net Impact in Fund Balance

Revenues decrease of \$3,820 consisting of:

- Increase in tax revenues to reflect year-to-date collections.
- Decrease in grant revenues for swimming pool department.
- Increase in grant revenues for parks department for reimbursement received.

Expenditures decrease of \$235,750 consisting of:

- Increase in Animal Control to include officer salary and expenditures for the FY.
- Decrease in Police department personal services, budget originally included a 3rd police officer and animal control officer. The animal control officer is budgeted in its own department.
- Increase in Ambulance to account for the increase in sales tax received; this is 25% of sales tax collections.
- Increase in Cemetery to include total amount of capital outlay spent on surveying.
- Increase in Street to account for the re-allocation of labor from SPWA.
- Increase in Parks to account for the grant reimbursement received.
- Decrease in Swimming Pool to reflect actual year-to-date expenses.

Other financing sources decrease of \$231,930.

SPWA: Net Impact - Increase in Fund Balance \$257,745

Revenues increase of \$65,815 consisting of:

- Increase in water revenues to reflect year-to-date collections.
- Increase in other grant revenues related to \$20,815 reimbursement for engineer fees from ODOT.

Expenditures increase of \$46,000 consisting of:

- Increase in Sewer to account for the re-allocation of labor from Water department.

Increase in interest income of \$6,000 to reflect year-to-date revenues.

Decrease in transfers-out to General Fund of \$231,930.

The legal level of control for the City's 2019 / 2020 budget is established at the Department level. Additional detail is provided for analysis purposes only. If you have any questions, please contact Meredith Meacham Wilson, CPA.

CITY OF SNYDER
GENERAL FUND BUDGET
2019/2020 Operating and Capital Projects Budget
June Amendments

| | APPROVED BUDGET 2019/2020 | PROPOSED AMENDMENTS DEC 2019 | PROPOSED AMENDMENTS JUNE 2020 | AMENDED BUDGET 2019/2020 |
|------------------------------------------|---------------------------------|------------------------------------|-------------------------------------|--------------------------------|
| OPERATING REVENUES | | | | |
| Sales tax | 222,016 | - | 35,000 | 257,016 |
| Use Tax | 37,637 | - | 20,000 | 57,637 |
| Franchise Tax | 27,786 | - | - | 27,786 |
| Beverage Tax | 21,589 | - | 10,000 | 31,589 |
| Tobacco Tax | 1,859 | - | - | 1,859 |
| Swimming Pool Fees | 2,500 | - | (2,500) | - |
| Police fines & fees | 17,500 | - | 7,500 | 25,000 |
| Police restricted fee | 600 | - | 800 | 1,400 |
| Fire revenues | 15,000 | - | 7,500 | 22,500 |
| Street & Alley | 29,750 | - | - | 29,750 |
| Park Revenue | 6,500 | - | (1,000) | 5,500 |
| Rental income | 1,800 | - | - | 1,800 |
| Cemetery fee | 6,500 | - | 2,000 | 8,500 |
| License and fees | 300 | - | 1,750 | 2,050 |
| Code Enforcement Fines | 500 | - | - | 500 |
| Grants: | | | | |
| Fire | - | - | - | - |
| Pool | 99,970 | - | (99,970) | - |
| Park | - | 82,450 | 12,000 | 94,450 |
| CDBG - CIP | - | - | - | - |
| Police | - | 70,315 | - | 70,315 |
| Interest | 400 | - | 600 | 1,000 |
| Other Revenue | 500 | - | 2,500 | 3,000 |
| Sr. Citizens | 30,000 | - | - | 30,000 |
| TOTAL OPERATING REVENUES | 522,706 | 152,765 | (3,820) | 671,651 |
| OPERATING EXPENSES | | | | |
| General Government | | | | |
| Personal Services | 67,153 | - | - | 67,153 |
| Materials and Supplies | 10,000 | - | - | 10,000 |
| Other Services and Charges | 67,000 | - | - | 67,000 |
| Capital Outlay | 3,000 | - | - | 3,000 |
| Total General Government | 147,153 | - | - | 147,153 |
| Code Enforcement Department | | | | |
| Personal Services | 16,653 | - | - | 16,653 |
| Materials and Supplies | 400 | - | 500 | 900 |
| Other Services and Charges | 1,500 | - | (500) | 1,000 |
| Capital Outlay | 18,000 | - | - | 18,000 |
| Total Code Enforcement Department | 36,553 | - | - | 36,553 |
| Animal Control Department | | | | |
| Personal Services | - | 30,000 | 5,000 | 35,000 |
| Materials and Supplies | - | - | 1,500 | 1,500 |
| Other Services and Charges | 1,000 | 2,000 | (500) | 2,500 |
| Total Animal Control Department | 1,000 | 32,000 | 6,000 | 39,000 |

**CITY OF SNYDER
GENERAL FUND BUDGET
2019/2020 Operating and Capital Projects Budget
June Amendments**

| | APPROVED BUDGET 2019/2020 | PROPOSED AMENDMENTS DEC 2019 | PROPOSED AMENDMENTS JUNE 2020 | AMENDED BUDGET 2019/2020 |
|---------------------------------|---------------------------------|------------------------------------|-------------------------------------|--------------------------------|
| Library Department | | | | |
| Personal Services | 5,339 | - | - | 5,339 |
| Materials and Supplies | 4,500 | - | - | 4,500 |
| Other Services and Charges | 4,000 | - | - | 4,000 |
| Total Library Department | 13,839 | - | - | 13,839 |
| Police Department | | | | |
| Personal Services | 243,891 | - | (100,000) | 143,891 |
| Materials and Supplies | 9,000 | - | 3,000 | 12,000 |
| Other Services and Charges | 19,000 | - | - | 19,000 |
| Capital Outlay | 14,800 | 80,315 | - | 95,115 |
| Total Police Department | 286,691 | 80,315 | (97,000) | 270,006 |
| Fire Department | | | | |
| Personal Services | 10,687 | - | - | 10,687 |
| Materials and Supplies | 7,500 | - | - | 7,500 |
| Other Services and Charges | 8,000 | - | - | 8,000 |
| Capital Outlay | 14,100 | - | - | 14,100 |
| Total Fire Department | 40,287 | - | - | 40,287 |
| Ambulance | | | | |
| Kiowa payment - 25% sales tax | 55,504 | - | 18,750 | 74,254 |
| Total Ambulance | 55,504 | - | 18,750 | 74,254 |
| Cemetery | | | | |
| Personal Services | 8,327 | - | - | 8,327 |
| Materials and Supplies | - | - | - | - |
| Other Services and Charges | 4,000 | - | - | 4,000 |
| Capital Outlay | 15,200 | - | 3,000 | 18,200 |
| Total Cemetery | 27,527 | - | 3,000 | 30,527 |
| Street Department | | | | |
| Personal Services | - | - | 50,000 | 50,000 |
| Materials and Supplies | 15,000 | - | - | 15,000 |
| Other Services and Charges | 10,000 | - | - | 10,000 |
| Capital Outlay | 15,000 | - | - | 15,000 |
| Total Street Department | 40,000 | - | 50,000 | 90,000 |
| Park Department | | | | |
| Personal Services | - | - | - | - |
| Materials and Supplies | - | - | - | - |
| Other Services and Charges | 3,000 | - | 12,000 | 15,000 |
| Capital Outlay | - | - | - | - |
| Total Park Department | 3,000 | - | 12,000 | 15,000 |

CITY OF SNYDER
GENERAL FUND BUDGET
2019/2020 Operating and Capital Projects Budget
June Amendments

| | APPROVED BUDGET 2019/2020 | PROPOSED AMENDMENTS DEC 2019 | PROPOSED AMENDMENTS JUNE 2020 | AMENDED BUDGET 2019/2020 |
|----------------------------------------------------------------------------|---------------------------------|------------------------------------|-------------------------------------|--------------------------------|
| Beautification Committee | | | | |
| Personal Services | - | - | - | - |
| Materials and Supplies | 1,500 | - | - | 1,500 |
| Other Services and Charges | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Total Beautification Committee | 1,500 | - | - | 1,500 |
| Swimming Pool Department | | | | |
| Personal Services | 24,000 | - | (24,000) | - |
| Materials and Supplies | 11,000 | - | (5,500) | 5,500 |
| Other Services and Charges | 5,000 | - | - | 5,000 |
| Capital Outlay | 199,000 | - | (199,000) | - |
| Total Swimming Pool Department | 239,000 | - | (228,500) | 10,500 |
| Sr. Citizens | | | | |
| Personal Services | 20,591 | - | - | 20,591 |
| Materials and Supplies | 17,500 | - | - | 17,500 |
| Other Services and Charges | 1,000 | - | - | 1,000 |
| Capital Outlay | - | - | - | - |
| Total Sr. Citizens | 39,091 | - | - | 39,091 |
| Community Building | | | | |
| Personal Services | - | - | - | - |
| Purchases for Resale | - | - | - | - |
| Materials and Supplies | 250 | - | - | 250 |
| Other Services and Charges | 7,000 | - | - | 7,000 |
| Total Community Building | 7,250 | - | - | 7,250 |
| Emergency Management | | | | |
| Materials and Supplies | 1,500 | - | - | 1,500 |
| Other Services and Charges | 1,000 | - | - | 1,000 |
| Capital Outlay | 12,200 | - | - | 12,200 |
| Total Emergency Management | 14,700 | - | - | 14,700 |
| TOTAL EXPENDITURES | 953,095 | 112,315 | (235,750) | 829,660 |
| REVENUES OVER (UNDER) EXPENDITURES | (430,388) | 40,450 | 231,930 | (158,008) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers-in | 440,000 | - | (231,930) | 208,070 |
| TOTAL OTHER FINANCING SOURCES (USES) | 440,000 | - | (231,930) | 208,070 |
| REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | \$ 9,612 | \$ 40,450 | \$ - | \$ 50,062 |
| BEGINNING FUND BALANCE - estimated | 23,209 | - | - | 23,209 |
| ENDING FUND BALANCE | \$ 32,821 | \$ 40,450 | \$ - | \$ 73,271 |

SNYDER PUBLIC WORKS AUTHORITY
2019/2020 Operating and Capital Projects Budget

June Amendments

| | APPROVED BUDGET 2019/2020 | PROPOSED AMENDMENTS DEC 2019 | PROPOSED AMENDMENTS JUNE 2020 | AMENDED BUDGET 2019/2020 |
|-----------------------------------------------------|---------------------------------|------------------------------------|-------------------------------------|--------------------------------|
| OPERATING REVENUES | | | | |
| Sewer Revenues | 134,848 | - | - | 134,848 |
| Trash Revenues | 255,345 | - | - | 255,345 |
| Water Revenues | 679,308 | - | 50,000 | 729,308 |
| Utility Surcharge - Debt Service \$3.50 | 25,000 | - | - | 25,000 |
| Other Revenues | 20,000 | - | (5,000) | 15,000 |
| Grant Income | | | | |
| Other | - | - | 20,815 | 20,815 |
| TOTAL OPERATING REVENUES | 1,114,501 | - | 65,815 | 1,180,316 |
| OPERATING EXPENSES | | | | |
| <i>Administration Department</i> | | | | |
| Personal Services | 62,661 | - | - | 62,661 |
| Materials and Supplies | 9,000 | - | - | 9,000 |
| Other Services and Charges | 37,500 | - | - | 37,500 |
| Total Administration Department | 109,161 | - | - | 109,161 |
| <i>Sewer Department</i> | | | | |
| Personal Services | - | - | 45,000 | 45,000 |
| Materials and Supplies | 10,000 | - | (2,500) | 7,500 |
| Other Services and Charges | 15,000 | - | (5,000) | 10,000 |
| Debt Service - \$300k sewer project (\$2,800/month) | 33,600 | - | - | 33,600 |
| Capital Outlay | 5,700 | - | 8,500 | 14,200 |
| Total Sewer Department | 64,300 | - | 46,000 | 110,300 |
| <i>Trash Department</i> | | | | |
| Other Services and Charges | 156,182 | - | - | 156,182 |
| Total Trash Department | 156,182 | - | - | 156,182 |
| <i>Water Department</i> | | | | |
| Personal Services | 210,274 | - | (70,000) | 140,274 |
| Materials and Supplies | 97,500 | - | 15,000 | 112,500 |
| Other Services and Charges | 98,000 | - | 40,000 | 138,000 |
| Capital Outlay | - | 50,000 | 15,000 | 65,000 |
| Debt Service | | | | |
| Mt. Park Conservatory | 19,600 | - | - | 19,600 |
| BOK / Mtn Park - \$4,654 | 60,000 | - | - | 60,000 |
| Total Water Department | 485,374 | 50,000 | - | 535,374 |
| TOTAL OPERATING EXPENDITURES | 815,018 | 50,000 | 46,000 | 911,018 |
| OPERATING INCOME (LOSS) | 299,483 | (50,000) | 19,815 | 269,298 |
| NON-OPERATING REVENUES (EXPENSES) | | | | |
| Interest Income | 5,000 | - | 6,000 | 11,000 |
| TOTAL OTHER FINANCING SOURCES (USES) | 5,000 | - | 6,000 | 11,000 |
| INCOME (LOSS) BEFORE OPERATING | 304,483 | (50,000) | 25,815 | 280,298 |
| OPERATING TRANSFERS OUT | | | | |
| General Fund | (440,000) | - | 231,930 | (208,070) |
| Total transfers out | (440,000) | - | 231,930 | (208,070) |
| NET INCOME | (135,517) | (50,000) | 257,745 | 72,228 |
| BEGINNING FUND BALANCE-estimated | 897,747 | | | 897,747 |
| ENDING FUND BALANCE | 762,231 | | | 969,976 |