

RESOLUTION 2020-04

A RESOLUTION OF THE GOVERNING BODY OF THE CITY OF SNYDER ADOPTING THE FISCAL YEAR 2020-2021 ANNUAL BUDGET FOR THE CITY OF SNYDER IN ACCORDANCE WITH THE PROVISIONS OF THE "MUNICIPAL BUDGET ACT".

WHEREAS, The Municipal Budget Act (Sections 17-201 through 17-216 of Title 11 of the Oklahoma Statutes) have been adopted by resolution by the City of Snyder; and

WHEREAS, The budget has been formally presented to the City of Snyder governing body at least 30 days prior to the start of the fiscal year in compliance with Section 17-205; and

WHEREAS, The City of Snyder governing body has conducted a Public Hearing at least 15 days prior to the start of the fiscal year, and published notice of the Public Hearing in compliance with Section 17-208 of the Act; and

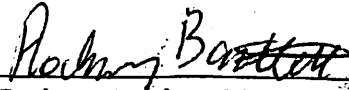
WHEREAS, Section 17-209 A requires the annual budget to be adopted by the governing body of the City of Snyder by resolution no later than seven days prior to the beginning of the fiscal year.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Snyder that;


1. The accompanying annual budget document sets forth the estimated revenue and appropriations for each fund of the City of Snyder as approved by the governing body.
2. The accompanying budget document complies with the requirement of the Act by including:
 - a. BUDGET MESSAGE
 - b. BUDGET SUMMARY - ALL FUNDS
 - c. FUND BUDGET SUMMARIES
 - d. DEPARTMENTAL APPROPRIATIONS BY ACCOUNT CATEGORY
3. In accordance with Section 17-215 B, the governing body has determined that expenditures and encumbrances may not be authorized in an amount that exceeds the legal level of control (as defined in Section 17-213) of any department of any fund.
4. The City Council does hereby authorize the City Clerk/Treasurer to transfer any unexpected and unencumbered appropriations, at any time throughout FY2020-2021, from one line item to another, one object category to another within a department, or one department to another within a fund, without further approval by the City Council.
5. All supplemental appropriations or decrease in the total appropriation of a fund shall be adopted at a meeting of the City Council and filed with the State Auditor and Inspector.

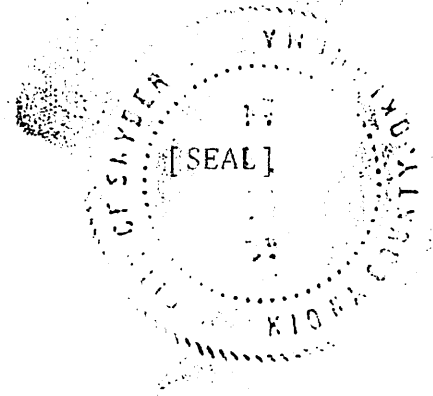
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JUL 02 2020
State Auditor
and Inspector
Kiowa

Approved and adopted by the City Council of the City of Snyder this 15th day of June, 2020.


Rodney Bartlett, Mayor

ATTEST:


Penny Ray, City Clerk



CITY OF SNYDER, OKLAHOMA

Fiscal Year 2020 / 2021 Annual Budget

April 28, 2020

The 2020/2021 Annual Budget for the City of Snyder is presented, as attached, for approval by the Council in accordance with the Oklahoma Municipal Budget Act.

The budget includes the following highlights for the fiscal year:

- This is an unusual year as the national economy is reeling from COVID-19 coupled with Oklahoma's specific oil/gas reliance. Russell Evans, an economist based at Oklahoma City University, spoke at the City of Oklahoma City council meeting in mid-April 2020 referencing the local economy was already shaky at the start of the 2020 calendar year and the collapse in oil prices has exacerbated the challenges faced by the city and state. It is likely the U.S. economy will shrink 25% to 40% starting in June 2020 and continue through the summer and fall.
- The New York Times reported on April 24, grocery stores, pharmacies and other sellers of essential items experienced a surge of demand in March 2020, which was outweighed by a steep decline in other categories as businesses shuttered and shoppers restricted their spending. Sales at gas stations, pushed down by low oil prices as well as reduced commuting, fell 17 percent. With sales taxes being the biggest source of revenue for most cities, we will see this plunge in revenue directly as business activity grinds to a halt and consumers stay home. Even as we stretch finances temporarily - by trimming budgets, appropriating funds earmarked for other purposes or passing emergency legislation - the economy recovery is expected to be slow.
- In light of the above information, we have prepared the following breakdown of sales tax revenue provided by the Oklahoma Tax Commission. We utilized this breakdown in projecting the impact of COVID-19 on the municipality.

Sales Tax Top 5 for Snyder	
General Merchandise Stores	25%
Electric Power Generation	16%
Gas Stations w/ Convenience Stores	5%
Natural Gas	4%
Ind. & Personal Service Paper Wholesalers	4%
	54%

- Sales tax has been budgeted at 75% of current year projects. All other recurring taxes are budgeted at 80% of current year projections.
- There are no budgeted rate increases for utility revenues. Revenue collections have been decreased 8% due to the impact of the unemployment related to the pandemic. Trash purchases have been budgeted to increase 5% as required under the contract.
- The budget does not include salary increases for employees for fiscal year 2021. Retirement is budgeted at 5% match. No increase in Christmas bonuses. No change to health insurance premiums.
- An unfilled position is budgeted in the General fund for the Police Department at a salary of \$32,162 for a cost of \$46,552.
- Proposed Capital requests are detailed in the budget totaling \$400,230.

	Capital Outlay	Funding source
General Government	\$ 2,500	Operations
Streets Department	134,360	Street Restricted Cash Funds
Cemetery Department	1,270	Cemetery Restricted Cash Funds
Police Department	2,000	Operations
Fire Department	1,800	Operations
Admin Department	2,500	Operations
Water Department	182,000	Operations; \$150k CDBG Grant Funding
TOTAL CAPITAL OUTLAY	\$ 326,430	

- See the chart below for consideration of collection on tax revenues at tiered percentages and the reflected net gain/(loss) for the fiscal year:

Tax Collections	Net Gain/(Loss)
100%	(19,075.67)
90%	(57,404.20)
85%	(76,568.47)
80%	(95,732.73)

- As of March 31, 2020, the municipality had 37 and 462 days of cash on hand in the General fund and PWA, respectively. This represents the number of days the municipality can support the operating expenses based on the cash balance at March 31, 2020.
- If fiscal year 2021 proceeds in line with the proposed budget, the municipality will have 11 and 370 days of cash on hand in the General fund and PWA, respectively, at June 30, 2021.

In accordance with Section 17-208, Title 11, Oklahoma Statutes, the fiscal year 2020/2021 budget was initially presented to Council on May 18, 2020 for consideration. The legal level of control for the City's 2020/2021 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.

In accordance with Section 17-208, Title 11, Oklahoma Statutes, notice is hereby given the proposed City of Snyder fiscal year 2020 / 2021 Annual Budget will be considered at the regular meeting held June 15, 2020. Copies of the proposed budget are available for review in the City of Snyder City Hall.

Notice is hereby given that the City of Snyder 2021 Annual Budget will be adopted during a meeting of the City Council on June 15, 2020.

CITY OF SNYDER, OKLAHOMA
Fiscal Year 2020 / 2021 Annual Budget

BUDGET SUMMARY

	BEGINNING BALANCE (Estimates)	REVENUES	EXPENSES	TRANSFERS	Net Change	ENDING BALANCE
GENERAL FUND	\$ 201,536	\$ 395,793	\$ (791,222)	\$ 225,000	\$ (170,429)	\$ 31,107
ENTERPRISE FUND Public Works Authority	\$ 1,042,365	\$ 1,251,791	\$ (962,736)	\$ (225,000)	\$ 64,055	\$ 1,106,420
GRAND TOTAL ALL FUNDS	\$ 1,243,901	\$ 1,647,584	\$ (1,753,958)	\$ -	\$ (106,374)	\$ 1,137,527

**CITY OF SNYDER
GENERAL FUND BUDGET
2020/2021 Operating and Capital Projects Budget**

	ACTUAL 2018/2019	AMENDED BUDGET 2019/2020	PROJECTED BUDGET 2019/2020	PROPOSED BUDGET 2020/2021	
OPERATING REVENUES					
Sales tax	\$ 248,214	\$ 222,016	\$ 259,648	\$ 194,046	75%
Use Tax	45,958	37,637	56,081	44,865	80%
Franchise Tax	32,053	27,786	30,304	27,274	90%
Beverage Tax	29,206	21,589	34,961	27,969	80%
Tobacco Tax	2,075	1,859	2,291	1,833	80%
Swimming Pool Fees	-	2,500	-	-	
Police fines & fees	25,237	17,500	29,577	22,500	
Police restricted fee	1,360	600	1,679	1,000	
Fire revenues	18,390	15,000	27,620	17,500	
Street & Alley	34,283	29,750	34,340	30,906	90%
Park Revenue	5,666	6,500	5,687	5,000	
Rental income	1,900	1,800	1,867	1,800	
Cemetery fee	6,805	6,500	9,600	6,500	
License and fees	690	300	2,233	800	
Code Enforcement Fines	689	500	1,167	500	
Grants:					
Fire	4,000	-	-	-	
Pool	-	99,970	-	-	
Park	92,302	82,450	94,646	-	
CDBG - CIP	-	-	-	-	
Police	-	70,315	70,315	-	
Interest	1,128	400	1,508	900	
Other Revenue	1,369	500	435	400	
Sr. Citizens	29,129	30,000	33,860	12,000	half yr
TOTAL OPERATING REVENUES	\$ 580,454	\$ 675,471	\$ 697,818	\$ 395,793	
OPERATING EXPENSES					
General Government					
Personal Services	\$ 64,616	\$ 67,153	\$ 71,097	\$ 69,414	
Materials and Supplies	12,680	10,000	13,388	13,500	
Other Services and Charges	43,435	67,000	57,317	68,600	
Capital Outlay	-	3,000	-	2,500	
Total General Government	120,731	147,153	141,803	154,014	
Code Enforcement Department					
Personal Services	15,026	16,653	13,268	16,484	
Materials and Supplies	767	400	964	1,000	
Other Services and Charges	1,061	1,500	403	500	
Capital Outlay	-	18,000	-	-	
Total Code Enforcement Department	16,854	36,553	14,635	17,984	
Animal Control Department					
Personal Services	-	30,000	31,020	43,539	
Materials and Supplies	-	-	-	500	
Other Services and Charges	522	3,000	2,479	2,000	
Total Animal Control Department	522	33,000	33,499	46,039	
Library Department					
Personal Services	-	5,339	3,445	5,339	
Materials and Supplies	3,961	4,500	1,045	3,000	
Other Services and Charges	3,219	4,000	3,832	4,000	
Total Library Department	7,180	13,839	8,323	12,339	
Police Department					
Personal Services	166,379	243,891	127,904	170,403	
Materials and Supplies	10,167	9,000	13,613	14,000	
Other Services and Charges	18,967	19,000	25,963	26,000	
Capital Outlay	-	95,115	119,724	2,000	
Total Police Department	195,513	367,006	287,204	212,403	

CITY OF SNYDER
GENERAL FUND BUDGET
2020/2021 Operating and Capital Projects Budget

	ACTUAL 2018/2019	AMENDED BUDGET 2019/2020	PROJECTED BUDGET 2019/2020	PROPOSED BUDGET 2020/2021
Fire Department				
Personal Services	6,557	10,687	10,057	10,942
Materials and Supplies	4,232	7,500	5,525	5,500
Other Services and Charges	5,258	8,000	7,107	7,000
Capital Outlay	-	14,100	14,100	1,800
Total Fire Department	16,047	40,287	36,789	25,242
Ambulance				
Kiowa payment - 25% sales tax	61,005	55,504	65,567	48,512
Total Ambulance	61,005	55,504	65,567	48,512
Cemetery				
Personal Services	6,115	8,327	6,221	8,242
Materials and Supplies	-	-	-	-
Other Services and Charges	2,702	4,000	729	2,750
Capital Outlay	-	15,200	15,200	1,270
Total Cemetery	8,817	27,527	22,151	12,262
Street Department				
Personal Services	-	-	45,275	79,261
Materials and Supplies	18,148	15,000	10,445	10,500
Other Services and Charges	12,806	10,000	10,477	10,500
Capital Outlay	-	15,000	-	134,360
Total Street Department	30,954	40,000	66,197	234,621
Park Department				
Personal Services	-	-	-	-
Materials and Supplies	-	-	-	-
Other Services and Charges	1,262	3,000	1,511	2,000
Capital Outlay	-	-	-	-
Total Park Department	1,262	3,000	1,511	2,000
Beautification Committee				
Personal Services	-	-	-	-
Materials and Supplies	-	1,500	-	-
Other Services and Charges	-	-	-	-
Capital Outlay	-	-	-	-
Total Beautification Committee	-	1,500	-	-
Swimming Pool Department				
Personal Services	-	24,000	-	-
Materials and Supplies	-	11,000	-	-
Other Services and Charges	1,553	5,000	5,192	-
Capital Outlay	1,350	199,000	-	-
Total Swimming Pool Department	2,903	239,000	5,192	-
Sr. Citizens				
Personal Services	19,803	20,591	19,055	9,806
Materials and Supplies	16,923	17,500	16,444	8,000
Other Services and Charges	1,712	1,000	4,131	2,000
Capital Outlay	-	-	-	-
Total Sr. Citizens	38,438	39,091	39,629	19,806

**CITY OF SNYDER
GENERAL FUND BUDGET
2020/2021 Operating and Capital Projects Budget**

	ACTUAL 2018/2019	AMENDED BUDGET 2019/2020	PROJECTED BUDGET 2019/2020	PROPOSED BUDGET 2020/2021
Community Building				
Materials and Supplies	174	250	168	200
Other Services and Charges	5,348	7,000	5,572	5,500
Total Community Building	<u>5,522</u>	<u>7,250</u>	<u>5,740</u>	<u>5,700</u>
Emergency Management				
Materials and Supplies	685	1,500	-	-
Other Services and Charges	659	1,000	288	300
Capital Outlay	-	12,200	12,200	-
Total Emergency Management	<u>1,344</u>	<u>14,700</u>	<u>12,488</u>	<u>300</u>
TOTAL EXPENDITURES	<u>\$ 507,092</u>	<u>\$ 1,065,410</u>	<u>\$ 740,727</u>	<u>\$ 791,222</u>
REVENUES OVER (UNDER) EXPENDITURES	73,363	(389,938)	(42,908)	(395,429)
OTHER FINANCING SOURCES (USES)				
Transfers-in	35,000	440,000	125,000	225,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>35,000</u>	<u>440,000</u>	<u>125,000</u>	<u>225,000</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 108,363</u>	<u>\$ 50,062</u>	<u>\$ 82,092</u>	<u>\$ (170,429)</u>
BEGINNING FUND BALANCE - estimated	16,551	23,209	23,209	65,906
Use of Rst Street Funds for capital impv	-	-	-	134,360
Use of Rst Cemetery Funds for capital impv	-	-	-	1,270
ENDING FUND BALANCE	<u>\$ 124,914</u>	<u>\$ 73,271</u>	<u>\$ 105,301</u>	<u>\$ 31,107</u>

- 90% of Projected YTD
- 75% of Lowest Month Annualized

**SNYDER PUBLIC WORKS AUTHORITY
2020/2021 Operating and Capital Projects Budget**

	ACTUAL 2018/2019	APPROVED BUDGET 2019/2020	PROJECTED BUDGET 2019/2020	PROPOSED BUDGET 2020/2021	
OPERATING REVENUES					
Sewer Revenues	\$ 136,291	\$ 134,848	\$ 139,716	\$ 128,539	92%
Trash Revenues	255,949	255,345	262,980	241,942	92%
Water Revenues	681,274	679,308	764,121	680,000	
Utility Surcharge - Debt Service \$3.50	25,841	25,000	25,880	23,810	92%
Other Revenues	25,904	20,000	20,852	20,000	
Grant Income	-	-	-	150,000	CDBG
TOTAL OPERATING REVENUES	\$ 1,125,259	\$ 1,114,501	\$ 1,213,549	\$ 1,244,291	
OPERATING EXPENSES					
<i>Administration Department</i>					
Personal Services	\$ 62,276	\$ 62,661	\$ 57,971	\$ 63,376	
Materials and Supplies	7,232	9,000	8,033	8,500	
Other Services and Charges	37,832	37,500	35,727	36,000	
Capital Outlay	-	-	-	2,500	
Total Administration Department	107,340	109,161	101,731	110,376	
<i>Sewer Department</i>					
Personal Services	-	-	44,793	47,949	
Materials and Supplies	7,506	10,000	5,712	5,750	
Other Services and Charges	9,610	15,000	3,000	3,000	
Debt Service - \$300k sewer project (\$2,800/month)	6,527	33,600	33,600	33,600	
Capital Outlay	-	5,700	5,700	-	
Total Sewer Department	23,643	64,300	92,805	90,299	
<i>Trash Department</i>					
Other Services and Charges	151,422	156,182	152,503	160,128	5%
Total Trash Department	151,422	156,182	152,503	160,128	

SNYDER PUBLIC WORKS AUTHORITY
2020/2021 Operating and Capital Projects Budget

	ACTUAL 2018/2019	APPROVED BUDGET 2019/2020	PROJECTED BUDGET 2019/2020	PROPOSED BUDGET 2020/2021
<i>Water Department</i>				
Personal Services	204,358	210,274	136,632	90,333
Materials and Supplies	84,326	97,500	132,743	125,000
Other Services and Charges	92,482	98,000	144,039	125,000
Capital Outlay	-	50,000	50,000	182,000
Debt Service				
All America Bank	18,731	19,600	19,600	19,600
BOK / Mtn Park - \$4,654	11,557	60,000	55,528	60,000
Total Water Department	411,454	535,374	538,541	601,933
TOTAL OPERATING EXPENDITURES	693,859	865,018	885,580	962,736
OPERATING INCOME (LOSS)	431,400	249,483	327,969	281,555
NON-OPERATING REVENUES (EXPENSES)				
Interest Income	8,856	5,000	13,948	7,500
TOTAL OTHER FINANCING SOURCES (USES)	8,856	5,000	13,948	7,500
INCOME (LOSS) BEFORE OPERATING	\$ 440,256	\$ 254,483	\$ 341,917	\$ 289,055
OPERATING TRANSFERS OUT				
General Fund	(35,000)	(440,000)	(125,000)	(225,000)
Total transfers out	(35,000)	(440,000)	(125,000)	(225,000)
NET INCOME	\$ 405,256	\$ (185,517)	\$ 216,917	\$ 64,055
BEGINNING FUND BALANCE-estimated	509,297	897,747	897,747	1,042,365
ENDING FUND BALANCE	\$ 914,553	\$ 712,231	\$ 1,114,665	\$ 1,106,420

**SNYDER PUBLIC WORKS AUTHORITY
2020/2021 Operating and Capital Projects Budget**

ACTUAL 2018/2019	APPROVED BUDGET 2019/2020	PROJECTED BUDGET 2019/2020	PROPOSED BUDGET 2020/2021
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Gross Profit By Department - excluding capital outlay

<u>Sewer</u>				
Revenue	136,291	134,848	139,716	128,539
Expenses	(23,643)	(58,600)	(42,312)	(42,350)
Gross Profit	\$ 112,648	\$ 76,248	\$ 97,404	\$ 86,189
GP%	82.65%	56.54%	69.72%	67.05%
<u>Garbage</u>				
Revenue	255,949	255,345	262,980	241,942
Expenses	(151,422)	(156,182)	(152,503)	(160,128)
Gross Profit	\$ 104,527	\$ 99,163	\$ 110,477	\$ 81,814
GP%	40.84%	38.83%	42.01%	33.82%
<u>Water</u>				
Revenue	681,274	679,308	764,121	680,000
Expenses	(411,454)	(485,374)	(488,541)	(419,933)
Gross Profit	\$ 269,820	\$ 193,934	\$ 275,580	\$ 260,067
GP%	39.61%	28.55%	36.06%	38.25%
Total Gross Profit	\$ 486,995	\$ 369,345	\$ 483,461	\$ 428,070

PROOF OF PUBLICATION KIOWA COUNTY DEMOCRAT

530 E Street
Snyder, Oklahoma 73566
580-569-2684
mail@kiowacountydemocrat.com

I, Dee Richardson, of lawful age, being duly sworn upon oath, deposes and says that I am the Editor & Publisher of The Kiowa County Democrat, a weekly publication that is a "legal newspaper" as that phrase is defined in 25 O.S. Section 106 for the City of Snyder, for the County of Kiowa, in the State of Oklahoma, and that the attachment hereto contains a true and correct copy of what was actually published in said legal newspaper in consecutive issues on the following dates:

INSERTION DATE(S): May 28, 2020

PUBLICATION FEE:\$ 29.60

Dee Richardson
Publisher


State of Oklahoma
County of Kiowa

Signed and sworn to before me this 28th day of May, 20 20
By Dee Richardson

Brenda Saville
Notary Public

My Commission expires: 5/15/22, 20

Commission # 02006155

 **BRENDA SAVILLE**
Notary Public
State of Oklahoma
Commission # 02006155 Expires 05/15/22

[Published in the Kiowa County Democrat May 28, 2020]

In accordance with Section 17-208, Title 11, Oklahoma Statutes, notice is hereby given the proposed City of Snyder fiscal year 2020/2021 Annual Budget will be considered at the regular meeting held June 15, 2020. Copies of the proposed budget are available for review in the City of Snyder City Hall.

Notice is hereby given that the City of Snyder 2021 Annual Budget will be adopted during a meeting of the City Council on June 15, 2020.

CITY OF SNYDER, OKLAHOMA
Fiscal Year 2020/2021 Annual Budget

BUDGET SUMMARY

	Beginning Balance (Estimates)	Revenues	Expenses	Transfers	Net Change	Ending Balance
General Fund	\$201,536	\$395,792	\$(791,222)	\$225,000	\$(170,430)	\$31,106
Enterprise Fund Public Works Authority	\$1,042,365	\$1,251,790	\$(962,736)	\$(225,000)	\$64,054	\$1,106,419
Grand Total All Funds	\$1,243,901	\$1,647,582	\$(1,753,958)	\$ -	\$(106,376)	\$1,137,525