

CITY OF HUGO

ANNUAL BUDGET

2016-2017 FISCAL YEAR

RECEIVED,

JUN 27 2016

**State Auditor
and Inspector**

Choctaw

April 28, 2016

To the City of Hugo City Council;

It is time again for the presentation of the proposed budget for the City of Hugo.

The format for the budget has been changed in as much as it reflects what is shown in our financial statements. This will allow for direct budget comparisons at any time during the fiscal year and make it much easier to budget by dept. going forward. The Amended budget is included in the following pages and can be adopted at any time prior to June 21, 2016

This year's budget does reflect some carryover both in General and the HMA but still remains very tight. I do believe that we will have some growth in our revenue and we will see better control on expenditures.

We are in decent shape at Street and Alley and have the funds to begin laying streets in several areas as long as the funds and weather hold out. We also will begin the WWTP project as well as replacing sewer lines in several areas that are greatly needed. This past year we have spent a great deal of money on both the WTP and the WWTP and have both facilities operating well. We will also be rebuilding the North Plant Lift Station this fiscal year.

There are funds in this budget for additional Capital Outlay for the PD, Parks, and Street and Alley as well as a COLA for our personnel if this budget is adopted.

The Capital Outlay will include Police Cars, Concession Bldg at Walter Leonard Park, and one or two pickups for Street. There is always the unforeseen such as Health Ins. Costs, lower tax revenue, failure of old equipment but we will manage these if and when they arise. We will continue our efforts for streets, city clean up, clean safe parks and with the ongoing efforts of our elected City Officials strive to make Hugo a better place to live, work and play.

Sincerely,

David Rawls, City Manager

City of Hugo - General Fund
Budget FYE 2016/2017

	15/16 9MO ACTUAL	Estimated Actual	2015/2016 Budget	2015/2016 Amended	2016/2017 BUDGET
Revenue					
Sales Taxes	\$ 1,257,509	\$ 1,676,679	\$ 1,859,413	\$ 1,676,679	\$ 1,752,750
Use Taxes	\$ 107,895	\$ 143,860	\$ 126,542	\$ 143,860	\$ 147,457
Hotel/Motel Tax	\$ 49,376	\$ 65,835	\$ 69,351	\$ 65,835	\$ 67,481
Cigar & Cigarette Taxes	\$ 28,862	\$ 38,483	\$ 37,111	\$ 38,483	\$ 39,445
Alcoholic Beverage Tax	\$ 57,585	\$ 76,780	\$ 75,067	\$ 76,780	\$ 78,700
911 Fees	\$ 11,645	\$ 15,527	\$ 20,101	\$ 15,527	\$ 15,915
Franchise Taxes	\$ 117,886	\$ 157,181	\$ 172,892	\$ 157,181	\$ 165,040
Cemetery Plot Sales	\$ 18,115	\$ 24,153	\$ 13,418	\$ 24,153	\$ 24,757
Grave Opening and Closings	\$ 16,747	\$ 22,329	\$ 21,504	\$ 22,329	\$ 22,887
Fees and Permits	\$ 41,202	\$ 54,936	\$ 26,004	\$ 54,936	\$ 56,309
Police Fines	\$ 65,043	\$ 86,724	\$ 61,894	\$ 86,724	\$ 88,892
Capital Improvement Fees	\$ 45,160	\$ 60,213	\$ 61,591	\$ 60,213	\$ 61,718
Nutrition Reimbursement	\$ 47,427	\$ 63,236	\$ -	\$ 63,236	\$ 64,817
Interest Revenues	\$ 338	\$ 451	\$ 420	\$ 451	\$ 462
Contributions and Donations	\$ 3,240	\$ 4,320	\$ -	\$ 4,320	\$ 4,428
Reimbursements and Fees	\$ 24,780	\$ 33,040	\$ -	\$ 33,040	\$ 33,866
Rental Revenues	\$ 14,320	\$ 19,093	\$ -	\$ 19,093	\$ 19,570
Other Revenues	\$ 290,626	\$ 387,501	\$ 25,539	\$ 387,501	\$ 397,189
Transfers In/Out	\$ 180,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 246,000
Total Revenue	\$ 2,377,756	\$ 3,170,341	\$ 2,545,308	\$ 3,170,341	\$ 3,287,683
General and Administrative					
Payroll and Wages	\$ 1,323,896	\$ 1,765,195	\$ 1,458,121	\$ 1,765,195	\$ 1,765,195
Contract Labor and Services	\$ 54,370	\$ 72,493	\$ -	\$ 72,493	\$ 72,493
Payroll Taxes	\$ 85,949	\$ 114,599	\$ 85,950	\$ 114,599	\$ 114,599
Benefits	\$ 239,079	\$ 318,772	\$ 218,719	\$ 318,772	\$ 502,071
Insurance and Bonds	\$ 26,447	\$ 35,263	\$ 40,232	\$ 35,263	\$ 35,263
Office Expense	\$ 3,260	\$ 4,347	\$ 3,598	\$ 4,347	\$ 4,347
Accounting and Legal Detail	\$ 39,589	\$ 52,785	\$ 27,457	\$ 52,785	\$ 52,785
Gas and Oil	\$ 26,332	\$ 35,109	\$ 40,117	\$ 35,109	\$ 35,109
Repairs and Maintenance	\$ 5,394	\$ 7,192	\$ 28,276	\$ 7,192	\$ 7,192
Supplies and Equipment	\$ 177,645	\$ 236,860	\$ 67,957	\$ 236,860	\$ 230,860
Telephone and Utilities	\$ 44,060	\$ 58,747	\$ 72,504	\$ 58,747	\$ 58,747
Travel and Training	\$ 5,075	\$ 6,767	\$ 9,559	\$ 6,767	\$ 6,767
Other Expenses	\$ 220,859	\$ 294,479	\$ 27,021	\$ 294,479	\$ 294,479
Capital Outlay	\$ 67,868	\$ 90,491	\$ 491,336	\$ 90,491	\$ 90,491
Debt Principal	\$ 12,964	\$ 17,285	\$ -	\$ 17,285	\$ 17,285
Total General and Administrative	\$ 2,332,787	\$ 3,110,383	\$ 2,570,847	\$ 3,110,384	\$ 3,287,683

City of Hugo, Oklahoma
 Amended Budget FY 2015-2016
 Year to date and Est. Actual FY 2015-2016
 Hugo Municipal Authority

CITY OF HUGO
 FY 2016-2017
 HMA BUDGET

Revenue	Yr to Date (9 mos.)	Est. Actual 2015-16	2015-2016 Budget	Amended Budget
Sales Taxes	\$ 689,355	\$ 919,140	\$ 913,714	\$ 919,140
Water Sales	\$ 979,595	\$ 1,306,127	\$ 1,273,191	\$ 1,306,127
sewer Sales	\$ 497,695	\$ 663,593	\$ 481,830	\$ 663,593
Trash Fees	\$ 284,931	\$ 379,908	\$ 366,756	\$ 379,908
Capital Improvement Fees	\$ 95,003	\$ 126,671	\$ 136,838	\$ 126,671
Rate Fees and Reconnects	\$ 24,015	\$ 32,020	\$ 29,163	\$ 32,020
Interest Revenues	\$ 441	\$ 588	\$ 800	\$ 588
Grant Revenues	\$ 15,000	\$ 183,000	\$ 1,463,000	\$ 183,000
Other Revenues	\$ 21,877	\$ 29,169	\$ 31,730	\$ 26,169
Capital Financing	\$ 83	\$ 111	\$ 3,142,000	\$ 111
Transfers In/Out	\$ (180,000)	\$ (240,000)	\$ (240,000)	\$ (240,000)
Total Revenue	\$ 2,427,995	\$ 3,400,327	\$ 7,599,022	\$ 3,397,327
			\$ 4,200,000	
			\$ 3,399,022	

*** The darkened figures represent the Wastewater Project from USDA that was budgeted in 2015-16 but is now amended to FY 2016-17

Expenses	Year to Date (9 mos)	Est. Actual 2015-16	2015-2016 Budget	Amended Budget
Payroll and Wages	\$ 290,607	\$ 387,476	\$ 448,926	\$ 387,476
Contract Labor and Services	\$ 435,405	\$ 580,540	\$ 541,642	\$ 580,540
Payroll Taxes	\$ 23,607	\$ 31,476	\$ 35,915	\$ 31,476
Benefits	\$ 7,813	\$ 10,417	\$ 67,339	\$ 10,417
Insurance and Bonds	\$ 37,620	\$ 50,160	\$ 44,275	\$ 50,160
Office Expenses	\$ 6,278	\$ 8,371	\$ 8,814	\$ 8,371
Accounting and Legal	\$ 29,447	\$ 39,263	\$ 28,314	\$ 39,263
Gas and Oil	\$ 8,675	\$ 11,567	\$ 14,961	\$ 11,567
Repairs and Maintenance	\$ 25,927	\$ 34,569	\$ 34,432	\$ 34,569
Supplies and Equipment	\$ 263,571	\$ 351,428	\$ 222,853	\$ 351,428
Telephone and Utilities	\$ 188,796	\$ 251,728	\$ 216,267	\$ 251,728
Travel and Training	\$ 771	\$ 1,028	\$ 1,252	\$ 1,028
Other Expenses	\$ 64,858	\$ 86,477	\$ 61,242	\$ 86,477
Capital Outlay	\$ 52,891	\$ 270,521	***	\$ 270,521
Debt Service Principal	\$ 346,205	\$ 461,607	\$ 716,307	\$ 461,607
Debt Service Interest	\$ 1,936	\$ 2,581	\$ 374,630	\$ 2,581
Trash Contract Fees	\$ 143,650	\$ 191,533	\$ 206,284	\$ 191,533
Transfers Out	\$ 180,000	\$ 240,000	\$ 240,000	\$ 240,000
Total Expenses	\$ 2,108,057	\$ 3,010,742	\$ 3,263,453	\$ 3,010,742

Excess Revenue Carry Forward \$ 386,585 \$ 357,173

City of Hugo Budget FY 2016-2017
 Fire Dept. Fund 108 General

					BUDGET
	9 mos. Actual	Est. Actual 15-16	FY 2015-16 Budget	Amended Budget	FY 2016-2017
Total Revenue	0	0	0	0	
Expenses					
Payroll & Wages	\$ 389,813	\$ 519,751	\$ 503,319	\$ 519,751	\$ 532,744
Payroll Taxes	\$ 7,690	\$ 10,253	\$ 7,298	\$ 10,253	\$ 10,510
Benefits	\$ 72,139	\$ 96,185	\$ 75,498	\$ 96,185	\$ 98,590
Insurance & Bonds	\$ 605.00	\$ 807	\$ 700	\$ 807	\$ 827
Office Expense	\$ 100	\$ 133	\$ 124	\$ 133	\$ 137
Gas & Oil	\$ 3,143	\$ 4,191	\$ 4,978	\$ 4,191	\$ 4,295
Repairs & Maint.	\$ 110	\$ 147	\$ 191	\$ 147	\$ 150
Supplies & Equip.	\$ 2,453	\$ 3,271	\$ 8,339	\$ 3,271	\$ 3,352
Telephone & Utilities	\$ 10,971	\$ 14,628	\$ 16,767	\$ 14,628	\$ 14,994
Travel & Training	\$ 125	\$ 167	\$ 273	\$ 167	\$ 171
Other Expenses	\$ 326	\$ 435	\$ 1,810	\$ 435	\$ 446
TOTAL	\$ 487,475	\$ 649,967	\$ 619,297	\$ 649,967	\$ 666,216

City of Hugo FY 2016-2017 Budget Airport

REVENUE	9 mos. Actual	Est. Actual 2015-16	Budget 2016-2017
Fuel Sales	96104	\$ 128,139	131342
Interest Revenue	26	\$ 35	36
Rental Revenue	23950	\$ 31,933	32732
Grant Revenue	196826	\$ 262,435	170000
Other Revenue	3504	\$ 4,672	4789
Total Revenue	\$ 320,410	\$ 427,213	\$ 338,898
Expenses			
Payroll & Wages	24438	\$ 32,584	33399
Payroll Taxes	1981	\$ 2,641	2707
Benefits	781	\$ 1,041	1067
Office Expenses	146	\$ 195	200
Gas & Oil	34084	\$ 45,445	46581
Repairs & Maint.	23186	\$ 30,915	31688
Supplies & Equip.	2716	\$ 3,621	3712
Telephone & Utilities	5974	\$ 7,965	8164
Other Expenses	5974	\$ 7,965	24965
Capital Outlay	141777	\$ 189,036	153000
Debt Service-Principal	14354	\$ 19,139	19617
Total Expenses	\$ 255,411	\$ 340,548	\$ 325,101

City of Hugo, Oklahoma
 FY 2016-2017 Budget
 Police Dept. Fund 104

	Est. Actual 2015-16	2015-16 Budget	Amended	FY 2016-2017 Budget
Expenses				
Payroll and Wages	\$ 865,052	\$ 600,000	\$ 865,052	\$ 886,678
Payroll Taxes	\$ 70,573	\$ 48,000	\$ 70,573	\$ 72,338
Benefits	\$ 106,848	\$ 90,000	\$ 106,848	\$ 109,519
Insurance and Bonds	\$ -	\$ 233	\$ -	\$ -
Gas and Oil	\$ 23,161	\$ 21,694	\$ 23,161	\$ 23,740
Repairs and Maint.	\$ 567	\$ 4,955	\$ 567	\$ 581
Supplies and Equip.	\$ 13,353	\$ 11,773	\$ 13,353	\$ 13,687
Telephone and Utilities	\$ 13,244	\$ 14,881	\$ 13,244	\$ 13,575
Travel and Training	\$ 403	\$ 1,457	\$ 403	\$ 413
Other Expenses	\$ 8,419	\$ 2,203	\$ 8,419	\$ 8,629
Capital Outlay	\$ -	\$ 30,000	\$ -	\$ 34,000
Total	\$ 1,101,620	825196	1101620	\$ 1,163,161

City of Hugo FY 2016-2017 Budget
 Nutrition Fund 118

	Est. Actual 2015-16	2015-16 Budget	2015-16 Amended	2016-2017 Budget
Revenue				
Nutrition Reimbursements	\$ 63,236	\$ 64,000	\$ 63,236	\$ 64,817
Total	\$ 63,236	\$ 64,000	\$ 63,236	\$ 64,817
Expenses				
Payroll & Wages	\$ 39,952	\$ 52,301	\$ 39,952	\$ 40,951
Payroll Taxes	\$ 3,456	\$ 4,184	\$ 3,456	\$ 3,542
Benefits	\$ 3,125	\$ 7,845	\$ 3,125	\$ 3,203
Repairs & Maint.	\$ 87	\$ 964	\$ 87	\$ 89
Supplies & Equip.	\$ 1,059	\$ 761	\$ 1,059	\$ 6,816
Telephone & Utilities	\$ 3,625	\$ 8,163	\$ 3,625	\$ 3,716
Travel & Training	\$ 5,915	\$ 6,803	\$ 5,915	\$ 6,063
Other Expenses	\$ 427	\$ 676	\$ 427	\$ 438
Total Expenses	\$ 57,645	\$ 81,697	\$ 57,645	\$ 64,817

**City of Hugo FY 2016-2017 Budget
Parks and Rec. Dept. Fund 120**

	Est. Actual	15-16 Budget	Amended Budget	FY 2016-17 Budget
Revenue				
Hotel Motel Tax	\$ 43,749	\$ -	\$ 43,749	\$ 44,843
Interest Revenue	\$ 9	\$ -	\$ 9	\$ 10
Contributions & Donations	\$ 4,320	\$ -	\$ 4,320	\$ 4,428
Rental Revenue	\$ 19,093	\$ -	\$ 19,093	\$ 19,571
Other Revenue	\$ 166,949	\$ -	\$ 166,949	\$ 171,123
Total Revenue	\$ 234,121	\$ -	\$ 234,121	\$ 239,974
Expenses				
Payroll and Wages	\$ 141,788	\$ 123,114.0	\$ 141,788	\$ 145,333
Payroll Taxes	\$ 12,968	\$ 9,849.0	\$ 12,968	\$ 13,292
Benefits	\$ 4,167	\$ 18,467.0	\$ 4,167	\$ 4,271
Office Expenses	\$ -	\$ 146.0	\$ -	\$ -
Gas and Oil	\$ 4,947	\$ 6,451.0	\$ 4,947	\$ 5,354
Repairs & Maint.	\$ 2,265	\$ 16,350.0	\$ 2,265	\$ 2,322
Supplies & Equip	\$ 15,000	\$ 24,360.0	\$ 15,000	\$ 15,375
Telephone & Utilities	\$ 15,265	\$ 14,945.0	\$ 15,265	\$ 15,647
Travel and Training	\$ 64	\$ -	\$ 64	\$ 66
Other Expenses	\$ 2,807	\$ 12,132.0	\$ 2,807	\$ 2,974
Capital Outlay	\$ 17,193	\$ -	\$ 17,193	\$ 17,623
Debt Ser. Principal	\$ 17,285	\$ -	\$ 17,285	\$ 17,717
Total Expenses	\$ 233,749	\$ 225,814.0	\$ 233,749	\$ 239,974

**City of Hugo FY 2016-2017
Budget for Special Police Fund**

	FY 2015-16 Est. Actual	Budget FY 2016-2017
Revenue		
Police Fines	\$ 39,999	\$ 40,999
Other Revenue	\$ 200	\$ 205
Total Revenue	<u>\$ 40,199</u>	<u>\$ 41,204</u>
 Expenses		
Repairs and Maint.	\$ 9,876	\$ 10,000.0
Supplies and Equip.	\$ 9,999	\$ 10,000.0
Travel and Training	\$ 500	\$ 500.0
Other Expenses	\$ 500	\$ 500.0
Capital Outlay	\$ 45,000	\$ 20,000.0
Total Expenses	<u>\$ 65,875</u>	<u>\$ 41,000.0</u>

Special Police Fund represents 40% of Police Fines

City of Hugo FY 2016-2017
Budget Special Fire

	FY 2015-16 Est. Actual	Budget FY 2016-2017
Revenue		
Other Revenues	\$ 399	\$ 500
Total Revenue	<u>\$ 399</u>	<u>\$ 500</u>
Expenses		
Repairs and Maint.	\$ 588	\$ 603
Supplies & Equip	\$ 1,500	\$ 1,538
Capital Outlay	\$ 17,000	\$ 17,425
Total Expenses	<u>\$ 19,088</u>	<u>\$ 19,565</u>

City of Hugo FY 2016-2017 Budget
Hugo Industrial Authority

	Est. Actual 2015-16	Budget 15/16	FY 2016-2017 Budget
Revenue			
Interest Revenue	\$ 116	0	\$ 120
Rental Revenue	\$ 14,366	0	\$ 14,500
Total	\$ 14,482.00	0	\$ 14,620
Expense			
Repairs and Maint.	\$ 1,502	\$ -	\$ 1,540
Supplies & Equip.	\$ 2,084	\$ -	\$ 2,136
Other Expenses	\$ 2,038	\$ -	\$ 2,089
Total Expenses	\$ 5,624	\$ -	\$ 5,765
Carry over from FY 2015-2016		\$ 72,935.0	

City of Hugo - Cemetary
2016-2017

	2015-2016 Budget	Estimated Actual	2016-2017 Budget
Revenue			
Cemetary Plot Sales	13,418	24,153	24,757
Grave Openings and Closings	21,504	22,329	22,887
Other	-	-	-
Interest Income	-	6,082	6,082
Fund Balance Carry Forward	-	-	27,201
Total Revenue	<u>34,922</u>	<u>52,564</u>	<u>80,927</u>
Operating Expenses			
Repairs and Maintenance	5,000	6,667	6,867
Supplies and Equipment	3,895	5,193	5,349
Telephone and Utilities	5,201	6,935	7,143
Travel and Training	-	-	-
Other Expenses	365	487	501
Capital Outlay	-	-	15,000
Debt Service Principal	-	-	-
Debt Service Interest	-	-	-
Total Operating Expenses	<u>14,461</u>	<u>19,281</u>	<u>34,860</u>
Income(Loss) from Operations	<u>\$ 20,461</u>	<u>\$ 33,283</u>	<u>\$ 46,067</u>