

David Mitchell – Ward 4
Richard Anderson – Ward 1
Bob Nance – Ward 2
Steve McCammon – Ward 3
Roberta Ellis – Council Member at Large



THE CITY OF WALTERS
MUNICIPAL LIGHT, WATER AND SEWER PLANTS

John Sheppard, City Manager
(580) 875-3337 • Fax (580) 875-2289
129 East Colorado Street
PO Box 485
Walters, Oklahoma 73572

June 10, 2016

Office of the State Auditor & Inspector
2300 Lincoln Blvd., Room 100
Oklahoma City, OK 73105

To Whom it May Concern:

Please find enclosed the City of Walters Fiscal Year 2016-2017 Budget. Also included is Resolution No. 816 establishing Budget Amendment Authority and the Affidavit of Publication.

Sincerely,

Dollie Glenn
City Clerk

RECEIVED
JUN 13 2016
State Auditor
and Inspector

Cotton

**CITY OF WALTERS
BUDGET MESSAGE**

FY 2016-2017

To: City Council and Citizens of Walters

The upcoming FY 2016-2017 annual budget of the City of Walters has been prepared for your consideration and reflects the City's continuing effort to provide quality services to its citizens.

The budget herein presented contains the following items of note:

- Capital improvement projects in this budget are very limited to available funds. The Public Works Authority Capital improvements are also limited by available funds. The included capital expenditures only represent the normal replacements to plant.
- Rate increases are not indicated in the 2016-2017 Budget Year. Electric rates were increased in January 2014 and appear to be sufficient at this time. Natural Gas costs at the power plants have fallen due to the abundance of gas in the U.S. The status of OMPA's coal unit is unknown, but we should expect the Oklaunion units to be scuttled within the next few years due to EPA restrictions on greenhouse gas emissions. Within the attached budget, water sales may be understated since previous water restrictions have been lifted and no restrictions are anticipated since early spring 2016 rains have all surface water supplies full. The drought may reoccur at any time. Therefore the City will continue to develop supplemental water supplies. The Public Works Budget reflects capital expenditures for water infrastructure. All utility revenues are very near last year's levels and should be conservative.
- Both Budgets include increase to support an across the board pay increase of 2.5% for the employees. Seasonal employees will be held at current levels. Part time employees will be reviewed individually.
- Transfer funds from the Public Works Authority support many activities and will be monitored closely. The City does a good job of controlling costs and tracking when budget amendments and fund transfers are required.
- Other ordinary cost increases have been contemplated and assigned to the various departments. Budgetary controls are set at the Department level.

The proposed budget presented to you is a balanced budget prepared in accordance with the Oklahoma Municipal Budget Act in Title 11 of the Oklahoma Statutes.

However, as the Budget preparation was nearing completion, the Oklahoma Department of Corrections made the decision to close all of the pre-release Work Centers in Oklahoma in an effort to provide additional dollars and reduce their impact on the State Budget deficit. The City and Public Works depend heavily on inmate labor to provide least cost services to the residents. Current rough estimates indicate that the loss of inmate labor, the loss of electric and water sales to the Work Center could impact this budget by as much as \$250,000. The City owns the Work Center facility and is required to maintain it under the contract with the DOC. The average cost to the City for Maintenance is \$9,500 so that will be a reduction in the revenue loss.

The City and Public Works Authority will have to hire regular full time employees to replace

inmate labor to maintain services. It is anticipated that the number of employees hired will be significantly less than the number of inmates that were being used. The inmates were available so the City was using more than the minimum number required to complete a task.

A Budget amendment will be prepared as the loss in revenue, the increased cost of additional labor, and the impact of losing DOC employees that live in town become more apparent. It is assumed that the City and Public Works will still provide the same services but at a reduced level, with possible rate increases to cover the additional costs. The loss of inmate labor will impact the current budget year (2015 – 2016) since the various departments will begin testing operations with reduced labor to determine the optimum employment level.

Respectfully submitted,

David Mitchell, Mayor

City of Walters

FUND SUMMARY

Fund: General Fund

Fiscal Year 16-17

Estimated Revenues	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Actual (est) FY 15-16	Budget Year FY 16-17
Administration	\$745,610	\$702,285	\$711,227	\$708,180
Police	\$27,883	\$26,727	\$15,690	\$14,920
Fire	\$11,308	\$12,365	\$9,358	\$12,365
Street	\$34,375	\$82,245	\$29,560	\$32,245
Parks	\$17,860	\$13,644	\$14,107	\$13,644
Library	\$9,832	\$8,827	\$8,375	\$8,827
Airport	\$0	\$450,000	\$346,562	\$15,240
Golf	\$65,130	\$84,704	\$72,101	\$84,704
Total Operating Revenue	\$911,998	\$1,380,797	\$1,206,980	\$890,125
Transfers In - WPWA/LOC	\$410,000	\$450,000	\$450,000	\$500,000
Total Revenues	\$1,321,998	\$1,830,797	\$1,656,980	\$1,390,125
Use of Fund Balance (+/-)	\$15,034	(\$7,708)	\$216,465	(\$3,125)
Total Resources	\$1,337,032	\$1,823,089	\$1,873,445	\$1,387,000
Proposed Expenditures				
Administration	\$249,900	\$256,290	\$247,049	\$240,645
Police	\$278,758	\$251,097	\$291,192	\$245,705
Fire	\$211,584	\$237,692	\$236,490	\$239,826
Street	\$336,950	\$378,425	\$444,662	\$399,428
Parks	\$62,904	\$43,954	\$48,332	\$43,989
Library	\$51,297	\$50,244	\$57,203	\$50,444
Airport	\$4,777	\$453,950	\$415,015	\$18,950
Golf	\$140,862	\$151,437	\$133,502	\$148,013
Total Department	\$1,337,032	\$1,823,089	\$1,873,445	\$1,387,000
Transfers Out - Cemetery	\$0	\$0	\$0	\$0
Total	\$1,337,032	\$1,823,089	\$1,873,445	\$1,387,000

City of Walters

DEPARTMENT BUDGET SUMMARY

Department: Admin

FY 16-17

Expenditure Class	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Actual (est) FY 15-16	Budget Year FY 16-17
Attorney Retainer	\$3,000	\$3,000	\$3,000	\$3,000
Personal Services	\$64,681	\$61,504	\$61,839	\$59,477
Retirement	\$4,480	\$4,582	\$4,451	\$4,416
Health Insurance	\$4,733	\$6,945	\$7,515	\$7,563
FICA	\$4,619	\$4,862	\$4,907	\$4,697
	\$0	\$75	\$0	\$0
Other Expenditures	\$6,680	\$10,929	\$11,097	\$10,960
Capital Outlay	\$0	\$3,000	\$500	\$0
Sales Tax to WPWA	\$161,707	\$161,393	\$153,740	\$150,532
Total	\$249,900	\$256,290	\$247,049	\$240,645

	FY 15-16	FY 16-17
Number of Employees (Full-Time Equivalents)	6	6
<p>FY 16-17 Proposed Changes in Service:</p> <p>None</p>		

City of Walters

DEPARTMENT BUDGET SUMMARY

Department: Police

FY 16-17

Expenditure Class	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Actual (est) FY 15-16	Budget Year FY 16-17
Personal Services	\$238,605	\$211,558	\$242,580	\$207,986
Fuel	\$12,254	\$12,742	\$9,064	\$8,276
Uniform Allowance	\$500	\$500	\$500	\$500
Materials & Supplies	\$12,503	\$11,609	\$13,830	\$13,682
Other Services & Charges	\$14,896	\$14,687	\$15,218	\$15,261
Capital Outlay	\$0	\$0	\$10,000	\$0
Total	\$278,758	\$251,096	\$291,192	\$245,705

	FY 15-16	FY 16-17
Number of Employees (Full-Time Equivalents)	5	5
FY 16-17 Proposed Changes in Service: None		

City of Walters

DEPARTMENT BUDGET SUMMARY

Department: Fire

FY 16-17

Expenditure Class	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Actual (est) FY 15-16	Budget Year FY 16-17
Personal Services	\$183,770	\$207,044	\$210,595	\$208,467
Fuel	\$4,004	\$3,753	\$2,178	\$3,753
Equipment Maintenance	\$3,219	\$3,595	\$4,402	\$3,881
Uniform Allowance	\$400	\$400	\$400	\$400
Volunteer Payroll & Overhead	\$0	\$0	\$0	\$0
Miscellaneous Equipment	\$6,798	\$7,265	\$6,626	\$7,687
Office Supply (adjust)	\$0	\$0	\$0	\$0
Debt Service	\$1,684	\$0	\$0	\$0
Other Services & Charges	\$11,709	\$15,635	\$12,289	\$15,638
Total	\$211,584	\$237,692	\$236,490	\$239,826

	FY 15-16	FY 16-17
Number of Employees (Full-Time Equivalents)	4	4
FY 16-17 Proposed Changes in Service: None		

City of Walters

DEPARTMENT BUDGET SUMMARY

Department: Street

FY 16-17

Expenditure Class	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Actual (est) FY 15-16	Budget Year FY 16-17
Personal Services	\$200,220	\$205,965	\$209,295	\$201,968
Supplies	\$21,605	\$17,521	\$24,989	\$17,521
Other Services & Charges	\$4,329	\$7,471	\$8,752	\$7,471
Insurance	\$7,256	\$6,683	\$4,817	\$6,683
Miscellaneous Equip/Tools	\$27,174	\$24,310	\$28,890	\$24,310
Fuel	\$22,408	\$24,024	\$20,227	\$24,024
Equipment Maintenance	\$26,710	\$26,968	\$32,553	\$26,968
Street Maintenance	\$0	\$50,000	\$25,353	\$75,000
Debt Service	\$15,195	\$15,483	\$15,199	\$15,483
Capital Outlay	\$12,053	\$0	\$74,587	\$0
Total	\$336,950	\$378,425	\$444,662	\$399,428

	FY 15-16	FY 16-17
Number of Employees (Full-Time Equivalents)	6	5
<p>FY 16-17 Proposed Changes in Service:</p> <p>None</p>		

City of Walters

DEPARTMENT BUDGET SUMMARY

Department: Parks

FY 16-17

Expenditure Class	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Actual (est) FY 15-16	Budget Year FY 16-17
Personal Services	\$17,508	\$17,655	\$17,125	\$17,604
Resale Merchandise	\$1,659	\$1,147	\$1,516	\$1,147
Pool Supplies	\$624	\$774	\$1,252	\$774
Equip Maint Pool	\$4,788	\$3,145	\$5,610	\$3,145
Other Services & Charges	\$154	\$3,258	\$2,096	\$3,344
Telephone Expense	\$262	\$485	\$1,077	\$485
Mowing Exp	\$0	\$801	\$765	\$801
Equip Maint Parks	\$8,533	\$2,487	\$1,052	\$2,487
Park Supplies	\$1,373	\$1,887	\$4,471	\$1,887
Insurance	\$13,246	\$12,315	\$13,368	\$12,315
FICA	\$1,272	\$0	\$0	\$0
Capital Outlay	\$13,485	\$0	\$0	\$0
Total	\$62,904	\$43,954	\$48,332	\$43,989

	FY 15-16	FY 16-17
Number of Employees (Full-Time Equivalents)	1	1
<p>FY 16-17 Proposed Changes in Service:</p> <p>None</p>		

City of Walters

DEPARTMENT BUDGET SUMMARY

Department: Library

FY 16-17

Expenditure Class	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Actual (est) FY 15-16	Budget Year FY 16-17
Personal Services	\$36,576	\$37,319	\$37,809	\$37,467
Insurance	\$4,546	\$4,351	\$4,584	\$4,351
Materials & Supplies	\$2,807	\$1,985	\$2,173	\$1,985
Misc Postage/Materials	\$191	\$150	\$157	\$150
Office Supplies/miscell	\$4,848	\$3,379	\$3,089	\$3,379
Other Services & Charges	\$612	\$1,238	\$2,119	\$1,290
Maintenance/Repairs	\$511	\$314	\$2,199	\$314
Capital Outlay	\$0	\$0	\$0	\$0
Telephone Expense	\$1,206	\$1,508	\$5,073	\$1,508
Total	\$51,297	\$50,244	\$57,203	\$50,444

	FY 15-16	FY 16-17
Number of Employees (Full-Time Equivalent)	2	2

FY 16-17 Proposed Changes in Service:

None

City of Walters

DEPARTMENT BUDGET SUMMARY

Department: Airport

FY 16-17

Expenditure Class	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Actual (est) FY 15-16	Budget Year FY 16-17
Mowing Exp	\$0	\$180	\$180	\$180
Equipment Maintenance	\$0	\$0	\$0	\$0
Insurance	\$1,916	\$1,916	\$1,916	\$1,916
Electric Service	\$1,807	\$1,854	\$1,494	\$1,854
Capital Outlay	\$1,054	\$450,000	\$411,425	\$15,000
Total	\$4,777	\$453,950	\$415,015	\$18,950

	FY 15-16	FY 16-17
Number of Employees (Full-Time Equivalents)	0	0
FY 16-17 Proposed Changes in Service: None		

City of Walters

DEPARTMENT BUDGET SUMMARY

Department: Golf

FY 16-17

Expenditure Class	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Actual (est) FY 15-16	Budget Year FY 16-17
Personal Services	\$95,927	\$97,950	\$91,701	\$94,222
Materials & Supplies	\$35,866	\$34,433	\$29,578	\$34,789
Other Services & Charges	\$9,069	\$7,414	\$9,223	\$7,002
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$12,000	\$3,000	\$12,000
Fund Transfers	\$0	\$0	\$0	\$0
Total	\$140,862	\$151,797	\$133,502	\$148,013

	FY 15-16	FY 16-17
Number of Employees (Full-Time Equivalents)	3	3
FY 16-17 Proposed Changes in Service: None		

FUND SUMMARY

Fund: CEMETERY (General Fund)

Fiscal Year 16-17

Estimated Revenues	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Actual (est) FY 15-16	Budget Year FY 16-17
Beginning Fund Balance	\$ 119	\$ 250	\$ 3,642	\$ 3,935
Revenue Source Estimate				
Donations	\$9,103	\$9,431	\$6,800	\$9,431
Open/Close Graves	\$32,350	\$33,785	\$26,150	\$33,785
Sale of Plots	\$15,400	\$10,550	\$23,100	\$10,550
Setting Fees	\$615	\$615	\$855	\$615
Interest Income	\$623	\$593	\$680	\$593
Misc Income	\$0	\$0	\$2	\$0
Transfer In WPWA	\$19,000	\$20,500	\$20,000	\$24,000
Fence Project	\$0	\$0	\$0	0
Total Revenue	\$77,091	\$75,474	\$77,587	\$78,974
Use of Fund Balance	\$0	-\$1,010	\$1,801	-\$4,773
Total Resources	\$77,210	\$74,714	\$83,030	\$78,136
Proposed Expenditures				
Personal Services	\$57,621	\$56,779	\$62,182	\$56,828
Materials & Supplies	\$5,310	\$4,137	\$3,469	\$4,137
Other Services & Charges	\$10,587	\$13,548	\$11,643	\$13,236
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Fund Transfers	\$50	\$0	\$0	\$0
Total	\$73,568	\$74,464	\$77,294	\$74,201
Ending Fund Balance	\$3,642	\$1,260	\$3,935	\$8,708

FUND SUMMARY

Fund: CEMETERY (Permanent Care)

Fiscal Year 16-17

Estimated Revenues	Prior Year Actual FY 14-15	Current Year Budget FY 15-16	Current Year Actual (est) FY 15-16	Budget Year FY 16-17
Beginning Fund Balance	\$ 148,153	\$ 154,204	\$ 154,163	\$ 160,626
Revenue Source Estimate				
Open/Close Graves	\$1,925	\$4,086	\$3,300	\$4,086
Sale of Plots	\$4,044	\$1,727	\$3,118	\$1,727
Donations	\$0	\$0	\$0	\$0
Interest Income	\$41	\$47	\$49	\$47
Total Revenue	\$6,010	\$5,860	\$6,463	\$5,860
Use of Fund Balance	\$0	\$0	\$0	\$0
Total Resources	\$154,163	\$160,064	\$160,626	\$166,486
Proposed Expenditures				
Transfer Out	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0
Ending Fund Balance	\$154,163	\$160,064	\$160,626	\$166,486

CITY OF WALTERS, OKLAHOMA

RESOLUTION NO. 816

A RESOLUTION APPROVING THE CITY OF WALTERS, OKLAHOMA BUDGET FOR THE FISCAL YEAR 2016-2017 AND ESTABLISHING BUDGET AMENDMENT AUTHORITY

WHEREAS, The City of Walters has adopted the provisions of the Oklahoma Municipal Budget Act (the Act) in 11 O.S. Sections 17-201 through 17-216; and

WHEREAS, The Chief Executive Officer has prepared a budget for the fiscal year ending June 30, 2017 (FY 2016-2017) consistent with the Act; and

WHEREAS, The Act in section 17-215 provides for the chief executive office of the City, or designee, as authorized by the governing body, to transfer any unexpended and unencumbered appropriation from one department to another within the same fund; and

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

WHEREAS, The Walters City Council 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

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WALTERS, OKLAHOMA

SECTION 1. The City Council of Walters does hereby adopt the FY2016-17 Budget on the 7th day of June 2016 with the total resources available in the amount of \$1,390,125 and total fund/departmental appropriations in the amount of \$1,387,000. Legal appropriations (spending/encumbering limits) are hereby established as follows:

(Department Level Appropriation)

Fund: Department	Appropriation Amount
General Fund:	
Administration	\$240,645
Police	\$245,705
Fire	\$239,826

Street	\$399,428
Parks	\$43,989
Golf	\$148,013
Library	\$50,444
Airport	\$18,950
Total	\$1,387,000

SECTION 2. The City Council does hereby authorize the City Manager/Town Administrator to transfer any unexpended and unencumbered appropriations, at any time throughout FY 2016-2017, 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/Town Board.

SECTION 3. 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.

ADOPTED BY THE CITY COUNCIL OF THE CITY OF WALTERS THIS 7th DAY OF JUNE, 2016.

David Mitchell, Mayor



Mayor


Dollie Glenn, City Clerk



City Clerk

PUBLIC NOTICE

(Published in the Walters Herald on May 26, 2016)

City of Walters 2016-2017 Budget

Attached below is a summary of the City of Walters' 2016-2017 Fiscal Year Budget. Public Hearing: 5:00 PM

City of Walters, City Hall, 128 E. Colorado, Walters, OK
Interested persons are encouraged to attend the hearing.

**CITY OF WALTERS, OKLAHOMA
BUDGET SUMMARY Fiscal Year 16-17**

	Budget Year FY 16-17
Estimated Revenues	
Administration	
Grants	\$0
Sales & Other Taxes	\$508,738
All Other Revenues	\$120,443
Total	<u>\$629,181</u>
Police	
Fees & Other Revs	\$14,920
Fire	
Fees & Other Revs	\$10,365
Public	
All Revenues	\$92,245
Parks	
Fees Revenues/Other Revs/Grants	\$15,644
Library	
State/Local Grants	\$8,827
Airport	
Rents/FAA Grants	\$15,240
Golf	
Memberships/Green Fees/Rents	\$55,180
Reserve Funds	\$28,924
Total	<u>\$84,104</u>
Total Revenue	<u>\$800,225</u>
Transfers In - WPWA	\$500,000
Use of Fund Balance	\$3,135
Total Resources	<u>\$1,303,360</u>
Proposed Expenditures	
Administration	\$240,845
Police	\$248,735
Fire	\$239,920
Street	\$499,428
Parks	\$40,499
Library	\$50,444
Airport	\$18,950
Golf	\$148,013
Total Departments	<u>\$1,367,834</u>
Budgeted Carryover	\$35,526

CITY OF WALTERS
P. O. BOX 485
WALTERS, OKLAHOMA 73572
580-875-3337

AFFIDAVIT OF PUBLICATION

COTTON COUNTY, OKLAHOMA

Case No.: 2016-2017 BUDGET - CITY OF WALTERS

I, of lawful age, being duly sworn upon oath, deposes and says: That I am an Employee of The Walters Herald, a weekly newspaper printed and published in the City of Walters, County of Cotton, and State of Oklahoma, and that the advertisement above referred to, a true and printed copy of which is here unto attached, was published in said newspaper in consecutive issues of the following date to-wit:

MAY 26, 2016

That said newspaper has been published continuously and uninterrupted in said county during a period of one hundred and four consecutive weeks prior to the Publication of the attached notice or advertisement; that it has been admitted to the United States mail as second-class mail matter, that it has a general paid circulation and published news of general interest, and otherwise conforms with all of the statutes of the State of Oklahoma governing legal publication.

Publication Fee.....\$ 61.40

Beth Davis

EMPLOYEE/WITNESS

and sworn to/before me this 26th day of MAY, 2016.

Vivian Stanphill

Vivian Stanphill, Notary Public
Commission Number 12007306
Commission Expires 08-04-2016

NOTARY PUBLIC State of Okla.
VIVIAN STANPHILL
Comm. # 12007306
Expires 08-04-2016